



FRESH START 2020

FAMILY SERVICES & FOODBANK INC.

Performance Report

Fresh Start 20/20 Family Services and Food Bank Incorporated
For the year ended 31 March 2023

Prepared by PKF Far North Limited

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Compilation Report

Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2023

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 2023.

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

Responsibilities

The Directors are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is 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.

Lack of 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 these financial statements.

PKF Far North Ltd

2 Redan Road

Kaitia

Dated: 4 September 2023

Entity Information

Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2023 Cash Basis

Legal Name of Entity

Fresh Start 20/20 Family Services and Food Bank Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

CC32506

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, Secretary, 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 two 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. These services are revitalised and will be discussed further in the next years annual report. Community members also support the organisation's food bank services with seasonal food donation.

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.

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Physical Address

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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 2023

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 2023.

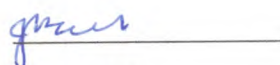
APPROVED



Julie Rickit

Chairperson

Date 14/09/23



Janine Baker

Secretary/Treasurer

Date 14/09/23

Statement of Service Performance

Fresh Start 20/20 Family Services and Food Bank Incorporated For the year ended 31 March 2023

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.

	2023	2022
Description and Quantification of the Entity's Outputs		
Food Parcels		
Number of food packages	1,653	2,596
Number of vouchers	10	454
Number of adults assisted (18+ years)	2,377	3,513
Number of children assisted (0 - 17 years)	2,732	3,467
Total Meals Provided	19,803	45,090
Interventions & Queries		
Financial	1,309	2,112
Employment & Training	197	706
Housing	666	654
Justice	40	54
Health	375	538
Total Interventions & Queries	2,587	4,064

Description and Quantification of the Entity's Outputs

Food packages were provided to:	2023	2022
Families	1,001	1,314
Couples	76	387
Individuals	576	891
Adults assisted (18+ years) analysis:		
<i>Gender</i>		
Female	1,425	1,939
Male	925	1,574
<i>Ethnicity</i>		
NZ Maori	1,510	2,559
NZ European	805	907
Other	29	47

Adults assisted (18+ years) analysis continued:	2023	2022
<i>Income source</i>		
MSC Beneficiaries/Pensioners	1,853	2,409
Accident Compensation	7	78
Student Allowance	15	42
Wage/Salary	412	538
No income	90	446

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 Kaitia 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 2023

	2023	NOTES	2022
Operating Receipts			
Donations, fundraising and other similar revenue	89,047	1	118,577
Other operating receipts	-	1	6,950
GST Received	5,647		-
Total Operating Receipts	94,693		125,527
Operating Payments			
Volunteer and employee related payments	71,389	2	41,263
Payments relating to providing goods or services	31,373	2	24,214
Other operating payments	21,525	2	26,633
GST Paid	-		4,122
Total Operating Payments	124,288		96,232
Operating Surplus or (Deficit)	(29,594)		29,295
Capital Payments			
Payment for property, plant and equipment	-		4,798
Total Capital Payments	-		4,798
Increase/(Decrease) in Bank Accounts and Cash	(29,594)		24,497
Cash Balances			
Cash and cash equivalents at beginning of period	73,439		48,942
Cash and cash equivalents at end of period	43,845		73,439
Net change in cash for period	(29,594)		24,497

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 2023

Cash Basis

	2023	2022
Bank Accounts and Cash		
Bank and cash/(bank overdraft)	43,845	73,439
Total Bank Accounts and Cash	43,845	73,439
	2023	2022
Other Resources		
Non Current		
Property, Plant and Equipment		
Office Equipment	7,156	7,156
Plant and Equipment	1,714	1,714
Total Property, Plant and Equipment	8,870	8,870
Total Non Current	8,870	8,870
Total Other Resources	8,870	8,870
	2023	2022
Money Owed to the Entity		
GST Refundable	-	2,217
Volunteer Loan	-	550
Total Money Owed to the Entity	-	2,767
	2023	2022
Money Owed by the Entity		
Accounts Payable	895	-
PAYE & Wages Payable	62	149
GST Payable	4,270	-
Total Money Owed by the Entity	5,227	149

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 2023

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 2023

Cash Basis

	2023	2022
1. Analysis of Receipts		
Donations, fundraising and other similar receipts		
Koha - Other Individuals	5,646	132
Koha - J M Windelborn	1,250	-
Koha - P E Morrison	710	-
Koha - J L Liddington	150	-
Koha - S J Simpson	250	-
Koha - B J Klubien	500	-
Grants - COGS	7,166	2,300
Grants - MSD COVID-19 Community Awareness & Preparedness	1,075	-
Grants - MSD Food Secure	5,750	11,500
Grants - NZ Lottery Board	34,500	59,145
Grants - Te Runanga O Ngai Takoto	11,500	-
Donation - Foodbank NZ	300	-
Donation - Foundation North	-	25,000
Donation - Grass Roots	5,250	5,000
Donation - LW Nelson Trust	-	5,000
Donation - Perpetual Guardian AR Franks	-	500
Donation - Sir John Logan Campbell Trust	15,000	10,000
Total Donations, fundraising and other similar receipts	89,047	118,577
Other receipts		
MSD COVID Wage Subsidy	-	1,200
MSD Resurgence Fund	-	5,750
Total Other receipts	-	6,950
	2023	2022

2. Analysis of Payments

Volunteer and employee related payments

Accident Compensation Levy	408	241
Volunteer Expenses	3,400	3,918
Salary & Wages	67,581	37,104
Total Volunteer and employee related payments	71,389	41,263

Payments relating to providing goods or services

Foodbank Expenses	30,963	15,808
Food Vouchers	-	7,869
Packing & Wrapping	410	537
Total Payments relating to providing goods or services	31,373	24,214

Other operating payments

	2023	2022
Accounting Software	764	718
Advertising/Website	715	2,641
Audit Fees	-	2,208
Bank Charges	36	43
Charities Commission Fee	51	51
Cleaning	491	483
Committee & Hui	181	-
Computer Expenses	357	1,582
Insurance	1,470	2,867
Light Power & Heating	2,189	1,930
Printing, Stationery & Postage	1,292	861
Repairs & Maintenance	557	-
Rates	4,321	3,853
Rent	7,165	7,165
Sundry Expenses	681	1,037
Telephone, Tolls & Internet	1,256	1,195
Total Other operating payments	21,525	26,633

3. Correction of Errors

There were no correction of errors in the 2023 year (2022: nil).

	2023	2022
4. Related Parties		
Rahuia Kapa as Chairperson received Volunteer Costs in relation to their Executive Duties.	1,000	800
Julie Rickit as Treasurer received Volunteer Costs in relation to their Executive Duties.	1,200	800
Janine Baker as Secretary received Volunteer Costs in relation to their Executive Duties.	1,200	-

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 (2022: nil).