



Kiwi  
Community  
Assistance

# ANNUAL REPORT

For the twelve months period of  
1st April 2018 to 31st March 2019



KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST







A woman with long brown hair is looking at a bush of red berries. The background is a dark blue gradient.

# 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 196.6 tonnes of food. During this time we have also distributed 3,175 banana boxes of clothing, school supplies, kids toys, homewares and linen items. And we can't forget the truckloads of furniture and whiteware as well.

We have had one employee who assisted us for six months on our food rescue operations. Beyond that our 82 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.

KCA is proud to be able to provide this service for a mere 33 cents per kg, across both our food and non-food service.

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

## Contents

- 4 Thank You To Our Supporters
- 6 What We Do
- 7 Our Vision, Our Mission, Our Values
- 8 Our Principles
- 9 Founders' Report
- 10 Highlights
- 12 Current Situation
- 13 Donations and Distribution
- 15 Financial Report



# Thank You To Our Supporters



Our dedicated volunteers

Each one of you helped make Kiwi Community Assistance.

## Financial donors

Tai Shan Foundation, COGS Hutt, COGS Whiteria, COGS Wellington, NZ Lotteries Commission, donors from Give A Little, One Foundation, Pelorous Trust, The Trust Community Fund, Trust House, Altrusa Ohariu, BDO Wellington, Tawa Montessori Preschool and the general public.

## Fundraising

Three quiz nights held at The Borough in Tawa, cake sale and raffles.

## In-kind donors

Dobbins Office Furniture, Auto Super Shoppe Johnsonville, Wasabi Air, Foodstuffs North Island Transport Division – Grenada North, CBT, Just Rust, James Cook Hotel Grand Chancellor, KAM Transport, Halls, Bidfresh, Rainbow Creative, Scope Design, Aurora Financials, Karere Inc – Web Development and MG Marketing.

Thanks also to the local businesses who allow their premises to be a drop off point for donations. They are PGG Wrightson, Kris Faafoi's electoral office, Dobbins Office Furniture, Tawa Community Centre, National Storage in Tawa, Churton Park Community Centre, Johnsonville Community Centre, Newlands Community Centre, Island Bay Community Centre, Cherrytree and Auto Super Shoppe Johnsonville.

## Food donors

The general public, Bidfresh, Churton Park New World, Commonsense Organics, Cookie Time, Countdown Aotea, Countdown Johnsonville, Countdown Tawa, Countdown Porirua, Countdown Johnsonville Mall, Fresh Direct, Goodman Feilder, Heinz Watties, James Cook Hotel Grand Chancellor, Johnsonville School Farmers Market, Just Zilch, Moore Wilson's, My Food Bag, New World Khandallah, Newlands New World, Paremata New World, Porirua New World, Rosa Foods, Salvation Army Lower Hutt, Tawa Lions, Tawa New World, The Apple Press Co, New World Whitby, Wellington City Mission, Whittaker's Chocolate, New World Thorndon, Meridian Energy for their \$800 donation of New World food vouchers.

## 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 Koala Mattress Company who are donating us near new trial mattresses, Crafty Critters Knitting Group, Les Mills and James Cook Hotel Grand Chancellor, Sofitel Hotel, Ibis Hotel in Featherston Street, New World Chaffers Street.

## 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 67 agencies in the 12 month period of 1st April 2018 to 31st March 2019:- Bellyful Porirua, Bellyful North, Bellyful Island Bay, Bellyful Hutt, Birthright Wellington, Capital and Coast Health, Challenge 2000, Community Kete – Titahi Bay/ Takapuwahia/Elsdon, DCM Wellington, Foster Hope Wellington, He Huarahi Tamariki School, Holy Family School, House of Grace, Hutt Hamper Elves, Johnsonville Foodbank, Kaibosh, Linden School, Mother's Network, Natone Park School, Newlands Foodbank, Porirua Elim Church, Tawa Kindy, Tawa Community Centre, Newlands Baptist Church, Redwood Club, St Vincents de Paul Newtown, St Vincents de Paul Lower Hutt, Greenacres School, Tawa Intermediate School, Tawa College, The Free Store, Churton Park Community Centre, Island Bay Community Centre, Common Unity Project Aotearoa, Johnsonville Plunket, Porirua Plunket, Titahi Bay Plunket, Tawa/Linden Plunket, Porirua Activity Centre, Porirua Womens Refuge, Pregnancy Help Greater Wellington, Ronald McDonald House, Salvation Army Porirua, Salvation Army Tawa, Salvation Army Johnsonville, Salvation Army Lower Hutt, Salvation Army Kilbirnie, Salvation Army Miramar, Salvation Army THQ, Soup Kitchen Wellington, Supergrans Porirua, Supergrans Lower Hutt, St Annes Pantry Foodbank, St Vincents de Paul Kapi Mana Foodbank, Taeaomanino Trust, Te Rauparaha Arena, Te Roopu Awhina, Te Waka Whaiora Trust, Titahi Bay Intermediate School, Virtuoso Strings, Wellington Night Shelter, Wesley Community Action – Waitangirua, Wesley Community Action – Family Start, Porirua Whanau Centre, Whanau Feeding Whanau, Whanau Helping Whanau, YMCA Upper Hutt.





## What We Do

As we have a bespoke online ordering system our partner agencies staff are able to log in online and place specific orders for their clients. This unique online ordering system allows foodbanks to let us know what items they are short of or what stock they don't want on any specific day that they collect from us. This ensures that we assist their clients by providing them with food, clothing etc that they will use.

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.

In order to operate as efficient service as possible, KCA volunteers sorts and boxes up the food at the sponsor's site. This allows us to leave all the food not fit for human consumption for the pig farmers to collect directly from the supermarket.

From 1 April 2018 to 31st March 2019, KCA distributed 196,593.9kgs of fresh, frozen and non-perishable food items in the Greater Wellington region.

We also ask our donor base and businesses to donate their new and used clothing, household items including household appliances in good working condition, curtains, toys, Xmas 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 3,175 banana boxes of clothing, shoes, books, linen, and household items plus numerous larger items, such as lounge suites, washing machines, fridge/freezers, etc.

Cost to rescue and redistribute stock is 33 cents per banana box if the average banana box weighs 15kgs for food and 10kgs for non food banana boxes.

Our work assisted over 65,000 residents\* in the Greater Wellington region.

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

## **Our Vision**

*Enriching and empowering communities.*

## **Our Mission**

*Kiwis working together to reduce inequality in our communities.*

## **Our Values**

*To do as much as we can, with what little we have.*





## Our Principles

*There are three main principles that guide what we do ...*

### A hand up, not a hand out

We want to empower families to break the inequality cycle so our aim is to assist without creating a reliance on regular donations. We do this by concentrating our efforts on families who have signed up for budgeting assistance. Families then receive help when unexpected costs come up so they can continue to increase their financial stability.

### 100% donations guarantee

We guarantee that all donations go to the families we assist for free. No items donated to KCA are sold. During this financial year we employed one staff for a duration of six months to assist in the running of our food rescue operations. All the rest of the work was carried out by our volunteers with one of the trustees being a full time volunteer for KCA. Where there are unavoidable administrative costs we fundraise or apply for grants for these separately so that donors are aware of what they are contributing to.

### Use existing networks

We use the relationships our charity partners already have with families to distribute donations.

Our charity partners provide a valuable understanding of the greatest areas of need and they select the families to be assisted. This allows us to concentrate on sourcing and distributing donations, whilst our partners can focus on what they do best.







## Founders' Report

*After watching Inside Child Poverty NZ program in late November 2011, Phil and Tracy decided they were in a position to try to make a difference.*

They donated all of their surplus clothing, linen and household items through a social worker in the Porirua area and encouraged friends and colleagues to do likewise.

The response was overwhelming and they quickly realised they needed to formalise relationships with a number of charities and organisations to properly distribute the goods.

The relationship with these charity partners quickly revealed a gap in the offerings from food banks, namely perishable goods – fresh fruit and vegetables, etc. Phil and Tracy began a drive to donate surplus garden produce and started purchasing bulk quantities for distribution as fresh food parcels to the charity partners.

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.

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, Hutt 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 poverty in our communities.

Tracy Wellington  
Co-Founder

Phil Davies  
Co-Founder

# Highlights from 1st April 2018 to 31st March 2019

## APRIL 2018

- 15,7625.58kgs of food distributed, 115 banana boxes of non-food items distributed
- KCA employs part time temporary food rescue co-ordinator to test our operational manuals and processes
- ANZ Bank & ACC staff come to volunteer for a day

## MAY 2018

- 17,490.35kgs of food distributed, 263 banana boxes of non-food items distributed
- Countdown and New World stores donate quiz and raffle prizes for our two quiz nights held at The Borough
- Countdown Aotea staff come to visit KCA
- ACC staff come to volunteer for a day
- A large volume of wool was donated to KCA and passed on to Johnsonville Crafty Critters

## JUNE 2018

- 14,158.50kgs of food distributed, 261 banana boxes of non-food items distributed
- ANZ Bank staff come to volunteer for a day

## JULY 2018

- 15,936.5kgs of food distributed, 275 banana boxes of non-food items distributed
- New World Paremata joins our food rescue programme
- KCA ceases food rescue on Saturdays
- Our Sunday Linden food co-ordinator leaves KCA after 2.5 years

## AUGUST 2018

- 16,939.91kgs of food distributed, 338 banana boxes of non-food items distributed







## SEPTEMBER 2018

- 20,334.22kgs of food distributed, 147 banana boxes of non-food items distributed
- The Apple Press Co donates six pallets of fruit juice to KCA. Thanks to Halls for shipping it to us from Hawkes Bay to Wellington for free.

## OCTOBER 2018

- 17,557.01kgs of food distributed, 459 banana boxes of non-food items distributed

## NOVEMBER 2018

- 16,419.74kgs of food distributed, 462 banana boxes of non-food items distributed
- Newlands New World joins our food rescue programme
- KCA celebrates its 7th birthday

## DECEMBER 2018

- 14,057.46kgs of food distributed, 231 banana boxes of non-food items distributed.
- KCA closed for two weeks over the Xmas/New Year period
- New World Tawa joins our food rescue programme

## JANUARY 2019

- 18,074.14kgs of food distributed, 66 banana boxes of non-food items distributed
- KCA ceases to do food rescue on public holidays from Wellington Anniversary weekend
- Countdown National Headquarters donates two second-hand iPhones, replacing the ancient ones we previously relied on

## FEBRUARY 2019

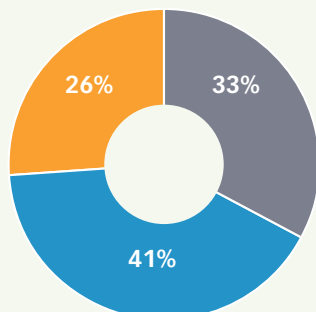
- 16,683.03kgs of food distributed, 172 banana boxes of non-food items distributed
- One off donations received from My Food Bag, New World Thorndon and Supremely Gourmet

## MARCH 2019

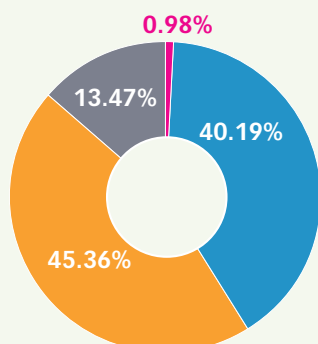
- 13129.11kgs of food distributed, 386 banana boxes of non-food items distributed
- KCA co-founder Tracy takes time off to recovery from surgery. Rachel is employed to run food rescue in her absence

## Where Our Help Goes

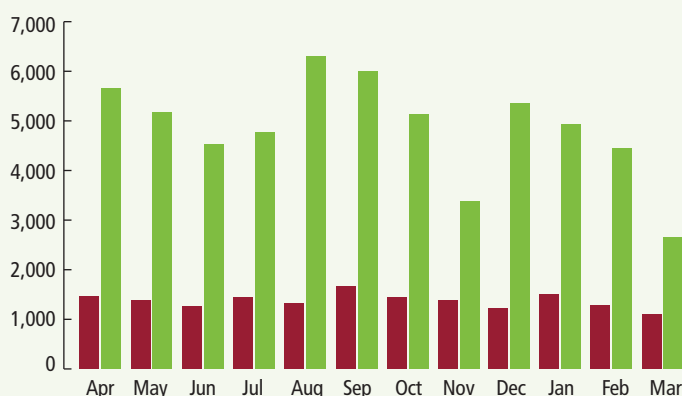
**Food Percentage  
By Location**



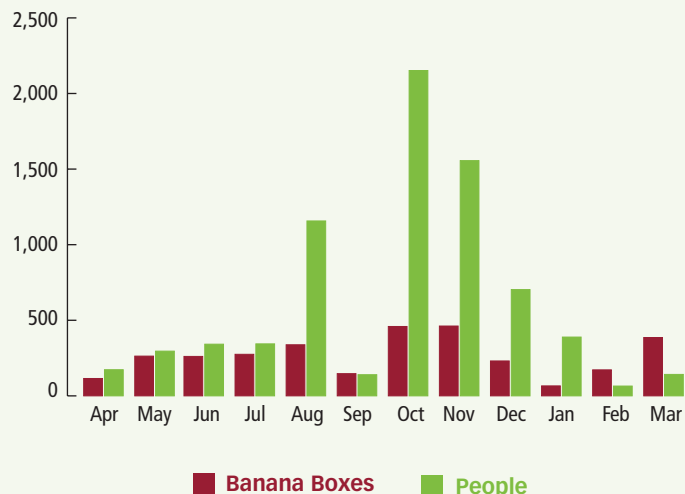
**Non-Food Percentage  
By Location**



**Food Parcels Summary for Year 8**



**Non-Food Parcels Summary for Year 8**



## Current Situation

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

**Volunteers** – There is one full time volunteer and 82 part time volunteers. The continued growth of KCA is challenging our volunteer base. We could do with ten more volunteers at present to reduce their workload and provide additional capacity into the near future on the food rescue and warehouse sides of our operations. During this financial year we employed one team member to assist run the food rescue side of our operations for six months.

**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 three pallets high and also store our non-perishable food and clothing right through to furniture and whiteware. Our chiller truck, van and our food rescue equipment is also stored here.

The warehouse is alarmed with monitoring, bait stations but we have been waiting for nearly four years for our toilet and kitchen area to be built. The lack of these facilities has meant that we are unable to operate to our full potential and have not been able to commence weekend or evening shifts.

Our volunteer co-ordinators and volunteer drivers have been given the key safe code which allows them to let the crews in on sorting days as it best suits them.

Fresh produce is still stored on a Saturday and Sunday at our Linden depot and this is collected by our partner agencies on a Monday morning. The last agency to collect stock turns off our chiller room ready for the cleaning crew.



KCA has access in MG Marketing to a large chiller space to store fresh produce, but we have streamlined our distribution ensuring that we are no longer storing any fresh produce at the end of each business day – Monday to Friday.

**Equipment** – We have a chiller room, 3 single Skope fridges (two of which are on loan to Newlands Foodbank), one double Skope fridge, one pallet jack, two blue plastic pallets, seven chest freezers. Two of these chest freezers are currently out on loan to Redwood Club and Virtuoso Strings.

KCA has 30 donation wheelie bins provided by Wellington City Council, eight donation wheelie bins provided by Porirua City Council, 63 47L grey food rescue crates (lost seven 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 (lost two, six sun faded), 20 70L blue food rescue crates, 100 x 47L yellow crates, 80 x 25L yellow crates, 80 x 70L orange and green crates.

**Vehicles** – One Toyota Hi Roof van for picking up furniture and non-perishable food donations. One Mitsubishi Canter refrigerated truck, which was purchased in May 2017.

Trust House have also contributed to our fuel costs for the van and chiller truck.

Johnsonville Auto Repairs continue to service and maintain all our vehicles as their contribution to our work. They sponsor the Warrant of Fitness inspections of our van, but are not certified to perform Certificate of Fitness inspections on the chiller truck.

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

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

## Donations and distribution

### Distributed

- 196.6 tons of food
- 3,175 banana boxes of non food items
- 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 2018 to 31st March 2019 attached.

## Our strength comes from:

**67**  
agencies receiving  
stock

**29+**  
food  
sponsors

**20+**  
financial  
donors

**82**  
volunteers

**15**  
in-kind donors

**Ordering System** – We have had further enhancements this financial year to our online ordering system. Local foodbanks are now able to submit their stats into the ordering system once they have distributed our food. This has made things more efficient for our administrators.

We also have a oneclick system which allows our administrators to send an email to each partner agency to follow up on missing stats for all outstanding orders. This has made the reporting process a lot quicker.

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 is able to provide a steady supply of non-perishable food and meat throughout the financial year ending 31st March 2019 we received a grant from Trust House to ensure that the local schools – Tawa Intermediate School, Tawa College, HHT School, Natone Park School, Porirua Activity Centre, St Anne's Pantry Foodbank, St Vincent de Paul Porirua Foodbank, and other agencies in the Tawa to Porirua region. As usual we have managed to stockpile non-perishable food to carry through the winter months.

We also actively contacted and grew new relationships with New World Khandallah who came on board with food rescue on 5th April 2018.

New World Paremata joined our food rescue programme on 13th July 2018.

New World Newlands joined our food rescue programme on 28th November 2018.

New World Tawa joined our food rescue programme in December 2018.

***KCA is now food rescuing from all supermarkets in our area.***







KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST

# Performance Report

FOR THE YEAR ENDED  
31 MARCH 2019

## Contents

Directory	3 to 4
Independent Auditor's Report	5 to 8
Statement of Service Performance	9
Statement of Financial Performance	10
Statement of Financial Position	11
Statement of Movements in Equity	12
Statement of Cash Flows	13
Notes to the Performance Report	14 to 19



## 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>	022 465 2201 <a href="mailto:tracy@kca.org.nz">tracy@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 Member</b>	Lisa McLernon
<b>Independent Advisor</b>	Richard Kilkenny
<b>Banker</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 8 years.

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





AURORA  
FINANCIALS

PO Box 11030  
Manners Street  
Wellington 6142  
New Zealand

☎ +64 22 500 5770

✉ info@aurorafinancials.com

🌐 www.aurorafinancials.com



## 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 2019
- 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 2019
- 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 2019, 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 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, donations and income in advance (notes 3 and 5 of the performance report)</b>	
<p>The entity received grants from several organisations during the period. Donations were also received from various individuals.</p> <p>These grants, donations and income received in advance are quantitatively significant to the entity's performance report.</p>	<p>We reviewed a sample of grant applications, donations, invoices, bank statements to confirm that funds were received, and the use of these funds. Unspent amounts at year end were recorded as income in advance.</p> <p>Based on our sample testing, we did not identify any material issues with the entity's grants income, donations and income in advance at year end.</p>

### 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

29 April 2019



# Statement of Service Performance

## Kiwi Community Assistance Charitable Trust

Year ended 31 March 2019

### Description of the Entity's Outcomes

KCA exists to assist families in the short term by providing them with food and clothing, and to empower families in the long term by providing assistance so they can learn to help themselves.

KCA's charity partners provide a valuable understanding of the greatest areas of need in the community and they select the families to be assisted. This allows KCA to concentrate on sourcing and distributing donations, while KCA's charity partners focus on what they do best.

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

	31 Mar 2019	31 Mar 2018
<b>Food parcels distributed</b>		
• Number of banana boxes	16,430 boxes	12,280 boxes
<b>Bulk food distributed</b>		
• Total distributed	196.6 tonnes	152 tonnes
• Daily average distributed	653.14 kg	416.2 kg
• Total meals (at 350 grammes per meal)	561,697 meals	434,063 meals
• Daily average meals	1,866 meals	1,189 meals
<b>Non-food items distributed</b>		
• Number of banana boxes	3,175 boxes	4,013 boxes
<b>Food parcel orders filled</b>	1,312 orders	1,361 orders
<b>Non-food parcel orders filled</b>	656 orders	642 orders
<b>People reached *</b>		
• Total reached	65,761 people	56,877 people
• Daily average reached	218 people	156 people

KCA is proud to be able to provide their service for 33 cents per kilogram (2018: 31 cents per kilogram), across both its food and non-food services. KCA operated for 301 days in the past financial year.

\* 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 processed, a photo is taken to confirm the order, and the unique order numbers are 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 2019

	Notes	31 Mar 2019	31 Mar 2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	3	72,587	72,427
Interest, dividends and other investment revenue	3	1,783	1,520
<b>Total Revenue</b>		<b>74,370</b>	<b>73,947</b>
<b>Expenses</b>			
Costs related to providing goods or services	4	53,101	47,037
Volunteer and employee related costs	4	16,707	5,811
Other expenses	4	6,346	6,516
<b>Total Expenses</b>		<b>76,154</b>	<b>59,364</b>
<b>Surplus / (Deficit) for the year</b>		<b>(1,784)</b>	<b>14,583</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 2019

	Notes	31 Mar 2019	31 Mar 2018
<b>Current Assets</b>			
Cash and cash equivalents	5	116,457	102,559
Trade and other receivables	5	2,595	2,026
		<b>119,052</b>	<b>104,585</b>
<b>Non Current Assets</b>			
Property, plant and equipment	6	25,189	31,495
		<b>144,241</b>	<b>136,080</b>
<b>Total Assets</b>			
		<b>144,241</b>	<b>136,080</b>
<b>Current Liabilities</b>			
Trade and other payables	5	2,044	731
Income in advance	5	37,176	28,544
		<b>39,220</b>	<b>29,275</b>
<b>Total Liabilities</b>			
		<b>39,220</b>	<b>29,275</b>
<b>Net Assets</b>		<b>105,021</b>	<b>106,805</b>
<b>Equity</b>			
Accumulated surplus		105,021	106,805
<b>Total Equity</b>		<b>105,021</b>	<b>106,805</b>

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

Dated: 29 April 2019

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 2019

	Accumulated Surplus	Total
At 1 April 2017	92,222	92,222
Surplus for the year	14,583	14,583
At 31 March 2018	<b>106,805</b>	<b>106,805</b>
Deficit for the year	(1,784)	(1,784)
At 31 March 2019	<b>105,021</b>	<b>105,021</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 2019

	31 Mar 2019	31 Mar 2018
<b>Cash flows from operating activities</b>		
Donations, fundraising and other similar receipts	81,219	95,841
Interest, dividends and other investment receipts	1,058	1,283
Payments to suppliers and employees	(68,379)	(52,918)
<b>Net cash flows from operating activities</b>	<b>13,898</b>	<b>44,206</b>
<b>Cash flows from investing and financing activities</b>		
Acquisition of property, plant and equipment	-	(19,185)
<b>Net cash flows from investing and financing activities</b>	<b>-</b>	<b>(19,185)</b>
<b>Net increase / (decrease) in cash</b>	<b>13,898</b>	<b>25,021</b>
Cash at the beginning of the year	102,559	77,538
Cash at the end of the year	116,457	102,559
<b>This is represented by:</b>		
Cash and cash equivalents	<b>116,457</b>	<b>102,559</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 2019

### 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 2019, 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 29 April 2019.

### 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 not applied**

The entity has not adopted any Tier 2 PBE Accounting Standards in the preparation of the performance report as it is a Tier 3 reporting entity.

#### **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 2019	31 Mar 2018
<b>Donations, fundraising and other similar revenue</b>		
Grants income for specified purposes (below)	60,686	40,768
Donations for operations	7,116	28,738
Other income	3,385	1,515
Donations for the community	1,400	1,406
	<b>72,587</b>	<b>72,427</b>

	31 Mar 2019	31 Mar 2018
<b>Grants income for specified purposes</b>		
<b>Lotteries Commission</b> – for contractors and volunteers, rent, operational costs, etc. (received in the prior financial year and which relates to the current financial year)	19,986	5,130
<b>Lotteries Commission</b> – for contractors and volunteers, rent, operational costs, etc.	3,543	5,014
<b>Trust House</b> – for rent, vehicle costs and food	14,498	12,620
<b>Trust House</b> – received in the prior financial year and which relates to the current financial year	4,362	-
<b>Internal Affairs – Community Organisation Grants Scheme</b> (Hutt, Wellington, Whitireia)	5,048	2,913
<b>Internal Affairs – Community Organisation Grants Scheme</b> – Wellington and Whitireia (received in the prior financial year and which relates to the current financial year)	2,696	-
<b>One Foundation Limited</b> – for rent	4,211	-
<b>The Trusts Community Fund</b> – for rent	2,421	-
<b>Pelorus Trust</b> – for rent	2,421	870
<b>Hutt Mana</b> – received in the prior financial year and which relates to the current financial year	1,500	-
<b>Tai Shan Foundation</b> – for chiller truck and warehouse rent	-	10,000
<b>Porirua City Council</b> – for rent	-	2,500
<b>Wellington City Council</b> – for rent	-	1,721
	<b>60,686</b>	<b>40,768</b>

	31 Mar 2019	31 Mar 2018
<b>Interest, dividends and other investment revenue</b>		
Interest	1,783	1,520
	<b>1,783</b>	<b>1,520</b>

#### 4 Analysis of Expenses

	31 Mar 2019	31 Mar 2018
<b>Costs related to providing goods or services</b>		
Storage and rental charges	29,522	28,325
Food and school stationery supplies	10,598	6,386
Fuel and motor vehicle costs	8,905	6,207
Insurance	1,995	1,767
Mobile phone and internet	1,553	1,537
Administration and other expenses	216	1,216
Operational expenses	150	1,482
Subscriptions and membership	162	117
	<b>53,101</b>	<b>47,037</b>

	31 Mar 2019	31 Mar 2018
<b>Other expenses</b>		
Depreciation	6,306	6,506
Bank fees	40	10
	<b>6,346</b>	<b>6,516</b>

	31 Mar 2019	31 Mar 2018
<b>Volunteer and employee related costs</b>		
Contractor services	16,210	4,011
Volunteer reimbursements	468	1,800
Volunteer entertainment costs	29	-
	<b>16,707</b>	<b>5,811</b>

#### 5 Analysis of Assets and Liabilities

	31 Mar 2019	31 Mar 2018
<b>Cash and cash equivalents</b>		
Cash at bank	46,457	42,559
Term deposits	70,000	60,000
	<b>116,457</b>	<b>102,559</b>



## 5 Analysis of Assets and Liabilities (continued)

	31 Mar 2019	31 Mar 2018
<b>Trade and other receivables</b>		
GST receivable	1,520	1,676
Accrued interest	1,075	350
	<b>2,595</b>	<b>2,026</b>

	31 Mar 2019	31 Mar 2018
<b>Trade and other payables</b>		
Trade payables	2,044	731
	<b>2,044</b>	<b>731</b>

	31 Mar 2019	31 Mar 2018
<b>Income in advance</b>		
Grants unspent at year end as follows:		
Lotteries Commission – for rent, wages and volunteer costs	26,457	19,986
Tai Shan Foundation – for rent	8,500	
COGS – Wellington – for warehousing costs, operating expenses and all insurances	1,005	1,733
COGS – Whitieria – for warehousing costs and communications	947	963
Trust House – for rent, food and vehicle costs	267	4,362
Hutt Mana		1,500
	<b>37,176</b>	<b>28,544</b>

## 6 Property, Plant and Equipment

2019	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	24,529	-	-	5,609	<b>18,920</b>
Plant and equipment	6,966	-	-	697	<b>6,269</b>
	<b>31,495</b>	-	-	<b>6,306</b>	<b>25,189</b>

2018	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	11,076	19,185	-	5,732	<b>24,529</b>
Plant and equipment	7,740	-	-	774	<b>6,966</b>
	<b>18,816</b>	<b>19,185</b>		<b>6,506</b>	<b>31,495</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 2019	31 Mar 2018
<b>Warehouse lease commitments</b>		
Within 1 year	7,264	9,533
Between 1 to 5 years		-
<b>Total commitments</b>	<b>7,264</b>	<b>9,533</b>

### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (2018: \$Nil)

## 8 Related Party Disclosures

The following related party transactions occurred for the entity:

Related Party	Relationship to entity	Nature of transactions	31 Mar 2019	31 Mar 2018
Tracy Wellington	Co-founder and Trustee	Contractor expenses paid by entity	10,100	-
Tracy Wellington, Philip Davies	Co-founders and Trustees	Donations to the entity	-	(173)
<b>Net payment / (receipt)</b>			<b>10,100</b>	<b>(173)</b>

## 9 Events After Balance Date

No events occurred after the balance date that would have a material impact on the performance report. (2018: \$Nil)



**Kiwi  
Community  
Assistance**

Registered Charity  
CC47974

5 Peterhouse Street, Tawa, Wellington 5028

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

Telephone 022 465 2201 Monday to Friday 7.30am to 1pm