



Kiwi  
Community  
Assistance

Kiwi Community Assistance  
Charitable Trust

# Annual Report

FOR THE YEAR ENDED 31 MARCH 2016









## 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 rescued 100,000 kgs of food.

We operate completely on donations and volunteers. No-one in KCA receives a salary 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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KCA volunteer Bill Gebbie at Johnsonville School Produce Market.

## How we help

*We help those in need in the Wellington region. We rescue surplus food. We sort, package and provide that food, much of it fresh, to frontline charities.*

**We take donations** of clothing, furnishings and goods and pass them on to frontline charities as well.

**We distributed** more than 100,000 kg to feed 30,000 people. We distributed that food in 8,048 banana box sized food parcels from 1 April 2015 to 31st March 2016.

**We collected and passed on** 3,859 banana boxes of clothing, shoes, books, and linen. We also provided donated lounge suites, washing machines, fridge/freezers and other appliances.

'...the supply of frozen milk contributed to savings for the shelter and ensured we can offer a cup of hot tea to every guest, every evening of the year. With over 16,000 bed nights last year...we can't offer these creature comforts without the help of KCA' – **Wellington Night Shelter Acting General Manager Tyler Dunkel.**



## 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.*

'the ability to provide our women and children with household items in situations where they are unable to do so themselves is a huge support and encouragement to our clients' – **Staff and volunteers, Whare Manaaki Inc, Porirua Women's Refuge.**

## 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 are run entirely by 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 in the community 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.*

We started by donating all of our surplus clothing, linen and household items through a social worker in the Porirua area and we encouraged friends and colleagues to do likewise. The response was overwhelming and we quickly realised we 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 – prepared foods, fresh fruit and vegetables. We 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 1 food parcel a week. A friend joined us and we managed to increase our fresh food parcels to 2 food parcels a week by the end of February 2012. From there things have snowballed.

We have the best volunteers, some of whom have been with us from the start. We truly believe that we can help make the kind of community that we all want to live in. We love the fact that so many people want the same thing and are happy to work so hard with us to try to make that happen.

In 2015/16 we plan to continue on a more sustainable and slightly slower path of growth for KCA. 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 Kiwi's working together to reduce inequality in our communities.

Tracy Wellington  
**Co-Founder**

Phil Davies  
**Co-Founder**

# Highlights from 1st April 2015 to 31st March 2016

## APRIL 2015

- 951 banana boxes of food, 274 banana boxes of non-food items
- Food rescue commences at Countdown Tawa
- Whittaker's donates over 2 tonnes
- Salvation Army Lower Hutt donates 728kgs of toiletries
- Salvation Army Hawkes Bay donates over 9 tonnes of corn on the cob

## MAY 2015

- 664 banana boxes of food, 333 banana boxes of non-food items
- New partner agency comes on board – Virtuoso Strings
- Foodstuffs North Island donates over 1 tonne of stock

## JUNE 2015

- 923 banana boxes of food, 213 banana boxes of non-food items
- Hubbards donates 1 pallet of breakfast cereal
- Whittakers donates nearly 2 tonnes of breakfast cereal and nuts

## JULY 2015

- 787 banana boxes of food, 266 banana boxes of non-food items
- Foodstuffs North Island donates over 1 tonne of stock
- KCA 1 of 10 in NZ to receive from Energizer power of positive energy a Waste Minimisation Award
- Linden School donates 100 tins

## AUGUST 2015

- 780 banana boxes of food, 284 banana boxes of non-food items
- Contact Energy staff come to volunteer at KCA for the day
- Food rescue commences at Bidvest Fresh

## SEPTEMBER 2015

- 589 banana boxes of food, 174 banana boxes of non-food items
- Lions Club of Tawa renews egg donation for a third year
- New sponsors – Arrow Uniforms and Eagar for Leisure
- Foodstuffs North Island donates 3 pallets of stock
- BNZ Bank staff volunteer during Closed for Good

continued p8

## Highlights from 1st April 2015 to 31st March 2016 / continued

### OCTOBER 2015

- 585 banana boxes of food, 284 banana boxes of non-food items
- Kiwibank and BNP Paribas staff come to volunteer for the day
- Foodstuffs North Island donates over 600kgs of stock
- Hubbards donates 1 pallet of breakfast cereal

### NOVEMBER 2015

- 679 banana boxes of food, 728 banana boxes of non-food items
- Postgate School does tin drive for KCA
- Treasury staff come to volunteer at KCA
- Foodstuffs North Island donates over 300kgs of stock

### DECEMBER 2015

- 534 banana boxes of food, 432 banana boxes of non-food items
- KCA donates food for a third year running for Christmas lunch at Te Rauparaha Arena
- KCA closes for the first time ever over the Christmas break

### JANUARY 2016

- 342 banana boxes of food, 79 banana boxes of non-food items

### FEBRUARY 2016

- 630 banana boxes of food, 497 banana boxes of non-food items

### MARCH 2016

- 583 banana boxes of food, 285 banana boxes of non-food items
- ANZ staff come to volunteer
- Foodstuffs North Island donates over 900kgs
- KCA donates over 200kgs of pet food to the SPCA Wellington Community Vet Programme



## 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.

### Financial donors

Mana Community Grants Foundation, Hubbards, Wellington City Council, Porirua City Council, Hutt Mana Charitable Trust, NZ Lottery Grants Board, COGS Whiteria, COGS Porirua, Spark Foundation – formerly known as Give A Little, Wellington Christiandelphans, Tawa Intermediate School, and other private KCA donors.

### Fundraising

Book sale and raffles.

### In-kind donors

Hubbards, Miller Associates, Dobbins Office Furniture, PGG Wrightson, Johnsonville Auto Repairs, Wasabi Air, AF Logistics, Centrepac, CBT, Accounts Online, TNL Freighting, Levco Agencies, City Transport, Just Rust, Frontline Movers.

Our volunteers and donors fed 30,000 people in need in the wellington region last year.



Lusi Abernethy (above) and KCA volunteer Sascha Schwinn (below) rescuing food from the Johnsonville School Produce Market.

*'When I'm hungry, I get angry. I like helping other kids from being hungry' – 14 year old volunteer Lusi Abernethy*



Foodstuffs North Island is proud of the part we play in helping KCA assist those less well off in our communities and look forward to continuing this relationship into the future.

### 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, Hubbards, Churton Park New World, Bidvest Fresh, an unnamed food manufacturer in Porirua who wishes to remain anonymous, Whittaker's Chocolate, The Salvation Army Lower Hutt, The Salvation Army Hawkes Bay, Countdown Tawa, Kaibosh Food Rescue, Arise Church, Scouts, Pioneer Foods, Churton Park Residents Association, and Community Fruit Wellington.

### 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 Crafty Critters Knitting Group, Newlands Knitting Group, InterContinental Wellington, James Cook Hotel Grand Chancellor, and Trinity Hotel for their contribution this year.

'Items such as bedding, furniture, clothing, toys, books and household items have had a positive impact on our clients and are helping to improve the quality of life for those families most at risk.' **Pacifika Social Services Agency, Taeaomanino Trust Chief Executive**

### 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 52 agencies in the 12 month period of 1st April 2015 to 31st March 2016:–

Arise Church, Beanstalk Kindy, Birthright Wellington, Cannons Creek Community Day, Johnsonville Citizens Advice Bureau, DCM Wellington, Foster Hope Wellington, He Huarahi Tamariki, Holy Family School, Hutt Valley Activity Centre, Johnsonville Foodbank, Linden School, Missionaires of Charity, Natone Park School, Newlands Foodbank, Newlands Kindy, Ora Toa Mauriora, Partners Porirua, Plunket Johnsonville, Plunket Tawa, Plunket Porirua, Porirua Activity Centre, Porirua Budget Service, Porirua City Council, Porirua Gospel Centre, Salvation Army Johnsonville, Salvation Army Kilbirnie, Soup Kitchen Wellington, SPCA Wellington, St Anne's Pantry Foodbank, St Vincents de Paul Kapi Mana Foodbank, Strathmore Park Community Centre, 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, various schools in the Titahi Bay and Porirua area, Virtuoso Strings Charitable Trust, Wellington Homeless Women's Trust, Wellington Night Shelter, Wellington Region ME/CFS Support Group, Wesley Community Action Family Start, Wesley Community Action Waitangirua, Whanau Centre and Work and Income Porirua.



**This year we have an example of how KCA's activities help in the community.**

*Hutt Valley Activity Centre has been receiving food from KCA for almost 2 years now. The Centre is a small school in Petone, Lower Hutt, catering for students who are disengaged from mainstream schooling.*

Students come here to try and re-engage with their learning and then transition back to their mainstream school or onto a vocational course that suits them. The Activity Centre isn't funded particularly highly and therefore must complete significant amounts of fund raising in order to provide its students with educational opportunities that they would others not receive.

Many of its students come from low income households, often with only single parent contributions. Therefore, most of its students arrive at school without breakfast. They also tend to go home to nutritionally poor evening meals.

As a result, the school decided to change its students breakfast and lunch, in order to ensure they were receiving some healthy food during the day. This enables them to focus more on their work, as well as ensures that they receive at least two adequate meals in any given day.

The Activity Centre rates KCA as invaluable. Hutt Valley Activity Centre Director Izzy Shelswell says, 'KCA assists us with providing food to enable us to offer meals for our students.

'We receive a large variety of foods from KCA – ranging from ready-made meals, to fruit and vegetables, to cereals and breads. As a result of being able to provide

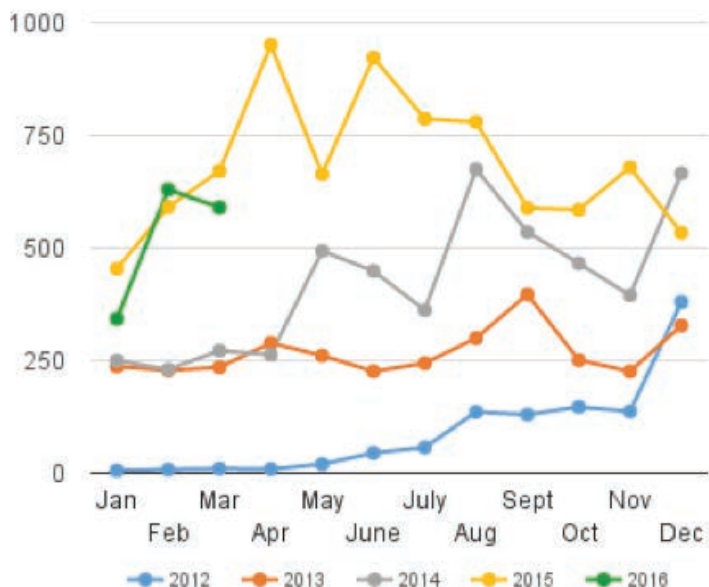
our students with meals, we have seen an increase in performance in the classroom, as well as healthier and more alert students. We are also able to benefit their families, as this reduces some of the financial strain on them, in providing their child with lunch to take to school. Parents have commented on how grateful they are about this, as they often struggle to achieve purchasing 'packed lunches' for their child.'

Further benefits include that the centre is able to offer healthy and nutritious food to the students. Not only does this have clear health benefits, but the centre is also able to educate students on how to prepare the food, as well as give them knowledge on what makes a healthy meal. Ms Shelswell says, 'If we were unable to provide these meals, then I am sure we would see our students arrive at school with a pie to eat, and some fizzy to drink – as these are cheap and easily accessible for them.'

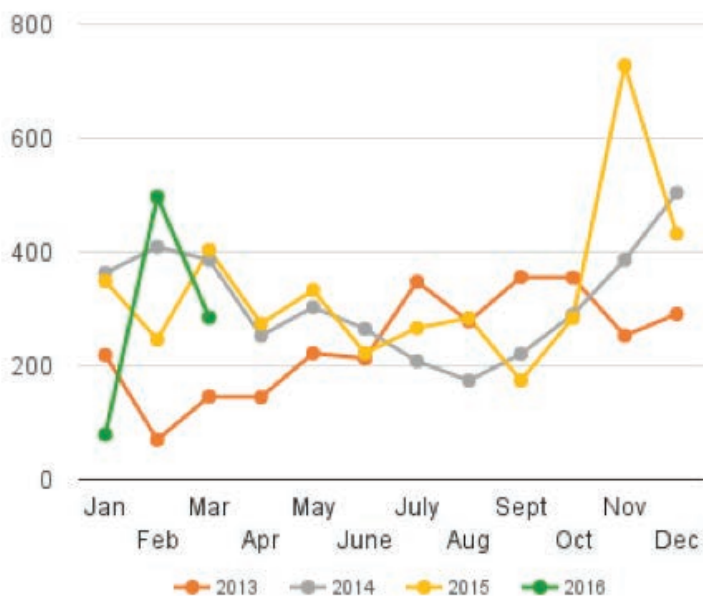
Ms Shelswell says, 'All in all, we are extremely grateful for the donations we receive from KCA. They are invaluable to our school, our students and their families. We hope we can continue this relationship, as we can clearly see the benefits that it provides to our young people, and as a result, their whanau and the community in which they live.'



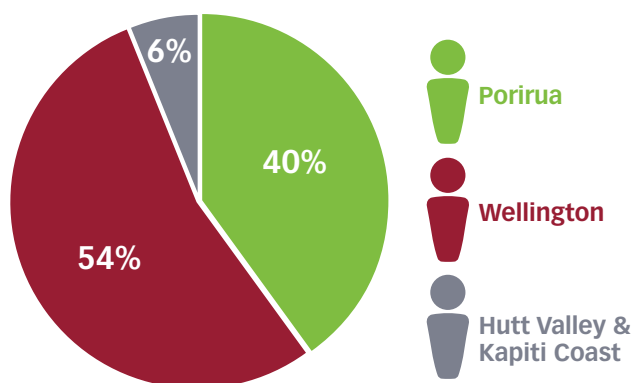
**Banana Boxes of Food Distributed**



**Banana Boxes of Household Goods Distributed**



**Where Our Help Goes**



## Donations and distribution

### Distributed

- 8,048 banana box sized food parcels, feeding over 30,000 residents in the Wellington region.  
\* Note we closed for the Christmas period in 2015/2016, the first time we had closed at all since we started.
- 3,859 banana boxes of clothes and linen
- Other household goods such as:
  - Car seats (checked by Plunket to ensure safety)
  - Prams
  - Cots
  - Fridge freezers
  - Beds
  - Furniture

### Financial donations summary

For full details of our financials see the Financial Report for the twelve months from 1st April 2015 to 31st March 2016 (page 15).

Our strength comes from:

**52**  
agencies receiving  
donated goods

**25+**  
food donor  
agencies

**11+**  
financial  
donors

**58+**  
volunteers

**15**  
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 full time, and 58 part time volunteers. Our success and growth means we are reaching the limits of what our current pool of committed volunteers can manage. We work hard to ensure our volunteers are not overloaded or placed under too much pressure, so that volunteering can be an enjoyable as well as rewarding experience. We could accommodate up to another 30 volunteers in the short term, to better spread the current workload and provide the extra capacity we require for taking on additional commitments we have been offered.

**Locations** – We provide donations to our charity partners who serve people throughout 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. We have racking to stack up to 3 pallets high, and 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 secure and fit for purpose. It has a monitored security alarm and regularly restocked vermin bait stations. We have worked with our landlord over the past two years to have a toilet and kitchen area provided. There has been no further progress on this to date. The lack of these facilities is limiting our ability to operate to our full potential: we have not been able to commence weekend or evening shifts as we would like.

We put considerable effort into retaining our volunteers and training and recruiting new volunteers. This year we have delegated more responsibility to our volunteer co-ordinators and volunteer drivers. We also managed to secure funding to provide additional training on warehouse safety, and safe food handling practices.

Fresh produce is still distributed from our depot in Linden but overflow stock, and our bulk frozen stock is now held at a sponsors premises. The use of these facilities has saved KCA significant expense in building our own capacity.



*'It's great to do good for others, and I enjoy doing something a little bit different with every volunteer shift' –  
Community minded retiree Stephen Cook.*

**Equipment** – We have a chiller room, 3 single Skope fridges (2 of which are on loan to Newlands Foodbank), 1 double Skope fridge, 3 chest freezers. 30 donation wheelie bins provided by Wellington City Council, 8 donation wheelie bins provided by Porirua City Council, 61 47L grey food rescue 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, 50 70L blue food rescue crates.

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

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

Just Rust of Tawa have provided discounted service for a number of minor panel repairs that have been required on the van.

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

*'Helping others also helps me by broadening my horizons and helping me see what life is like out there for others' – 15 year old Award winning volunteer Jess Hill*

**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. An unique number is issued for each order and stats such as the suburb and how many people it will assists 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 2016 we received a grant from Mana Community Grant Foundation. This funding ensured that we could offer the schools, St Anne's Pantry Foodbank and budgeting agency clients in the Tawa to Porirua region a guaranteed supply of stock. It also enabled us to increase what we could distribute to agencies outside of the Kapi Mana area with our rescued stock.

We continued with the practise of stockpiling non-perishable food for the winter months, when food rescue volumes are lower.

We had a very successful Christmas season food drive where we accumulated large volumes of items such as mince pies, chocolates and jelly. Thanks to the generosity of our donor base and corporate companies such as Bank of New Zealand and AMP, we were able to include these treats in all of our Christmas food parcels.







KIWI COMMUNITY  
ASSISTANCE  
CHARITABLE TRUST

# Financial Report

FOR THE YEAR ENDED  
31 MARCH 2016

## Directory

**Trustees:**

Tracy Wellington  
Philip Davies

**Secretary:**

Philip Davies

**Treasurer:**

Tracey Reid

**Board Member:**

Anna Pollitt

**Independent Advisors:**

Richard Kilkenny  
Keith Kenderdine

**Bankers:**

Bank of New Zealand (Tawa)

**Charity's Commission  
Registration Number:**

CC47974

**General Purpose of Trust:**

The purpose of the Trust is to assist making a difference to people in the community less fortunate. In particular the trust will:

- provide food
- provide clothing; and
- provide household goods



# Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2016

	12 MONTHS TO MAR 2016	15 MONTHS TO MAR 2015
<b>Income</b>		
Donations for the Community	1,529	3,758
Donations for Operations	9,234	11,522
Grants for specified purposes (see note 7)	39,047	74,754
Interest Received	1,638	2,124
<b>Total Income</b>	<b>51,448</b>	<b>92,157</b>
<b>Expenditure</b>		
ACC	104	–
Administration Expenses	329	196
Bank Fees	15	25
Conventions & Expos	–	320
Depreciation	4,288	5,245
Food Supplies	16,219	22,200
Fuel & Motor Vehicle Costs	3,640	1,329
Insurance	1,230	1,085
Cellphone and Internet Costs	691	–
Operational Equipment	–	957
Operational Expenses	206	71
Storage / Rental	27,500	27,287
Uniforms and Protective Clothing	572	610
Volunteer Reimbursements	1,139	900
Wages	–	8,359
Web Services	–	648
<b>Total Expenditure</b>	<b>55,932</b>	<b>69,231</b>
<b>NET SURPLUS / (DEFICIT)</b>	<b>(4,485)</b>	<b>22,926</b>

This statement is to be read in conjunction with the Notes to the Financial Statements.

# Statement of Financial Position

AS AT 31 MARCH 2016

	2016	2015
<b>Current Assets</b>		
BNZ Current Account	710	639
BNZ Operations Account	100	88
BNZ Savings Account	50,662	15,196
BNZ Fund Raising Account	0	–
BNZ Food Savings Account	8,399	7,034
BNZ Term Investment	–	25,670
Accounts Receivable	–	–
<b>Non Current Assets</b>		
Assets per schedule (see note 7)	21,287	25,575
<b>Total Assets</b>	<b>82,172</b>	<b>74,202</b>
<b>Liabilities</b>		
Accounts Payable	–	182
Income Received in Advance (see note 6)	13,378	741
	<b>13,378</b>	<b>923</b>
<b>Total Net Assets</b>	<b>68,794</b>	<b>73,279</b>
<b>Accumulated Funds</b>		
Opening Balance	73,279	50,353
Surplus	(4,485)	22,926
<b>Total Accumulated Funds</b>	<b>68,794</b>	<b>73,279</b>


Trustee:

Date: 5/06/2016

This statement is to be read in conjunction with the Notes to the Financial Statements.



# Statement of Service Performance

FOR THE YEAR ENDED 31 MARCH 2016

## SSP1: KCA Outcomes

KCA continues to grow, assisting more agencies and distributing more donations across the Wellington region. Food distributions make up the bulk of the operation, and there are further agencies on the waiting list to become food recipients. A lack of budgeting advisors in the region is seeing more food distributed directly to foodbanks rather than provided as food parcels via budgeting agencies. Schools still make up a significant distribution channel, although this has consequences on distribution when the schools are closed for holidays, especially over summer.

## SSP3: Additional Information

2015 saw a change in distribution patterns, with more stock being distributed into Wellington City. This meant that distribution is now evenly spread between Wellington and Porirua with only a small volume of stock being distributed to the Hutt Valley.

## SSP2: KCA Outputs

OUTPUT	ACTUAL 2016	ACTUAL 2015
Food distributed in banana boxes	8048	6021
Non-Food distributed in banana boxes	3859	3703

# Notes to Financial Statements

FOR THE YEAR ENDED 31 MARCH 2016

## 1. Basis of Preparation

Kiwi Community Assistance is a Charitable Trust registered with the Charities Commission. It is a Tier 4 Public Benefit Entity – Not for Profit Sector (PBE-NFP Sector) on the basis that it does not have public accountability and has total expenses equal to or less than \$125,000. On this basis it is entitled to use Public Benefit Entity Simple Format Reporting – Cash (Not for Profit). (PBE SFR-C (NFP)).

However, it has chosen to use Public Benefit Entity Simple Format Reporting – Accrual (Not for Profit). (PBE SFR-A (NFP)).

## 2. Goods and Services Tax

The Trust is now registered for GST (effective 1 April 2015). Where applicable the Financial Statements are prepared on GST exclusive basis. The comparative values are GST inclusive.

## 3. Income Tax

The Trust has charitable status and is exempt from Income Tax.

## 4. Non-monetary Donations

The Trust received substantial donations of food, clothing and household goods from a number of 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.

The major donors include: 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, Hubbard's, Churton Park New World, Bidvest Fresh, Whittaker's Chocolate, The Salvation Army Lower Hutt, The Salvation Army Hawkes Bay, Countdown Tawa and AF Logistics.

## 5. Change in Balance Date

The Trust has elected to change its balance date to March from December in the previous financial year. The comparative figures reflect the 15 months to March 2015.

## 6. Income Received in Advance

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



# Notes to Financial Statements

FOR THE YEAR ENDED 31 MARCH 2016

THIS PERIOD GRANTOR	NET RECEIVED 2016	RECORDED AS INCOME	INCOME IN ADVANCE CARRIED FORWARD
Mana Community Grants – Food	19,565	19,565	–
Lotteries Commission – Wages / Volunteer Costs	15,000	1,622	13,378
Wellington City Council – Rent	3,200	3,200	–
Porirua City Council – Rent	2,000	2,000	–
Energiser	4,348	4,348	–
COGS	5,571	5,571	–
Hutt Mana Charitable Trust	2,000	2,000	–
Grants bought Forward – 2015		741	–
	<b>51,684</b>	<b>39,047</b>	<b>13,378</b>

PRIOR PERIOD GRANTOR	NET RECEIVED 2015	RECORDED AS INCOME	INCOME IN ADVANCE CARRIED FORWARD
Mana Community Grants – Food	17,169	17,169	–
Lotteries Commission – Wages / Volunteer Costs	10,000	9,259	741
C H Iazard – Rent	4,000	4,000	–
Wellington City Council – Rent	9,166	9,166	–
Porirua City Council – Rent	3,000	3,000	–
Hubbards – Rent	12,469	12,469	–
Tawa Lions – Van	1,000	1,000	–
Other Contributions	16,374	16,374	–
Grants bought Forward – 2014	2,316	2,316	–
	<b>75,494</b>	<b>74,753</b>	<b>741</b>

## 7. Non Current Assets

Depreciation has been charged in the financial statements using the diminishing value rates as allowed by the Inland Revenue Department.

DETAIL	DATE OF PURCHASE	COST	OPENING BOOK VALUE	DV RATE %	DEPN CHARGE	ACCUM DEPN	CLOSING BOOK VALUE
Toyota Van	Dec-13	22,000	17,307	20%	3,461	8,155	13,845
Chiller Room	Oct-13	8,500	7,459	10%	746	1,787	6,713
Skopec Fridge	Feb-13	990	809	10%	81	262	728
		<b>31,490</b>	<b>25,575</b>		<b>4,288</b>	<b>10,203</b>	<b>21,287</b>

## 8. Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (2015: Nil).

### Independent Auditor's Report

We have audited the financial statements of Kiwi Community Assistance Charitable Trust ("the Trust" or "KCA") on pages 17 to 21. These include the Statement of Financial Position as at 31 March 2016, the performance statement for the year ended on that date, the Statement of Service Performance and the summary of significant accounting policies and other explanatory information.

### Executive Trustees responsibilities

The Trustees are responsible for the preparation of financial statements in accordance with Public Benefit Entity Simple Financial Reporting Standard Accrual (Not-for-Profit) and for such internal control that the Trustees determine is necessary to enable the preparation of financial statements that are free from material mis-statement, whether from fraud or error.

### Auditor's responsibilities

It is our responsibility to express to you an independent opinion on the financial statements presented by the Trustees and based on our audit.

We conducted our audit in accordance with International Standards on Auditing (New Zealand). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation of financial statements that give a true and fair view of the matters to which they relate 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 Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Principal of Miller Associates is a donor of KCA. Other than this, we have no relationship or interests in the Trust.

### Unqualified Opinion

In our opinion, the financial statements on pages 17 to 21 present fairly, in all material respects, the financial position of the Kiwi Community Assistance Charitable Trust as at 31 March 2016, and of its financial performance for the year ended on that date in accordance with Public Benefit Entity Simple Financial Reporting Standard – Accrual (Not-for-Profit).



Miller Associates  
Chartered Accountants  
Paraparaumu  
5 June 2016

Principal: David J. Miller BCA, CA, ANZIM, MInstD





From back yard  
to front line ...





**Kiwi  
Community  
Assistance**

Registered Charity  
CC47974

5 Peterhouse Street, Tawa, Wellington 5028

 [www.kca.org.nz](http://www.kca.org.nz)  [admin@kca.org.nz](mailto:admin@kca.org.nz)