



# FRESH START 2020

FAMILY SERVICES & FROSBANKING

aka Fresh Start 20/20 Inc

## Performance Report

For the year ended

31 March 2024

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# Compilation Report

## Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2024 Cash Basis

Compilation Report to the Directors of Fresh Start 20/20 Family Services and Food Bank Incorporated.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Fresh Start 20/20 Family Services and Food Bank Incorporated for the year ended 31 March 2024.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Governing body are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We are not independent of Fresh Start 20/20 Family Services and Food Bank Incorporated as Janine Baker, Secretary/Treasurer, is a staff member of PKF Far North Ltd.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

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PKF Far North Limited  
Chartered Accountants  
2 Redan Road  
Kaitia 0410

Dated: 15 October 2024

# Entity Information

## Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2024 Cash Basis

### Legal Name of Entity

Fresh Start 20/20 Family Services and Food Bank Incorporated aka Fresh Start 20/20 Inc.

### Entity Type and Legal Basis

Incorporated Society

### Charities Commission Registration Number

CC32506

### New Zealand Business Number

9429042922407

### Entity's Purpose or Mission

To reduce violence and abuse in our community.

To provide advocacy, support and advice to families.

To support and assist those agencies within the Kaitaia and Far North outreach communities with our people and vulnerable children.

To bridge the gap between food hunger and food security.

To ensure that those same persons will have immediate and direct access to nutritious food all year round.

To assist, address, and manage front lines of chronic food insecurity and livelihood disruptions.

### Entity Structure

Members of Fresh Start 20/20 Family Services and Food Bank elect a management committee which includes a Chair, Treasurer, and/or Secretary/Treasurer, Manager and Committee Members. Fresh Start 20/20 Family Services and Food Bank Committee employ one full time Manager for 30 hours per week and one staff for 12.5 hours each per week.

### Main Sources of Entity's Cash and Resources

The entity is reliant on funding to provide services to the community. It is funded by donations, grants and philanthropic organisations.

### Main Methods Used by Entity to Raise Funds

The organisation relies heavily on trust grants and philanthropic funding bodies. There are some fundraising initiatives that can arise out of community trends however these opportunities can vary and are limited to the Kaitaia area, as it is a low socio-economic area.

### Entity's Reliance on Volunteers and Donated Goods or Service

Fresh Start 20/20 Family Services and Food Bank are heavily reliant on volunteers for service provision. This is inclusive of support work, first response crisis support, on-going support, networking and developing networks locally, office administration, funding and accountabilities.

The organisation has been supported with milk, meat, fruit, vegies, multiple food items, fish, household, personal and hygiene products by the following iwi, organisations, local business as well as many community members:

- Auckland City Mission Distribution Centre
- Farm Source
- Kaitaia Food Market
- Koru Services
- NZ Farmers - Meet The Need and Fonterra
- NZ Food Network
- Te Runanga o Ngai Takoto Iwi.

### **Additional Information**

The organisation is a stand alone entity and carries out its role within the community as it sees fit.

The organisation has a membership policy that is open to persons interested in the same kaupapa as the committee, we invite members of the organisations that utilise our services and government departments that see the need in our community at the coal face. They can also be nominated or have an expression of interest. Each member is voted in and accepted into the office at the annual AGM and is in office for one year, these members provide governance supervision for the society.

These members from organisations that use our services to provide wrap around support for clients assists us to achieve more as a community with the addition of informing our society of the needs evident in the community through their work streams.

### **Email Address**

sophie.smith-cressy@freshstart2020inc.org.nz

### **Telephone**

09 408 0212

### **Physical Address**

71A Commerce Street, Kaitaia, New Zealand, 0410

### **Postal Address**

71A Commerce Street, Kaitaia, New Zealand, 0410

# Approval of Financial Report

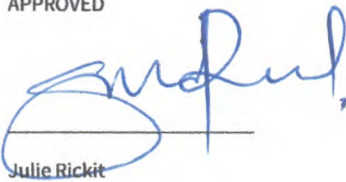
**Fresh Start 20/20 Family Services and Food Bank Incorporated**

**For the year ended 31 March 2024**

**Cash Basis**

The Governing body are pleased to present the approved financial report including the historical financial statements of Fresh Start 20/20 Family Services and Food Bank Incorporated for year ended 31 March 2024.

APPROVED



Julie Rickit

Chairperson

Date 24 October 2024



Janine Baker

Secretary/Treasurer

Date 24/10/24



# Statement of Service Performance

## Fresh Start 20/20 Family Services and Food Bank Incorporated

For the year ended 31 March 2024

### Cash Basis

#### Description of Entity's Outcomes

To reduce domestic violence and abuse in our community, to procure and distribute food to needy families and in doing so:

- improve health
- reduce child abuse, crime and stressors that lead to criminal activities
- provide sustenance.

	2024	2023
<b>Description and Quantification of the Entity's Outputs</b>		
<b>Food Parcels</b>		
Number of food packages	4,175	1,653
Number of vouchers	-	10
Number of adults assisted (18+ years)	6,093	2,377
Number of children assisted (0 - 17 years)	7,088	2,732
<b>Total Meals Provided</b>	<b>200,400</b>	<b>19,803</b>
<b>Interventions &amp; Queries</b>		
Financial	4,238	1,309
Employment & Training	738	197
Housing	1,092	666
Justice	274	40
Health	3,077	375
<b>Total Interventions &amp; Queries</b>	<b>9,419</b>	<b>2,587</b>
<b>Food Packages were provided to:</b>		
Families	2,587	1,001
Couples (no dependants)	221	76
Individuals	1,388	576
<b>Adults assisted (18+ years) analysis</b>		
<b>Gender</b>		
Female	3,678	1,425
Male	2,414	925
Non Binary	1	-
<b>Ethnicity</b>		
NZ Maori	3,540	1,510
NZ European	2,487	805
Other	66	29
<b>Income Source</b>		
MSD Beneficiaries/Pensioners	4,281	1,853
Accident Compensation	17	7
Student Allowance	552	15
Wage/Salary	1,112	412

	2024	2023
No Income	131	90
<b>Total Adults assisted (18+ years) analysis</b>	<b>18,279</b>	<b>7,071</b>

### Additional Output Measures

Recording of statistical data is being reviewed to increase accurate data collection and to include the ethnicity of client intake within our organisation.

### Additional Information

The consequences of the COVID 19 Pandemic, coupled with the rising costs of living (e.g. food, energy, housing costs and transport issues), has widened the gap to achieving food secure households.

The impact of "having enough to eat", cannot be underestimated. Our whanau/households, in the Far North, have become accustomed to less. Our children have acclimatized to a state of less. In both cases the effects are long term and chronic

There are six similar foodbank, pataka type services that provide emergency food parcels and/or food grants within the Kaitaia Community. Despite this, at present our service struggles to meet demand, sometimes unsuccessfully.

Our support and advocacy services include addressing issues across the life domains of whanau/household (i.e. housing, health, finances, justice, employment, training and education. We assist by referring to the appropriate services or being of direct assistance. Although this is an unfunded part of our service, it is an integral part of our presence.



# Statement of Receipts and Payments

Fresh Start 20/20 Family Services and Food Bank Incorporated  
For the year ended 31 March 2024

	2024	NOTES	2023
<b>Operating Receipts</b>			
Donations, fundraising and other similar revenue	196,225	1	89,047
GST Received	-		5,647
<b>Total Operating Receipts</b>	<b>196,225</b>		<b>94,693</b>
<b>Operating Payments</b>			
Volunteer and employee related payments	59,142	2	71,389
Payments relating to providing goods or services	32,472	2	31,373
Other operating payments	30,661	2	21,525
GST Paid	16,312		-
<b>Total Operating Payments</b>	<b>138,587</b>		<b>124,288</b>
<b>Operating Surplus or (Deficit)</b>	<b>57,638</b>		<b>(29,594)</b>
<b>Capital Payments</b>			
<b>Employee Loan Provided</b>			
Employee Loans	999		-
<b>Payment for property, plant and equipment</b>			
Office Equipment	5,612		-
<b>Total Capital Payments</b>	<b>6,611</b>		<b>-</b>
<b>Increase/(Decrease) in Bank Accounts and Cash</b>	<b>51,026</b>		<b>(29,594)</b>
<b>Cash Balances</b>			
Cash and cash equivalents at beginning of period	43,845		73,439
Cash and cash equivalents at end of period	94,871		43,845
Net change in cash for period	51,026		(29,594)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Resources and Commitments

Fresh Start 20/20 Family Services and Food Bank Incorporated

For the year ended 31 March 2024

Cash Basis

	2024	2023
<b>Bank Accounts and Cash</b>		
Bank and cash/(bank overdraft)	94,871	43,845
<b>Total Bank Accounts and Cash</b>	<b>94,871</b>	<b>43,845</b>

	2024	2023
<b>Other Resources</b>		
<b>Non Current</b>		
<b>Property, Plant and Equipment</b>		
Office Equipment	8,726	7,156
Plant and Equipment	1,225	1,714
<b>Total Property, Plant and Equipment</b>	<b>9,951</b>	<b>8,870</b>
<b>Total Non Current</b>	<b>9,951</b>	<b>8,870</b>
<b>Total Other Resources</b>	<b>9,951</b>	<b>8,870</b>

	2024	2023
<b>Money Owed to the Entity</b>		
GST Refundable	1,869	-
Volunteer Loan	999	-
PAYE Refundable	1,465	-
<b>Total Money Owed to the Entity</b>	<b>4,333</b>	<b>-</b>

	2024	2023
<b>Money Owed by the Entity</b>		
Accounts Payable	1,667	895
PAYE & Wages Payable	-	62
GST Payable	-	4,270
<b>Total Money Owed by the Entity</b>	<b>1,667</b>	<b>5,227</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

## Fresh Start 20/20 Family Services and Food Bank Incorporated

For the year ended 31 March 2024

### Cash Basis

#### Reporting Entity

Fresh Start 20/20 Family Services and Food Bank Incorporated is an incorporated society, registered under the Incorporated Societies Act 1908.

The performance report of the entity has been prepared as determined by the External Reporting Board.

#### Statement of Compliance and Basis of Preparation

Fresh Start 20/20 Family Services and Food Bank Incorporated is permitted by law to apply Tier 4 PBE Accounting Requirements: PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes in the Performance Report on a cash basis.

#### Goods and Services Tax (GST)

The entity is registered for GST and the amounts recorded in the Statement of Receipts and Payments are inclusive of GST (if any).

#### Income Tax

Fresh Start 20/20 Family Services and Food Bank Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### Comparative Figures

The comparative figures in the financial statements relate to a period of twelve months. Comparative figures may have been altered where not consistent with the current years presentation, but such alterations have not affected the previously reported financial position.

#### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

# Notes to the Performance Report

Fresh Start 20/20 Family Services and Food Bank Incorporated

For the year ended 31 March 2024

Cash Basis

	2024	2023
<b>1. Analysis of Receipts</b>		
<b>Donations, fundraising and other similar receipts</b>		
<b>Koha</b>		
Koha - A M Tarleton	70	-
Koha - B J Klubien	-	500
Koha - H C Lynch	75	-
Koha - J L Liddington	-	150
Koha - J M Windelborn	1,300	1,250
Koha - P E Morrison	530	710
Koha - S C Guthrie	100	-
Koha - S J Simpson	-	250
Koha - Other Individuals	-	5,646
<b>Total Koha</b>	<b>2,075</b>	<b>8,506</b>
<b>Grants</b>		
Grants - COGS	-	7,166
Grants - Covid 19 Response Community Fund	33,350	-
Grants - MSD COVID-19 Community Awareness & Preparedness	-	1,075
Grants - MSD Food Secure	11,500	5,750
Grants - MSD One-off Contributory	40,250	-
Grants - NZ Lottery Board	57,500	34,500
Grants - Te Runanga O Ngai Takoto	-	11,500
<b>Total Grants</b>	<b>142,600</b>	<b>59,991</b>
<b>Donations</b>		
Donation - Foodbank NZ	-	300
Donation - Foundation North	25,000	-
Donation - Grass Roots	-	5,250
Donation - Perpetual Energy Z Kaitaia	10,550	-
Donation - Sir John Logan Campbell Residuary Estate	16,000	15,000
<b>Total Donations</b>	<b>51,550</b>	<b>20,550</b>
<b>Total Donations, fundraising and other similar receipts</b>	<b>196,225</b>	<b>89,047</b>
	2024	2023

## 2. Analysis of Payments

### Volunteer and employee related payments

Accident Compensation Levy	1,029	408
Volunteer Expenses	2,767	3,400

### Salary & Wages

IRD Wage Deductions	12,013	12,916
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	2024	2023
Salary - Manager	31,893	30,093
Wages - Support Staff - D Smith	4,006	13,311
Wages - Support Staff - N Mataroa	5,176	11,261
Wages - Support Staff - C Farrington	2,259	-
<b>Total Salary &amp; Wages</b>	<b>55,346</b>	<b>67,581</b>
<b>Total Volunteer and employee related payments</b>	<b>59,142</b>	<b>71,389</b>
<b>Payments relating to providing goods or services</b>		
ACM Distribution Centre	2,609	-
Foodbank Expenses	29,863	31,373
<b>Total Payments relating to providing goods or services</b>	<b>32,472</b>	<b>31,373</b>
<b>Other operating payments</b>		
Accounting Software	333	764
Advertising/Website	2,990	715
Bank Charges	139	36
Charities Commission Fee	51	51
Cleaning	535	491
Committee & Hui	1,143	181
Computer Expenses	932	357
Insurance	4,524	1,470
IRD Penalties & Interest	1,931	-
Licences & Registrations	52	-
Light Power & Heating	2,394	2,189
Office Expense	635	-
Printing, Stationery & Postage	984	1,292
Rates	4,277	4,321
Repairs & Maintenance	99	557
Rent	7,948	7,165
Sundry Expenses	631	681
Telephone, Tolls & Internet	1,063	1,256
<b>Total Other operating payments</b>	<b>30,661</b>	<b>21,525</b>
<b>Employee loan provided</b>		
Employee Loans	999	-
<b>Total Employee loan provided</b>	<b>999</b>	<b>-</b>
<b>Payment for property, plant and equipment</b>		
Office Equipment	5,612	-
Plant & Equipment	-	-
<b>Total Payment for property, plant and equipment</b>	<b>5,612</b>	<b>-</b>

A short term loan was provided to employee C Farrington to purchase resources required to fulfil study requirements. The loan was fully repaid 3 months after balance date.

Office equipment purchases included the replacement of 2 desktop computers and monitors.



	2024	2023
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### 3. Related Parties

Rahua Kapa as Chairperson received Volunteer Costs in relation to their Executive Duties.	-	1,000
Julie Rickit as Chairperson received Volunteer Costs in relation to their Executive Duties (2023 Treasurer).	1,500	1,200
Janine Baker as Treasurer/Secretary received Volunteer Costs in relation to their Executive Duties (2023 Secretary)	1,167	1,200

### 4. Correction of Errors

There were no correction of errors in the 2024 year (2023: nil).

### 5. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2023: nil).



# Depreciation Schedule

## Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2024

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DISPOSALS	METHOD	RATE	DEPRECIATION	CLOSING VALUE
<b>Office Equipment</b>									
Office Desks	1 Jan 1989	50.00	-	-	-	None	-	-	-
Guillotine	1 Mar 1993	165.00	-	-	-	None	-	-	-
Lockable Filing Cabinet	1 Feb 1998	311.00	-	-	-	None	-	-	-
Office Chairs (2)	1 Feb 1998	302.00	-	-	-	None	-	-	-
Three Seater Settees (2)	1 Mar 1998	2,132.00	-	-	-	None	-	-	-
Two Seater Settees (4)	1 Mar 1998	887.00	-	-	-	None	-	-	-
Paper Shredder	1 May 1998	169.00	-	-	-	None	-	-	-
Typing Chair	1 Nov 1998	130.00	-	-	-	None	-	-	-
4 Drawer Filing Cabinet	1 Apr 2000	281.00	-	-	-	None	-	-	-
4 Drawer Filing Cabinet	1 Apr 2000	266.00	-	-	-	None	-	-	-
Clothing Locker	1 Apr 2000	291.00	-	-	-	None	-	-	-
5 Piece Table & Chairs	1 May 2000	178.00	-	-	-	None	-	-	-
Computer Desk	1 Dec 2000	89.00	-	-	-	None	-	-	-
3 Step Ladder	1 Jan 2007	104.00	-	-	-	None	-	-	-
S/H Filing Cabinet	1 Jan 2007	89.00	-	-	-	None	-	-	-
Office Computer System	15 Apr 2013	1,382.00	455.00	-	-	DV	50.00%	227.50	227.50
Computer - Apple iMac	9 Mar 2016	1,903.00	1,903.00	-	-	DV	50.00%	951.50	951.50
Boardroom Table	29 Jul 2021	599.20	599.20	-	-	DV	20.00%	119.84	479.36
Boardroom Chairs	30 Aug 2021	1,752.60	1,752.60	-	-	DV	20.00%	350.52	1,402.08
Asus Computer	7 Jan 2022	2,445.75	2,445.75	-	-	DV	50.00%	1,222.88	1,222.87
2024 Computers Equipment	2 Nov 2023	5,612.42	-	5,612.42	-	DV	50.00%	1,169.25	4,443.17
<b>Total Office Equipment</b>		<b>19,138.97</b>	<b>7,155.55</b>	<b>5,612.42</b>	<b>-</b>			<b>4,041.49</b>	<b>8,726.48</b>
<b>Plant &amp; Equipment</b>									

Depreciation Schedule



NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DISPOSALS	METHOD	RATE	DEPRECIATION	CLOSING VALUE
Sharp Microwave	1 Mar 1998	266.00	-	-	-	None	-	-	-
Fan	1 Nov 1998	50.00	-	-	-	None	-	-	-
Radio	1 Nov 1998	50.00	-	-	-	None	-	-	-
MS Office Software	1 Jun 2005	266.00	-	-	-	None	-	-	-
Dehumidifier	1 Jul 2006	150.00	-	-	-	None	-	-	-
Gas Heater	1 Apr 2008	124.00	-	-	-	None	-	-	-
MS Office Software	1 Dec 2008	384.00	-	-	-	None	-	-	-
Panasonic DP2300 Photocopier	1 Dec 2008	4,333.00	242.00	-	-	DV	50.00%	121.00	121.00
Upright Freezer	26 Dec 2011	429.00	429.00	-	-	DV	25.00%	107.25	321.75
Chest Freezer	28 Dec 2011	594.00	594.00	-	-	DV	25.00%	148.50	445.50
Upright Fridge	13 Mar 2012	449.00	449.00	-	-	DV	25.00%	112.25	336.75
<b>Total Plant &amp; Equipment</b>		<b>7,095.00</b>	<b>1,714.00</b>	<b>-</b>	<b>-</b>			<b>489.00</b>	<b>1,225.00</b>
<b>Total</b>		<b>26,233.97</b>	<b>8,869.55</b>	<b>5,612.42</b>	<b>-</b>			<b>4,530.49</b>	<b>9,951.48</b>