



Kiwi
Community
Assistance

ANNUAL REPORT

For the twelve months period of
1st April 2017 to 31st March 2018



KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST



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 151,923.62kgs of food. During this time we have also distributed 4,013 banana boxes of clothing, school supplies, kids toys, homewares and linen items. Then all the furniture and whiteware on top.

We have had one part-time employee who assisted us for just over two months on our food rescue operations. Beyond that our 68 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 3 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.

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Thank You To Our Supporters



Our dedicated volunteers

Each one of you helped make Kiwi Community Assistance.

Financial donors

Wellington City Council, Tawa Community Board, Trust House, Porirua Community Trust, COGS Whiteria, COGS Wellington, NZ Lotteries Grant, Four Winds Foundation, Wasabi Air, Johnsonville Veterinary Centre, Miramar Childcare Centre, Foodstuffs NZ, Countdown, Mary Kenderdine Estate, Tai Shan Foundation, Pelorous Trust and the general public.

Fundraising

Raffles, quiz nights, cake sales.

In-kind donors

Dobbins Office Furniture, Johnsonville Auto Repairs, Wasabi Air, AF Logistics now known as Foodstuffs North Island Transport, CBT, Levco Agencies, Just Rust, James Cook Hotel Grand Chancellor, Linfox, KAM Transport, Halls, Bidfood, Kool Tranz, Karere Inc, MG Marketing, Scope Design and Aurora Financials.

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 mattresses, Crafty Critters Knitting Group, Les Mills and James Cook Hotel Grand Chancellor.

Food donors

Private donors, Foodstuffs North Island, Fresh Direct, Johnsonville School Farmers Market Stallholders, Brumby's Porirua, The Lions Club of Tawa Charitable Trust, James Cook Hotel Grand Chancellor, Churton Park New World, Bidfresh, Rosa Foods, Whittaker's Chocolate, The Salvation Army Lower Hutt, Countdown Tawa, Countdown Porirua, Countdown Johnsonville, Countdown Johnsonville Mall, New World Porirua, New World Whitby, Scouts, Coq au Vin/Tegal, Stonecold, MG Marketing, Samuel Marsden Collegiate, Moore Wilsons, Kaibosh, Heinz Watties, Pak n Save Kapiti, Just Zilch, Community Fruit Harvest Hamilton, New World Karori, Cookie Time, Sarah Searancke Catering, Commonsense Organics, Six Barrel Soda Co.

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 65 agencies in the 12 month period of 1st April 2017 to 31st March 2018:-

Tawa Kindy, Birthright Wellington, DCM Wellington, Foster Hope Wellington, He Huarahi Tamariki, Holy Family School, Hutt Valley Activity Centre, Johnsonville Foodbank, Linden School, Natone Park School, Newlands Foodbank, Partners Porirua, Plunket Johnsonville, Plunket Tawa, Plunket Porirua, Porirua Activity Centre, Porirua Budget Service, Porirua City Council, Salvation Army Johnsonville, Soup Kitchen Wellington, SPCA Wellington, St Anne's Pantry Foodbank, St Vincents de Paul Kapi Mana Foodbank, Supergrans Lower Hutt, Supergrans Porirua, St Anne's Pantry Foodbank, Taeaomanino Trust, Tawa Intermediate School, Te Rauparaha Arena, Te Roopu Awhina, Te Waka Whaiora Trust, Titahi Bay Food is Free, Titahi Bay Intermediate School, St. Pius X School, Ngati Toa School, Titahi Bay School, Virtuoso Strings Charitable Trust, Wellington Homeless Women's Trust, Wellington Night Shelter, Wesley Community Action Family Start, Wesley Community Action Waitangirua, Whanau Centre, Wellington City Mission, The Free Store, Pregnancy Help Greater Wellington, YMCA Greater Wellington, Tawa College, Salvation Army Lower Hutt, Salvation Army Upper Hutt, Kaibosh Food Rescue Wellington, Kaibosh Food Rescue Lower Hutt, Bellyful Porirua, Bellyful South, Bellyful Karori, Whanau Feeding Whanau, Ronald McDonald House, Common Unity Aotearoa, Salvation Army Hope Centre, Salvation Army Masterton, Salvation Army Caterton, Salvation Army Kapiti, Challenge 2000, YMCA Upper Hutt, House of Grace, Titahi Bay Beach Festival.



What We Do

KCA has a bespoke online ordering system, allowing our partner agencies to log in and place orders for what their clients need. This unique system allows foodbanks to let us know what items they are short of and what they have enough of on any specific day. This ensures that we help them assist their clients by providing the food, clothing and other goods that are needed.

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

In order to operate as efficiently as possible, KCA volunteers sort and box up the food at each donor's site. This reduces handling costs by only taking what we can be redistribute, and leaving all else to be collected by others for use as stock food or compost.

From 1 April 2017 to 31st March 2018 we distributed food rescued in this way across the wider Wellington region. The volume distributed totalled 151,923.62 kgs, made up of fresh, frozen and non-perishable food items. This amounted to 12, 280 banana boxes of food.

In addition to the food, we also ask our donor base, including businesses, to pass on new and used clothing and footwear, household items, including small appliances in good working condition, curtains, toys and Christmas presents, as well as larger items like furniture and whiteware. This allows us to provide our partner organisations with a 'one stop shop' for supporting their clients.

During the last financial year we distributed 4,013 banana boxes of clothing, footwear, books, linen, and household items plus numerous larger items, such as lounge suites, washing machines, and fridge/freezers.

KCA is proud to be able to provide this service for a mere 3 cents per kilogram, across both our food and non-food services.

'KCA supported the Porirua Xmas day 2017 community brunch for the 5th year running. This year we had around 260 attendees and about 80 volunteers, including a couple of surprise celebrities, on the day which made it extra special. Whilst these numbers were down a bit from last year it still felt pretty full.

Around 80% of the food provided came from KCA and we managed to cook pretty much everything you gave us with very little left when we locked up at the end of the day. The Fish Pie in particular was apparently amazing and of course the traditionals like chicken, pork and beef always go well.

This event is 100% delivered by volunteers and donations and we could not offer this event without the support of KCA.'

Helen Brookes
Porirua City Council.



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 0.10 FTE person to assist run 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.





Our food rescue chiller truck financially sponsored by Wellington City Council, Countdown and Foodstuffs North Island. The chiller truck was purchased in May 2017.

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 2017 to 31st March 2018

April
2017

- 13,699.19kgs of food distributed, 515 banana boxes of non-food items
- Just Zilch in Palmerston North donates 756kgs of yoghurt to KCA
- Foodstuffs North Island Transport shipped it to us free of charge
- Auto Super Shoppe Johnsonville sponsorship rolled over for a fourth year

May
2017

- 11,349.06kgs of food distributed, 258 banana boxes of non- food items
- Arrow Uniforms donates three pallets of brand new clothing
- Moore Wilson donates 147kgs of potatoes
- KCA purchases second hand chiller truck for our food rescue operations

June
2017

- 11,697.45kgs of food distributed, 267 banana boxes of non-food items
- Community Fruit Hamilton donates five pallets of apples and persimmons with Linfox shipping it to us free of charge
- Go Live with our chiller truck for food rescue
- Countdown Aotea store commences food rescue programme with KCA

July
2017

- 10,059.03kgs of food distributed, 92 banana boxes of non-food items
- Tawa Montessori raises \$600 for KCA
- Organic Boxes launches Food For All initiative with KCA
- New partner agency – House of Grace

August
2017

- 11,393.24kgs of food distributed, 193 banana boxes of non-food items
- KCA Finalist in Hardwired for Social Good category for the 2017 NZI Sustainable Business Network Awards

September
2017

- 10,699.95kgs of food distributed, 253 banana boxes of non-food items

October
2017

- 9,960.48kgs of food distributed, 229 banana boxes of non-food items

November
2017

- 13,921.72kgs of food distributed, 208 banana boxes of non-food items
- New World Porirua commences food rescue programme with KCA

December
2017

- 11,678.4kgs of food distributed, 676 banana boxes of non-food items
- Miramar Childcare raises \$1225 from a quiz night for KCA

January
2018

- 15,636.95kgs of food distributed, 127 banana boxes of non-food items

February
2018

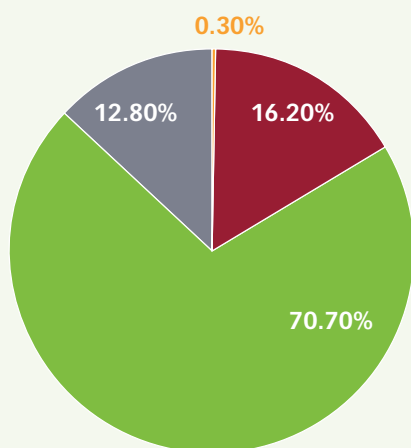
- 16,638.92kgs of food distributed, 152 banana boxes of non-food items
- New World Whitby commences food rescue programme with KCA
- Pak n Save Kapiti donates 3 pallets of food stock to KCA

March
2018

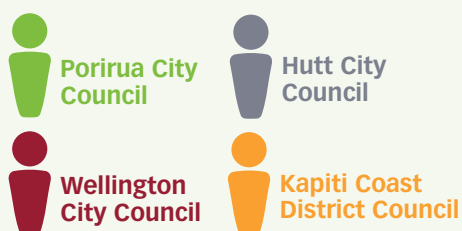
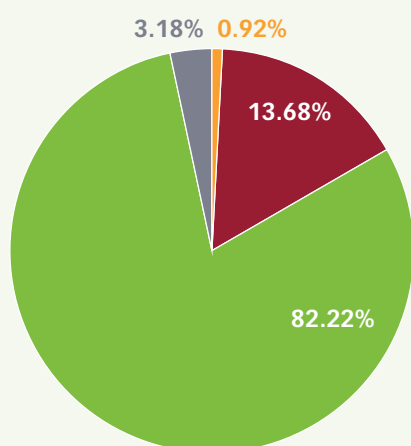
- 15,189.23kgs of food distributed, 1,044 banana boxes of non-food items
- New World Karori donates food to KCA

Where Our Help Goes

Food Distribution by Council Area



Non-Food Distribution By Council Area



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 69 part-time volunteers. The continued growth of KCA is challenging our volunteer base. We could do with 10-20 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 a 0.10 FTE team member to assist run the food rescue side of our operations.

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 has a monitored alarm, has rodent bait stations and a modern racking system installed. It is well insulated with good lighting. However the lack of kitchen and toilet facilities means we can not operate to our full potential, such as running evening or weekend shifts. Our volunteer co-ordinators and volunteer drivers have been given the key safe code which allows them to let the volunteer 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 vacated Bidfresh's chiller space on the 31st December 2017 and relocated to MG Marketing as this gave us a larger chiller space to store fresh produce stock.

KCA has streamlined its operations which means that most of the food that we rescue on a Monday to Friday is collected and being distributed back into the local community within 30-60 minutes of it being picked up. This means that we are storing minimal amounts of fresh produce.

Equipment – We have a chiller room, three single Skope fridges (two of which are on loan to Newlands Foodbank), one double Skope fridge, five chest freezers. Thirty donation wheelie bins provided by Wellington City Council, eight donation wheelie bins provided by Porirua City Council, 61 x 47L grey food rescue crates, branded t-shirts and wet weather clothing for our volunteers, food preparation aprons, food preparation hats, registered volunteer id badges, 12 branded car magnets, 20 x 70L blue food rescue crates, 100 x 47L yellow crates, 80 x 25L yellow crates, 80 x 70L crates, 22 orange and the rest dark green.

Vehicles – One Toyota Hi Roof van for picking up furniture and non-perishable food donations. We now also have a Mitsubishi Canter refrigerated truck, which was purchased in May 2017. Funding for the chiller truck was provided by Wellington City Council, Foodstuffs NZ, Countdown, our volunteers Bill Gebbie and Mary Kenderdine Estate.

Porirua Community Trust paid for the signwriting on the chiller truck, insurance, fuel costs and road users for the first year. Trust House also contributed to our fuel costs for the van and chiller truck.

Johnsonville Auto Repairs have agreed to service and maintain all vehicles as their contribution to our work.

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.

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

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

Donations and distribution

Distributed

- 151,923.62kgs of food
- 12,280 banana boxes of food
- 4,013 banana boxes of non food items
- Other household goods such as:
 - Car seats (checked by Plunket to ensure safety)
 - Prams
 - Cots
 - Fridge freezers
 - Beds
 - Other 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 2018 attached. (page 15).

Our strength comes from:

65
agencies receiving
stock

33+
food
sponsors

50+
financial
donors

69
volunteers

17
in-kind donors

Planning for seasonal food – To ensure KCA was able to provide a steady supply of non-perishable food and meat throughout the financial year ending 31st March 2018 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, as well as the local foodbanks – St Anne’s Pantry Foodbank, St Vincent de Paul Porirua Foodbank, and other agencies in the Tawa to Porirua region had a constant supply of non-perishable food stock. As usual we stockpiled non-perishable food for the winter months when market donations are down.

We also actively built a new relationship with Countdown Aotea, who we food rescue from Monday to Friday. This started from the 12th June 2017.

New World Porirua came on board on the 6th November 2017 and KCA rescues from this store Monday to Friday.

Countdown Johnsonville Mall came on board on the 20th November 2017 and KCA rescues from this store Monday to Friday.

New World Whitby came on board on the 16th February 2018 and Foodstuffs North Island Transport Division in Grenada North collect this stock on our behalf.

We have also met with New World Tawa and New World Newlands in the past few months. We also met with New World Khandallah before the end of the financial year end and they will join our food rescue program in the new financial year.





KIWI COMMUNITY ASSISTANCE
CHARITABLE TRUST

Performance Report

FOR THE YEAR ENDED
31 MARCH 2018

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Directory

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	022 465 2201 admin@kca.org.nz www.kca.org.nz www.facebook.com/kiwicomunityassistance
Trustees	Tracy Wellington Philip Davies
Secretary	Philip Davies
Treasurer	Tracey Reid
Board Members	Lisa McLernon Anna Pollitt (resigned 11 May 2017) Tyler Dunkel (resigned 31 August 2017)
Independent Advisor	Richard Kilkenny
Banker	Bank of New Zealand
Auditor	Aurora Financials Limited Qualified Statutory Auditors PO Box 11030, Manners Street Wellington 6142 www.aurorafinancials.com

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 6 years.

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



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Independent Auditor's Report

To the Trustees of Kiwi Community Assistance Charitable Trust,

Report on the Performance Report

Opinion

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

- Statement of financial position as at 31 March 2018
- 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 2018
- 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 2018, 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
Grants income, donations and income in advance (notes 3 and 5 of the performance report)	
<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
3 May 2018

Statement of Service Performance

Kiwi Community Assistance Charitable Trust

Year ended 31 March 2018

Description of the Entity's Outcomes

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

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

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

	31 Mar 2018	31 Mar 2017
Food parcels distributed		
• Number of banana boxes	12,280 boxes	9,457 boxes
Bulk food distributed		
• Total distributed	152 tonnes	125 tonnes
• Daily average distributed	416.2 kg	342.5 kg
• Total meals (at 350 grammes per meal)	434,063 meals	357,246 meals
• Daily average meals	1,189 meals	979 meals
Non-food items distributed		
• Number of banana boxes	4,013 boxes	4,057 boxes
Food parcel orders filled	1,361 orders	1,469 orders
Non-food parcel orders filled	642 orders	616 orders
People reached *		
• Total reached	56,877 people	42,268 people
• Daily average reached	156 people	116 people

KCA is proud to be able to provide their service for a mere 3 cents per kilogram, across both its food and non-food services.

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

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

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

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

Statement of Financial Performance

Kiwi Community Assistance Charitable Trust

Year ended 31 March 2018

	Notes	31 Mar 2018	31 Mar 2017
Revenue			
Donations, fundraising and other similar revenue	3	72,427	102,133
Interest, dividends and other investment revenue	3	1,520	1,090
Total Revenue		73,947	103,223
Expenses			
Costs related to providing goods or services	4	47,037	52,960
Other expenses	4	6,516	3,755
Volunteer and employee related costs	4	5,811	23,080
Total Expenses		59,364	79,795
Surplus / (Deficit) for the year		14,583	23,428

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 2018

	Notes	31 Mar 2018	31 Mar 2017
Current Assets			
Cash and cash equivalents	5	102,559	77,538
Trade and other receivables	5	2,026	1,468
		104,585	79,006
Non Current Assets			
Property, plant and equipment	6	31,495	18,816
		136,080	97,822
Total Assets			
		136,080	97,822
Current Liabilities			
Trade and other payables	5	731	470
Income in advance	5	28,544	5,130
		29,275	5,600
Total Liabilities			
		29,275	5,600
Net Assets		106,805	92,222
Equity			
Accumulated surplus		106,805	92,222
Total Equity		106,805	92,222

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

Dated: 3 May 2018

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 2018

	Accumulated Surplus	Total
At 1 April 2016	68,794	68,794
Surplus for the year	23,428	23,428
At 31 March 2017	92,222	92,222
Surplus for the year	14,583	14,583
At 31 March 2018	106,805	106,805

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 2018

	31 Mar 2018	31 Mar 2017
Cash flows from operating activities		
Donations, fundraising and other similar receipts	95,841	93,886
Interest, dividends and other investment receipts	1,283	976
Payments to suppliers and employees	(52,918)	(76,077)
Net cash flows from operating activities	44,206	18,785
Cash flows from investing and financing activities		
Acquisition of property, plant and equipment	(19,185)	(1,118)
Net cash flows from investing and financing activities	(19,185)	(1,118)
Net increase / (decrease) in cash	25,021	17,667
Cash at the beginning of the year	77,538	59,871
Cash at the end of the year	102,559	77,538
This is represented by:		
Cash and cash equivalents	102,559	77,538

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 2018

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 2018, 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 3 May 2018.

2 Statement of Accounting Policies

The principal accounting policies adopted in the preparation of the performance report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The performance report has been prepared under the historical cost convention. The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of less than \$2,000,000. All transactions in the performance report are reported using the accrual basis of accounting.

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

Tier 2 PBE accounting standards applied

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

Changes in accounting policies

There were no changes in the entity's accounting policies since the prior financial year.

Comparative figures

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

Goods and services tax

All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables which are stated inclusive of GST.

Operating leases

Where the entity is the lessee, the lease rentals payable on operating leases are recognised in the statement of financial performance over the lease term. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the lease term.

Income tax

The entity is exempt from New Zealand income tax because it is a registered charity and has fully complied with all statutory conditions for tax exemptions.

Cash and cash equivalents

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

Trade and other receivables

Trade and other receivables are recognised and carried at the original invoice amount less any allowance for impairment of these receivables. An allowance for impairment of receivables is established when there is objective evidence that the amount will not be collected according to the original terms of receivables. This allowance is based on a review of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is calculated to allocate an asset's cost to its residual value over its estimated useful life. The residual values and useful lives of assets are reviewed, and adjusted if appropriate, at each balance sheet date. The following depreciation rates have been adopted by the Trustees:

Motor Vehicle	20%	Diminishing Value
Plant and Equipment	10%	Diminishing Value

Gains and losses on disposal are determined by comparing the proceeds with the asset's carrying amount. These are included in the statement of financial performance.

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid at the reporting date.

Income in advance

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

Donated goods and services

The entity is dependent on the voluntary services of many volunteers. Due to the difficulty in determining value with sufficient reliability, donated services are not recognised in the performance report.

The entity also receives substantial donations of food, clothing and household goods from donors located in the Wellington region. All of these items are distributed to families in need. As there is no practical way of valuing these donations, the Trustees have agreed that no monetary value should be included in the financial statements.

3 Analysis of Revenue

	31 Mar 2018	31 Mar 2017
Donations, fundraising and other similar revenue		
Grants income for specified purposes (see below)	40,768	80,297
Donations for operations	28,738	17,336
Other income	1,515	2,860
Donations for the community	1,406	1,640
	72,427	102,133

	31 Mar 2018	31 Mar 2017
Grants income for specified purposes		
Trust House – for rent, fuel and food	12,620	22,500
Tai Shan Foundation – for chiller truck and warehouse rent	10,000	-
Lotteries Commission – for contractors and volunteers, rent, operational costs, etc (received in the prior financial year and which relate to the current financial year)	5,130	13,378
Lotteries Commission – for contractors and volunteers, rent, operational costs, etc	5,014	14,870
Internal Affairs – Community Organisation Grants Scheme Whitireia and Wellington	2,913	4,421
Porirua City Council – for rent	2,500	4,585
Wellington City Council – for rent	1,721	6,500
Pelorus Trust – for rent	870	-
Wellington City Council – for chiller truck	-	10,000
Nikau Foundation – for rent	-	3,043
Grace Removals – for weighing scales	-	1,000
	40,768	80,297

	31 Mar 2018	31 Mar 2017
Interest, dividends and other investment revenue		
Interest received	1,520	1,090
	1,520	1,090

4 Analysis of Expenses

	31 Mar 2018	31 Mar 2017
Costs related to providing goods or services		
Storage and rental charges	28,325	27,500
Food and school stationery supplies	6,386	17,797
Fuel and motor vehicle costs	6,207	3,278
Insurance	1,767	1,332
Mobile phone and internet	1,537	1,393
Operational expenses	1,482	233
Administration and other expenses	1,216	310
Subscriptions and membership	117	136
Uniforms and protective clothing	-	549
Advertising	-	432
	47,037	52,960

	31 Mar 2018	31 Mar 2017
Other expenses		
Depreciation	6,506	3,588
Bank fees	10	10
Conventions and expos	-	157
	6,516	3,755

	31 Mar 2018	31 Mar 2017
Volunteer and employee related costs		
Contractor services	4,011	20,187
Volunteer reimbursements	1,800	1,830
Volunteer entertainment costs	-	1,063
	5,811	23,080

5 Analysis of Assets and Liabilities

	31 Mar 2018	31 Mar 2017
Cash and cash equivalents		
Cash at bank	42,559	47,538
Term deposits	60,000	30,000
	102,559	77,538

	31 Mar 2018	31 Mar 2017
Trade and other receivables		
GST receivable	1,676	1,355
Accrued interest	350	113
	2,026	1,468

5 Analysis of Assets and Liabilities (continued)

	31 Mar 2018	31 Mar 2017
Trade and other payables		
Trade payables	731	470
	731	470
	31 Mar 2018	31 Mar 2017
Income in advance		
Grants unspent at year end	28,544	5,130
	28,544	5,130

6 Property, Plant and Equipment

2018	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	11,076	19,185	-	5,732	24,529
Plant and equipment	7,740	-	-	774	6,966
	18,816	19,185		6,506	31,495
2017	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	13,845	-	-	2,769	11,076
Plant and equipment	7,441	1,118	-	819	7,740
	21,286	1,118	-	3,588	18,816

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 2018	31 Mar 2017
Warehouse lease commitments		
Within 1 year	9,533	28,233
Between 1 to 5 years	-	9,533
Total commitments	9,533	37,766

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (2017: \$Nil)

8 Related Party Disclosures

The following related party transactions occurred for the entity:

Related Party	Relationship to entity	Nature of transactions	31 Mar 2018	31 Mar 2017
Tracy Wellington	Co-founder and Trustee	Contractor expenses paid by entity	-	15,228
Tracy Wellington, Philip Davies	Co-founders and Trustees	Donations to the entity	(173)	(3,642)
Net payment / (receipt)			(173)	(11,586)

9 Events After Balance Date

No events occurred after the balance date that would have a material impact on the performance report. (2017: \$Nil)



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

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**Kiwi
Community
Assistance**

Registered Charity
CC47974

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