



Kiwi
Community
Assistance

Annual Performance Report

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST (KCA)

1ST APRIL 2020 TO 31ST MARCH 2021

A glance at some of our achievements for FY2021 may surprise you:

Your support has enabled us to distribute:



343,774.28
Food Inwards in kgs



23,241
Food Outwards (banana boxes)



2,928
Non-Food Outwards



42 Food Donors



6 Non-Food Donors



65 Financial Donors
including grants



21 In-Kind Donors



76 Unpaid Volunteers



2 Paid Employees



75 Charity Partners –
registered & active



2 Charity Partners –
deregistered*



113,745 Charity Partners
– Beneficiaries served

* Whanau Feeding Whanau and Wellington Night Shelter

*We are small; we are fast; we are flexible; and
through our charity partners we help many in need.*

Annual Performance Report

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

1ST APRIL 2020 TO 31ST MARCH 2021

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Our Vision

Enriching and empowering communities.

Our Mission

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

Our Values

*To do what we can,
with the little that
we have.*

Report from KCA's Chief Executive

We are pleased to present the 2020/2021 Performance Report for Kiwi Community Assistance Charitable Trust (KCA).



KCA has continued to grow by supporting more families in the Greater Wellington region.

We truly live in interesting times with the arrival of Covid-19 into New Zealand in 2020 and the Wellington region going into Level 4 Lockdown. During this lockdown period KCA only experienced one disruption to our regular food sources – the Johnsonville School Farmers Market, held on Sundays, was forced to close. We were blown away by the generosity of new companies, businesses and the general public that contacted us wanting to donate both food and funds to us. While running our food operations on skeleton crews, our team saw a huge increase in demand for food. We stood down all of our non-food operation volunteers to minimise the risks and keep the cleaning regime manageable.

It was impressive and very humbling to see the organisation transform itself virtually overnight to a completely different way of working. The dedication of the eight remaining food rescue volunteers and two FTE paid staff was outstanding, with the team ensuring the work normally done by a team of 40 volunteers resulted in no loss of service to our partner agencies. I thank them, and their whanau for working through for KCA during this extraordinary time.

Like many things with COVID-19, the continuing pandemic has brought more supporters to KCA who value the work that our team of volunteers do in the Greater Wellington region community. Thank you all.

KCA farewelled board member Lisa McLernon after three years completion of service to KCA. We also welcomed two new board members this year – John Angelica of Countdown and Victoria Deaker of New World. They have settled into our team very well.

KCA has closed this year in a strong position, after consolidating all parts of our operation under the one roof. On the 12th July 2020, KCA relocated into a 500 square metre warehouse in Grenada North. We have been busy fitting out the larger premises with a large chiller and freezer room, setting up an outwards goods/despatch room, upgrading technology to touch screens, having more room to store out-of-season stock and to accept surplus stock from clothing manufacturers. It is great to have all our team working under one roof which gives us greater flexibility to open for longer hours and to distribute more stock into the wider Wellington community.

Consolidating into a single location strengthened our relationships with our sponsors, donors, and volunteers, and has greatly improved our attractiveness to corporate volunteering groups. The consolidation had been part of the board's strategic plan, and the move has allowed KCA to come out of our toughest challenge to date, ready to face whatever else life throws at us.

A handwritten signature in black ink, which appears to read 'Tracy Wellington', followed by a long horizontal line.

Tracy Wellington
Chief Executive



About KCA – Why do we exist?

After watching the TV documentary Inside Child Poverty New Zealand at the end of November 2011, a Tawa couple Tracy and Phil decided they were in a position to try and make a difference. They started contacting agencies in the local community to find out what services were most needed.

They contacted friends, families and used Facebook social networking to solicit donations of Christmas presents, food, and household goods for distribution through the agencies.

Overwhelmed by the response, they decided to formalise it and set up Kiwi Community Assistance. In July 2012, Kiwi Community Assistance became a registered charity (No.CC47974).

KCA has become a 'one stop' distribution hub to local charities, foodbanks and community groups in the Greater Wellington region. This is done by bringing the community together with the general public, supermarkets, local farmers markets, manufacturing companies, hotels, companies growing through rebranding, donating food, clothing and other household goods.

KCA's Structure

KCA is governed by a volunteer Board of Trustees and its members who meet five to six times a year. In 2020/2021 we had a number of board member changes:

Tracy Wellington	Trustee and CEO
Phil Davies	Trustee and Chairman
Tracey Reid	Treasurer
Lisa McLernon	Fundraiser (to 27th October 2020)
John Angelica	Board Member appointed 25th August 2020
Victoria Deaker	Board Member appointed 7th September 2020

Paid Staff

KCA has two FTE paid staff. They are our General Manager and Storeman/General Assistant. Their wages are paid for by grants obtained from the Lotteries Commission, Ministry for Social Development, Wellington City Council.

Volunteers

KCA relies on our amazing team of volunteers who work to assist us with food rescue, collecting donations from the general public and from our drop off points across Wellington and Porirua, and our warehouse team who sort, box up and make up the non-food orders. We are blessed and humbled to have this dedicated team.

Our resilience was certainly tested during Covid-19 Alert level 4 Lockdown. Sincerest thanks to Billy MacDonald, Daniel Symons, Guy Pengelly, David King, Mary Clare McCarthy, Phil Davies and Jo Clark who stepped up to assist us with food rescue during the level 4 lockdown.

At the close of the financial year KCA had 76 active part time volunteers. Due to Covid-19 restrictions we had to stand down all our high risk volunteers including those over 70 years of age. We also had a large turnover of volunteers due to many retiring, leaving the area, finding paid work or deemed high risk.

KCA is now recruiting new volunteers with additional shifts available in the afternoon so that we can open for longer hours to allow agencies a bigger time window to collect their clients' stock.

Referrals for KCA's Services

KCA receives referrals (requests for assistance – orders) from a wide range of community groups and charity employees such as social workers, Plunket nurses and school teachers. KCA does not accept requests from the general public. All orders are placed by our partner agencies into our online ordering system.



Community

KCA supports the community by connecting with families, supermarkets, local farmers markets, local schools, businesses, food manufacturers, community centres as drop off points to donate items of food, clothing, homewares and furniture/whiteware. This makes us a truly community based charity.

Ordering System – we have had further enhancements this financial year to our online ordering system. Thanks to Toro for making this possible.

The stats enhancement which Toro designed for our online ordering system last financial year has allowed our administrators and volunteers to commence using the Ready tab to automatically email the agencies to let them know their orders are ready to collect.

Further enhancements are planned to allow the partner agencies to click on the type of stock that they would like us provide. It is also planned that when we move the orders from New to Processing that the online ordering system will automatically populate the field Total Banana Boxes so that our administrators only have to insert the total of banana boxes.

Photos are taken of all donations during pick up and then orders, once made up, are photographed and uploaded on to Facebook in the weekly photo albums created. All orders going out have the order number tagged to it. This allows the agencies to see what they are collecting prior to pick up.

Main Sources of KCA's Cash and Resources

KCA's primary sources of funding are grants, donations and sponsorships. All fundraising plans were put on hold in 2020/2021 due to Covid-19.

Grants

Grants are our key source of income, benefiting both operations and assisting with service costs. For full details of our Grants Income, refer to the Financial Report attached to this report.

Donations

Donations are received from a variety of sources including:

- Corporate supporters – Foodstuffs NZ and Countdown this financial year only
- directly from individuals and groups via our website or 'Give A Little'

Current Situation

On the 12th July 2020, KCA consolidated its operations into a 500 square metre warehouse in the food industry area in Grenada North.

Communications channels – We use Facebook and our website as our main communication channels as our audit trail for donations coming in and going out to our partner agencies.

Facilities – We have now streamlined our operations by relocating into a 500 square metre warehouse in Grenada North. This new warehouse has bathrooms, a kitchenette, and an area for volunteers to sit and socialise. Our warehouse also allows us to keep our refrigerated trucks inside at night.

Location – Situated in the food industry in Grenada North this location allows a central point for our charity partners to collect stock from Upper Hutt to Wellington City and up to the Kapiti Coast.



Equipment – We have a large chiller room which can hold 11 pallets of fresh produce, three single Skope fridges (one of which is on loan to Newlands Foodbank), one double Skope fridge, one double Sanyo fridge, seven chest freezers (one chest freezer is on loan to Tawa College, and another to Redwood Club), and an upright chest freezer.

Our new chiller room and freezer room is serviced by Wellington Refrigeration and old refrigeration equipment is serviced by Wasabi Air.

KCA has 29 x 140 litre wheelie bins for donations provided by Wellington City Council, eight x 240 litre wheelie bins for donations provided by Porirua City Council, 64 x 47 litre grey food rescue crates, 27 orange food rescue crates based at Churton Park New World, plus varying numbers of yellow, green, dark green and black crates in a range of capacities. KCA also has a number of blue tubs, as well as spare orange food rescue crates located at our warehouse. For materials handling KCA has a Crown electric pallet stacker, a manual pallet jack, two blue plastic pallets, two yellow and one blue barrow trolley, one small convertible barrow trolley, two yellow platform trolleys, two ex-PGG Wrightson metal shopping trolleys, a home-made green platform trolley, a small red and black platform trolley and four sets of food rescue scales.

Vehicles – one x 2 ton refrigerated Mitsubishi Fuso truck and one x 1.5 ton refrigerated Mitsubishi Fuso truck. The founders also provide their Toyota Funcargo to pick up donations and move large volumes of non food goods.

Johnsonville Auto Repairs sponsored the Warrant of Fitness inspections and servicing on all three vehicles.



Calendar highlights for Financial Year End 2021

APRIL 2020

- 44,494.61kgs of food distributed, 54 banana boxes of non-food items distributed.
- Tawa Lions Markets on Saturday closed due to Covid-19.
- Johnsonville School Farmers Market on Sundays closed due to Covid-19.
- Volunteer program put on hold and the non-food side of our operations was suspended due to Covid-19 lockdown restrictions.

MAY 2020

- 33,453.55kgs of food distributed, 107 banana boxes of non-food items distributed.
- Mr Apple in Hawkes Bay commences donating three pallets of apples per week to KCA. Turners and Growers Transport provides the logistics to get this stock to Grenada North.

JUNE 2020

- 33,493.38kgs of food distributed, 251 banana boxes of non-food items distributed.
- Covid-19 Alert Level 4 Lockdown ends.
- Johnsonville School Farmers Markets reopens late June.
- Tawa Lions Markets reopens late June.
- Volunteer programs and non-food operations reopen on 18th June.

JULY 2020

- 33,312.66kgs of food distributed, 137 banana boxes of non-food items distributed.
- 12th July KCA moves into its new larger warehouse in Grenada North.
- KCA receives "Family 2 Family" food donation from Churton Park New World.
- Johnsonville School Farmers Market closes with the increased Covid-19 Alert level.
- Macphersons donates six pallets of hair products to KCA.

AUGUST 2020

- 20,437.68 kgs of food distributed, 159 banana boxes of non-food items distributed.
- Johnsonville School Farmers Market reopens with the return to Covid-19 Alert Level 1.
- 25th August 2020, John Angelica joined as a KCA board member.





SEPTEMBER 2020

- 18,292.85kgs of food distributed,
248 banana boxes of non-food items distributed.
- New food sponsor Countdown Estore commences on our food rescue programme.
- 7th September, Victoria Deaker joined as a KCA board member.

OCTOBER 2020

- 33,848.15kgs of food distributed,
509 banana boxes of non-food items distributed.

NOVEMBER 2020

- 32,837.38kgs of food distributed,
269 banana boxes of non-food items distributed.
- NZ Food Network starts to donate food to KCA.

DECEMBER 2020

- 23,847.08kgs of food distributed,
510 banana boxes of non-food items distributed.
- KCA closes for two weeks over the Christmas/New Year period to allow our volunteers to recharge their batteries.

JANUARY 2021

- 22,440.22kgs of food distributed,
65 banana boxes of non-food items distributed.

FEBRUARY 2021

- 20,425.95kgs of food distributed,
81 banana boxes of non-food items distributed.

MARCH 2021

- 26,890.77kgs of food distributed,
539 banana boxes of non-food items distributed.

THANKYOU!



to our donors, sponsors and supporters

KCA is grateful for the wonderful support we receive from each one of our donors, sponsors, grant providers and supporters, enabling us to provide the necessities of life to families in the Greater Wellington region.

Financial donors

Ministry of Social Development, New Zealand Lotteries Commission, Foodstuffs North Island, Countdown, Sutherland Self Help Trust, Wellington City Council, Porirua City Council, Accenture, Quest Projects Ltd, COGS Whitireia, COGS Hutt, COGS Wellington, Rotary Club of Johnsonville, Freemason Tawa SDM, Porirua Anglican – St Annes Pantry Foodbank, Purveyors Ltd, UK Online Giving, Give A Little, The Gift Trust, Southern Cross Cable Network, Ekta NZ Inc, Tawa Montessori Preschool and private individuals.

Food donors

The general public, Bidfresh, Capital Produce, Chungking Fruiterers, Churton Park New World, Countdown Estore, Countdown Aotea, Countdown Johnsonville, Countdown Johnsonville Mall, Countdown Porirua, Countdown Tawa, Frucor, Goodman Fielder, Indokiwi Grocers, Johnsonville School Farmers Market, Kaibosh, Kiwi Harvest, Landcorp, Lions Club of Tawa, Moshims, Mr Apple, MG Marketing, My Food Bag, New World Khandallah, New World Newlands, New World Porirua, New World Whitby, New World Tawa, New World Paremata, NZ Food Network, Rosa Foods, Rotary Club of Tawa, Tawa Intermediate School, Toot for Tucker Churton Park, Tulsi Restaurants, Turners and Growers, Wellington City Mission, Wine Logistics plus a few other companies who wish to remain anonymous.

In-Kind donors

Foodstuffs North Island Transport Division – Grenada North, Turners and Growers Transport, Turners and Growers, CBT, Harbour City Security, James Cook Hotel Grand Chancellor, Scope Design, Karere Inc – Web Development, Goodman Fielder, Wellington Refrigeration, Dobbins Office Furniture, Auto Super Shoppe Johnsonville, Wasabi Air, Royal Wolf Trading.

Drop off Points

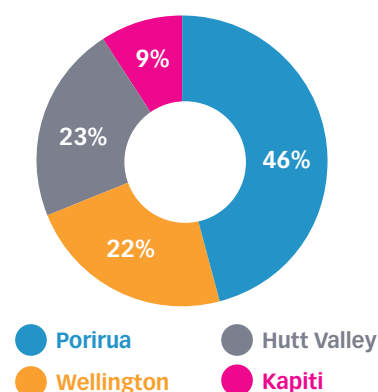
Thanks also to the local businesses who allow their premises to be a drop off point for donations. They are National Storage in Tawa, PGG Wrightson, Newlands Community Centre, Johnsonville Community Centre, Island Bay Community Centre, Kris Faafoi's Electorate Office now known as Barbara Edmonds Electoral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

Non-Food donors

Thank you to our many followers on our Facebook page and website who answer our requests for donating items on our wish list. A special thank you goes to United Flower Group, Johnsonville Crafty Critters Knitting Group, James Cook Hotel Grand Chancellor, Sofitel Hotel, McPherson's Consumer Products and Hearty Paws (pet food), Hanes Brand Inc.

Where Our Help Goes

**Distribution By
Council Zone**



Charity Partners

Thank you to all the charitable agencies we serve (the beneficiaries of our Trust). You are the wonderful people who directly serve those in our communities who need a hand up. Helping you do what you do best is the reason we exist. The compassion, humility and expertise you all exhibit is something which we respectfully admire and strive to support through our collective efforts.

Donations have been redistributed through 75 agencies in the 12 month period of 1st April 2021 to 31st March 2021:–

*Aotea College, Birthright Wellington, *Bishop Viard College, Capital and Coast Health, Challenge 2000, Community Kete – Titahi Bay, Takapuwahia and Elsdon, *Common Unity Aotearoa, Ekta Inc, Everybody Eats, Foster Hope Wellington, He Huarahi Tamariki School, He Whanau Manaaki Free Kindergarten, House of Grace, Johnsonville Foodbank, Johnsonville Plunket, Kaibosh Food Rescue, Kapiti Community Foodbank, *Kapiti Primary school, *Kena Kena School, Linden/ Tawa Plunket, Linden Community Centre – Kai Lunch on Fridays, *Kindercare Kindy, Linden School, *Lower Hutt Kindy, *Matariki Kindy, *Menorah Church, Natone Park School, Newlands Baptist Church Foodbank, Newlands Foodbank, *Newlands Intermediate School, Newlands Primary School, *On the House, *Paraparaumu School, Porirua Plunket, Porirua Activity Centre, Porirua Elim Church, Porirua Womens' Refuge, Pregnancy Help Greater Wellington, Redwood Club, *Rimutaka Kindy, Ronald McDonald House, Salvation Army Johnsonville, Salvation Army Kapiti Foodbank, Salvation Army Lower Hutt Foodbank, Salvation Army Newtown Foodbank, Salvation Army Porirua Foodbank, Salvation Army Tawa Foodbank, Soup Kitchen Wellington, St Anne's Pantry Foodbank, SPCA, St Vincent de Paul Newtown Foodbank, St Vincent de Paul Tawa Foodbank, St Vincent de Paul Porirua Foodbank, Supergrans Porirua, Supergrans Lower Hutt, Taeaomanino Trust, Tawa College, Tawa Community Centre, Tawa Intermediate School, Tawa Kindy, Te Awahou Kai, Te Rauparaha Arena, Te Roopu Awhina, Te Waka Whaiora Trust, *Titahi Bay North School, *Totara Park Kindy, Tui Park, Upper Hutt Foodbank, Upper Hutt Kindergarten, Virtuoso Strings, Waikanae School, WELLFed NZ Trust, Wellington Bird Rehab Trust, Wellington City Mission, Wellington Night Shelter, Wesley Community Action Family Start, Wesley Community Action Waitangirua, *Whakatiki Street Kindy, Whanau Centre, Whanau Feeding Whanau.





KIWI COMMUNITY ASSISTANCE
CHARITABLE TRUST

Financial Report

FOR THE YEAR ENDED
31 MARCH 2021

6 June 2021

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 2021
- 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 2021
- 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 2021, its service performance, financial performance, movements in equity, and cash flows for the year ended on that date
- Complies with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board
- Includes reported outcomes and outputs in the statement of service performance, where the quantification of the outputs (to the extent practicable) are suitable.

What the Opinion is based on

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

I am independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the review evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion. Other than in my capacity as the reviewer, I have no relationship with or interests in the entity.

Other Information

The Trustees, on behalf of the entity, will be preparing an Annual Report which includes the reviewed performance report. The Trustees are responsible for the other information that may be included in the entity's Annual Report. My opinion on the performance report does not cover any other information in the entity's Annual Report and thus do not express any form of assurance or conclusions on that other information.

Key Review Matters

Key review matters are a matter professional judgement. In my opinion, the key review matter concerned the Grants income, donations and how income in advance was dealt with in the entity (notes 2 and 3 of the performance report)

The entity received grants from several organisations during the period, as well as from a number of individuals. These amounts are quantitatively significant to the entity's performance report. I reviewed a significant sample of the grant applications, donations, invoices, bank statements to confirm that funds were received, and the use those funds were put to. Unspent amounts at year end were recorded as income in advance.

Based on my sample testing, there were not any material issues identified with the entity's grants income, donations and income in advance at year end.

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

Use of this Audit Report

This report is made solely to the Trustees of the entity. My review has been undertaken so that I might state to the Trustees those matters that I am required to state to them in my Reviewer Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for our review work, this report, or any of the opinions I have formed.



Raju Budhia
Chartered Accountant

Wellington

6 June 2021

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Directory

For the year ended 31 March 2021

Charity Name	KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST
Other Names	KCA
Entity Type	Charitable Trust
Registered Charity Number	CC47974
Postal Address	5 Peterhouse Street, Tawa, Wellington 5028
Other Contact Details	022 4652201 tracy@kca.org.nz www.kca.org.nz www.facebook.com/kiwicomunityassistance
Trustees:	Tracy Wellington Philip Davies
Secretary:	Philip Davies
Treasurer:	Tracey Reid
Board Members:	Victoria Deaker John Angelica
Independent Advisors:	Richard Kilkenny Peter Cooper
Bankers:	Bank of New Zealand (Wellington)

Entity's Purpose or mission

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

Entity Structure

KCA is governed by a board of Trustees comprising of six 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 2021

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, while KCA's charity partners focus on what they do best.

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

	31/03/21	31/03/20
Food parcels distributed		
Number of banana boxes	23,241	15,974
Bulk food distributed		
Total distributed	343.8 tonnes	198.4 tonnes
Daily average distributed	1268.5 kg	543.84 kg
Total meals (at 350 grams per meal)	982,178 meals	567,146 meals
Daily average meals	3,624 meals	1,554 meals
Non-food items distributed		
Number of banana boxes*	2,928	3,464
Food parcel orders filled	2,365 orders	1,447 orders
Non-food parcel orders filled	604 orders	748 orders
People reached		
Total reached	128,073 people	56,749 people
Daily average reached	411 people	155 people

* Non food distribution suspended during levels 2-4 of Covid 19.

KCA is proud to be able to provide their service for 62 cents per kilogram (2020: 40 cents per kilogram), across both its food and non-food services.

KCA's charity partners can go online to KCA's ordering system with the stock that they wish to collect for their clients. A unique number is issued for each order and statistics are provided such as the suburb and how many people the order will assist.

Photos are taken of all donations during the collection phase. Once orders have been processed, a photo is taken to confirm the order, and a unique order is tagged to the photo and uplifted to Facebook.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Financial Performance

For the year ended 31 March 2021

	Note	31/03/21 \$	31/03/20 \$
Revenue			
Donations, fundraising and similar revenue	3	325,462	123,956
Interest, dividends and other investment revenue	3	1,768	1,725
Gain on sale of motor vehicle	3	–	5,085
Total Revenue		327,230	130,766
Expenses			
Costs related to providing goods or services	4	131,790	60,293
Volunteer and employee related costs	4	77,238	28,553
Other expenses	4	20,889	4,060
Total Expenses		229,917	92,906
Surplus/(Deficit) for the year		97,313	37,860

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Financial Position

For the year ended 31 March 2021

	Note	31/03/21 \$	31/03/20 \$
Current Assets			
Cash & cash equivalents	5	242,001	144,914
Trade and other receivables	5	3,843	2,637
		245,844	147,551
Non Current Assets			
Property, plant and equipment	6	103,056	34,519
Total Assets		348,900	182,070
Current Liabilities			
Trade and other payables	5	7,655	867
Unused grants with conditions	5	101,048	38,321
		108,703	39,188
Total Liabilities		108,703	39,188
Net Assets		240,197	142,882
Equity			
Accumulated Surplus		240,197	142,882
Total Equity		240,197	142,882

This performance report has been approved by the trustees.

For and on behalf of Kiwi Community Assistance Charitable Trust:

Trustee:  Trustee:  Dated: 6 July 2021

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 2021

	31/03/21 \$	31/03/20 \$
Cashflows from operating activities		
Donations, fundraising and other similar receipts	388,189	125,100
Interest, dividends and investment receipts	2,221	2,282
Payments to suppliers and employees	(211,016)	(90,665)
Net cash flows from operating activities	179,394	36,717
Cashflows from Investing and financing activities		
Payment for property, plant & equipment	(84,915)	(20,434)
Proceeds from sale of property, plant & equipment	2,608	12,174
Net Cash from investing and financing activities	(82,307)	(8,260)
Net Increase / (decrease) in cash	97,087	28,457
Cash at the beginning of the year	144,914	116,457
Cash at the end of the year	242,001	144,914
This is represented by :		
Cash and cash equivalents	242,001	144,914

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 2021

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 2021 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 6 June 2021.

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 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 basis of accounting.

The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The Trustees believe that the basis of preparation of the performance report is appropriate and the entity will be able to continue in operation for at least 12 months from the date of this statement. Accordingly, the Trustees believe that the classification and carrying amounts of the assets and liabilities as stated in the performance report are appropriate.

Tier 2 PBE Accounting Standards Applied

The entity has not adopted any Tier 2 PBE Accounting Standards in the preparation of the performance report.

Changes in accounting policies

There 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.

Notes to the Performance Report

For the year ended 31 March 2021

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
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Plant and equipment	10% Diminishing Value
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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 2021

	31/03/21 \$	31/03/20 \$
3. Analysis of revenue		
Donations, fundraising and other similar revenue		
Grants income for specified purposes (below)	284,412	107,842
Donations for operations	39,043	14,574
Donations for the community	1,920	1,420
Other income	87	120
Total income	325,462	123,956
Grants income for specified purposes		
Lotteries Commission – for contractors and volunteers, rent and operational costs (conditional income carried over from prior financial year)	17,534	26,457
TG McCarthy – Staff Wages (conditional income carried over from prior financial year)	15,000	
ANZ Bank Staff Foundation – for new chiller truck (conditional income carried over from prior financial year) food	3,626	21,374
Community Organisation Grants Scheme – Wellington and Whitireia (conditional income carried over from prior financial year)	2,162	1,952
Lotteries Commission – for contractors, wages, rent, motor vehicle costs and chiller room	54,491	12,466
Ministry Social Development – for Chiller room, warehouse costs, wages, scales	43,401	–
Wellington City Council – for wages, volunteer costs, rent and vehicle costs, new warehouse setup costs	38,823	–
Community Organisation Grants Scheme – Wellington, Hutt and Whitireia	11,171	8,009
The Gift Trust – for wages, rent and vehicle costs	5,000	–
Quest Project – for food and supplies to Porirua community	10,000	–
Porirua City Council – for food and supplies	10,000	–
Purveyors Ltd – stainless steel deck for new truck	3,205	–
Sutherland Self Help – Chiller / Freezer Room	20,000	–
FoodStuffs – for rent	20,000	–
Countdown – for rent	30,000	–
Trust House – for rent, vehicle costs and food	–	13,786
Rotary Club of North Wellington – for new chiller truck	–	10,000
Countdown – for vehicle repairs	–	2,609
Hutt Mana Charitable Trust – Rent	–	2,422
Tai Shan Foundation – for rent (conditional income carried over from prior financial year)	–	8,500
Trust House – (conditional income carried over from prior financial year)	–	267
Total grant income	284,412	107,842

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2021

	31/03/21 \$	31/03/20 \$
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3. Analysis of revenue / continued

Interest, dividends and other investment revenue

Interest	1,768	1,725
	1,768	1,725

Income from investment activity

Gain on sale of motor vehicle	–	5,085
	–	5,085

4. Costs related to providing goods or services

Storage and rental charges	66,113	29,058
Fuel and motor vehicle costs	22,146	21,125
Food and school stationery supplies	22,889	3,403
Operational expenses	5,652	490
Insurance	4,260	2,706
Repairs and maintenance	2,656	–
Uniforms and protective clothing	2,463	247
Mobile phone and internet	2,193	2,316
Administration and other expenses	1,774	387
Electricity & gas	1,284	–
Advertising	190	–
Subscriptions and membership	171	271
Sundry expenses	–	290
	131,790	60,293

Other expenses

Warehouse Conversion	7,119	–
Depreciation	11,973	4,015
Loss on Disposal of Asset	1,796	–
Bank fees	–	45
	20,889	4,060

Volunteer and employee related costs

Contractor services	72,476	26,064
Volunteer reimbursements	3,601	1,649
Volunteer entertainment costs	1,160	840
	77,238	28,553

Total Expenditure	229,917	92,905
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KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2021

	31/03/21 \$	31/03/20 \$
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5. Analysis of Assets & Liabilities

Cash & cash equivalents		
Cash at bank	142,001	74,914
Term deposits	100,000	70,000
	242,001	144,914
Trade and other receivables		
GST receivable	3,778	2,119
Accrued interest	65	518
	3,843	2,637
Trade and other payables		
Accounts payable	7,655	867
	7,655	867
Unused grant income with conditions		
Grants unspent at year end as follows:		
Lotteries Commission – for rent, contractors, volunteer costs and warehouse	53,566	17,534
Wellington City Council – for wages and rent	5,683	–
Ministry of Social Development – for wages, rent and warehouse costs	31,799	–
Accenture – New freezer and operating equipment, etc	10,000	–
T G McCarthy – Contractor	–	15,000
ANZ Bank Staff Foundation – Chiller truck on road costs	–	3,626
Internal Affairs – Wellington and Hutt for insurance and motor vehicle costs	–	2,161
	101,048	38,321

6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
31-Mar-21					
Motor vehicles	28,877			5,980	22,897
Plant and equipment	5,642	84,915	(8,500)	5,576	80,159
	34,519	84,915	(8,500)	11,556	103,056
31-Mar-20					
Motor vehicles	18,920	20,434	(22,000)	3,388	28,877
Plant and equipment	6,269			627	5,642
	25,189	20,434	(22,000)	4,015	34,519

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2021

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:

	31/03/21 \$	31/03/20 \$
Warehouse lease commitments		
Within 1 year	70,000	–
Total commitments	70,000	0

Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2020 \$nil).

8. Related Party Disclosures

The following transactions involved the Trustees of KCA.

	31/03/21 \$	31/03/20 \$
Wages paid to Tracy Wellington (Co-founder and Trustee)	10,432	9,229
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	–	(125)
Net transaction	10,432	9,104

9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2020: \$nil).



Kiwi Community Assistance Charitable Trust (KCA)

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