



KidsCân

KidsCan
Charitable Trust

2023

ANNUAL
REPORT



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OUR PURPOSE

Poverty is a reality for one in six Kiwi kids, but it doesn't have to be their future.

KidsCan believes education offers children a pathway out of hardship. Which is why every day in over 1,000 schools and early childhood centres across Aotearoa, we wrap tamariki in support – providing food, clothes, shoes and health items so they can learn and fulfil their potential.

A WORD FROM OUR LEADERS

From our CEO

For the children we support and their whānau, 2023 was the toughest year yet. Families were under enormous pressure from the cost-of-living crisis, which was only exacerbated in regions hit by Cyclone Gabrielle. Schools are seeing increasing hardship, which has led to our biggest waiting list since 2018. We have more than 200 schools and early childhood education (ECE) centres waiting for help – that’s thousands of kids who desperately need our support but can’t yet get it.

KidsCan faced the perfect storm in 2023: not only has the need increased sharply, but New Zealanders have fewer discretionary funds to donate to charities. We’ve also endured very steep price rises in our supply, with some of our food items increasing by 39%.

In these very tough circumstances, I’m proud to say we’ve extended our support to 39 more schools and ECE centres; we’re helping to feed thousands more children than we were last year. We were also able to respond rapidly to flood-affected families, with our flood appeal raising \$1.5million. It meant we could deliver extra food and clothing for children at school – and we could help their families too. We facilitated kai parcels for their whānau, as well as petrol vouchers, gas cookers, sleeping bags and warm blankets. And we helped dozens of uninsured families with an entire homeware package. It was incredible to see them stepping back into dry homes full of brand-new goods.

We’ve also launched our new food portal – a massive project making it easier for schools to order what they need for their students, which they are loving. In the future it will give us the data to improve our demand forecasting for procurement.

Another key area of focus this year was cost management; we achieved \$250,000 of savings on our bulk food supplies and \$100,000 on our bulk freight. In 2024, we will continue to scrutinise where we spend our money, making every donated dollar go further to help more kids. We’re also continuously looking at how we can diversify our revenue streams.

We couldn’t have survived this year without the support from our business partners, trusts and foundations. We have become a family. In tough times, your family members step in to help – which is exactly what happened this year when it was a struggle to elicit individual donations from members of the public.

This year we celebrated ten years with our Principal Partner, Meridian Energy – a true partnership that extends beyond financial contribution. Thank you also to the Ministry of Social Development, Trillian Trust, Woolworths, ASB Bank, NZ Safety Blackwoods, George Weston Foods, Acton International, The a2 Milk Company, Mobil Oil, Share My Super, Trade Me, DNA Design and NZ Dental Association.

It’s important to acknowledge our Board, who are always supportive and committed, and who donate their time and expertise to ensure we are well-governed and led. Finally, I’m so lucky to work with the KidsCan team, who’ve pulled together in a very challenging year, showing how strong, nimble and solutions-focused this organisation is.

We’ve been helping children for 18 years now and it’s heartwarming to meet the kids who remember receiving support – like Verity. She told me that being poor made her feel invisible, like no one cared for her. But she got KidsCan food at school – sometimes the only meal she’d have in the day – and her very own KidsCan shoes made her feel like someone could see her. Verity’s now at university and wants to be a politician to help kids like her out of poverty – and she’s an ambassador for KidsCan. When you help a child, the ripples continue outward for a long time. That is why we do what we do.




Julie Chapman
KidsCan CEO and Founder

*“When you help a child, the ripples
continue outward for a long time.
That is why we do what we do.”*

From our Board Chair

As I look back over the last year, I am again reminded just how incredible our team and supporters are here at KidsCan.

It has been another challenging 12 months, with the impacts of Tropical Cyclone Gabrielle and the increased cost of living putting significant pressure on Kiwi families. This means that unfortunately we're seeing an increase in the number of children and families who need our support.

Our efforts in redeveloping our KidsCan food programme last year are starting to show results. We invested in operational improvements to redesign the customer experience to make it easier for schools to order what they need so that their tamariki can receive the maximum benefits from our programme.

The simplification of our new food portal allows schools to spend less time on administration, so that they can focus on supporting children's learning. The new system has also resulted in supply chain efficiencies, which means we can improve outcomes for tamariki.

Pleasingly, we have also worked hard to diversify the sources of funds we receive. This has meant that we've been able to take 39 schools and early childhood education centres off our waiting list, giving more Kiwi kids an opportunity for a better future.

And we wouldn't be able to do any of this without our amazing partners. I am personally very proud of our partnership with Meridian Energy, who have been the Principal Partner of KidsCan since 2013.

Thank you to all of our partners and supporters who share the vision of creating a better New Zealand for all Kiwi kids.

E ngā maunga whakahī

E ngā hau e wha

E ngā lwi o te motu

Tēnā koutou katoa

Nāku te rourou nau te rourou ka ora ai te tamariki.

– With your food basket and my food basket the children will live.

While this proverb speaks directly to what we do at KidsCan, more deeply, it reflects the collaboration required within our wider organisation, including all of our generous supporters, partners and stakeholders across Aotearoa New Zealand, to improve outcomes for tamariki.



Guy Waipara
KidsCan Board Chair

WHAT POVERTY LOOKS LIKE IN NZ

The latest child poverty statistics show that there are 36,000 more children living below the poverty line than there were last year. Of the nine Department of Statistics measures of child poverty, three have increased since the previous year, and figures show that material hardship has increased.

While these figures are deeply concerning, they are not surprising. The data mirrors both the demand we are facing and what our partner schools are telling us – that many more children are living in hardship.

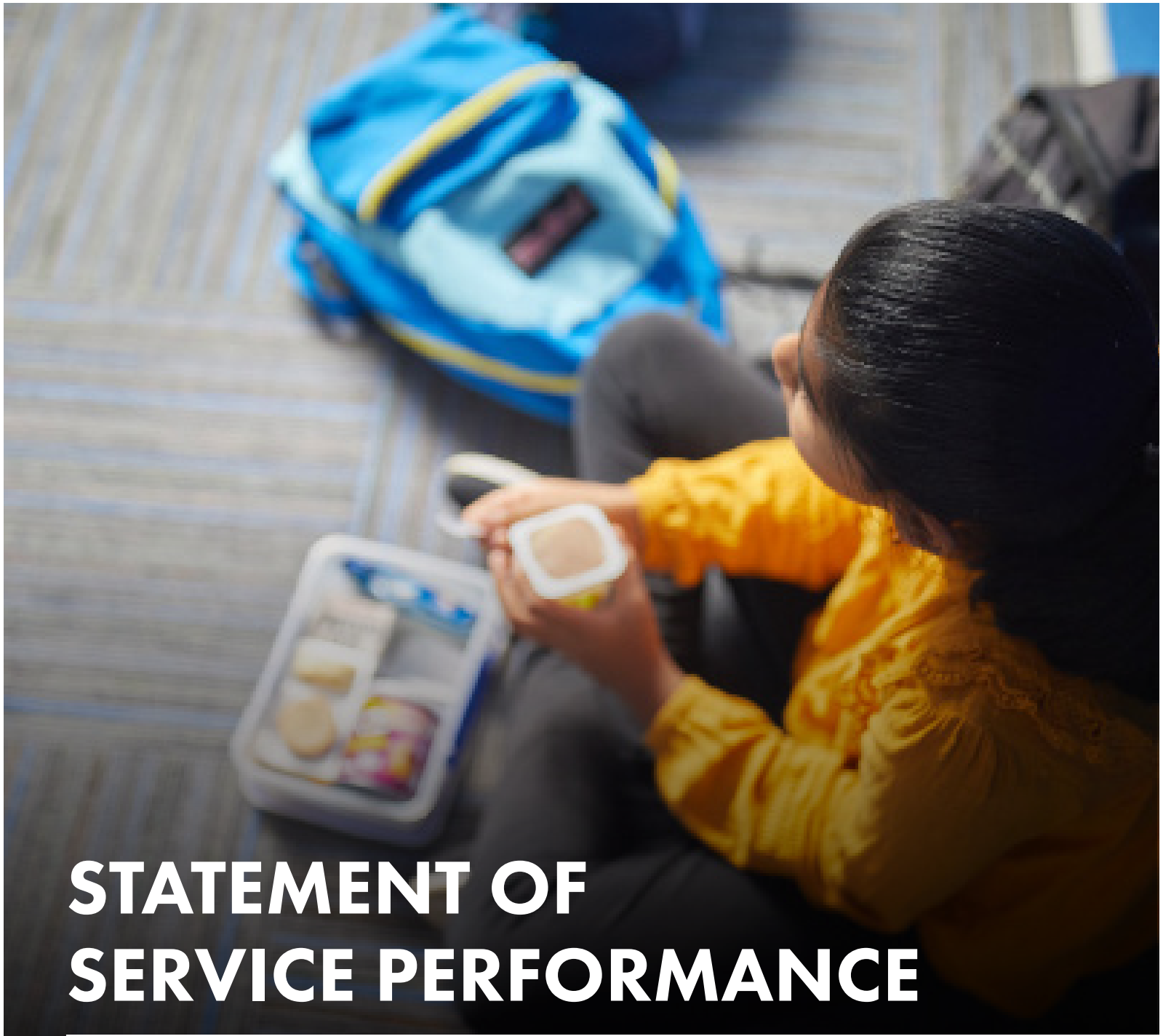
- **1 in 6 (17.5%)** children live in households with low income after deducting housing costs.
- For tamariki Māori, it is **1 in 5 (19.8%)**.
- For Pacific children, it is **1 in 6 (17.3%)**.
- **1 in 8 (12.5%)** children experience material hardship, up from 10.5% in the previous year. For Māori, this is **1 in 5 (21.5%)** and for Pacific **1 in 4 (28.9%)**.

Source: Stats NZ, Child Poverty Statistics Year Ended June 2023

The material deprivation measures of child poverty determine the proportion of children who live in households that cannot afford specific items that most people regard as essential. Examples of household material hardship include:

- unable to afford fresh fruit or vegetables
- having to put up with feeling cold
- unable to afford an unexpected \$500 expense
- having to buy cheaper or less meat
- putting off doctor's visits
- unable to pay for car upkeep
- unable to pay for utilities on time
- unable to replace or repair broken appliances.





STATEMENT OF SERVICE PERFORMANCE

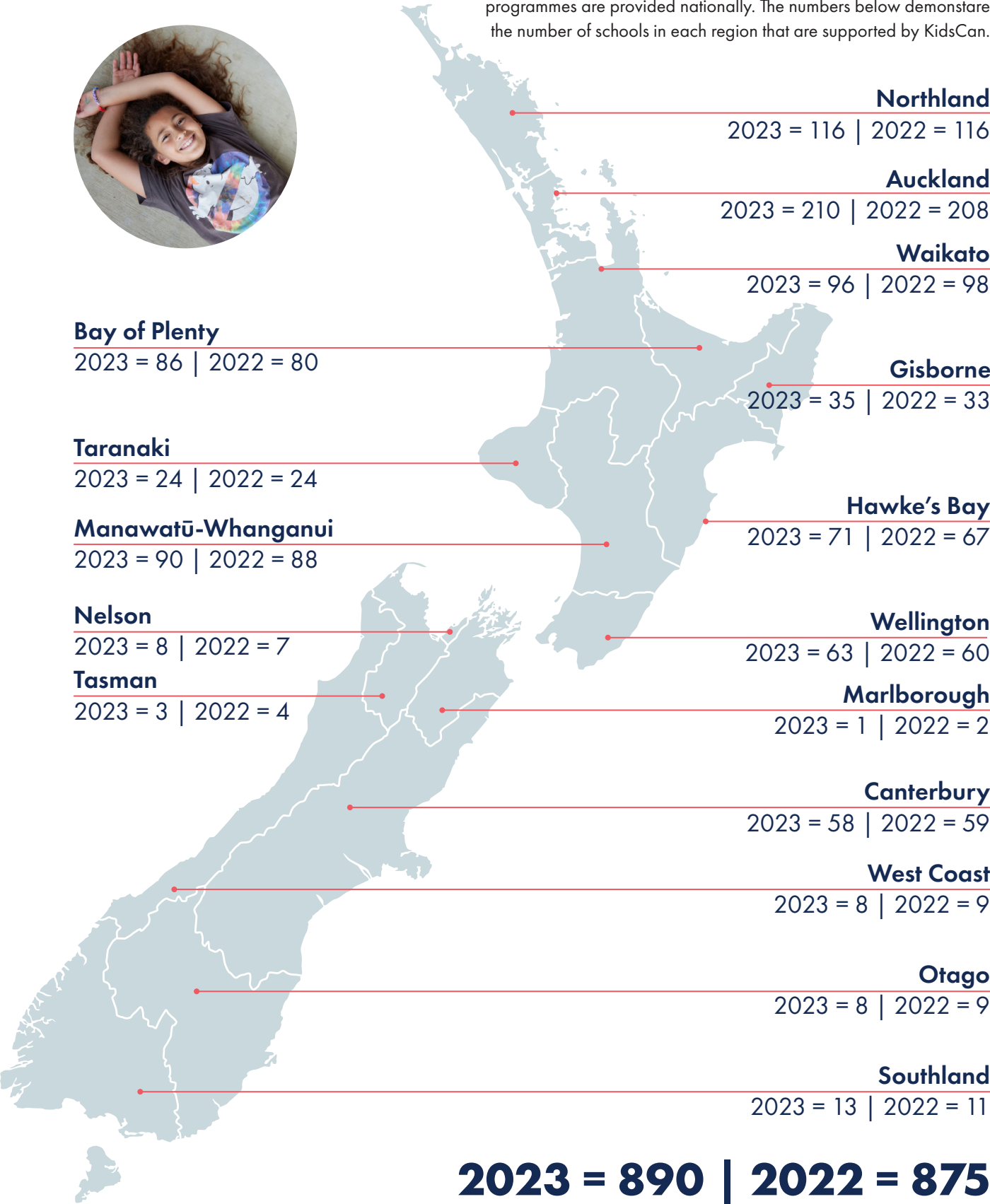
OUR MISSION is to provide the essentials to Kiwi kids affected by poverty so they can participate in learning and have an opportunity for a better future.

How we'll make it happen:

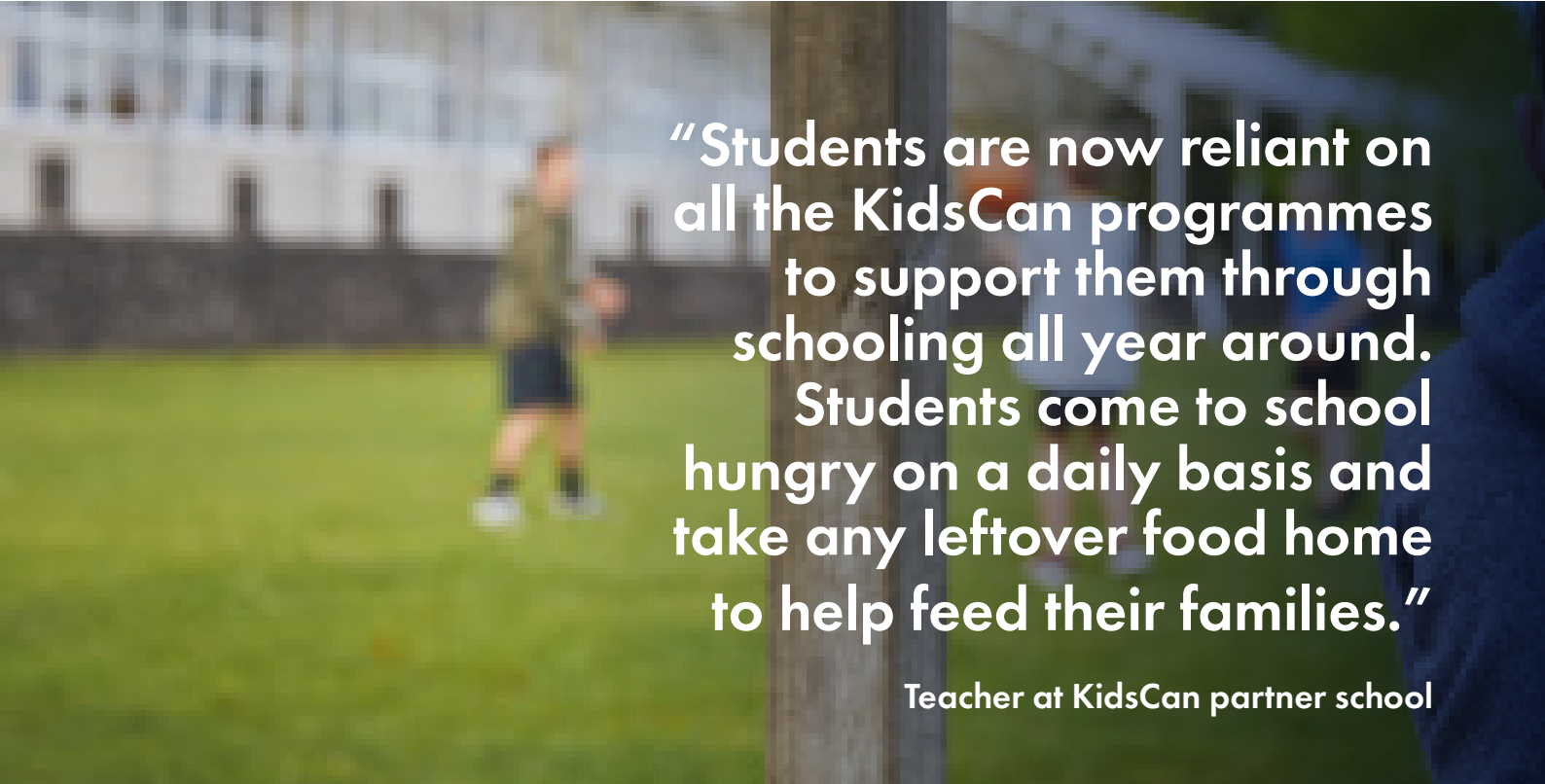
- by providing the essentials such as food, jackets, shoes, socks and basic health items through our partner schools and early childhood centres.
- by providing our programmes nationally to assist children across New Zealand.
- by working closely with schools, ECE centres and communities to ensure our support reaches those who need it the most.

OUR REACH BY REGION

To ensure children right across New Zealand are assisted, our programmes are provided nationally. The numbers below demonstrate the number of schools in each region that are supported by KidsCan.



2023 = 890 | 2022 = 875



Transition from Decile to Equity Index based funding.

The school funding system changed from decile to Equity Index based funding effective from 1 January 2023.

The Equity Index aims to better identify and respond to the socio-economic barriers facing student achievement than its predecessor, and to allocate resources where they are most needed.

The index is based on the premise that students facing greater socio-economic challenges are less likely to achieve, and therefore require more support.

The index will be updated annually using 37 variables, all weighted differently and tied to the circumstances of children, as opposed to being determined by where they live.

The higher the index number, the higher the average of students facing greater disadvantage within a school population.

The Equity Index number calculated for each school is between 344 and 569.

Schools are placed into a band based on their Equity Index number.

The decile system and the Equity Index are not directly comparable as they are based on very different statistical and funding methodologies. For that reason, 2022 comparative data is not included.*

The graphs below represent: the range of Equity Index numbers that can be assigned to a school, and the total number of schools that fall within each equity index group both nationally and those supported by KidsCan.

Schooling Equity Index Number:



School Equity Index Group:

2023				
	FEWER	MODERATE	MORE	OTHER
National #	669	1042	736	106
KidsCan #	7	245	595	43
KidsCan %	1%	24%	81%	41%

WHAT WE DELIVERED IN SCHOOLS

Schools supported:

8902023

8752022

Total roll for schools supported:

222 9592023

211 1222022

2023 Data source: Education counts website (1 Nov 2023)

2022 Data source: Education counts website (1 May 2023)



Number of children receiving food support:

69 2762023

49 3702022

Based on school's ordering form

Health items distributed:

57 3502023

Hand sanitiser, head lice combs, bottles of nit lotion

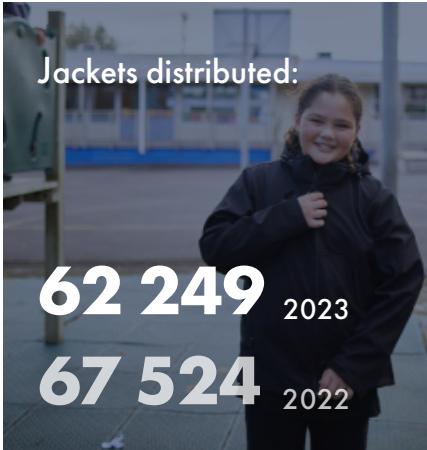
72 0972022

Hand sanitiser, head lice combs, bottles of nit lotion

Jackets distributed:

62 2492023

67 5242022



Food items distributed:

Rounded to the nearest 000'000

6.2 million2023


5.1 million2022

Food item is a single unit e.g. a snack bar, or bulk items like tinned fruit salad, or a bag of rice

Pairs of shoes distributed:

48 5262023

29 4112022



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OUR FOOD PROGRAMME

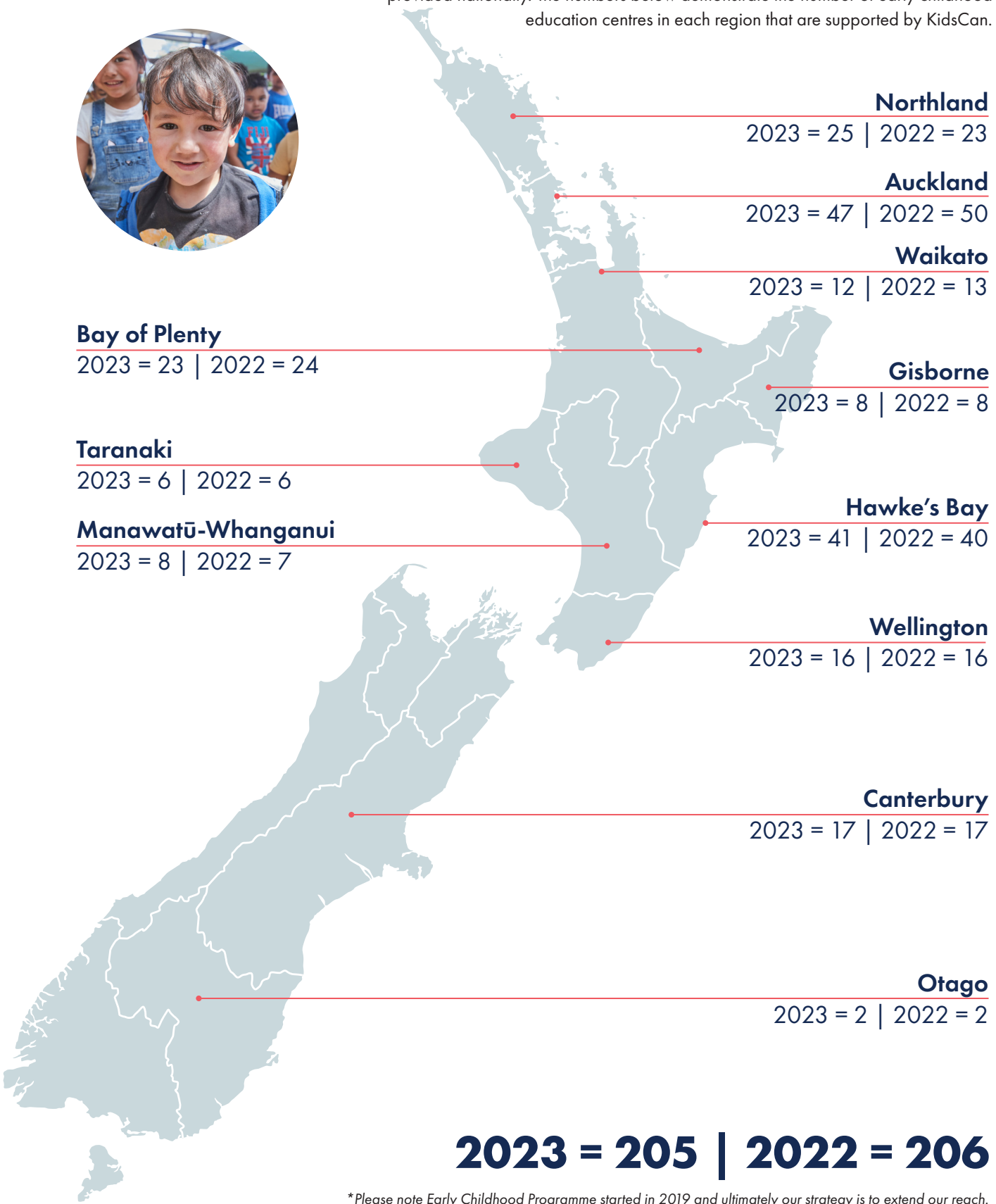
We supply our partner schools with shelf-stable, nutritious snacks, breakfast and top-up foods. For those schools who are not enrolled in the government's Ka Ora, Ka Ako programme, we also offer hot meals.

WHAT WE PROVIDE

- Heat-and-eat meals
- Fruit (tinned fruit salad and peach pottles)
- Tip Top® Bakery bread
- Spreads
- Snacks
- EasiYo yoghurt sachets (and EasiYo yoghurt makers).

OUR REACH BY REGION

To ensure children right across New Zealand are assisted, our programmes are provided nationally. The numbers below demonstrate the number of early childhood education centres in each region that are supported by KidsCan.



*Please note Early Childhood Programme started in 2019 and ultimately our strategy is to extend our reach.

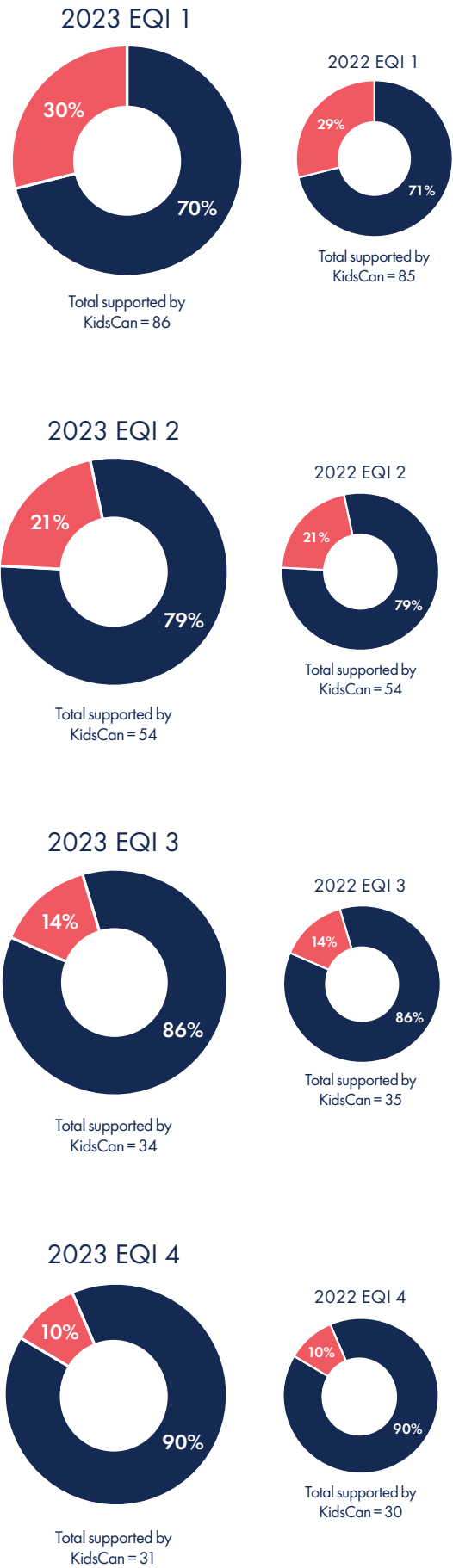
OUR REACH BY EQUITY INDEX

To ensure our ECE programmes reach the children most in need, we operate predominantly via low equity index centres. The below graphs demonstrate the percentage of deciles supported by KidsCan versus those that aren't.

Please note: 2022 / 2023 data extracted online from the Ministry of Education on May 2023

ECEs not receiving KidsCan support

ECEs receiving KidsCan support



One of the KidsCan supported Early Childhood Centres for 2022 isn't reflected in the pie charts as it doesn't have an equity index rating and one has an equity index 5+.

"The number of working poor has risen with more parents having to work more than two jobs to meet rent. Some families have approached kura to help them – people who have never reached out for support from school are coming in and feel ashamed because their monies don't meet their obligations."

Teacher at KidsCan partner school



WHAT WE DELIVERED IN EARLY CHILDHOOD EDUCATION (ECE)

Early childhood is a time of rapid development – children’s brains, bodies and social skills form in ways that will have lifelong impacts. And a nutritious diet plays a crucial part in supporting this growth.

KidsCan provides a universal programme that gives every child in our partner ECE centres fresh food – three hot meals and two days of sandwiches a week, and healthy snacks for morning tea. ECE centres choose from a range of recipes, updated every eight weeks.

The children share these meals together, and by watching their peers they grow in confidence to try and to enjoy new foods. As an additional benefit, some ECE centres hire local people to prepare the food – providing employment opportunities and strengthening communities.

205 2023

206 2022

5 869 2023

5 819 2022

2023 data source: Education Counts Website (1 July 2023)
2022 data source: Education Counts Website (1 July 2022)

5 869 2023

5 819 2022

Over 1.3 million 2023

*2023 is the first year where the required supporting data for menu cycles has been automatically captured and retained

4 806 2023

5 632 2022

4 140 2023

6 392 2022

5 192 2023

4 894₂₀₂₂

10 478 2023

Head lice combs, bottles of nit lotion

8 478 2022

Head lice combs, bottles of nit lotion

"I think it's so fundamental for our families to know that they are worthy. To get what they need without having to ask. They want the best for their children, but they just don't have the money to meet those needs, and there's barriers in the way that make their life harder than other people's. We're just trying to make it easier for them."

Preschool Teacher at KidsCan partner ECE centre



FINANCIAL STATEMENTS

KIDSCAN CHARITABLE TRUST GROUP
Statement of Group Comprehensive Revenue and Expenses
For the Year Ended 31 December 2023

	Notes	31.12.23 \$	31.12.22 \$
Revenue from non-exchange transactions:			
General Donations		3,662,515	4,289,556
Monthly Donations		6,415,854	6,385,855
Donations In-Kind		7,523,529	6,181,271
Legacies and Bequests		185,579	351,028
Philanthropic Trusts and Gaming		839,500	871,098
Income from Government Contracts		422,500	367,000
KidsCan Fundraising Campaigns		194,407	197,154
KidsCan Community Fundraisers		1,426,712	1,036,255
Partnership Income		2,770,179	2,830,989
Revenue from exchange transactions:			
Investment Income	7	764,438	(164,381)
Other Income		0	54,990
Total Revenue		24,205,213	22,400,815
Less Expenses:			
Fundraising, Communication and Partnership Costs	3	2,510,102	2,697,338
Programmes Costs	4	12,286,970	9,047,892
Donations In-Kind used		7,753,554	5,950,888
Other Operating Expenses	5	1,597,246	1,540,713
Total Expenses		24,147,872	19,236,831
Operating Surplus		57,341	3,163,984
Net Surplus for the year			
		57,341	3,163,984
Other Non Comprehensive Income		-	-
Total Comprehensive Revenue and Expense for the year		57,341	3,163,984

The accompanying notes form part of these financial statements.

KIDSCAN CHARITABLE TRUST GROUP
 Statement of Group Financial Position
 As at 31 December 2023

	Notes	31.12.23 \$	31.12.22 \$
Current Assets			
Cash	6	1,623,272	3,573,318
Short Term Investments	7	4,681,840	2,598,170
Trade and Other Receivables	8	582,574	542,303
Prepayments		391,592	1,038,517
Inventory	9	1,609,279	1,798,695
Total Current Assets		8,888,557	9,551,003
Non Current Assets			
Plant and Equipment	10	342,161	118,758
Long Term Investments	7	4,888,083	4,235,342
Total Non Current Assets		5,230,244	4,354,100
Total Assets		14,118,801	13,905,103
Current Liabilities			
Trade and Other Payables	11	451,952	295,936
Employee Benefits Obligation	13	135,570	151,229
Income in Advance	14	51,225	35,225
Total Current Liabilities		638,747	482,390
Net Assets		13,480,054	13,422,713
Equity			
Trust Capital & Reserves		13,480,054	13,422,713
Total Equity		13,480,054	13,422,713
<div> <div>For and on behalf of the Board who authorised these financial statements for issue</div> <div>  <div> <div>Chairman of the Board</div> <div>  <div>CEO and Founder</div> </div> </div> <div> <div>26 July 2024</div> <div>26 July 2024</div> </div> </div> </div>			

KIDSCAN CHARITABLE TRUST GROUP
Statement of Group Changes in Net Assets
For the Year Ended 31 December 2023

Notes	Retained Earnings 2023 \$	Total Equity 2023 \$	Retained Earnings 2022 \$	Total Equity 2022 \$
Equity at 1 January	13,422,713	13,422,713	10,258,729	10,258,729
Net Surplus/(Deficit) for the year	57,341	57,341	3,163,984	3,163,984
Other Comprehensive Income	-	-	-	-
Equity at 31 December	13,480,054	13,480,054	13,422,713	13,422,713

The accompanying notes form part of these financial statements.



KIDSCAN CHARITABLE TRUST GROUP
 Group Statement of Cash Flows
 For the Year Ended 31 December 2023

	2023 \$	2022 \$
Cash Flows From Operating Activities:		
Cash was provided from:		
Receipts from non-exchange revenue	15,873,457	16,410,385
Receipts from exchange revenue		66,643
	15,873,457	16,477,028
Cash was disbursed to:		
Payments to staff	(3,233,648)	(3,176,928)
Payments to suppliers and activities	(12,341,390)	(10,856,059)
	(15,575,038)	(14,032,987)
Net Cash Flows from Operating Activities	298,419	2,444,041
Cash Flows From Investing Activities:		
Cash was provided from:		
Interest received	241,614	51,463
Investments in short term deposits	(2,660,475)	806,963
	(2,418,861)	858,426
Cash was applied to:		
Purchase of plant and equipment	(276,661)	(33,843)
Increase in long term investments	446,889	(1,500,000)
	170,228	(1,533,843)
Net Cash used in Investing Activities	(2,248,633)	(675,417)
Net Increase / (Decrease) in cash held	(1,950,214)	1,768,624
Effect of exchange rate changes on cash	168	3, 658
Add cash at the beginning of the financial year	3,573,318	1,801,036
Cash at the end of the financial year	1,623,272	3,573,318
Represented by		
Cash at Bank	1,623,272	3,573,318

The accompanying notes form part of these financial statements.

1 Overview

a) Reporting Entity

The reporting entity is the KidsCan Charitable Trust (the “Trust”). The financial statements comprise of the KidsCan Charitable Trust and its controlled entity The KidsCan Collective Ltd, together the “Group” are presented for the year ended 31 December 2023. KidsCan Charitable Trust controlled The KidsCan Collective Ltd on the basis that the Trust could derive benefits from the Company and appoint its board members.

The Group financial statements and the accompanying notes summarise the financial results of activities carried out by the KidsCan Charitable Trust.

The Trust works to help children experiencing hardship by providing food, clothing and basic health products to schools and early childhood education centres across New Zealand.

All entities within the Group are charitable organisations registered under the Charitable Trusts Act 1957 and the Charities Act 2005.

The KidsCan Charitable Trust Group consists of the KidsCan Charitable Trust (CC10386) and The KidsCan Collective Ltd (a wholly owned company) (CC58389). The KidsCan Collective Limited was incorporated on 19th May 2020, and its results are consolidated from that date.

The Group is a registered charitable group with DIA Charities Services (CC21929).

These consolidated financial statements have been approved and authorised for issue by the Board on 26 July 2024.

b) Statement of Compliance

The Group financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (“NZ GAAP”). They comply with Public Benefit Entity International Public Sector Accounting Standards (“PBE IPSAS”) and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-for-Profit entities. The Group is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large. The Group qualifies as a Tier 2 reporting entity as for the current and prior periods it has had operating expenditure between \$2 million and \$30 million. The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime (“RDR”) disclosure concessions.

c) Estimates and Assumptions

Significant accounting judgements, estimates and assumptions

The preparation of the Group’s consolidated financial statements requires the Board and management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the Group’s accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances are assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and process
- The nature of the processes in which the asset is deployed
- Changes in the market in relation to the asset

The significant estimates and judgements made in applying accounting policies and that affect amounts recognised in the consolidated financial statements are as follows:

- The estimation of useful lives and depreciation profiles for plant and equipment
- The estimation of the fair value of donations in-kind

2 Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied in these financial statements.

a) Basis of measurement

These consolidated financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of non-derivative financial instruments.

b) Functional and presentational currency

The consolidated financial statements are presented in New Zealand dollars (\$), which is the Group's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar. There has been no change in the functional currency of the Group during the year.

c) Basis of consolidation – controlled entities

Consolidated financial statements are required where one entity controls another. The "controlling" entity is responsible for preparing consolidated financial statements which combine its financial statements with the financial statements of the "controlled" entities in accordance with the relevant standard PBE IPSAS 6 (NFP) Consolidated and Separate Financial Statements (Not-For-Profit).

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are fully consolidated from the date on which control is transferred to the controlling entity. They are de-consolidated from the date that control ceases. Inter-group transactions, balances and unrealised gains and losses on transactions between members of the group are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the controlling entity and have a 31 December reporting date. KidsCan Charitable Trust controlled The KidsCan Collective Ltd on the basis that the Trust could derive benefits from the Company and appoint its board members.

d) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. The following specific recognition criteria must be met before revenue is recognised.

Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

General Donations

Donations are recognised as revenue upon receipt and include donations from the general public.

Monthly Donations

Through the "Regular Giving" campaign, donations (usually monthly) are made by companies and individuals to help

KIDSCAN CHARITABLE TRUST GROUP
Notes to the Group Financial Statements
For the Year Ended 31 December 2023

Donations In-Kind

Donations In-Kind include donated motor vehicles, discounted product, free media exposure, donation of services and volunteer time. Donations In-Kind have been recognised where the Group has been able to evidence the difference between the price paid, if any, and the lower of retail or wholesale price where available of the goods. As donated goods are received the amount is recognised in inventory and either as income or income in advance depending on whether there are conditions attached. As donated motor vehicles are received they are recognised as a fixed asset and as income and depreciated over their estimated useful lives.

A significant portion of Donations In-Kind also relates to inventory.

Volunteer hours have been recognised based on hours tracked and recorded by using a log book and valued at minimum wage per hour.

Philanthropic Trusts and Gaming

Income from trusts and gaming includes grants given by other charitable organisations, philanthropic organisations and businesses. Where a clear use or return stipulation exists, grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled. Where no clear use or return stipulation exists revenue is recognised upon receipt.

Government Contracts

Income from government contracts relates to income received from the Ministry of Social Development to assist with KidsCan programmes. Revenue is recognised when the invoice is raised.

KidsCan Fundraising Campaigns

Revenue is recognised upon receipt of the funds except for revenue from the Christmas Cracker Appeal which is recognised when the crackers are sold to the customer.

KidsCan Community Fundraisers

Income from community fundraisers is recognised upon receipt.

Partnership Income

Revenue from partnerships is recognised when the invoice is raised, provided there is no use or return clause within the contract.

Legacies and Bequests

Income from legacies and bequests that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

Revenue from Exchange Transactions

Interest revenue is recognised as it accrues. Dividend income is recognised when the dividend is received.

e) Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instruments.

The Group derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets where the rights to receive cash flows from the asset have expired or are waived, or the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party and either:

- (i) The Group has transferred substantially all the risk and rewards of the asset; or
- (ii) The Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Financial Assets

Financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the group’s management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are ‘solely payments of principal and interest (SPPI)’ on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

Financial assets that do not meet the criteria to be measured at amortised cost are subsequently measured at FVTSD.

The Groups’ financial assets include: cash and cash equivalents, investments, receivables from non-exchange transactions and receivables from exchange transactions.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL)

The group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to the group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

Financial Liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise trade and other payables. A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

f) Goods and Services Tax

All items in the Statement of Financial Position are stated exclusive of GST, with the exception of receivables and payables, which include GST. All items in the Statement of Comprehensive Revenue and Expenses are stated exclusive of GST.

g) Taxation

The Trust is exempt from income tax on the basis of its charitable purpose.

3 Fundraising, Communication and Partnerships Costs

	2023 \$	2022 \$
Fundraising, Communication and Partnership Costs	987,716	1,258,814
Employee Payments	1,522,386	1,438,524
Total	2,510,102	2,697,338

4 Programmes Costs

	2023 \$	2022 \$
Programme Costs	11,223,949	7,958,636
Employee Payments	1,063,021	1,089,256
Total	12,286,970	9,047,892

5 Other Operational Costs

	2023 \$	2022 \$
Auditor Remuneration	29,245	18,004
Depreciation	61,832	45,357
Other Operating Costs	849,134	866,530
Employee Payments	657,035	610,822
Total	1,597,246	1,540,713

6 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

7 Investments

Short term

Investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

Long term

Investments are held in a fund portfolio managed by JB Were Investments Limited. The portfolio is managed in accordance with its statement of investment policies and objectives in order to manage risk. It largely consists of cash equivalents and low risk equity investments.

	2023 \$	2022 \$
New Zealand Bonds	1,361,960	1,295,738
Offshore Bonds	746,100	528,749
Equities – New Zealand	685,101	669,381
Equities – Australian	615,901	515,639
Equities – Offshore	1,359,296	1,106,674
Property	119,725	119,161
Total	4,888,083	4,235,342

	2023 \$	2022 \$
Investment Income		
Interest Income	241,614	51,463
Gain/Loss on Investment Revaluation	522,824	(215,844)
Total	764,438	(164,381)

8 Trade and Other Receivables

Accounts receivable are carried at estimated realisable value after providing against debts where collection is doubtful.

	2023 \$	2022 \$
Non-exchange transactions:		
Accounts Receivable	331,717	340,835
GST Receivables	179,650	191,361
Exchange transactions:		
Interest Accrual	71,207	10,107
Total	582,574	542,303

9 Inventories

Inventories are measured at cost adjusted for any loss of service potential.

For inventory that was acquired through In-Kind donations, the cost of the inventory is stated at its fair value at the date of acquisition, being the lower of retail or wholesale price (where available) for the goods.

Inventories are recognised as a programme expense when distributed to partner schools and early childhood centres or consumed in the ordinary course of operations of the Group. Programme expenses also includes product provided directly by third parties to schools and early childhood centres. In total this amounts to \$9,034,053 (2022 \$7,018,897).

During the reporting period no items of the Group’s inventory were written down. There are no items of inventory pledged as security against any of the Group’s liabilities.

10 Plant and Equipment

Plant and equipment is stated at cost, less accumulated depreciation and impairment losses.

When plant and equipment are disposed of the difference between net disposal proceeds and the carrying amount is recognised as a gain or loss, in the Statement of Group Comprehensive Revenue and Expenses.

At each balance date the carrying amounts of plant and equipment are assessed to determine whether there is any indication of impairment. If any such indication exists, the asset’s recoverable service amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable service amount. Impairment losses directly reduce the carrying amount of the assets and are recognised in surplus or deficit.

Depreciation is provided for on a straight line basis. Plant and equipment is depreciated at rates calculated to allocate the asset’s cost or valuation less estimated residual value, over their estimated useful lives.

Major depreciation periods are:

- Computer equipment 3–6 years
- Office equipment 6–10 years
- Vehicles 2–5 years

KIDSCAN CHARITABLE TRUST GROUP

Notes to the Group Financial Statements

For the Year Ended 31 December 2023

2023	Computer Equipment \$	Office Equipment \$	Vehicles \$	Leasehold \$	Capital Work in Progress	Total \$
Cost						
Opening 1.1.23	82,842	109,339	38,200	81,950	-	312,331
Additions	5,962	37,541	85,980	137,085	18,667	285,235
Disposals	-	-	-	-	-	-
Closing 31.12.23	88,804	146,880	124,180	219,035	18,667	597,566
Depreciation						
Opening 1.1.23	48,302	66,542	38,200	40,529	-	193,573
Charge for the year	20,245	9,739	12,037	19,811	-	61,832
Disposals	-	-	-	-	-	-
Closing 31.12.23	68,547	76,281	50,237	60,340	-	255,405
Net						
Opening 1.1.23	34,540	42,797	-	41,421	-	118,758
Closing 31.12.23	20,257	70,599	73,943	158,695	18,667	342,161

2022	Computer Equipment \$	Office Equipment \$	Vehicles \$	Leasehold \$	Capital Work in Progress	Total \$
Cost						
Opening 1.1.22	65,440	106,265	38,200	82,195	-	292,100
Additions	19,097	3,074	-	-	-	22,171
Disposals	(1,695)	-	-	(245)	-	(1,940)
Closing 31.12.22	82,842	109,339	38,200	81,950	-	312,331
Depreciation						
Opening 1.1.22	28,784	57,575	38,200	25,596	-	150,155
Charge for the year	21,213	8,967	-	15,177	-	45,357
Disposals	(1,695)	-	-	(244)	-	(1,939)
Closing 31.12.22	48,302	66,542	38,200	40,529	-	193,573
Net						
Opening 1.1.22	36,656	48,690	-	56,599	-	141,945
Closing 31.12.22	34,540	42,797	-	41,421	-	118,758

11

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Group and which have not been paid at the end of the financial year. These accounts are non interest bearing and are usually settled within 30 days.

	2023 \$	2022 \$
Trade Payable	432,647	236,335
Accrued Expenses	19,305	59,601
Total	451,952	295,936

12

Operating Leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Operating Leases Obligations under non-cancellable	2023 \$	2022 \$
Within one year	65,103	228,076
One to five years	6,616	71,719
Total	71,719	299,795

13

Employee Benefit Liabilities

Liabilities for annual leave are accrued and recognised in the Statement of Financial Position. Annual leave is based on accrued entitlements at current rates of pay.

	2023 \$	2022 \$
Holiday Pay Accrual	135,570	151,229
Total Employee Benefit Costs	135,570	151,229

14

Income in Advance

Income in Advance arises when an amount is received by the Trust with specific repayment conditions attached to the grant.

	2023 \$	2022 \$
Philanthropic Trusts and Gaming	51,225	35,225
Total	51,225	35,225

15

Related Party Transaction

Related party transactions with controlled entities

		2023 \$	2023 \$	2022 \$	2022 \$
Related Party	Description of the Transaction	Value of transactions	Amount outstanding	Value of transactions	Amount outstanding
Trustee	Commercial Services	25,050		23,000	2,300
Trustee	Corporate Sponsorship	1,107,344	-	1,006,316	-
Pet Refuge NZCT	On Charging Expenses	127,010	57,170	96,724	20,348

Key Management Personnel

The Group classifies its key management personnel into one of two classes:

- **Board Members** – there are six board members of the KidsCan Charitable Trust along with the CEO. Of these, two are directors of The KidsCan Collective Ltd including the CEO. Board members excluding the CEO were offered a gift of appreciation at the end of the financial year. This was in recognition of their significant contribution to the Group throughout the year, these totalled \$300 (2022 \$300).
- **Senior Management Team (SMT) responsible for reporting to the Board** – the aggregate remuneration of the SMT and the number of individuals, determined on a full time equivalent basis, receiving remuneration is as follows:

	2023		2022	
	Remuneration \$	FTE	Remuneration \$	FTE
Senior Management Team	745,420	3.8	742,756	3.76

The amount disclosed in the table are the amounts recognised as an expense during the reporting period related to key management personnel.

Key management personnel did not receive any remuneration or compensation other than in their capacity as key management personnel.

The Group did not provide any loans to key management personnel or their close family members. Donations have been made to the Trust by various members of the board and their families throughout the year. Contributions were also made towards fundraising. Members of the senior management team have also made donations to the Trust. These totalled \$696 (2022 \$787).

Remuneration and compensation provided to a close family member of Key Management Personnel

During the reporting period, no remuneration was provided by the Group to employees who are close family members of key management personnel (2022 Nil).

16 Contingent Assets and Liabilities

There are no contingent assets or liabilities at 31 December 2023 (2022 Nil).

17 Capital Commitments

The trust is currently in the process of renewing the building lease. It is envisaged the lease will be for four years commencing 1 July 2024 with a right of renewal for two further terms of three years.

There were no other capital commitments at 31 December 2023 (2022 Nil).

18 Subsequent Events

The Board of Trustees and management are not aware of any matters or circumstances subsequent to balance date, not otherwise dealt with in this financial statements that has significantly or may significantly affect the operation of KidsCan Charitable Trust.

In connection with our audit of the consolidated financial report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial report, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the trustees for the consolidated financial report

The trustees are responsible, on behalf of the KidsCan Charitable Trust Group, for:

- the preparation and fair presentation of the consolidated financial statements and consolidated service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;
- service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- such internal control as the trustees determine is necessary to enable the preparation of consolidated financial statements and consolidated service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial report, the trustees are responsible for assessing the KidsCan Charitable Trust Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial report

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated service performance information, are 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) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this consolidated financial report.

A further description of the auditor's responsibilities for the audit of the consolidated financial report is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-13/>

Who we report to

This report is made solely to the trustees, as a body. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an 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 group and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

31 July 2024



In connection with our audit of the consolidated financial report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial report, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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- service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
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RSM Hayes Audit
Auckland

31 July 2024



WHERE THE MONEY GOES

80%

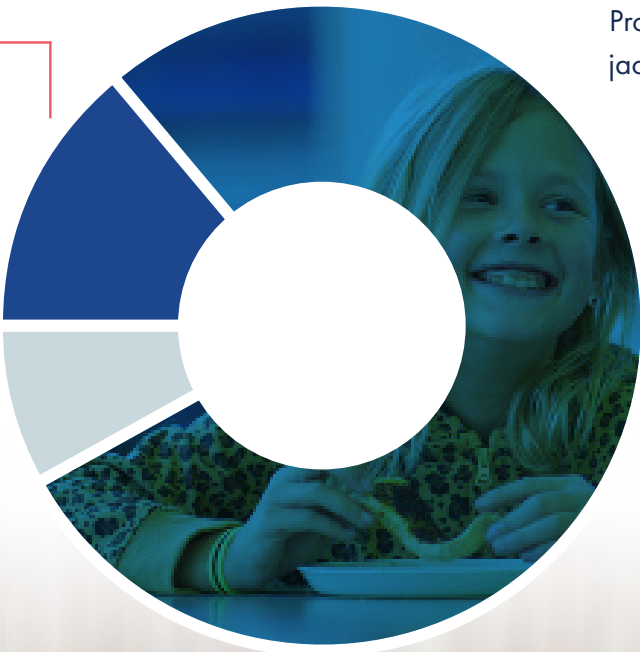
Programmes costs, e.g. food, jackets, shoes and socks and basic health items

12%

Funds we use to raise even more funds, multiplying your impact

8%

Other operating expenses, including finance and ICT





At the end of 2023, we asked Cat Wilson, Assistant Principal at Avondale Primary School, about the impact of KidsCan support.

“This year, we celebrate ten years of being a KidsCan partner school. For a decade, KidsCan has ensured that our students are set up to have an enriching, positive experience at school. That’s an enormous feat, given the many challenges that our students and their families face.

As an Assistant Principal my role is essentially about ensuring school is equitable for all students. That doesn’t mean every student receives the same; it means every student receives what they need to succeed and thrive. For many reasons – the transience of living situations for our whānau, financial uncertainty, food insecurity, the impact of COVID-19, the disruption of recent weather events, diverse backgrounds, and the rising cost of living – many people look to schools to help with these issues. The number of calls for help that I receive regarding these challenges has increased exponentially over the last few years.

As a school, we recognise the significant impact these challenges have on our families. However, we are also particularly vigilant about our teachers not feeling they have to be social workers, counsellors, and financial advisors, among other things. It’s absolutely vital that teachers can focus on teaching, because it is education which gives children the knowledge and skills to build a better future.

That’s why I love what KidsCan does. Over 20 years I’ve watched many teachers burn out because the increasing demands and

expectations on them have exceeded their capacity to give. Teachers have huge hearts, and we are so grateful for the strong partnerships we have with organisations like KidsCan, because when we see a need in a student’s life, we can connect a family with an organisation that can fill that need. It relieves pressure on us and we can focus on providing meaningful and quality learning experiences in our classrooms.

There’s also a direct impact on our students and their whānau. For example, KidsCan donations enable us to run a Breakfast Club twice a week, feeding about 40 students each time. It’s become the place to hang out; it has a great vibe and students can connect with each other and their teachers in an informal context. It’s open to everyone and has helped build community in our school. For many students, school is their safe place, their protective factor. Having a predictable source of food, and a place where they can connect, makes a world of difference.”

“You may not know the faces or the stories of those who are on the receiving end. I can assure you I see them and hear their stories every day. What KidsCan provides makes them feel valued, feel seen, like they belong, and that there is hope for them. It helps to give them what they need to succeed.”

13/9/23

Dear Kids con,
my name is

i am from

im writing to you
because im very thankful for
all the support you've given to
my school.

im very thankful for all the food
you send to us. it helps all
the students that dont bring
food to school including me.
everyday i dont get to eat
breakfast at home but thanks
to you i can come to school
and eat breakfast so i can
get through the school day.
im so very thankful.

ko te pae tawhiti whāia kia tata
ko te pae tata, whakamaua kia
tina.

yours Sincerely,

AN EARLY CHILDHOOD TEACHER'S STORY

A teacher from one of our partner ECE centres spoke to us recently about their kindergarten's experience of our programme.

"Life is hard for many of our families at the moment, and not just for people on benefits; it's our working families as well. It's been a godsend for our kindergarten to have KidsCan support.

We applied because kids just didn't have the basics. We want to support whānau and make it as much of a level playing field for our children as we can. As teachers we were applying for grants, buying food and spending weekends finding clothes and shoes for the kids – it took us away from teaching.

KidsCan has made such a huge difference. We get relieving teachers coming in and they say, 'Wow, what settled children they are!' They get a nice, nutritious morning tea, and a nice, hot meal. Their steady energy is so obvious. Now they know food is there every day. They have food security.

Before KidsCan we wouldn't see some whānau if they didn't have food for lunch boxes. Even though we told them we had extra food, they were too whakamā to ask. Now they don't have to. Those children come regularly now. Parents know that if they have to be a bit lean on something at home, kids are still getting their nutrition with a hot meal at kindergarten.

Lots of learning opportunities come from the kai, and we find that our children are more open to trying new foods. When we started, some children would scoff at everything really quickly;

now they always ask for more. For example, we had tuna salad, and many of our children hadn't tried tuna before. So at mat time I tried it, and I talked about the flavours that were bursting in my mouth, the colours that I was eating, the texture on my tongue. By the time it came to lunchtime the children were buzzing about tuna! We talk about being a 'Mokopuna Maia' – a brave child – and trying something new.

Our parents say their children are now less fussy at home. Previously some children wouldn't have eaten anything like a casserole where meat and vegetables weren't separated. Now they see what other children have been eating, so they're having food they would never have had before.

Another mum couldn't get her child to eat, and they were seeing a paediatric expert. So we worked at kindergarten helping her to be a Mokopuna Maia. We took it really slowly. And now she eats everything, and she does at home too. It's incredible.

Before KidsCan we'd have children come in freezing cold during the winter, because they were in little slip-on shoes, or their shoes were wet. Now our children all have beautiful gumboots, shoes that haven't got holes in them and lovely warm socks.

At the beginning, children would grow out of their shoes and families just wouldn't say anything. But now people are saying, 'These shoes don't fit my child any more. Is there anyone else that can wear them? And can I get a new pair of shoes?' That's really what you want – it's empowering everybody."

"During Matariki, we reflected on the past year; one of the things that shone for us was that we partner with KidsCan. Our children have food security, they have good quality shoes and socks and a beautiful warm jacket. We hope if we sing the programme's praises, more people will support it so more children can get what we have."





ENGAGEMENT

THE VOICE OF OUR YOUTH

Verity Brogan is a 22-year-old KidsCan ambassador who grew up receiving our support

"Going through poverty as a kid you feel invisible – like no one sees you and no one cares about you.

So, I want to be a voice for kids in poverty. Not enough of us speak out about living through it, so we're just thought of as statistics. And it's easier to ignore it, and to pretend it's not happening.

But real children are suffering. I want people to see my face, because if I can help people become more aware of the issue, if I can help children out of the position I was in, it means I didn't suffer for nothing.

Living in poverty means you are in survival mode, constantly, just trying to figure out how you're going to get your next meal. I got used to the feeling of an empty stomach but was always paranoid about everyone noticing my tummy grumbling in class.

School was my safe space, and the support I got there made such a difference. It was warm, and there was power. And I knew I was always going to be fed. Sometimes the only food I'd get a day would be at school.

I can still remember getting my first pair of brand-new shoes there from KidsCan. The new shoes fit, and it felt like someone could

see me and see what I was going through.

It's extremely hard to escape the cycle of poverty. It feels like the system traps you in it. But I'm extremely lucky. I moved to live with my aunty, which was the first time I got to have constant meals, a roof over my head, a stable education. I just absolutely flourished.

I've been so privileged to be able to come from something like that and turn it around. So, I've just taken every opportunity possible. I ran a full marathon at 16. I went skydiving. I got to be head girl of my school. I went to Youth Parliament and to Fiji on a future leaders' programme. All these cool things started to happen.

I made it to university, and now I'm even an ambassador for KidsCan. They helped me out so much, those little things of hope. Their support meant I could go to school regularly with a full tummy, and focus for class. I felt a bit more whole.

"I don't want escaping poverty to be about luck. I want every child to have the means to succeed. Because every child deserves the chance that I've had."

"It's not just hunger – you feel like there's something wrong with you. It was pretty lonely."





OUR COMMUNITY

OUR KIDSCAN COMMUNITY IS THE BEATING HEART OF OUR WORK, SUSTAINING EVERYTHING WE DO.

The tens of thousands of little mouths fed, the minds nourished, the jackets that children snuggle up in, the warmed feet, the gumboots gleefully donned. This is the difference we make in kids' lives – and without our supporters, none of this would be possible.

Be it large corporates, small businesses, trusts, foundations or individual givers, students who fundraise or grandparents who give up all or part of their superannuation – we're so grateful to every single one. On the following pages we pay homage to the Kiwis whose kindness and generosity give the life force to KidsCan.

INDIVIDUAL DONORS



Our KidsCan Village is made up of individual donors who give monthly to help us provide children in need with food, shoes, jackets, socks and health items. Kiwis from all walks of life donate, all with the common vision of creating a brighter future for children in hardship.

It's been a challenging year for KidsCan: with the cost of living soaring, regular donations from our monthly giving programme – one of our key and sustainable revenue streams – are down. We are so grateful to those who can maintain their donations, as it means that we can, with confidence, keep our promise to schools and ECE centres, and most importantly, to kids: we'll be there for as long as you need us.



"It's a bit of a shock when you realise how bad poverty is in your own country. I've got five grandchildren who are lucky enough to get up in the morning, have breakfast, put their uniforms on and go to school. They have lunch in their lunchboxes. But too many children don't have that. If I can help ease the burden on another family, it makes me feel that I'm doing my bit.

We have to think outside of ourselves. We have to think about people who, through no fault of their own, just can't make ends meet. What if it was your child – or your grandchild – going to school and you couldn't give them what they needed? How hard is that?! It's why I started donating to KidsCan in 2018. My husband Stu and I donate every month; it's an automatic payment, so we don't have to think about it. I want to encourage others to help if they can. I don't think it matters if you only give \$20 or \$30 a month – every little bit counts."

– Nicki Weatherhead, Donor

BUSINESS COMMUNITY

For us to consistently support Kiwi kids in poverty, we need someone to have our backs. Our Principal, Major and Associate Partners, and Business Supporters do just that. They have become our family, pitching in to help us be there for our country’s most vulnerable children. From financial and in-kind donations to volunteering their time and resources, they have worked tirelessly with us. Together, we’ve made a difference. Here are some of the year’s highlights – with a special acknowledgement of our Principal Partner, Meridian Energy.

PRINCIPAL
PARTNER



Meridian.





BUSINESS COMMUNITY

PRINCIPAL PARTNER



Meridian.

In 2023, we celebrated our ten-year anniversary with Meridian Energy as our Principal Partner. Over this decade, Meridian has poured their heart and soul into walking alongside us and the children we support, including donating \$5.5 million to help us feed and clothe tens of thousands of kids. This year, Meridian's backing of our Cost of Learning campaign raised \$110,000 in donations and generated 563 new monthly donors – which is the equivalent of support for over 1,000 kids for a year. Meridian's backing of our 15 for Floods campaign, as well as their donation of an additional \$100,000, enabled us to raise over \$1 million for those impacted by the floods, providing support with food, clothing and homeware goods. Meridian staff also spent countless hours volunteering for us. They worked in our warehouse packing food pallets to send out to schools; Wellington staff took a group of kids from Porirua's Holy Family School on the electric ferry to Matiu/Somes Island; as part of their ICT summit, ICT teams volunteered at several schools in Christchurch including Te Kōmanawa Rowley School – and at that school, for the second year running, staff hosted a hearty Xmas lunch for students.

“It's really pleasing to be able to celebrate our ten-year anniversary working with KidsCan as their Principal Partner. We are part of the KidsCan team, and we'll continue to turn up, play our part and make a difference for the next generation of young Kiwi kids.”

– **Neal Barclay**, CEO Meridian Energy, KidsCan Principal Partner

MAJOR PARTNERS

THE a2 MILK COMPANY

“We are proud to be partnering with KidsCan to support a programme whose objectives and values are so closely related to our own. Just as KidsCan is focused on helping kids to conquer disadvantage and live their best lives, The a2 Milk Company is focused on helping people build a better life, starting with a strong nutritional foundation from infancy onwards.”

– **The a2 Milk Company Managing Director and Chief Executive Officer, David Bortolussi**

In addition to being a Major Partner, The a2 Milk Company also actively volunteers, packing food and supplies in the KidsCan warehouse and fundraising via the Auckland Marathon, and in the last year has supplied some refurbished a2MC staff laptops to local KidsCan partner schools.

ACTON INTERNATIONAL MARKETING LIMITED (MouthFresh)

“Working with the team at KidsCan to provide better education and health care outcomes for all is something the team at Acton International are passionate about. We are grateful to have this ongoing opportunity to support the work KidsCan do for families right across Aotearoa.”

– **Will Thomas, CEO, Acton International Marketing Limited**

MouthFresh, Acton International’s oral care brand (toothpaste and toothbrushes), has been working alongside KidsCan as a Major Partner since 2022.

ASB

“It’s so important for Kiwi kids to go to school warm, dry and with a full tummy, as this sets them up for success later in life. As the needs of tamariki across New Zealand continue to increase due to the challenges of the past few years — including natural disasters, cost-of-living challenges and having their education interrupted by the pandemic — we’re happy to be helping KidsCan look after our future generations.”

– **Vittoria Shortt, CEO, ASB Bank**

When Cyclone Gabrielle hit, ASB donated \$100,000 to KidsCan, providing 4,000 children with warm jackets. ASB also gave laptops to members of KidsCan Youth Council and launched the ASB True Rewards Koha Store, helping their customers donate to KidsCan. The ASB team also volunteered for a whopping 2,829 hours, packing in the warehouse and supporting KidsCan partner schools nationwide.



MOBIL OIL NEW ZEALAND

"Since connecting with KidsCan in 2018, our partnership has been a source of pride for the entire Mobil whānau. From our coffee cup campaign, which provides a portion of coffee cup sales across Mobil service stations to KidsCan, to our volunteer days helping to pack items which are distributed to Aotearoa's tamariki in need, everyone wants to contribute. KidsCan makes a real difference to thousands of tamariki across Aotearoa every day, ensuring kids who would otherwise go to school hungry and cold are nourished, cosy and ready to learn. We're pleased to be involved in KidsCan's efforts to support tamariki in our communities."

– Wayne Ellary, Chair, Mobil Oil New Zealand Limited, KidsCan Major Partner

Mobil's ongoing coffee cup donation programme offers Kiwis an easy way to give to KidsCan while filling up at the pump. The co-branded cups are sold at participating Mobil service stations across the country, and for every coffee sold, Mobil makes a donation to KidsCan. Over \$155K was raised in 2023. Funds go directly into our schools and ECE programmes. The Mobil team also provided much appreciated mahi when they helped out with volunteering at the KidsCan warehouse.

NZ SAFETY BLACKWOODS

"At NZ Safety Blackwoods we believe in taking care. Taking care of our team, our customers and our community. We believe in a better tomorrow and we take care when it comes to who we partner with. That's why we chose to partner with KidsCan. Their work is centred on ensuring kids have the opportunity for a better future. Our partnership is built on common values and our team members relish the opportunity to get involved."

– Lisa Tonner, Head of People, Safety & Sustainability, NZ Safety Blackwoods

NZ Safety Blackwoods has been a Major Partner of KidsCan since 2019. Their employees also spend a lot of time volunteering, driving their own fundraising initiatives and supporting us through their stores; for every pair of Tredlite boots sold, \$5 is donated to KidsCan.

TIP TOP®/ GWF BAKING NZ

"GWF is proud to have been providing loaves of bread to KidsCan for 16 years. We love partnering with KidsCan and are thrilled to be able to donate 120,000 fresh loaves to schools and kids each year. We know how important a full belly is to help Kiwi kids thrive at school."

– Mark Bosomworth, GM GWF Baking New Zealand

Tip Top® Bakery has been providing bread to our partner schools since 2008, delivering loaves right to their door. Being able to make delicious toast for breakfast gives our tamariki a fantastic start, and having fresh bread for lunchtime sandwiches means children are sustained throughout the day.

WOOLWORTHS NZ

"At Woolworths NZ we love that we can help a little towards the amazing work that KidsCan does through our annual hot cross bun appeal. As well as raising funds it raises awareness with our customers. As Julie Chapman says, no one can celebrate the fact that KidsCan needs to exist, but it does need to, and Woolworths NZ is proud to both celebrate and support KidsCan's work."

– Gordon Harcourt, Community Programmes & PR Manager, Woolworths NZ

In 2023, Woolworths NZ raised over \$250,000 through their Hot Cross Buns campaign, as well as through corporate and in-store customer donations.

ASB

Mobil

NZ Safety Blackwoods





BUSINESS COMMUNITY

ASSOCIATE PARTNERS & CREATIVE PARTNERS

ZESPRI

Our friends at Zespri share in our mission to create brighter futures for Kiwi children. As well as supporting us financially, they are loyal in backing our fundraising campaigns and volunteering when we do food distribution.

THE COFFEE CLUB

Helping to form our backbone, our friends at The Coffee Club have been supporting us since 2009. Their annual Christmas Cup competition invites children nationwide to design a coffee cup to raise awareness for KidsCan. They also donate 50c from every fluffy sold to KidsCan and they sell the KidsCan Christmas Crackers in their stores across the country.

COOKIE TIME

As well as being a highly valued partner, Cookie Time Charitable Trust fundraises for KidsCan throughout the year on their MunchTime website, at their widely popular Cookie Bar in Queenstown, and at various brand activation events.

FREIGHTWAYS

Sharing our philosophy of caring for our communities, Freightways is KidsCan's local delivery partner and provides warehousing volunteers, fundraises and promotes campaigns via their available channels.

KENNARDS HIRE

Kennards Hire is a loyal partner who supports KidsCan with their Kennards Hire Buddy School Programme. The programme offers free hire equipment to schools and early childhood centres located near Kennards Hire branches.

THE MONKEYS

Our much-loved creative agency were the masterminds behind our 15 for Floods and Cost of Learning campaigns, which helped us to attract over 861 monthly donors and over \$1.8 million in donations, to provide support to thousands of kids as well as those most impacted by the floods.

OMD

Our passionate media agency helped us to reach the right people with our messaging and worked hard to secure millions of dollars in donated advertising space. We couldn't do what we do without them.

THE PROPERTY GROUP

A valued part of our business community, The Property Group are deeply passionate about getting their staff behind our cause. Their staff volunteered in our Auckland warehouse, helping with distribution at the start of term. They also fundraised for KidsCan throughout the year.



MANY HANDS: OUR VOLUNTEERS

A massive 'thank you' to the scores of volunteers who throw themselves into working in our warehouse, making the distribution of food, clothing and health items to our partner schools run like clockwork. In 2023, the amazing staff of our partners and supporters donated 3,821 hours of their time in our warehouse, fundraising and engaging with our partner schools.

"A great day had by all across four wonderful schools – there were lots of tired bodies at the end of the day but also lots of appreciation for being able to help and make a small difference to some KidsCan schools."

– Lisa Ellis, Meridian ICT Executive Assistant

At the start of each school term, our warehouse is a hive of activity – thanks to the teams of 12 staff members from our partners and supporters who pick and pack pallets of food to send to our partner schools. Being involved in this process is a wonderful way for the staff of our partners to feel a part of the cause their employers support.

"Volunteering for KidsCan has been thoroughly enjoyable as we support the communities in which we operate. It's good for the soul to gift your time to those in need, and the immense gratification you get in return is beyond words."

– Volunteer



FUNDRAISERS



From corporate to classroom and everything in between, our fundraisers are the beating heart of KidsCan.

FUNDRAISING PARTNERS

SHARE MY SUPER

“I founded Share My Super to encourage my fellow superannuants to join me in giving all New Zealand’s children the same chance to succeed and flourish. I believe lifting Kiwi kids out of poverty benefits them, their whānau and our whole country.” – Share My Super founder, Liz Greive

KidsCan is grateful to be one of 11 child-focused charities supported by Share My Super, which provides an opportunity for retirees to donate their surplus superannuation to help alleviate child poverty in New Zealand. Thanks to the generosity of people who are living comfortably in their later years and who want to make a difference, KidsCan has received \$462,600 since 2019.

TRADE ME

Showing that compassion is alive and well in the digital world, the Trade Me team and their customers this year raised nearly \$125,000 from their Kindness Store. During winter and the run up to Christmas, Trade Me members selected and paid for items most needed by KidsCan – including hot meals, breakfasts, jackets, shoes and socks, gumboots and head lice treatment. Trade Me staff then generously donated an extra \$10,000 in lieu of Christmas gifts.

In 2023 Trade Me customers provided over 15,353 hot lunches, 351 jackets and pairs of shoes and socks, and 294 pairs of gumboots for little feet.

KINDO

Since jumping on board in 2020, Kindo customers have donated over \$100,000 through Kindo’s Checkout Gifting feature, allowing them to add KidsCan items – such as morning tea, shoes and jackets – to their online school orders. This helps to enable tamariki in KidsCan partner schools to thrive and engage in education.

SMIGGLE

We are excited to have Smiggle join us as our newest Fundraising Partner in 2023. The creators of colourful, fun stationery and school supplies loved by children (and many adults!) made KidsCan their first ever New Zealand charity partner.





FUNDRAISING EVENTS

PORK PIE CHARITY RUN

Mini owners from around the country once again teamed up in support of KidsCan, for the biennial Pork Pie Charity Run. Hitting the road at Paihia, 50 adventurous teams motored for six days, seven nights and almost 2,500 km in their beloved wheels, finally coming to a halt in Invercargill.

Leaving their fundraising goal of \$325,000 for dust, these dauntless drivers raised over \$417,000. A big shout-out to the Pork Pie Committee and to everyone who took part – this was an awesome result.

CRUSADERS

In November, the students at Te Ara Koropiko West Spreydon School in Christchurch gleefully received breakfast served by their idols, as the Crusaders Rugby Team dropped in for a kickaround. The Crusaders also generously gifted KidsCan the space on their retail home jersey to draw attention to our work, with \$5 from every jersey sold going to support kids in hardship. In addition, children from some of our partner schools were gifted tickets to a game.

MASTER BUILDERS COMEDY NIGHT

In July, Ben Hurley once again led a trio of comedians at the Registered Master Builders Association Charity Comedy Night for an evening of laughter, live and silent auctions, fundraising for KidsCan. When the auctioneer ran out of items, a box of air was offered for sale – and sold for an incredible \$6000. We are so grateful to the Registered Master Builders Association for delivering an outstanding event and to their generous businesses, sponsors and guests for raising a total of \$34,000.

AUCKLAND MARATHON

We want to pay tribute to the everyday Kiwis who make a difference no matter their size, or the distance – like six-year-old Toby Halse from Auckland's Bayfield School, who ran the Kids' Marathon with his mates. He chose to raise money for KidsCan because he hated the thought of other children feeling hungry and having no jackets or shoes.

Principal Nathan Janes rallied about 25 students from Mairangi Bay School to also take part; they had fun running their hearts out and raised \$4,427.

In total over \$14,000 was raised for KidsCan, thanks to all those who were prepared to go the distance for kids in need.

CHRISTMAS CRACKER APPEAL

Thanks to our amazing retail and prize partners who, along with Trillian Trust, helped us raise just over \$220,000 from our ever-popular annual KidsCan Christmas Cracker appeal.

COMMUNITY FUNDRAISING

Generous Kiwis from all walks of life went the distance this year for Kiwi kids in need – pulling off a range of ingenious feats and extraordinary endeavours to raise funds. From regular raffles, bake sales and donations in lieu of presents, to auctioning a heart-shaped potato on Trade Me, or running jaw-dropping marathons – our community showed up for NZ children. There were so many highlights from 2023. Running around Hamilton’s Lake Rotoroa in torrential rain for 24 hours, Gus Barrier clocked up 133 kms. Almost 40 others took turns in running beside him; together, they ran more than 1000 kms and raised more than \$3,600. Curly Jacobs’ eye-watering solo run stretched the entire length not only of NZ but Australia too, raising at last count more than \$3,600. A group of talented Auckland medical students used their 2023 production of ‘Medtilda’ – a take on the popular musical Matilda – to raise funds for KidsCan; by donating all their profits they raised just under \$10,000. And eight-year-old Mia Cave is always exploring ways to positively change the world; she began her quest to do this by selling Jibbitz to raise \$443 for KidsCan.



SCHOOL FUNDRAISING

In schools, students came up with many creative fundraising ideas. Jean Gibson, 12, knew not everyone at her school liked cross-country running, so she rallied her friends to create an event everyone would love – ‘Croc Country’! Students at Murray’s Bay Intermediate donned fancy dress and a pair of crocs or crazy shoes for a fun run which ended with a slip ‘n’ slide – and the event raised \$574, which HP matched to total \$1,149. Entrepreneurial ākonga from Somerville Intermediate raised a whopping \$6,420.60 for KidsCan by selling market goods to the rest of the school. And the entire roll of Hamilton Boys’ High School sprinted their hearts out in a 6 km charity run, raising a massive \$6,624 for kids in need.



BUSINESS COMMUNITY

BUSINESS SUPPORTERS

Advance Gaming	Hyatt Hospitality	Signature Construction
Aegis	Index Engineering	Snell Packaging & Safety Ltd
Bridgeman Concrete	J.A. Russell Ltd	Solari Architects
BCD Group	Kyndryl	Southern Cross Horticulture
Bike Life	Liquid Laudromats	Staff4You
Bonisch Consultants	Lumen	Swisse Wellness New Zealand Pty Ltd
Bluechip Infotech NZ Ltd	Manta Wash	Technology One
Cuttriss Consultants	Mr Ralph Lightning	Trimble
Darren Brown	N3 Control Services	Tru Rating
DBJ Furniture	NZ Interior Labours	TSA Management
Dynamic Security	Office Products Depot	TTT Products
Education Services	Park Supplies & Playgrounds	Turner Hopkins
Findex Community Fund	Platinum Recruitment	Unstoppable Force
Floorco Flooring	Powerhouse Management	Verge
Fox Office	Red Dell	Withiel Fund
FxMed	Sarah Crisp	XO Investments
Gemelli Consulting	Scratchpad	
HainesAttract	Siaosi Photography	
Harcourts Gold		

MAJOR DONORS

Graeme & Robyn Hart

FUNDRAISING SUPPORTERS

Anzco Foods Ltd

Bin Inn

B1G1

DFS New Zealand Ltd

Ernst & Young

Go Generosity

GoodnessMe

The Good Registry

Harvey Norman

How to DAD

Jeuneora

Just Cuts

LEGO NZ

Look Sharp

Longlegs Creations

Micro Scooters

Multimail

NZ in a Box

Smith & Caughey's

Shoe Clinic

Smart Loyalty

Springfree Trampoline NZ

Toyworld

USANA Foundation

Vortex Spas

IN-KIND SUPPORTERS

Bell Gully

Brightstar

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KidsCan Board of Trustees

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oOh!media NZ

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Stuff Ltd

Thievery. The Execution Agency

TVNZ

TRUST AND GRANTS

Acorn Foundation

Auckland Council

Belron Ronnie Lubner

BlueSky Community Trust

CAF America

Community Trust South

doTERRA Healing Hands Foundation AUNZ

Eastern & Central Community Trust

Glenice & John Gallagher Foundation

Greenlea Foundation

Jack Jeffs Charitable Trust

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SkyCity Hamilton Community Trust

Scarlett Trust

Stewart Charitable Trust

TEC Foundation

The Boyd Clarke Foundation

The Dines Family Charitable Trust

The Gift Trust

The Hitch Family

The Trinity Foundation Limited

Thorburn Annual Grant

Trillian Trust

Trust House Foundation

Trust Waikato

THANKS TO OUR BOARD



GUY WAIPARA (Rongowhakaata)

Board Chair

Guy Waipara (Rongowhakaata) is the General Manager of Development at Meridian Energy. He has over ten years of executive leadership experience at Meridian, operating and developing renewable energy assets, and over 30 years in the electricity sector. Guy really got behind KidsCan when Meridian Energy became Principal Partner in 2013, and joined the Board in 2019. Guy has supported a number of KidsCan fundraising initiatives through the partnership with Meridian and was delighted to be appointed Chair in 2021.



JULIE CHAPMAN

KidsCan CEO and Founder

Julie is the founder and CEO of KidsCan, which she set up from her own garage in 2005. Julie regularly speaks about leadership and innovation in the not-for-profit sector at business and community forums. As well as being a tireless advocate for children in need, Julie has a passion for helping animals. She started Pet Refuge using money left to her by her late parents, aiming to remove one of the barriers people face when trying to escape domestic abuse. The shelter gives a temporary home to animals while their owners move to a safe environment and is the first of its kind in New Zealand. In 2008, Julie was recognised with a Sir Peter Blake Leadership Award, and in 2013 was named Next magazine's Woman of the Year. In 2015 she was named as a finalist for Kiwibank New Zealander of the Year – the second time her contribution has been recognised by the national award.



MARK CROFSKEY

Mark is a retired commercial law firm partner, and 'big four' consultancy firm partner, now working as an independent consultant in Wellington and around the motu. Mark has focused his practice on working on a pro bono basis for not-for-profit organisations. Mark is committed to achieving good outcomes for people, communities, public and private enterprises through inclusive, transparent and results-focused governance. Mark has a strong background in a range of sectors including education, energy and resources, infrastructure, the arts, faith-based organisations, sports and technology. Mark is based in Te Whanganui-a-Tara Wellington with his wife and two sons.



GLENDA HUGHES

Glenda has enjoyed a successful, varied career as a media and communications specialist, strategist, writer/author, lecturer, speaker, CEO, sociologist, criminologist, policewoman and sports professional. Her board and governance experience is varied and substantial. She has been a co-founding director, chair and board member ranging from sports boards, charitable organisations, national political boards, regulatory boards, national trusts, and local government Councillor to the chairing of the Racing Industry Board and the Racing Integrity Board.



MARK DUNWOODIE

Mark is a Chartered Accountant with over 25 years of corporate, commercial and professional services experience. Mark has held senior executive positions in New Zealand and the UK. He is a member of the Institute of Chartered Accountants of Australia and New Zealand, and the New Zealand Institute of Directors.



WAIMARAMA TAUMAUNU (Ngāti Porou and Ngāi Tahu)

The former Silver Fern has extensive experience in sport management and governance, including National Performance Director for All England Netball, Assistant Coach for the England netball team, and Head Coach for the Silver Ferns. Waimarama’s governance roles have included The Correspondence School, The Broadcasting Standards Authority, the Alcohol Advisory Council and Sport NZ. For services to sport she was awarded an MBE in 1992 and the ONZM in 2016.



MELANIE BAKER (Te Atiawa, Ngāti Mutunga and Ngāti Tama)

Melanie has been practising law in Lower Hutt since 1988. During this time, she has had a wide-ranging involvement in the local community, including as a member and then Chairperson of the Board of Trustees at Petone Central School, as a Director of Atiawa Toa FM, the local iwi radio station, and as a board member of the Wellington Community Law Centres. Melanie is a passionate advocate for the rights of children and young people and is a Senior Lawyer for Child and Youth Advocate. She is also an accredited specialist family mediator and Family Dispute Resolution Provider. Melanie is a parent of a teenage son and enjoys spending time with him. Melanie is Te Atiawa, Ngāti Mutunga and Ngāti Tama on her father’s side and of Irish descent on her mother’s. Melanie is proud to be part of the KidsCan Board and to contribute in whatever way she is able.

THANKS TO OUR TEAM

Here's a shout-out to two members of the KidsCan family:



Jenna Spyve
Supporter Services Coordinator

Amidst the frantic hive of KidsCan activity, Jenna can be found calmly responding to individual donors' queries, quietly poring over spreadsheets and acing everything she does with signature warmth, efficiency and humility. "When it's busy, my team gets me through. They're awesome; I couldn't do it without them."

A former champion amateur ballroom dancer who represented New Zealand internationally, Jenna has ditched the heels, frocks and sequins in favour of long hikes in the bush with her friends, and evening beach strolls: "Nature's my thing. And kids!" A stint in floristry preceded her move into administration in the Australian education sector, which made her realise that she wanted to do work based on social good. "Now that I work for a good cause, it just ticks a huge box. It aligns with my passion and my value system – knowing that what I'm doing is for something worthwhile and good. And I just believe in it! Our work means that kids can get to school and have the basics of what they need – it's great." The feel-good factor comes back to her when



Liz Peters
Fundraising & Events Specialist

With her origins in a roving air force family, it was inevitable that Liz would get bitten by the travel bug. Her nursing background took her all around the world; her very first role was in Calcutta, helping to teach palliative care to other nurses. A stretch in remote Australia saw her stitching up injured dogs, delivering babies in the desert and steering a four-wheel drive ambulance through the red dirt of the outback.

At first glance, working for KidsCan in community fundraising doesn't have much in common with nursing. But for Liz, it's all about people. With her trademark level-headed warmth and efficiency, Liz builds vital relationships with a vast range of Kiwis, ensuring they have the best possible experience as they raise funds for KidsCan. "We have to treat people who've chosen to support KidsCan with utter respect and excellent customer service, because they could have chosen any other charity."

And as in nursing, no two days are the same. Fundraisers pour in daily, with a head-spinning variety of ideas – from the nine-year-old rallying his cricket team to get behind the cause, to extreme marathon runners, to the gorgeous elderly couple who write and illustrate children's books with all profits going to KidsCan, to the pair of chefs who unofficially broke world records by holding a four-day non-stop BBQ. "I meet lovely people in my job. That's what keeps me going!"





KidsCan

www.kidscan.org.nz

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PRINCIPAL
PARTNER

