



Performance Report
For the year ended 30 June 2021
WELLfed NZ Trust CC55056



***Nourishing communities
through food and connections***

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We are pleased to present the approved financial report including the historical financial statements of WELLfed NZ Trust for the twelve months ended 30 June 2021.



Kim Murray
Trustee
13 October 2021



Rebecca Morahan
Trustee
13 October 2021

WELLfed NZ Trust



Our Values

WELLfed connects

*We connect our people with each other
and our wider community*

WELLfed enables

*We support individuals and
believe in the potential inside everyone*

WELLfed is real

*We meet all our people where they are,
in a kind, practical and realistic way*

WELLfed energises

We value the power of fun and friendship

Chair Report

Since May 2016, WELLfed has been making 'living healthy' a daily reality in the lives of Porirua whānau and communities facing complex challenges.

In that five year period this small grassroots charity has been maturing and growing; increasing our funding base, increasing our community reach, building stronger partnerships, creating new opportunities for our learners, graduates and volunteers, and solidifying our kaupapa.

And – like many in Aotearoa New Zealand – in that five year period we've faced some significant challenges. Increasing inequalities in our country's social and economic structures mean there is greater need than ever before for our services; and those same inequalities mean that many of the people drawing on our services are dealing with multiple stresses in their lives. COVID-19, far from being the great leveller, has created fresh challenges for our communities, and has required our team to adapt quickly and fundamentally change how we work, to ensure food and support reaches the families we work with, in a way that is safe and respectful for families, staff and volunteers alike.

Meanwhile, while we're appreciative of the funding support we receive from the central Government, commissioning processes meant that this year we faced many months of uncertainty over our financial future. We got there, but it shouldn't be that hard, and we hope there will be opportunities to work with government and the community sector to improve the system for community groups, while delivering the accountability that government rightly needs.

Against this backdrop, our small team of staff and volunteers (many of them former learners) continues to innovate, creating new programmes that are meeting our community's evolving needs, and sharing our lessons and approaches with others. The Board is grateful for their hard work and energy; and in awe of the compassion and capability they bring to their work.

At WELLfed our values guide us. They lead us to support people to form **connections** that will contribute to powerful and positive changes in lives; to **enable** people to unlock their own potential and achieve their aspirations for themselves and their families; to be **real** and practical, meeting people where they are and adapting to those needs – and to do all of this with **energy**, fun and friendship.

On behalf of the Board of WELLfed I'm proud to present this report to you, representing another year of WELLfed's mission to transform lives through food and connections.

Tracey Bridges
Chair, WELLfed



CEO Report

WELLfed is inspired by the simple idea that to create a healthier community, key adults within households have effective cooking skills, suitable equipment, confidence and support. From humble beginnings, WELLfed now has an uninterrupted five-year track record of delivery and transformative change-making, and we are so proud of the achievements of our team.

This past financial year was like nothing we could have imagined, as the COVID crisis morphed to impact on our operations every few weeks.

It was against this constantly moving backdrop that WELLfed successfully delivered on a first pilot government contract, for the Ministry of Social Development. In these extremely difficult times we then went through an open market tender and were awarded 3-year preferred supplier status to support 'healthy eating and employment readiness' in our community.

As the covid pandemic continues to unfold, WELLfed has continued to sit firmly on the frontlines and focussed on where we are best placed to support - personal impact working alongside individuals.

We are delighted to present the following Performance Report, covering the financial year from 1 July 2020 to 30 June 2021. Some of our highlights within this time period include:

- Adapting operations to work safely and responsibly at all four Covid alert levels, contactless at lockdown Levels 3 & 4. Of significant note are the adaptations we made to run Level 2 classes
- Continuing to embed our reach in the Porirua community by running more weekly classes. Classes are now offered on Monday, Tuesday, Wednesday & Thursdays (1,408 class places pa)
- Expanding the opportunities available to the WELLfed whānau - including additional free driving education, first aid courses and more
- Continuing to support and grow Graduate Learners with all the skills and confidence to lead and Tutor others. Our operational delivery team is made up of 40% Graduate Learners
- Continuing to broaden our Funding sources and analysing future programme expansion options
- 170% increase in revenue and 270% increase in surplus compared to last financial year
- Securing operating reserves to cover 3 months of total outgoings. This is a huge step in protecting the future stability of our mission, programmes, employment and operations - to ensure continuity of the WELLfed mahi into the future

Our special aroha goes out to the whānau of Dr Sean Fernandez - someone very dear to us who sadly passed away in January 2021. Sean was a part of WELLfed from the very beginning as a trusted volunteer working with our co-founders and founding Trustees, sharing his skills and passion for people. He is greatly missed but his mahi aroha lives on everyday at WELLfed - we will never forget the impact he's had for WELLfed and in the wider Porirua community.

Kua hoki atu ki ngā ringa i ōu tūpuna kua wehe ki te pō! Moe mai ra e hoa.

Kim Murray & Rebecca Morahan,
WELLfed Co-Founders / co-CEO's





5
years

Nourishing communities through food and connections
66
 Block courses

Items of kitchen equipment given out
5,712

volunteer hours
16,000+

4,025
 Pantry items given out

Total classes
442

Learners time to learn in class
12,896 hrs

Mouths fed in learners households
42,444

Learner places across all classes run
346,528

6,824
 meals + baking

18,260 kgs
 Rescued food
 used in class or given out to WELLfed Learners

Entity Information

‘Who are we?’ and ‘Why do we exist?’ **For the year ended 30 June 2021**

Legal Name of Entity: WELLfed NZ Trust

Type of Entity and Legal Basis (if any): Charitable Trust

Registration number: CC55056 (registered 30/11/2017)

Entity’s Vision or Mission:

Our vision is “Our people have choices, skills and resources for living well.”
WELLfed’s mission is to nourish and connect communities through food.

Entity Structure:

WELLfed is governed by a volunteer Board of Trustees and the daily operations are run by the co-Founders. Each WELLfed class has a team of volunteers involved in the operations.

Main Sources of the Entity’s Cash and Resources:

The entity obtains funds from a government contract, grants and donations.

Main Methods Used by the Entity to Raise Funds:

Contract tenders/responses, grant applications and donations.

Entity’s Reliance on Volunteers and Donated Goods or Services:

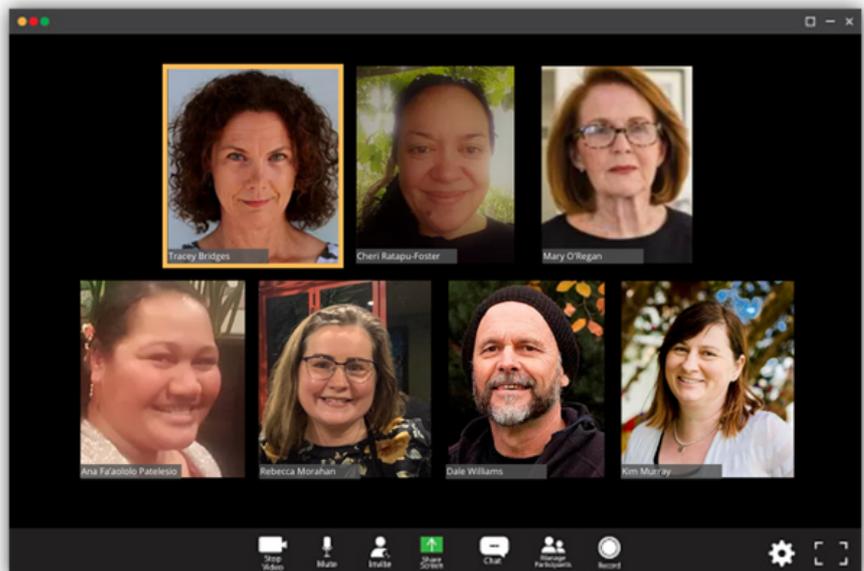
The Trust is reliant on volunteers, but is now paying some resources to secure critical functions, which is providing employment opportunities for former Graduate Learners.

Contact Details

Physical Address: 54 Hampshire Street, Cannons Creek, Porirua East 5024, New Zealand
Email / website: contact@WELLfed.kiwi www.WELLfed.kiwi www.facebook.com/WELLfedNZ

The WELLfed NZ Trust Board:

(L-R):
Tracey Bridges
Cheri Ratapu-Foster
Mary O’Regan
Ana Fa’aololo Patelesio
Rebecca Morahan
Dale Williams
Kim Murray



Statement of Service Performance

'What did we do?' and 'When did we do it?' **For the year ended 30 June 2021**

Description of the Entity's Outcomes

WELLfed provides free cooking classes where participants learn how to plan, shop, safely prepare and cook low-cost, healthy meals, with a strong focus on seasonal fresh fruit and vegetables. WELLfed has been co-designed with the local community, to make the classes accessible and to ensure that the recipes and classes make a real difference.

Our vision is that everyone in Aotearoa has the skills, confidence and equipment to be able to feed their families well. WELLfed grows confidence, numeracy, literacy, health and well-being, preventing food waste and saving money - all while having fun in a supportive, nurturing, non-judgemental environment. Many people in our communities are isolated and facing significant life pressures and WELLfed provides an uplifting positive environment to enable learning.

What are the Aims and Objectives of the Trust?

WELLfed's mission is to nourish and connect communities through food. We support adults with the skills, confidence and equipment to be able to feed themselves and their families well. WELLfed uses food and cooking education as a vehicle to facilitate social change and empowerment - 'transforming lives through food' by delivering free cooking classes which teach basic cooking skills. Participants learn how to plan, shop, safely prepare and cook low-cost healthy meals, with a strong focus on seasonal fresh fruit and vegetables.

Below - Our WELLfed Leaders & Tutor team



Statement of Service Performance (cont'd)

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

	This year	Last year
Number of Block Courses (weekly for 8 weeks)	20	18
Number of Learner places on Courses	38,500	29,898
Number of Classes held - usually weekly in term-time	175	99
Number of Teaching hours	487	267
Number of hours Learners have attended - class contact time	5,396	2,820
Number of class contact hours by WELLfed Tutors / Volunteers	3,500	1,980
Number of meals / batches of baking made at WELLfed	3,360	1,200
Number of mouths fed by WELLfed	20,160	8,700
Number of volunteers	52	48
Number of likes on the WELLfed NZ Facebook page	1,484	1,227
Number of items of basic kitchen equipment given out to Learners	1,860	1,252
Kilograms of rescued food collected, managed and used in cooking	7,000	4,200
Number of Pantry items given to Learners	2,825	1,200
Number of Learners engaged in Driving Programme	43	27

Cumulative Totals since WELLfed began:

After 5 years

Number of unique Learners	780
Number of classes	442
Number of block courses	66
Number of meals / batches of baking made at WELLfed	6,824
Number of mouths fed	42,444
Items of equipment given out	5,712
Kilograms of food rescued, diverted from Landfill into meals	18,260
Number of volunteer hours invested into the creation, co-design, refinement & expansion of the Programme by the Co-Founders	4,500+

Statement of Service Performance (cont'd)

Programme Outcomes

WELLfed Learners make meals and baking using seasonal produce which is more cost-effective. This cooking education is valuable and is also a mere 'vehicle' by which wider, sustainable life changes are made.

WELLfed Learners report increased levels of self-confidence and improved whānau/family relationships. Many new skills have been learnt. New friendships formed and communities have been strengthened.

Each person is unique, and WELLfed Learners speak of how they now have:

- a positive attitude to learning - personally and also passing on new literacy/numeracy/cooking skills to their own children and wider whānau
- a feeling of being part of a community/part of a positive team
- increased confidence and resilience across life
- become employed in new areas eg in food preparation; or applied for further training/education including police, nursing, hospitality
- started giving back to their own community by volunteering with WELLfed
- saved money on household spend, reduced food waste and increased recycling

Kai/food is so crucial to us all - as well as being a basic human need, it is a way to show care & love to those around us. Being able to make delicious food to share with family, friends, church & wider community is both nourishing at a practical level, and also is building confidence & community connections.

One WELLfed Graduate, who now regularly volunteers, shared the mental health benefits she is experiencing by now giving back & being able to do things for others - she says it's a real buzz & is now role-modelling this to her own whānau. Many Learners speak of coming to WELLfed as a respite - as a place where care & support exists from the team - other Learners & volunteers. Many volunteers say it's the highlight of their week & a privilege to be a part of.

WELLfed is achieving a true *ripple effect* - from individuals into their households, and wider into all communities they connect with now and into the future. Each child living in a WELLfed household has the benefit of a more confident cook role-modelling cooking & healthy eating - and WELLfed Learners are encouraged to bake & cook with their children - we can get multi-generational changes, by catalysing parents to have the power in their daily choices & interactions.

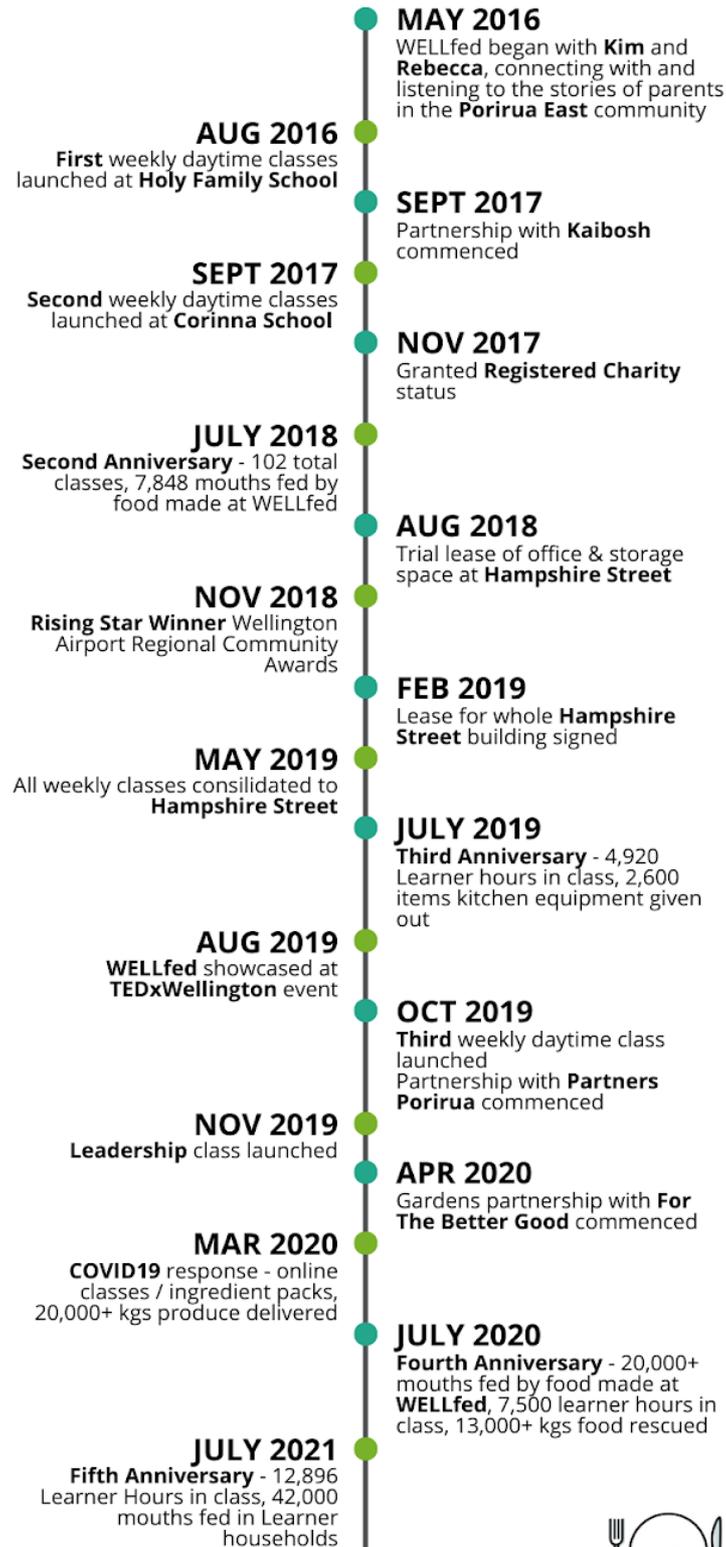
You can read more about the impact of WELLfed in our 'Learner Stories' available on our website here: www.wellfed.kiwi/learner-stories

WELLfed NZ Trust

A BRIEF HISTORY OF

WELLfed

WELLfed Nourishing communities through food and connections.



WELLfed NZ Trust

Statement of Financial Performance

'How was it funded?' and 'What did it cost?'

For the year ended 30 June 2021

	Notes	Actual 2021	Actual 2020
REVENUE			
Donations, grants, fundraising and other similar revenue	1	237,783	151,814
Revenue from providing goods or services	1	275,256	153,934
Interest income		61	64
Other revenue		-	690
Total Revenue		513,100	306,502
EXPENSES			
Costs related to providing goods or services		138,699	92,539
Expenses related to public fundraising		1,083	4,673
Volunteer and contractor related costs	2	255,635	166,315
Total Expenses		395,417	263,526
Surplus for the Year		117,683	42,976

The accompanying notes form part of these financial statements.

WELLfed NZ Trust

Statement of Financial Position

'What the entity owns?' and 'What the entity owes?'

For the year ended 30 June 2021

	Notes	This Year 30 June 2021	Last Year 30 June 2020
ASSETS			
Current Assets			
Bank accounts and cash	3	204,490	190,958
Accounts receivable and prepayments	3	15,058	7,453
Total Current Assets		219,548	198,411
Non-Current Assets			
Property, plant and equipment	5	9,944	16,891
Total Fixed Assets		9,944	16,891
TOTAL ASSETS		229,492	215,302
LIABILITIES			
Current Liabilities			
Accounts payable		22,343	12,458
Funding received in advance	4	12,000	75,000
Tagged unspent grants	4	7,041	57,419
Total Current Liabilities		41,384	144,877
TOTAL LIABILITIES		41,384	144,877
Total Assets less Total Liabilities (Net Assets)		188,108	70,425
Accumulated Funds			
Current Year Earnings		117,683	42,975
Retained Earnings		70,425	27,450
Total Accumulated Funds	6	188,108	70,425

The accompanying notes form part of these financial statements.

WELLfed NZ Trust

Statement of Cash Flows

'How the entity has received and used cash'

For the year ended 30 June 2021

	<i>This Year</i>	<i>Last Year</i>
	30 June 2021	30 June 2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from donations, fundraising and other similar revenue	106,981	62,958
Receipts from providing services	286,530	378,522
Payments to suppliers and contractors	(366,462)	(246,835)
Net GST	(13,439)	(33,524)
Total Cash Flows from Operating Activities	13,610	161,121
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Payments to acquire property, plant and equipment	(137)	(13,620)
Other cash items from investing and financing activities	60	64
Total Cash Flows from Investing and Financing Activities	(77)	(13,556)
Net (Decrease)/Increase in Cash	13,533	147,566
CASH BALANCES		
Cash and cash equivalents at beginning of year	190,958	43,392
Cash and cash equivalents at end of year	204,490	190,958
Net Change in Cash for the Year	13,533	147,566

Note: The cash flow figures for the previous year end 30 June 2020 have been amended to correct errors made where in-kind donations were treated as cash.

The accompanying notes form part of these financial statements

WELLfed NZ Trust

Statement of Accounting Policies

'How did we do our accounting?'

As at 30 June 2021

Basis of Preparation

WELLfed NZ Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Fundraising, grants and donations

Fundraising, grant income and donations are accounted for depending on whether or not it has a “use or return” condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a cash or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods and services, given by suppliers due to WELLfed being a charity, are recorded at the estimated value of the discount or free good or service. Sometimes this is obvious from the source document, if not the estimated value is based on costs paid for a similar item recently and/or estimated amount of goods.

Donated goods or services received for fundraisers and extra food items received from Kaibosh have not been recorded, due to the difficulty of valuing these accurately.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the assets is readily obtainable, the donation is recorded at the fair value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded.

Other income

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST if any.

Income Tax

WELLfed NZ Trust is a registered charity under the Charities Act 2005, and accordingly is not subject to income tax.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

WELLfed NZ Trust

Plant and depreciation

Plant is shown at cost or valuation less any accumulated depreciation. Depreciation is provided on a diminishing value basis on all plant.

Comparatives

Comparative information has been taken from the Performance Report for the year ended 30 June 2020. Certain amounts in the comparative information have been reclassified to ensure consistency with the current year's presentation.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year



The WELLfed Tutor team, October 2021
70% of which are Graduate Learners

WELLfed NZ Trust

Notes to the Performance Report

1. ANALYSIS OF REVENUE FROM DONATIONS, GRANTS, FUNDRAISING AND SIMILAR REVENUE

REVENUE ITEM	ANALYSIS	2021	2020	
<i>Donations grants and similar revenue</i>	Individual donations			
	Donations/koha - General	93,382	39,936	
	Key 50 Donations - Regular personal donors	9,930	11,750	
	TOTAL	103,312	51,686	
		Donated goods and services (In Kind)		
	Tawa Education Community - Tutor Support	14,394	-	
	NW Porirua Food Purchases	5,830	1,307	
	NW Paremata Food Purchases	5,590	-	
	WF Kids Books/Toys	1,343	-	
	Flick- Power	5,088	4,000	
	Sord Mobile - 2 Phones	2,000	-	
	Vodafone - Internet and Phone	706	294	
	Porirua City Council - Rent Holiday	-	3,881	
	Zonta - Oven	-	800	
	Oven and 6x Catering Benches	-	3,600	
	TOTAL	34,951	13,882	
		Grants		
	NZ Lotteries	20,000	20,000	
	Lottery COVID-19 Community Wellbeing Fund	49,000	-	
	Wellington Community Trust (WCT)	-	20,000	
	Trust House	-	12,396	
	Nikau Foundation	8,000	17,500	
	Community Organisation Grants Scheme (COGS)	-	4,000	
	Pelorus Trust	2,500	7,204	
	Community Awareness and Preparedness Grant Fund (CAPGF)	-	5,000	
	Four Winds	-	4,500	
	Hutt Mana Charitable Trust (HMCT)	3,000	-	
	Gaynor Charitable Trust	5,000	-	
	Includes grants carried forward prior year \$16,108	16,108	5,000	
Tagged unspent grant funds for this ye 21	(7,041)	(16,108)		
TOTAL	96,567	79,492		
<i>Fundraising revenue</i>	Mana Blues Night	-	2,191	
	Movie Night	2,827	2,928	
	Christmas Cakes	-	1,455	
	Other fundraising revenue	126	180	
TOTAL	2,953	6,754		
Total revenue from donations, grants, fundraising and similar revenue		237,783	151,814	

REVENUE ITEM	ANALYSIS	2021	2020
<i>Revenue from providing goods or services</i>	Revenue from contracts for service with central government	247,256	153,934
	Wellington City Council (WCC) Grant	40,000	-
	WCC unspent grant funding	(12,000)	-
	TOTAL	275,256	153,934

WELLfed NZ Trust

Notes to the Performance Report (cont'd)

2. ANALYSIS OF EXPENSES

EXPENSE ITEM	ANALYSIS	2021	2020
<i>Volunteer and contractor related costs</i>	Contractor related costs	248,265	162,495
	Volunteer appreciation	7,370	3,820
	TOTAL	255,635	166,315

3. ANALYSIS OF ASSETS

ASSET ITEM	ANALYSIS	2021	2020
<i>Bank accounts and cash</i>	Cheque account	2,150	1,787
	Savings account	202,340	189,170
	TOTAL	204,490	190,957
<i>Debtors and prepayments</i>	Accounts receivable	1,347	274
	GST Receivable	12,662	6,221
	Prepayments	1,048	958
	TOTAL	15,057	7,453

4. ANALYSIS OF LIABILITIES

LIABILITY ITEM	ANALYSIS	2021	2020
<i>Income in advance</i>	Grants received but not fully spent at year end		
	Ministry of Social Development Contract	-	75,000
	Wellington City Council - Social and recreational fund	12,000	-
	Nikau Foundation	7,041	2,500
	Four Winds	-	2,250
	Trust House Limited	-	8,858
	Zonta	-	2,642
	Community Awareness and Preparedness Grant Fund (CAPGF)	-	2,500
	Ministry of Social Development - Garden	-	10,042
	TOTAL	19,041	103,792

WELLfed NZ Trust

Notes to the Performance Report (cont'd)

5. PLANT AND EQUIPMENT

ASSET CLASS	Opening Value	Purchases	Sales / Disposals	Current Year Depreciation	Closing Value
This year - Property, plant and equipment					
Computer equipment					
Phones	152	2,137	-	630	1,660
Total Computer Equipment	152	2,137	-	630	1,660
Plant and equipment					
Freezers	2,647	-	-	344	2,303
Ovens	1,302	-	-	98	1,204
Stainless Steel Catering Benches x 6	2,790	-	-	210	2,580
Masport Chipper	1,194	-	-	189	1,006
Tunnel Ghouse 2.36mx3m	696	-	-	144	552
6 x Compost Boxes	8,110	-	-	7,470	640
Total Plant & Equipment	16,739	-	-	8,455	8,284
TOTAL	16,891	2,137	-	9,085	9,944
Last year - Property, plant and equipment					
Computer equipment					
Phones	2,157	-	-	2,005	152
Computers	1,352	-	-	1,352	-
Printer	165	-	-	165	-
Total Computer Equipment	3,674	-	-	3,522	152
Plant and equipment					
Freezers	-	2,990	-	344	2,647
Ovens	-	1,400	-	98	1,302
Stainless Steel Catering Benches x 6	-	3,000	-	210	2,790
Masport Chipper	1,383	-	-	189	1,194
Tunnel Ghouse 2.36mx3m	-	720	-	24	696
6 x Compost Boxes	-	12,900	-	4,790	8,110
Total Plant & Equipment	1,383	21,010	-	5,655	16,739
Total	5,057	21,010	-	9,177	16,891

WELLfed NZ Trust

Notes to the Performance Report (cont'd)

6. ACCUMULATED FUNDS

	<i>Accumulated Surpluses or Deficits</i>	<i>Operating Reserves</i>	<i>Total</i>
This year			
Opening Balance	70,425	-	70,425
Surplus/(Deficit)	117,683	-	117,683
Transfer to Reserves	(100,000)	100,000	0
Closing Balance	88,108	100,000	188,108
Last Year			
Opening Balance	27,450	-	27,450
Surplus/(Deficit)	42,975	-	42,975
Closing Balance	70,425	-	70,425

7. COMMITMENTS AND CONTINGENCIES

COMMITMENTS	EXPLANATION AND TIMING	<i>At balance date THIS YEAR</i>	<i>At balance date LAST YEAR</i>
Commitments to repay grants received, if they are not fully spent.	Grants not fully spent are shown as tagged unspent grants in the statement of financial position (Balance Sheet).	7,041	57,419

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees at the balance date (Last year - Nil).

8. RELATED PARTIES

A related party transaction is a transfer of money, goods or services between a charity and those who are closely associated with it.

<i>Description of related party relationship</i>	<i>Description of the transaction (whether in cash or amount in-kind)</i>	<i>Value of transaction last year</i>	<i>Value of transaction this year</i>
Trustees	Regularly provided their time and skills to the oversight and operation of the Trust at no charge.	-	-
Trustee / co-CEO (Kim Murray)	Paid as a contractor for professional services (rate independently assessed as below market value).	65,818	71,438
Trustee / co-CEO (Rebecca Morahan)	Paid as a contractor for professional services (rate independently assessed as below market value).	55,146	62,824

Notes to the Performance Report (cont'd)

9. 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 (Last Year - Nil).

10. ABILITY TO CONTINUE OPERATING

The entity will continue to operate for the foreseeable future.

