



**Kiwi  
Community  
Assistance**



# Kiwi Community Assistance (KCA)

**ANNUAL REVIEW TO 31 MARCH 2025**

# Highlights of FY2025: A Year of Notable Achievements:



**345,080**

Food outwards  
in kgs



**23,473**

Food Outwards  
in banana boxes



**3,909**

Non-Food Outwards  
in banana boxes



**18**

In-Kind Donors



**49**

Unpaid Volunteers



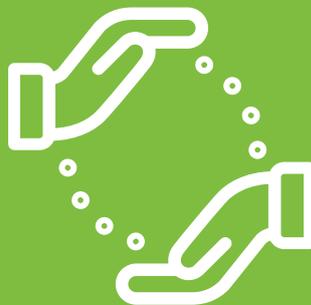
**3**

Paid Employees



**68**

Agencies –  
received stock



**4**

Charity Partners –  
deregistered



**113,068**

Charity Partners –  
Beneficiaries served

*We are small, fast, and flexible – delivering proven, efficient impact through our trusted charity partners.*

# KIWI COMMUNITY ASSISTANCE

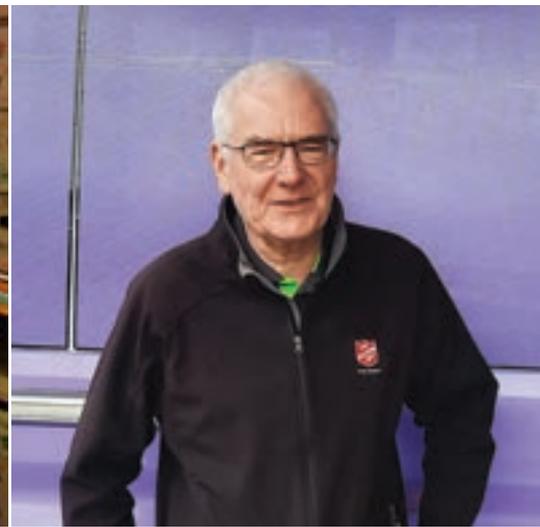
Annual Review to 31 March 2025

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**THANK YOU to our supporters**  
each of you plays a vital role in making  
**Kiwi Community Assistance (KCA) what it is today.**



## Funding Partners

We are deeply grateful to the following organisations and individuals whose financial support made our work possible in financial year end 2025:

- Lotteries Commission
- Ministry of Social Development
- Trust House
- COGS: Whiteria, Hutt Valley, and Wellington
- Tai Shan Foundation
- Woolworths NZ
- Nikau Foundation
- Foodstuffs NZ (Here for NZ)
- TG Macarthy
- Rotary Club of Johnsonville
- Rotary Club of North Wellington
- Members of the wider community

## Food Partners

Our heartfelt thanks to our food partners – your generosity helps us provide essential nourishment to those in need:

- Members of the wider community
- New World: Churton Park, Porirua City, Khandallah, Whitby, Newlands
- Woolworths: Estore, Aotea, Porirua, Tawa, Johnsonville, Johnsonville Mall
- Foodstuffs North Island – Grenada North Transport Division
- Fresh Choice: Cuba Street, Cannons Creek
- Wonky Box
- Moshims
- New Zealand Food Network
- Whittaker's Chocolate
- MG Marketing
- Pak 'n Save Porirua
- Wild Chef
- Tawa Lions
- Seventh Day Adventist Church, Porirua
- Connect Church Tawa
- Toot for Tucker: Churton Park, Johnsonville
- Family 2 Family bags from New World Churton Park, New World Newlands and New World Khandallah

## In-Kind Supporters

- We would also like to extend our heartfelt thanks to the local businesses that generously allow their premises to serve as donation drop-off points. These include National Storage in Tawa, Community Centres in Newlands, Johnsonville, Churton Park, and Tawa, Auto Super Shoppe Johnsonville, and Barbara Edmonds Electoral Office. We are also grateful to our co-founders, who kindly opened their home as a drop-off point until December 31, 2024.
- A special thank you to our dedicated KCA volunteers – Nila and Dev, Lissie, Allan and Diane – who work tirelessly to clear these drop-off locations and transport donations to our warehouse.
- We are also incredibly appreciative of Graeme and Alex, husband-and-wife team who, week after week, bring fresh Tawa Lions eggs and take away our cleaning cloths to wash them. Their unwavering support truly makes a difference.
- Johnsonville Auto Super Shoppe for the servicing of DSD763 vehicle
- Karere Inc - Web Development online ordering service

## Non-Food donors

We are deeply grateful to the wonderful community of supporters who consistently answer our calls for donations via our Facebook page and website.

A special thank you goes to Antipodes, United Flower Group, Johnsonville Crafty Critters Knitting Group, Foodstuffs North Island Transport Division - Grenada North, James Cook Hotel Grand Chancellor, Crafting Threads of Aroha (Wellington, Hutt, Kapiti, and Wairarapa), Starfish Knitters, Colgate-Palmolive Company and New Zealand Food Network.

Your generosity makes a meaningful difference in our mission, and we are truly thankful for your continued support.

## Volunteers

KCA is deeply grateful for the incredible dedication of our volunteer team, whose selfless contributions are the foundation of our mission's success. From rescuing food to collecting donations from drop-off points, our volunteers play a crucial role in every aspect of our operations. The warehouse team works diligently to sort, box, and prepare non-food orders with care and precision.

In line with our commitment to safety, especially given the risks associated with certain tasks and recipients, KCA ensures all operations are conducted in a contactless manner.

## Charity Partners

We are deeply grateful to the charitable agencies we have the privilege of serving. You are the heart and soul of our communities, offering a helping hand to those in need. Supporting your invaluable work is at the core of our mission.

Your compassion, humility, and expertise inspire us, and we remain committed to standing by your side in all your efforts. Thank you for the profound impact you make every day and for allowing us to play a part in your incredible journey.

Financial year end 2025, donations were redistributed through agencies in the 12 month period from 1st April 2024 to 31st March 2025.

Amesbury School, Bellyful Karori, Bellyful North, Bellyful Porirua, Birthright Wellington, Capital and Coast Health, Challenge 2000, Collective Community Hub Johnsonville, Ekta shared our stock with The Free Store, Kai Cupboard in Karori, Strathmore & Miramar, Y Central, Everybody Eats, Foster Hope Wellington, He Haurahi Tamariki School, House of Grace, Johnsonville Foodbank, Johnsonville Plunket, Kai Cupboard in Newlands - Padnell Street, Kaibosh Food Rescue\*, Kapiti Community Foodbank, Khandallah Plunket, Linden Community Centre, Linden School, Loose Leash Cat Rescue\*, Maria's Kittens, Natone Park School, Newlands Baptist Church Foodbank, Newlands Foodbank, Newlands Intermediate School\*, Newlands Plunket, Newlands School, New Zealand Food Network, Outpawed, Oxford Street Free Pantry\*, Porirua Plunket, Porirua Whanau Centre, Porirua Womens Refuge, Redwood Club, Rimutaka Baptist Church Foodbank\*, Salvation Army Johnsonville, Salvation Army Lower Hutt Foodbank, Salvation Army Newtown Hope Centre, Salvation Army Porirua Foodbank, Salvation Army Tawa Foodbank, Soup Kitchen Wellington, St Vincent de Paul Porirua Foodbank, St Vincent de Paul Tawa Foodbank, Stokes Valley Free Kai Stand\*, Stokes Valley Kindergarten\*, Taeaomanino Trust, Tawa College, Tawa Community Centre, Tawa Intermediate School, Tawa Plunket, Te Rauparaha Arena, TOA - Te Roopu Awhina, Tui Park, Upper Hutt Free Pantry, WELLFed, Wellington City Mission, Wellington Bird Rehabilitation Trust, Wesley Community Action – Family Start Programme, Wesley Community Action Waitangirua, Whanau Manaaki Free Kindergarten Association.

*\*Overflow stock shared with.*

## What we do

At Kiwi Community Assistance (KCA), we're proud to support our registered Social Service Charity Partners through a customised online ordering system. This platform allows agencies to request food, clothing, and essential items tailored to their clients' specific needs, helping ensure the right support reaches the right people at the right time.

Our core mission is to rescue surplus, high-quality food that is safe for consumption and redistribute it to those in need. We remain committed to this mission, even amid rising living costs, inflation, sponsor closures, and extreme weather events. Thanks to our dedicated volunteers and efficient systems, we've maintained food distribution levels consistent with the previous financial year.

Efficiency is central to our work. Volunteers sort and pack food at sponsor sites, while surplus food suitable for animal feed is collected directly by pig farmers – minimising handling and speeding up the process.

Beyond food, we also encourage donations of new or gently used clothing, shoes, school supplies, children's books, gifts, household items, and more. By ensuring all items are clean and in good condition, we provide our charity partners with a high-quality, convenient "one-stop shop" to meet the diverse needs of their clients.





## **Our Vision**

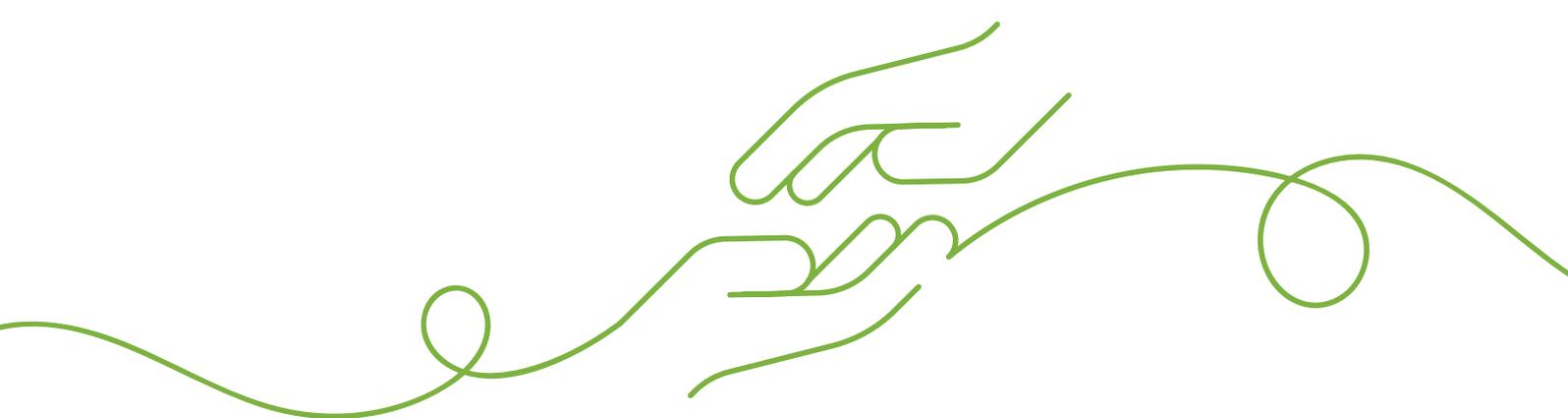
*To enrich and empower communities through compassionate, practical support.*

## **Our Mission**

*Kiwis united in reducing inequality and strengthening our communities.*

## **Our Values**

*Making the greatest impact with the resources we have.*



**At KCA, we remain steadfast in our mission to provide support where it's needed most. We continue to adapt, innovate, and stand alongside our community, just as we did when we began in 2011 – with compassion, integrity, and action.**

## **Our Principles**

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

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

We aim to empower families to break the cycle of inequality by offering meaningful, temporary support – not long-term dependency. Our assistance is focused on families engaged in budgeting programs or receiving wraparound services from partner agencies.

By helping during periods of unexpected financial hardship, we support long-term financial stability and independence.

### **2. Utilising Existing Networks**

Rather than duplicating services, we work in partnership with trusted social service agencies already embedded in the community.

These agencies have the expertise and relationships to identify those most in need, ensuring our support reaches people effectively and efficiently through well-established channels.

### **3. 100% Donations Guarantee**

Every item donated to KCA goes directly to those in need – free of charge. We never sell donated goods. When unavoidable administrative costs arise, they are covered through separate fundraising efforts or grant applications.

This approach ensures transparency, accountability, and trust in how we use every contribution.





## Founders' report

The story of Kiwi Community Assistance (KCA) began in late November 2011, when co-founders Phil and Tracy were deeply moved by Bryan Bruce's *Inside Child Poverty: A Special Report*.

That powerful documentary sparked a realisation – they were in a position to help, and they chose to act. Since then, KCA has grown from a small initiative into a vital support network for families across the Wellington region.

As we reflect on the past year, it's clear that the need for our services has never been greater. We are also finding funding extremely difficult to source like many charities doing great mahi in the local community.

### Rising Costs and Growing Pressure

The cost of living in Wellington continues to soar. Between March 2020 and March 2024, food prices alone rose by 23%. Families now face sharp increases in rent, groceries, insurances, and interest rates – everyday essentials that are quickly becoming out of reach.

### A Community Under Strain

Many households are struggling to afford the basics – rent, utilities, and food. Recent surveys show that over half of respondents reported having to go without essential items due to financial pressure. Homelessness is also rising, driven by unaffordable housing and limited availability.



Tracy Wellington

### Disproportionate Impact

Low-income earners, benefit recipients, young adults, families with children, elderly, and women are among the most affected. These groups are bearing the brunt of the crisis, with fewer resources to weather economic shocks.

### An Alarming Exodus

In some cases, the cost-of-living crisis has prompted people to leave Wellington – or even New Zealand – in search of better opportunities abroad.

### Support Systems Under Pressure

At the same time, the very services that are meant to help – budgeting and advocacy organisations – are themselves under strain. Funding cuts and increased demand have left many struggling to continue

A handwritten signature in black ink, appearing to read 'Tracy Wellington'.

Tracy Wellington  
Co-Founder

A handwritten signature in black ink, appearing to read 'Phil Davies'.

Phil Davies  
Co-Founder



## Calendar highlights for Financial Year End 2025

*Meal sizes changed from 350grams to 450grams as per research done by Aoteaora Food Rescue Alliance.*

### April 2024

- 1707 banana boxes of food = 26,162.92kgs/654 non food

### October 2024

- 1866 banana boxes of food = 29,561.24kgs/105 non food

### May 2024

- 2309 banana boxes of food = 31,901.81kgs/221 non food

### November 2024

- 1751 banana boxes of food = 28,237.05kgs/185 non food

### June 2024

- 1940 banana boxes of food = 29,180.27kgs/142 non food

### December 2024

- 1907 banana boxes of food = 28,747.37kgs/557 non food

### July 2024

- 2276 banana boxes of food = 31,870.11kgs/248 non food

### January 2025

- 2190 banana boxes of food = 29,141.55kgs/198 non food

### August 2024

- 1865 banana boxes of food = 28,287.4kgs/242 non food

### February 2025

- 1773 banana boxes of food = 26,024.15kgs/180 non food

### September 2024

- 1935 banana boxes of food = 28,976.8kgs/499 non food

### March 2025

- 1954 banana boxes of food = 26,989.17kgs/677 non food

## Current situation

### Communications channels

We believe in the power of clear, consistent communication. To stay connected with our generous donors and dedicated charity partners, we continue to grow our presence across multiple platforms. Alongside Facebook and our website, we've expanded to LinkedIn and Google Business, allowing us to share updates, stories, and key information quickly and effectively. This multi-channel approach fosters stronger engagement, transparency, and collaboration across our community – ensuring we remain united in our mission to support those in need.

### Challenges and Growth

The ongoing cost-of-living crisis has presented significant challenges. We've seen a noticeable decline in public donations and available funding, making it harder for many organisations to maintain their support services. Rising operational costs have added further pressure to our day-to-day work.

Despite these obstacles, we're proud to report that our food distribution has increased by an impressive 33.8%. This growth reflects the unwavering dedication of our team and the resilience of our systems, allowing us to meet growing demand even in difficult times.

### Support Through Employment Funding

We're also pleased to share that we have secured limited funding through MSD's *Project in the Community* initiative. This support has enabled us to employ staff to assist with our growing operational needs – providing much-needed capacity as demand for our services continues to rise. This funding allows us to employ job seekers for a limited number of approx 26 weeks.

### Paid Staff and Volunteers – Rostered Hours Breakdown

Our operations continue to rely on a strong blend of paid staff and dedicated volunteers:

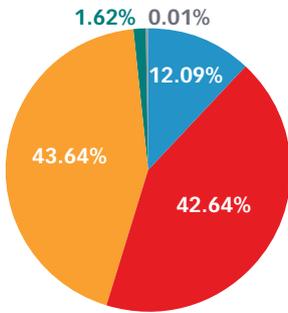
- **Paid staff: 6,152.43 hours (35.34%)**
  - **Total cost:** \$178,630.62
  - Includes holiday pay and employer KiwiSaver contributions
- **Volunteers: 11,258 hours (64.66%)**

This balance highlights the incredible commitment of our volunteer community and the importance of targeted staffing support to maintain consistent, high-quality service delivery.

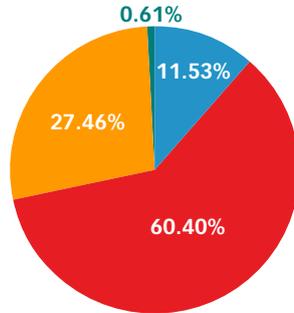


# Where our help goes

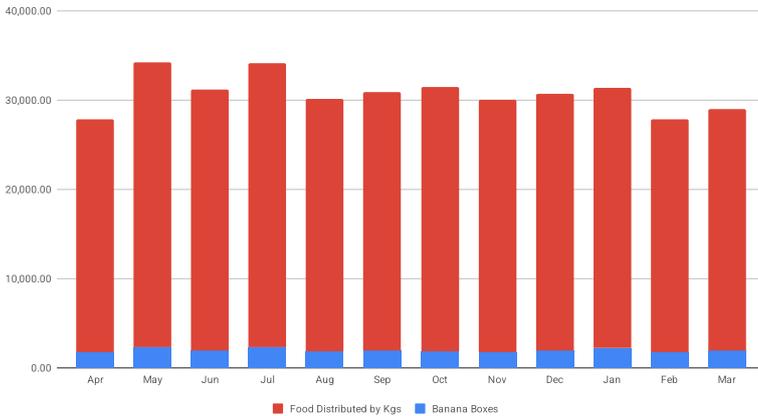
**Food Distribution  
By Council Zone**



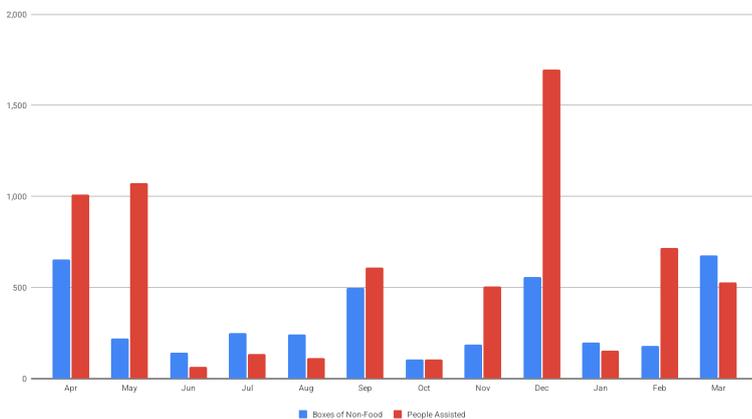
**Non-Food Distribution  
By Council Zone**



**Banana Boxes and Food Redistributed by Kgs**



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



## Donations and distribution

### Distributed

- **345,080kgs** of food
- **3,909** banana boxes of non-food items
- Other household goods such as:
  - Car seats checked by Plunket
  - Prams
  - Cots complete with mattresses
  - Heaters
  - Microwaves
  - Highchairs
  - Bedside tables
  - Kitchen stools
  - Coffee tables
  - Bookcase
  - Rugs
  - Chest freezers
  - Fridge freezers
  - Dining chairs
  - Sofas
  - Beds

### Financial donations summary

For full details of our financials see the Financial Report for the 12 months from 1st April 2024 to 31st March 2025 attached.





Kiwi  
Community  
Assistance

Please contact us  
022 465  
www.kiwi.co.nz



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KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST

# Performance Report

FOR THE YEAR ENDED  
31 MARCH 2025



30 June 2025

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 2025
- 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 2025
- 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 2025, 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 ISA's (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.



**Rajesh Lala**  
**Chartered Accountant**

Wellington

30 June 2025

## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Directory

For the year ended 31 March 2025

<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>	022 465 2201 tracy@kca.org.nz www.kca.org.nz www.facebook.com/kiwicommunityassistance
<b>Trustees:</b>	Tracy Wellington Philip Davies
<b>Secretary:</b>	Philip Davies
<b>Treasurer:</b>	Tracey Reid
<b>Board Members:</b>	John Angelica – Woolworths NZ Justin (JD) Howe – Foodstuffs North Island (resigned 3/9/24) Marcus Anderson – Foodstuffs Ltd (joined on 10/10/24)
<b>Independent Advisors:</b>	Richard Kilkenny
<b>Bankers:</b>	Kiwibank (Wellington)

### Entity's Purpose or mission

Our mission is (Kiwis) working together to reduce inequality in our communities. We strive to make a difference to people in our community. In particular we provide food, clothing and household items to individuals and families who are less fortunate.

### Entity Structure

KCA is governed by a board of Trustees comprising of five members. The Trustees make strategic decisions in close consultation with the Trust's volunteers and operational staff, as well as providing advice and support. The board meets approximately every three months.

### Main sources of the Entity's Cash and Resources

Funding is received in the form of donations and grants. Funds are sourced from a range of donors, including local government, community organisations, business sectors and individuals. The majority of the funding is tagged for specific purposes.

### Main methods used by the Entity to raise funds

Funds are acquired through applications to appropriate community based funders, online donations and the provision of services to the community and business sectors.

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

Volunteers are the backbone of KCA's services. The volunteer roles provided by KCA ensure inclusion and participation in community life and skills development. KCA ensures that the experience of volunteering is rewarding for both the volunteer and our organisation. Where possible, KCA will source donated goods and pro-bono services.

## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Statement of Service Performance

For the year ended 31 March 2025

### 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)

	31/03/25	31/03/24
<b>Food parcels distributed</b>		
Number of banana boxes	23,473	19,884
<b>Bulk food distributed</b>		
Total distributed	345.1 tonnes	257.8 tonnes
Daily average distributed	1165.8 kg	901.4 kg
Total meals (at 450 grams per meal)*	766,844 meals	736,564 meals
Daily average meals	1,704 meals	2,575 meals
<b>Non-food items distributed</b>		
Number of banana boxes	3,909	4,124
<b>Food parcel orders filled</b>		
	1,682 orders	1,408 orders
<b>Non-food parcel orders filled</b>		
	1,078 orders	769 orders
<b>People reached</b>		
Total reached	113,068 people	100,588 people
Daily average reached	382 people	352 people

\*The 2024 meal size has been increased from 350g to 450g in accordance with AFRA guidelines.

KCA is proud to be able to provide their service for \$0.99 per kilogram (2024: \$1.07 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 uploaded to Facebook.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Statement of Financial Performance

For the year ended 31 March 2025

	Note	31/03/25 \$	31/03/24 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	3	314,585	240,447
Interest, dividends and other investment revenue	3	6,956	9,427
Gain on sale of plant & equipment	3	–	5,154
<b>Total Revenue</b>		<b>321,541</b>	<b>255,029</b>
<b>Expenses</b>			
Costs related to providing goods or services	4	125,573	146,048
Volunteer and employee related costs	4	188,247	139,253
Other expenses	4	28,187	33,513
<b>Total Expenses</b>		<b>342,007</b>	<b>318,814</b>
<b>Surplus/(Deficit) for the year</b>		<b>(20,466)</b>	<b>(63,785)</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Statement of Financial Position

For the year ended 31 March 2025

	Note	31/03/25 \$	31/03/24 \$
<b>Current Assets</b>			
Cash & cash equivalents	5	184,176	211,352
Trade and other receivables	5	195	1,668
		<b>184,371</b>	<b>213,020</b>
<b>Non Current Assets</b>			
Property, plant and equipment	6	152,697	180,874
<b>Total Assets</b>		<b>337,068</b>	<b>393,894</b>
<b>Current Liabilities</b>			
Trade and other payables	5	10,229	7,081
Unused grants with conditions	5	50,057	89,565
		<b>60,286</b>	<b>96,646</b>
<b>Total Liabilities</b>		<b>60,286</b>	<b>96,646</b>
<b>Net Assets</b>		<b>276,782</b>	<b>297,248</b>
<b>Equity</b>			
Opening balance		297,248	361,034
Surplus for the year		(20,466)	(63,786)
<b>Total Equity</b>		<b>276,782</b>	<b>297,248</b>

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

Trustee:  Trustee:  Dated: 8 July 2025

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 2025

	31/03/25	31/03/24
	\$	\$
<b>Cashflows from operating activities</b>		
Donations, fundraising and other similar receipts	275,078	241,797
Interest, dividends and investment receipts	8,429	9,085
Payments to suppliers and employees	(310,683)	(283,458)
<b>Net cash flows from operating activities</b>	<b>(27,176)</b>	<b>(32,576)</b>
<b>Cashflows from Investing and financing activities</b>		
Payment for property, plant & equipment	–	(17,707)
Proceeds from sale of property, plant & equipment	–	10,000
<b>Net Cash from investing and financing activities</b>	<b>–</b>	<b>(7,707)</b>
<b>Net Increase / (decrease) in cash</b>	<b>(27,176)</b>	<b>(40,283)</b>
Cash at the beginning of the year	211,352	251,635
<b>Cash at the end of the year</b>	<b>184,176</b>	<b>211,352</b>
<b>This is represented by :</b>		
<b>Cash and cash equivalents</b>	<b>184,176</b>	<b>211,352</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 2025

### 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 2025 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 8 July 2025.

### 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 2025

### *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 2025

	31/03/25 \$	31/03/24 \$
<b>3. Analysis of revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grants income for specified purposes (below)	302,051	226,866
Donations for operations	12,414	12,650
Donations for the community	120	890
Other income	–	41
<b>Total income</b>	<b>314,585</b>	<b>240,447</b>
<b>Grants income for specified purposes</b>		
<b>Lotteries Commission</b> – for rent, contractors and volunteer COSTS (conditional income carried over from prior financial year)	44,930	46,001
<b>Ministry Social Development</b> – for wages, rent & warehouse COSTS (conditional income carried over from prior financial year)	34,367	14,594
<b>Trust House</b> – food & school stationery supplies (conditional income carried over from prior financial year)	9,980	13,190
<b>Sutherland Self Help</b> – tail lift for truck (conditional income carried over from prior financial year)	–	10,000
<b>T G Macarthy</b> – insurance (conditional income carried over from prior financial year)	–	2,285
<b>Community Organisation Grants Scheme</b> – for wages, ICT & rent (conditional income carried over from prior financial year)	–	2,216
<b>Ministry Social Development</b> – Wages	98,631	15,633
<b>Trust House</b> – food and schools supplies for the community, wages and rent	30,640	31,399
<b>Tai Shan Trust Foundation</b> – for rent	25,000	–
<b>Woolworths</b> – wages & rent	18,000	30,000
<b>Nikau Foundation</b> – for wages	10,003	11,000
<b>T G Macarthy</b> – for wages	10,000	–
<b>Foodstuffs</b> – rent and operations	10,000	–
<b>Community Organisation Grants Scheme</b> – Wellington, Hutt & Whitireira	6,000	11,000
<b>Rotary Club of North Wellington</b> – insurance (LY- tail lift for truck)	2,000	3,000
<b>Rotary Club of Johnsonville</b> – insurance (LY food)	2,500	1,550
<b>Pelorus Trust</b> – for rent	–	5,000
<b>Woolworths</b> – tail lift for truck	–	5,000
<b>Ministry Social Development</b> – food, infrastructure & wages	–	25,000
<b>Total grant income</b>	<b>302,051</b>	<b>226,866</b>
<b>Interest, dividends and other investment revenue</b>		
Interest	6,956	9,427
	<b>6,956</b>	<b>9,427</b>
<b>Income from investment activity</b>		
Gain on sale of plant & equipment	–	5,154
	<b>–</b>	<b>5,154</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Notes to the Performance Report

For the year ended 31 March 2025

	31/03/25 \$	31/03/24 \$
<b>4. Costs related to providing goods or services</b>		
<b>Operational expenses</b>		
Storage and rental charges	84,293	87,809
Food and school stationery supplies	14,601	23,015
Fuel and motor vehicle costs	9,009	16,528
Insurance	7,632	9,258
Operational expenses	4,818	3,751
Mobile phone and internet	2,513	3,753
Repairs and maintenance	2,250	1,684
Subscriptions and membership	192	44
Advertising	171	–
Administration and other expenses	94	206
	<b>125,573</b>	<b>146,048</b>
<b>Other expenses</b>		
Depreciation	28,177	33,503
Bank fees & interest	10	10
	<b>28,187</b>	<b>33,513</b>
<b>Volunteer and employee related costs</b>		
Salaries and wages	185,595	136,419
ACC	1,017	1,595
Volunteer entertainment costs	1,276	1,059
Volunteer reimbursements	359	180
	<b>188,247</b>	<b>139,253</b>
<b>Total Expenditure</b>	<b>342,008</b>	<b>318,815</b>

**KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST**

# Notes to the Performance Report

For the year ended 31 March 2025

	31/03/25 \$	31/03/24 \$
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## 5. Analysis of Assets & Liabilities

<b>Cash &amp; cash equivalents</b>		
Cash at bank	94,176	151,352
Term deposits	90,000	60,000
	<b>184,176</b>	<b>211,352</b>
<b>Trade and other receivables</b>		
GST receivable	–	–
Expenses paid in advance	–	–
Accrued interest	195	1,668
	<b>195</b>	<b>1,668</b>
<b>Trade and other payables</b>		
GST payable	3,838	3,551
Accounts payable	6,391	3,530
	<b>10,229</b>	<b>7,081</b>
<b>Unused grant income with conditions</b>		
Grants unspent at year end as follows:		
<b>Lotteries Commission</b> – wages and operational expenses	45,000	44,930
<b>Trust House</b> – Food & school stationery	5,057	10,267
<b>Ministry of Social Development</b> – for wages, rent, operations, assets	–	34,367
	<b>50,057</b>	<b>89,565</b>

## 6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
<b>31-Mar-25</b>					
Motor vehicles	68,989	–	–	13,798	55,191
Office furniture & equipment	1,731	–	–	387	1,344
Plant and equipment	110,154	–	–	13,992	96,163
	<b>180,874</b>	–	–	<b>28,177</b>	<b>152,697</b>
<b>31-Mar-24</b>					
Motor vehicles	72,268	17,707	4,846	16,140	68,989
Office furniture & equipment	2,357	–	–	625	1,731
Plant and equipment	126,892	–	–	16,737	110,154
	<b>201,516</b>	<b>17,707</b>	<b>4,846</b>	<b>33,503</b>	<b>180,874</b>

# Notes to the Performance Report

For the year ended 31 March 2025

## 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:

	31/03/25	31/03/24
	\$	\$
Warehouse lease commitments		
Within 1 year	23,333	70,000
Between 1 to 5 years		140,000
<b>Total commitments</b>	<b>23,333</b>	<b>210,000</b>

### Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2024 \$nil)

## 8. Related Party Disclosures

The following transactions involved the Trustees of KCA.

	31/03/25	31/03/24
	\$	\$
Wages paid to Tracy Wellington (Co-founder and Trustee)	77,107	68,310
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	(281)	–
<b>Net transaction</b>	<b>76,826</b>	<b>68,310</b>

## 9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2024: \$nil)



Kiwi Community Assistance Charitable Trust (KCA)

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