

KiwiClass

MULTICULTURAL SUPPORT SERVICES | HE AMO TAUNAKI

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**ANNUAL
REPORT**

KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated
Charities Services Registration Number CC23144

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Chair's Report

Kia ora tatou

It is with pleasure that I report on the work of KiwiClass for the year ended 31 December 2021. KiwiClass has now been supporting newly arrived refugees and migrants in the Wellington region for 27 years.

As COVID continues to impact worldwide, KiwiClass has once again risen to the challenges of delivery. Having experienced the lock-down of 2020 we were able to smoothly transfer our classes and other services back online as needed. The very nature of online delivery meant that it has been difficult to keep some students and clients actively engaged and low enrollment numbers are still of concern. The board is indebted to the staff for their hard mahi and ingenuity during this time.



We particularly express our thanks to everyone for their patience and contribution as we worked through the ongoing challenges of working with COVID. The board is mindful that the pandemic has taken its toll on our staff, students and clients and we are eager that Kiwiclass returns to as near normal interaction as soon as possible.

The Board extends its thanks to all our talented staff, volunteers, community partners, students and clients for continuing to contribute to the ongoing success of KiwiClass. During the year we farewelled Elizabeth Young as CEO, Jihan Alarayshi, Kate Peters, Abram Shamon and Kate Barton-Ginger from our teaching staff, Kim Gibbs and Mo Khalifah from the Employment team and Faith Barker from her Social Case Worker role.

Once again our ESOL programmes have included General English, English for Work and the Empowering Families classes conducted in the suburbs of Newtown, Berhampore and Porirua. In addition, our English for Sewing and English for Driving: Learner Licence classes continue to be very popular. We are also exploring the delivery of a pilot "English for Work" programme with a neighbouring business.

Work on our Employment Programme has continued with 92 clients from 31 countries using our services which range from one-on-one coaching services, in-work support and CV and interview skills.

The development of our new Strategic Plan is a significant milestone for KiwiClass. The Plan was developed in consultation with all staff and provides KiwiClass with a clear direction in the delivery of our services over the next five years with an emphasis on valuing multicultural education and cultural competence and on Ako (reciprocal teaching and learning). In addition, work continues in the upgrade of our IT database and systems.

Grants and government funding allow us to deliver our services free of charge. We continue to face revenue challenges and strive to do this in innovative and creative ways.

The Board also wishes to thank Jennie Darby for her very able mahi and diligence as Acting Chief Executive Officer from 28 August to 31 December 2021.

I extend my thanks to my fellow board members for their passion and commitment to KiwiClass. During the year we bid farewell to Sarjon Warde and Liz Huckerby who both left to take up residence overseas. We also farewelled Afnan AL-Rubayee and David Brash. In return we have been pleased to welcome Robyn Baker, Nic Quill, Jasmine Tietjens and Vanessa Johnson and the skills that they bring to our board. I also wish to make special mention of our Deputy, Bridget Murphy and thank her for her strong leadership when I needed to take absence from the Chair duties.

Nga manaakitanga
Jane Selby
Chairperson

Treasurer's Report

Board Treasurer Report

I present the KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated (KiwiClass) financial statements for the year ended 31 December 2021. The financial statements have been audited by Moore Markhams with an unqualified audit opinion received.



The previous Board Treasurer Report talked about our strong financial position which would give us security in uncertain times. It is safe to say that the impact of COVID-19 is reflected in the financial performance for the year. The Statement of Financial Performance shows our income, expenditure and final results for the year ended 31 December 2021. Total revenue for the year ended is \$1,337,133. This has decreased by \$218,602 since 2020. Much of our funding is dependent on the delivery of education, this decrease in revenue is due to the reduction in enrolments in classes that we deliver.

The total expenses for the year have had a slight increase with our investment in the IT of KiwiClass being a contributor. We are hearing from the team that this investment has been money well spent.

We see the impact of COVID-19 on KiwiClass as a loss for the year of \$145,176.

The Statement of Financial Position shows our assets, liabilities and total accumulated funds as at 31 December 2021.

Our total assets have increased by \$9,248. The composition of these assets has seen a move from assets held as term deposits to cash held in the bank. This allowed KiwiClass to be in a position to respond to the impacts of COVID-19.

Our total liabilities have increased by \$154,424. Our accounts payable has increased as we received funding for the delivery of education that we did not deliver as a result of COVID-19. The loss for the year reduces our accumulated funds to \$369,013.

During the 2021 financial year we have clearly felt the impact of COVID-19. Looking forward to 2022 and beyond, KiwiClass will need to be financially prudent and make the most of opportunities as our operating environment evolves.

Nic Quill CA
Board Treasurer

Who We Are.

The KiwiClass team

Board 2021

Jane Selby (Chairperson)
Bridget Murphy (Deputy Chair)
Tuzla Lathiff (Treasurer until May 2021)
David Brash (until July 2021)
Julia Tha (until May 2021)
Jeffery Thomas (until April 2021)

Afnan Al-Rubayee (until Oct 2021)
Sarjon Warde (until Dec 2021)
Robyn Baker (From June 2021)
Nic Quill (Treasurer from June 2021)
Jasmine Tietjens (From Nov 2021)
Vanessa Johnson (From Nov 2021)

Staff

Chief Executive Officer
Acting Chief Executive Officer
Administration Support

ESOL Programmes Manager
Employment Programmes Manager
Acting Employment Programmes Manager

Elizabeth Young (*Until 17 September 2021*)
Jennie Darby (*From 23 Aug 2021 until 23 Dec 2021*)
Lucia Zhang
Athicha Janrit
Kim Paterson
Cinthia Soto – (*until 15 February 2021*)
Sheilah Jacay (*from 15 February 2021*)

Volunteers 2021

KiwiClass had over 40 volunteers supporting our mahi and working along students in 2021. We want to thank and acknowledge the dedication and work that each and every one of them brings to the organisation.



ESOL Programmes

2021 came with its continued Covid challenges and opportunities for teaching English. Our Seniors class felt that because of their increased risks associated with Covid, they preferred their learning online, which they quickly became proficient at using.

With additional funding from TEC, we were able to purchase extra tablets to facilitate online learning for those students who needed to borrow them for home use. The funding included enabling us to provide a contribution to data costs for all learners who attended online.

Our Caseworker was invaluable support as she became a courier dropping off devices to students in need and often helping them with setup procedures while maintaining social distancing of course.

The other opportunities that Covid brought were the teaching moments that saw new vocabulary being explored and learnt. The role teachers played in supporting students and communities in understanding the Covid messages including the different Covid - Alert Levels and vaccination information, was outstanding, especially as they had to manage their own risks and wellbeing.

Naturally, attendance rates did drop at various points during the year but despite this we managed to maintain over 29 different classes across the Greater Wellington area. Teachers came up with practical solutions towards completing assessments, including convincing many businesses to provide work experience to students, despite increased health and safety issues and PPE requirements.

Teachers were also able to take advantage of more professional development opportunities that were being held online. The postponed 2020 CLESOL Conference was run in 2021 with 2 staff members attending online and able to share the recordings with the other staff after the event.

KiwiClass is known for its end of Semester celebrations and acknowledgment of students' achievements. While Covid prevented us from celebrating in our usual style at the end of the year, we were able to celebrate in smaller groups to keep within the government rules. Despite the lack of pomp and ceremony, we managed to maintain a sense of occasion with the students receiving individualized snack boxes ordered through the Preservatorium café, along with a presentation of their certificates in carefully controlled spaces.

All in all, another difficult year, where the teaching team had to rise to the challenge, keep as many learners as possible engaged and informed with the everchanging Covid situation, and did so admirably.

Employment Programmes

In 2021 we were able to provide employment support to 95 former refugees and migrants and assisted 69 of them into part-time and full-time employment. In addition to that, our employment survey reported that 93% of surveyed clients were reporting an increase in confidence in their ability to find work and satisfaction with our support programme. We also continued to successfully offer our one-to-one coaching service and In-Work support to ensure that our clients remain at work for more than 91 days.

The employment team were also able to offer training workshops in NZ employment law, NZ workplace, CV and interview skills and sessions on building resilience which included the emotional aspects of the job search process.

Our relationship with the CAB enabled us to collaborate, through combining skills and expertise to run workshops on a range of topics including taxes, education and health system and budgeting. Many students and clients benefited from these sessions. A further collaboration with Red Cross Pathways to Employment team, meant a certification opportunity for our clients with an interest in the hospitality sector was available. On this occasion, our clients participated in a full-day course run by Innovative Hospitality, which allowed them to gain a Food Safety NZQA Unit 167 certification. In this course, our

clients learned food safety practices and methods in the food business. This certification was the first step for most of them who would like to pursue a career in this area.

We participated in the discussions on the Ethnic Communities Draft Strategy and Employment Action Plan 2021 developed by the Ministry for Ethnic Communities. We submitted our feedback on the Strategy and Action Plan, which was based on our experiences providing employment support services to migrants and former refugees in the Wellington region.

In conjunction with Red Cross, we had the opportunity to lead the second and third sessions of the Employment Sector Agencies Meeting. Networking opportunity organised by the Community and Partnership Team from the Ministry for Ethnic Communities, in this session we had the opportunity to connect with other employment providers in the Wellington region, promote our services and create important connections for the benefit of our clients.

We are pleased that our internship programme was able to give 2 internship opportunities to clients through 3 months' work experience and development in administration.



Homework Club

Ongoing partnerships with Wellington East Girls High and Hutt Valley High School successfully ensured that 62 college students from across Wellington had the opportunity to seek additional support with classwork, homework and NCEA assessments.

The clubs meet 3 afternoons a week, Tuesday and Thursday in Wellington City and Wednesdays at Hutt Valley High School.

Funding received from the Ministry of Education ensures a Registered Teacher, Teacher Aids and Volunteers are available to support students. The Clubs are run as a drop-in, with young people from refugee and migrant backgrounds attending when they need to. Support is given either one-to-one or in small groups to support students with their assessments or school homework.



The club also provides a safe space for youth to connect with each other from across different schools and ethnic communities.

Case Worker



The benefits of having a Caseworker on-site and available to Students and Clients has proved to be invaluable. Clients have been able to seek support with personal and social issues. Key issues clients are supported with include filling in forms, understanding immigration requirements, engaging with schools, government agencies, and social services agencies. Covid-19 has led to an increase in people seeking support as they navigated in uncertain environments, but also enabled the case worker to connect people up with different agencies to gain support.



Social Cohesion

Many individuals and families from a range of ethnic communities come together to explore Wellington and participate in activities they may not otherwise have access to. Covid did play a part in activities, as limits on gathering and social distancing impacting on where we could go and our main objective of developing social cohesion through connections. Before restrictions came in trips to Staglands and Matiu Somes Island in January were well attended and people had a great day out.



Students Excelling into Work

Pleh Meh



Pleh Meh got work experience as a gardener in Porirua City Council Nursery in Semester 1, 2021. The following semester she said she'd like to do the same experience again because she liked working there and appreciated very much what she learned.

This is what she wrote in her reflections about work experience: 'I wanted to learn about New Zealand plants. I learned how to do repotting plants and weeding. I liked working with a team and I liked small talk.'

When Pleh Meh came for an informal interview before work placement in Semester 2, the nursery manager said they were interviewing people for part-time jobs at that moment, and suggested that Pleh Meh should apply for the job right away because he remembered how well she did in her first work placement.

So instead of a two-week work experience, Pleh Meh ended up being offered a job in the nursery right away.

After she finished her studies with KiwiClass, she switched to full-time work.

Shar Paung

Shar Paung got work experience in Pak'n'Save as a grocery assistant. During the informal interview before work experience she said she'd be interested in working as a grocery assistant because she worked in retail in her home country and loved working with customers.

Her work experience was highly successful, this is what her manager wrote in her reference form: 'Shar Paung has done so well that we have offered her a job here'.

After her work experience, Shar Paung came back to class with a job offer in hand. She completed her studies while working part-time, and now she works full-time as a grocery assistant.



Who are our Students and Clients in 2021

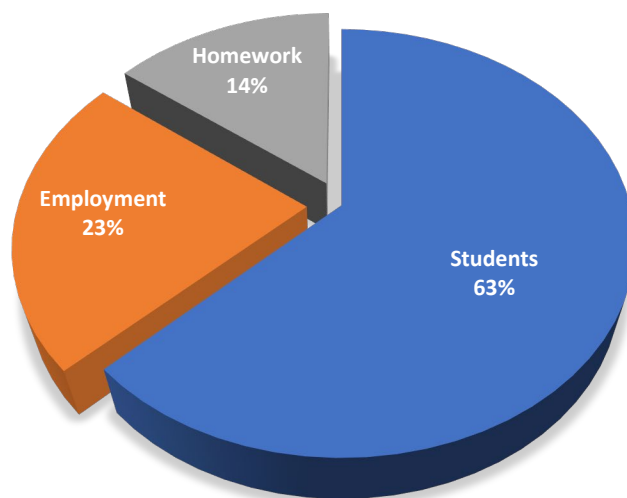
425

Individuals accessed KiwiClass services in 2021

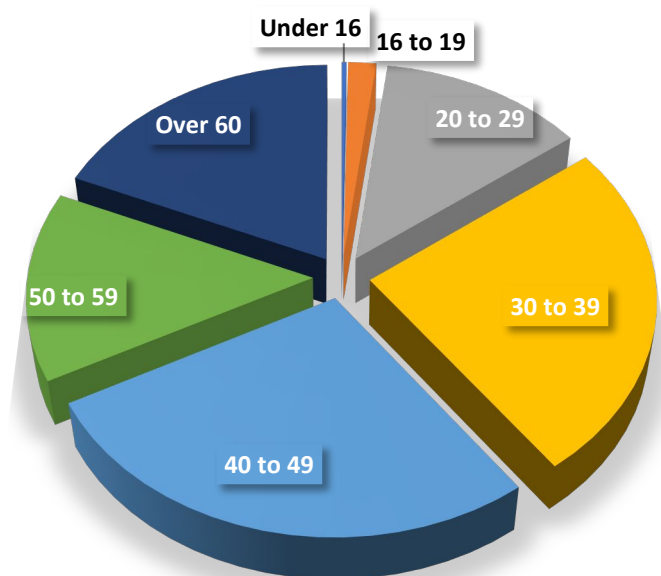
69%
Females

31%
Males

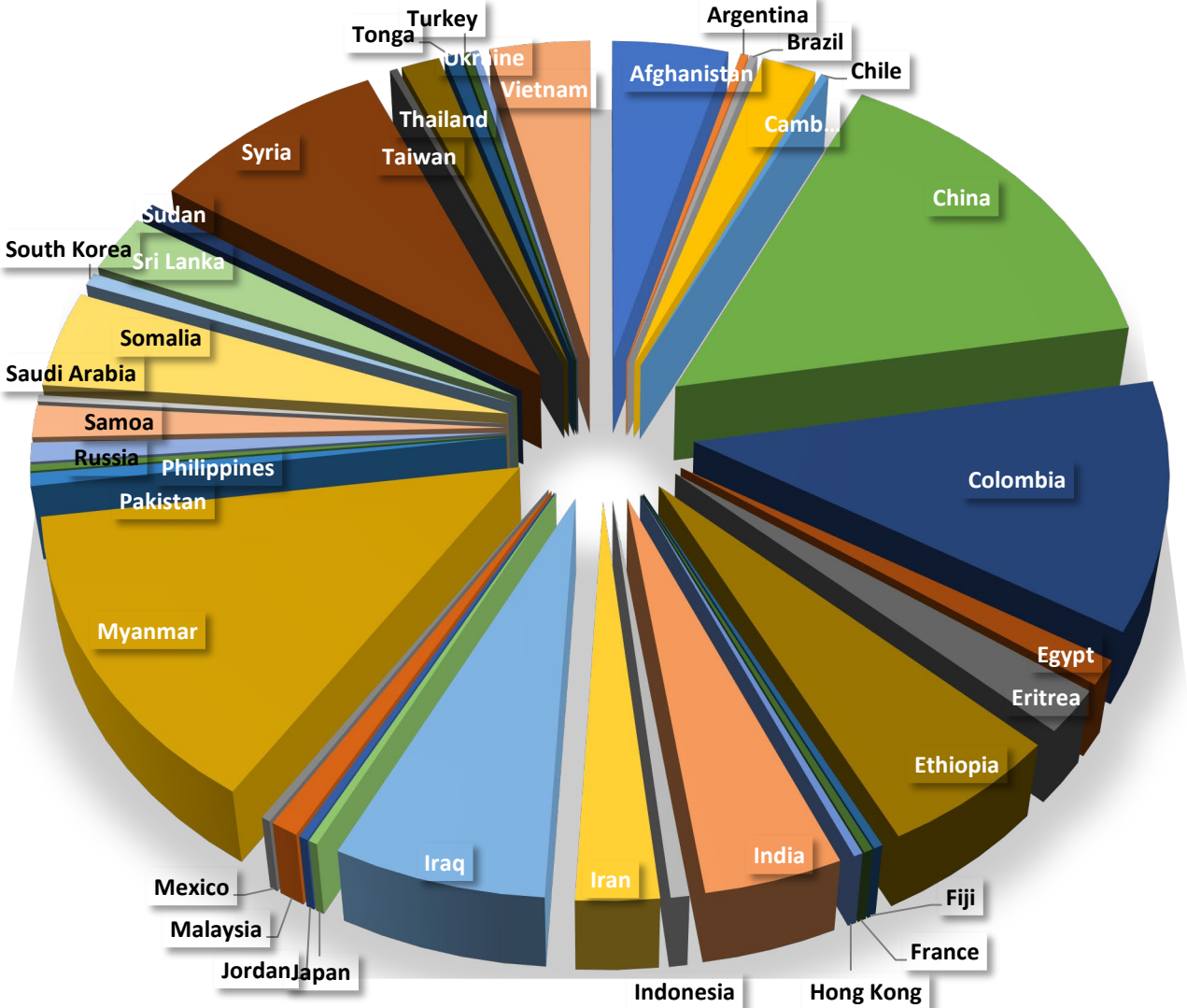
KiwiClass Services



Age



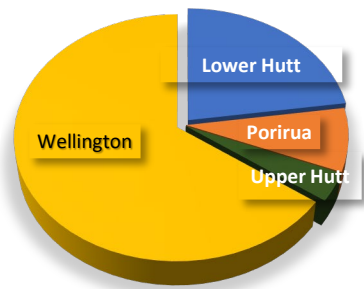
Students' and Clients' Country of Origin



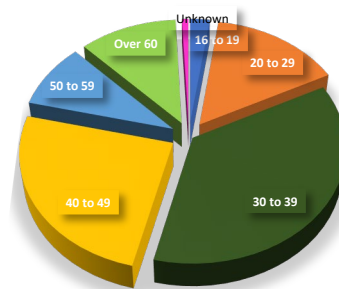
ESOL Programmes

29 different English programmes were offered to Students' across the Greater Wellington region from 32 countries.

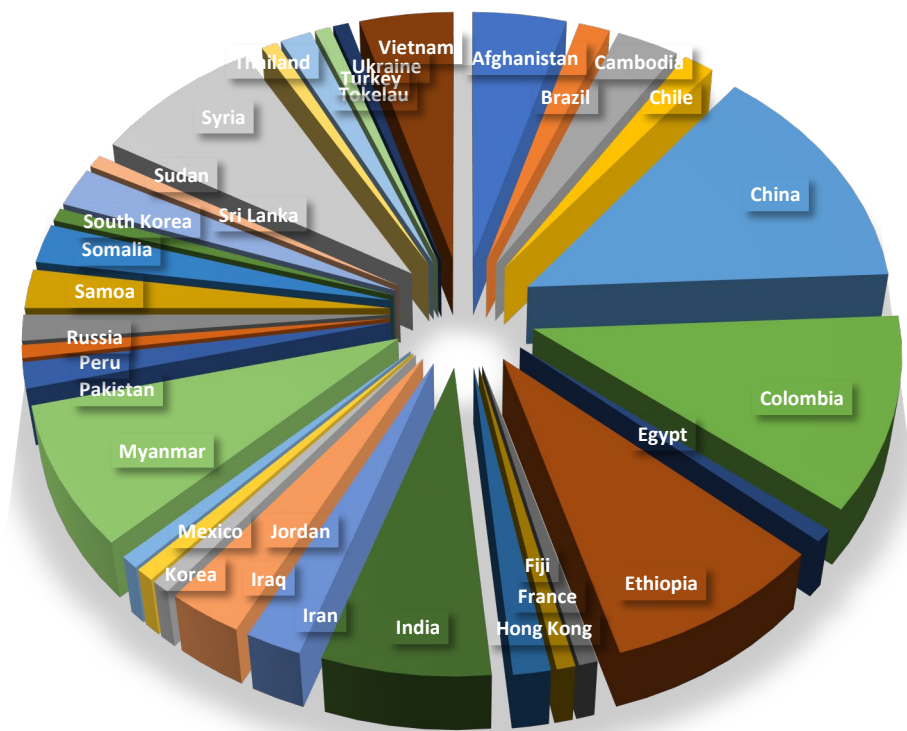
Services Received



Student Ages



Students' Country of Origin

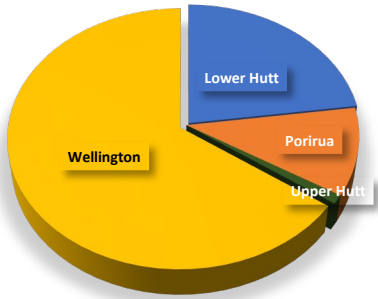


Outcomes

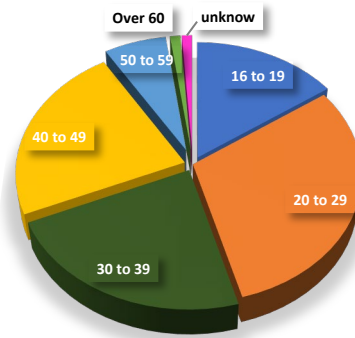
- 95% Happy with the classes
- 81% Increased connections with others in their community
- 81% Feel more confident as a result of their programmes

Employment Programmes

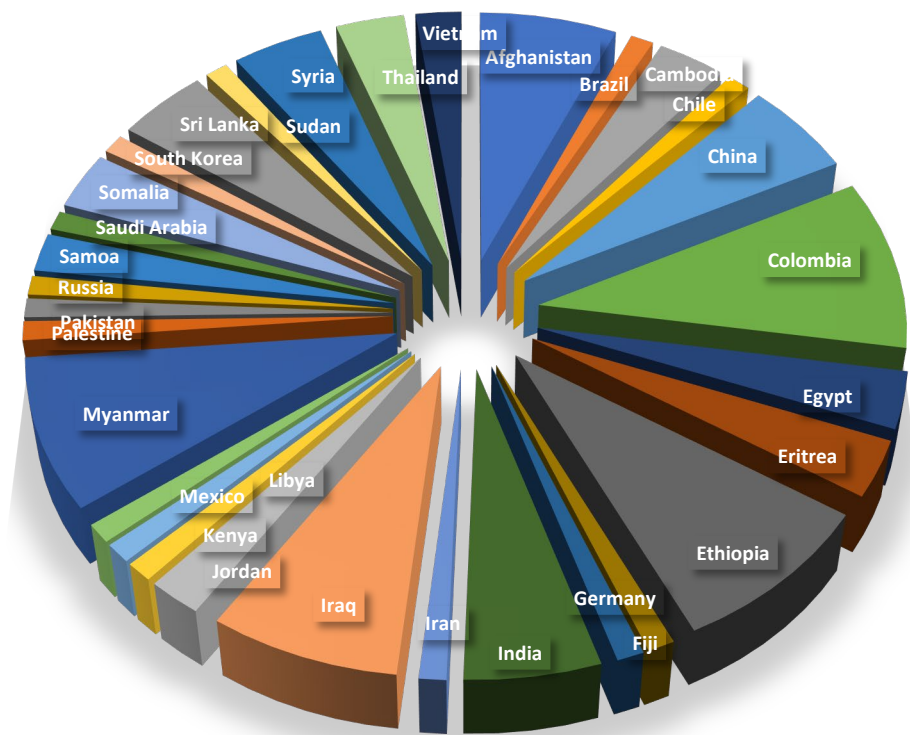
Region



Age



Country of Origin



Outcomes

- 72% supported into employment
- 52% supported into full time employment 30+ hrs per week
- 38% supported into part-time employment <20hrs per week
- 10% supported into casual employment 1-15hrs per week

Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki
Incorporated
For the year ended 31 December 2021

Prepared by Go Figure 2005 Limited

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Entity Information

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2021

Legal Name of Entity

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated

Type of Entity and Legal Basis

Incorporated Society (654863) and Registered Charity (CC23144)

Purpose or Mission

The mission of KiwiClass is to provide education and employment pathways for refugees and other migrants for whom English is an additional language and to support activities that maintain cultural and linguistic identity.

Structure

The organisation is governed by a voluntary board of nine people elected by KiwiClass Society members and one appointed chief executive officer, who is an ex officio board member.

Sally Chapman - Chief Executive	From February 2022
Elizabeth Young – Chief Executive	Until 17 September 2021
Jennie Darby – Acting Chief Executive	From Aug 2021 until Dec 2021
Tuzla Lathiff - Treasurer	Until 3 May 2021
Nic Quill - Treasurer	From June 2021
Elizabeth Huckerby -- Board Member	Until 18 October 2021
Afnan Al-Rubayee – Board Member	Until 20 October 2021
David Brash – Board Member	Until 21 July 2021
Julia Tha – Board member	Until 3 May 2021
Sarjon Warde – Board Member	Until Dec 2021
Jeffery Thomas – Board Member	Until 30 April 2021
Robyn Baker – Board Member	From June 2021
Jasmine Tietjens – Board Member	From Nov 2021
Vanessa Johnson – Board Member	From Nov 2021

Main Sources of Cash and Resources

KiwiClass receives funding from the Tertiary Education Commission to provide specified education services. KiwiClass also receives funding from Ministry of Social Development for employment coaching services. Other support is provided by Wellington City Council, Ministry of Education in partnership with Wellington East Girls College, DIA, and from other trusts and grants to support operations or for specific projects. KiwiClass also receives revenue from room hire outside of class times.



Main Methods Used by Entity to Raise Funds

Application for funding to government and charitable insitutions.

Reliance on Volunteers and Donated Goods or Services

KiwiClass receives significant support from volunteers who provide their time and expertise, including over 50 volunteers in 2021. Our thanks to the Learning Staircase Ltd who provide an educational software package to KiwiClass at a discounted rate, and to our private donors who support our work.

Physical Address

Ranchhod House
Level 1, 39 Webb Street
Wellington

Postal Address

P O Box 27-342
Wellington 6011

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Statement of Service Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2021

Description of Outcomes

KiwiClass English language programmes and support services empower people from non-English-speaking backgrounds to communicate, learn and to achieve their personal and employment goals whilst maintaining their linguistic and cultural identity.

Description of Outputs

	2021	2020
General English Classes		
Number of classes held 5 days a week x 19 weeks in 2 semesters	6	6
FTE enrolments	4	4
Enrolment numbers	170	191
Class quality was evaluated by students' feedback each semester.	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	100	90
	2021	2020
English for Work Classes		
Programmes held in 3 locations (Newtown, Lower Hutt and Porirua).	-	-
Number of programmes held x 19 weeks in 2 semesters	5	5
FTE enrolments	3	3
Enrolment numbers	117	121
Class quality was evaluated by students' feedback gathered through interpreter-supported sessions each semester.	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	100	96
	2021	2020
Empowering Families Classes		
English for parents, free child care provided for 0-5 years	-	-
5 Locations: Naenae, Berhampore, Miramar, Newtown and Johnsonville	-	-
Number of classes held 2 days a week for 18-19 weeks in 2 semester	6	5
FTE enrolments	2	2
Enrolment numbers	91	90
Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	96	98

	2021	2020
Short Classes (Literacy and Computer)		
Intermediate Hutt class held 4 days a week for 2 semester	1	1
Seniors 60+ classes in Wellington held 2 days a week for 2 Semester	2	2
Technology for Job search Wellington held 1 day a week for 1 term	-	1
Technology for Job search Hutt held 1 day a week for 1 term	1	1
English for Driving (Learner Licence) Wellington held 1 days a week for 4 terms	4	4
English for Driving Porirua for 4 terms	-	-
Holiday programmes x 3 mornings/week x 3 weeks in January	2	2
Holiday programmes x 3 mornings/week x 3 weeks in July	1	1
Kiwi English Wellington held 2 days a week for 2 terms	1	2
Kiwi English Wairarapa held 1 day a week for 2 terms	-	2
English through Sewing English Porirua held 2 days a week for 2 terms	-	2
English through Sewing English Wellington held 2 days a week for 2 terms	2	2
English for Community Wellington held 1 day a week for 1 term	1	1
FTE enrolments	-	1
Enrolment numbers (242, excluding students who withdrew)	268	247
Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	100	94
	2021	2020

Employment and Assessment

Individual English language assessments.	134	102
Employment Coaching provided (delivered over 50 weeks) number of clients assisted	96	96
FTE enrolments	3	3
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate % (January - June 2020)	91	95
Actual Satisfaction Rate % (July - December 2020)	95	86
	2021	2020

Student Homework Club

Club ran 2 days/week for 2 hours session x 36 weeks in Wellington	1	1
Club ran 1 day/week for 2 hours session x 13 weeks in Hutt	1	1
Number of secondary school students who received support through the club.	62	54
FTE enrolments	1	1



	2021	2020
Administration of KiwiClass Services		
FTE employees	4	4
	2021	2020
Additional Output Measures		
Total number of enrolments	708	703
Large variety of communities meet weekly, monthly or for special events	-	-

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Statement of Financial Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated
For the year ended 31 December 2021

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	-	11,880
Revenue from providing goods or services	1	1,333,979	1,536,049
Interest, dividends and other investment revenue		3,153	7,806
Total Revenue		1,337,133	1,555,735
Expenses			
Costs related to providing goods or service	2	126,660	150,600
Volunteer and employee related costs	2	1,024,362	1,031,142
Other expenses	2	331,286	214,263
Total Expenses		1,482,308	1,396,006
Surplus/(Deficit) for the Year		(145,176)	159,730

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Statement of Financial Position

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated As at 31 December 2021

	NOTES	31 DEC 2021	31 DEC 2020
Assets			
Current Assets			
Bank Accounts and Cash	3	474,538	348,821
Accounts Receivable		880	440
Accrued Interest Income		661	1,203
Term Deposits	3	203,914	303,053
Total Current Assets		679,993	653,517
Non-Current Assets			
Property, Plant and Equipment	4	63,183	80,412
Total Non-Current Assets		63,183	80,412
Total Assets		743,176	733,928
Liabilities			
Current Liabilities			
Credit Card Payable	3	1,404	2,466
Accounts Payable		282,324	10,753
Accrued Expenses		18,501	21,829
Employee Costs Payable		15,982	37,836
Goods and Services Tax		28,145	35,935
Income Received in Advance	6	26,250	109,363
Bonds Held for Room Hires		1,557	1,557
Total Current Liabilities		374,163	219,739
Total Liabilities		374,163	219,739
Total Assets less Total Liabilities (Net Assets)		369,013	514,189
Accumulated Funds			
Accumulated Funds	7	369,013	514,189
Total Accumulated Funds		369,013	514,189

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Statement of Cash Flows

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2021

	NOTES	2021	2020
Cash Flows from Operating Activities			
Cash Received			
Donations, fundraising		-	11,880
Receipts from providing goods or services		1,518,375	1,612,497
Interest and dividends		3,695	8,608
Net GST		(7,790)	20,125
Total Cash Received		1,514,280	1,653,110
Cash Applied			
Payments to suppliers and employees		(1,473,986)	(1,331,189)
Total Cash Applied		(1,473,986)	(1,331,189)
Net Cash Flows from Operating Activities		40,294	321,921
Cash Flows from Investing and Financing Activities			
Cash Applied			
Payments to acquire property, plant and equipment		(13,716)	(21,492)
Payments for investment purchases		(861)	(2,538)
Proceeds from investment disposals		100,000	30,000
Other cash items from financing activities		-	-
Total Cash Applied		85,423	5,970
Net Cash Flows from Investing and Financing Activities		85,423	5,970
Net Increase (Decrease) in Cash		125,717	327,891
Bank and Cash Balances at the beginning of the period			
Bank and cash balances at the beginning of the period	3	348,821	20,930
Total Bank and Cash Balances at the beginning of the period		348,821	20,930
Bank and Cash Balances at the end of the period		474,538	348,821

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Statement of Accounting Policies

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2021

Reporting Entity

KiwiClass Inc is incorporated under the Incorporated Societies Act 1908. Its objectives are to provide services that empower people from non English speaking backgrounds to communicate, learn and achieve their goals whilst maintaining their linguistic and cultural identity. KiwiClass is a non-for-profit incorporated society offering free education and settlement support for adult refugees and migrants in the Wellington region.

Statutory Basis of Preparation

The entity has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that the entity does not have public accountability (as defined) and has total annual expenses of less than \$2 million. All transactions in the financial statements are reported using the accrual basis of accounting. The financial statements are prepared on the assumption that the entity will continue to operate in the foreseeable future.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis are applied in these financial statements.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of financial performance and the financial position have been applied:

(a) Functional and Presentation Currency

These financial statements are presented in New Zealand dollars (\$). New Zealand dollars is the functional currency for its operations.

(b) Revenue Recognition

Grants, Donations, Fundraising and Other Similar Revenue

Income from Grants, Donations, Funding and other similar revenue is recognised by receipt of income at balance date unless such income has "use or return" conditions attached.

Interest Revenue

Interest revenue is recorded as it is earned during the year.

(c) Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque and savings accounts held at call with banks and Term Deposits held with Westpac Bank.

(d) Property, Plant and Equipment

The entity has the following classes of fixed assets;

Leasehold Improvements	8 - 25 Yr SL
Furniture & Equipment	8.5 - 21% SL
IT Equipment	0 - 40% SL, 25 - 50% DV, Full Depreciation on Purchase

All property, plant and equipment are recorded at cost less accumulated depreciation.

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Depreciation of the property, plant and equipment has been calculated using the expected useful life of the assets. The rates used are shown on the Schedule of Depreciation attached.

(e) Payables and Accrued Expenses

Payables and accrued expenses are measured at the amount owed.

(f) Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

(g) Goods & Services Tax

These financial statements have been prepared on a GST exclusive basis. All amounts are stated exclusive of GST with the exception of accounts receivable and accounts payable which are stated GST inclusive. The entity is registered at the Inland Revenue Department for GST purposes.

(h) Income Tax

KiwiClass is a registered charity and is therefore exempt from Income Tax under the Income Tax Act 2007.

(i) Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Changes in Accounting Policies

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

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Notes to the Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Glencairn Fund	-	11,880
Total Donations, fundraising and other similar revenue	-	11,880
Revenue from providing goods or services		
DIA - COGS Hutt Valley	-	1,006
DIA - COGS Wellington	6,708	9,151
Grant - Lotteries (Emp Fam)	8,333	10,000
Grant - WCC - Accom Assistance	5,463	7,284
Grant - WCC - Social & Rec	15,000	24,000
Grant - DIA Employment	16,667	3,333
Grant - DIA Social Cohesion	53,858	25,403
Grant - Lotteries (Employment)	47,083	16,667
Homework Club Income	30,110	36,200
MSD - W&I / Funding MEA	110,628	130,627
Nikau Grant - Social Cohesion Project	5,000	5,000
Other Income	24,849	-
PELT - Income	22,492	8,742
Room Hires	4,973	4,305
Student Data Subsidy	-	10,000
TEC: (ACE)	562,769	554,227
TEC: Hardship Fund	10,725	-
TEC: (ILN)	409,321	674,104
TEC: Technology Access Fund	-	16,000
Total Revenue from providing goods or services	1,333,979	1,536,049
	2021	2020

2. Analysis of Expenses

Volunteer and employee related costs		
ACC	2,798	3,345
Direct Wages	777,753	796,021
Professional Development	8,267	3,516
Recruitment	7,822	1,318
Staff Expenses	9,709	10,084
Staff Travel - Admin	4,604	735
Volunteers Office	435	282
Wages & Salaries	212,975	215,840
Total Volunteer and employee related costs	1,024,362	1,031,142
Costs related to providing goods or services		
Employment Support/EAAS Programmes	-	5,767

	2021	2020
Empowering Families	-	957
General English (ACE)	-	44,948
Homework Club	-	321
Literacy & Computer	-	1,990
Workplace English (ACE)	-	14,166
Catering	923	-
Class Activities	3,594	-
Class Refreshments	5,136	-
Interpreters	3,950	590
Rent - Classes	83,361	81,446
Resources	4,075	-
Social Cohesion	1,049	414
Student Travel Subsidy	24,573	-
Total Costs related to providing goods or services	126,660	150,600
Other expenses		
Accounting	17,100	15,450
Advertising	-	1,547
Audit Fees	7,594	6,578
Bank Fees	958	920
Board Expenses	2,136	2,649
Cleaning and Waste disposal	15,166	12,239
Computer Expenses	72,798	47,920
Consultancy	65,021	16,019
Depreciation	39,245	29,481
Insurance	3,397	3,493
iPayroll Fees	3,169	3,357
NZQA Approvals & Compliance	1,906	2,635
Postage & Couriers	357	407
Printing, photocopying and leasing	11,325	4,822
Publicity/Website	3,069	261
Power	3,994	3,515
Professional fees	21,452	-
Rent	24,884	24,884
Rent - Parking	7,630	7,482
Repairs & Maintenance	3,183	6,272
Stationery & Consumables	8,918	2,674
Subscriptions	4,198	3,992
Telecommunications	13,787	17,666
Total Other expenses	331,286	214,263
	2021	2020

3. Analysis of Assets

Bank accounts and cash

Westpac Cheque Account	192,547	17,203
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	2021	2020
Westpac Online Saver #1	281,328	301,175
Cash on Hand	663	443
Investment Account - #035	-	30,000
Total Bank accounts and cash	474,538	348,821
Credit Card Payable		
Westpac CC - K Paterson	(828)	(758)
Westpac CC - E Young	-	(1,580)
Westpac CC - S Jacay Munguia	(490)	-
Westpac CC - F Bale Barker	(86)	(128)
Total Credit Card Payable	(1,404)	(2,466)
Term Deposits		
Investment Account - #028	50,000	50,000
Investment Account - #029	50,000	50,000
Investment Account - #033	10,851	10,730
Investment Account - #036	-	100,000
Investment Account - #037	93,063	92,322
Total Term Deposits	203,914	303,053

4. Property, Plant & Equipment

This Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	23,280	-	-	4,054	19,226
IT Equipment	25,586	22,016	-	23,569	24,033
Leasehold Improvements	31,546	-	-	3,321	28,225
Total	80,412	22,016	-	30,944	71,484

Last Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	24,768	2,566	-	4,054	23,280
IT Equipment	28,642	18,926	-	21,983	25,586
Leasehold Improvements	34,991	-	-	3,444	31,546
Total	88,401	21,492	-	29,481	80,412

5. Commitments and Contingencies

KiwiClass has no capital commitments or contingent liabilities on 31 December 2021. (2020: Nil)

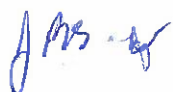
	2021	2020
Lease Commitments		
Lease Commitments		
Not later than one year	71,640	8,358
Later than one year and not later than five years	71,640	5,536
Total Lease Commitments	143,280	13,894

6. Grants Unused at Balance Date

At the balance date, KiwiClass had received grants totaling \$253,045 over the last two years (2021: \$75,000, 2020: \$178,045). The unused portion of the grants of \$35,000 has been recorded in the Statement of Financial Position as Income Received in Advance. Income is recognized when the agreed milestones have been achieved.

Grant	Unspent as at beginning of 2021	Received in 2021	Expended in 2021	Unspent at end of 2021
WCC - Soc and Rec Grant	15,000	-	15,000	-
WCC - Accom Assis Grant	5,463	-	5,463	-
DIA - COGS Wellington	6,708	-	6,708	-
NZ Lottery Grant	11,666	70,000	55,416	26,250
Nikau Grant	-	5,000	5,000	-
DIA - Employment	16,667	-	16,667	-
DIA - Social Cohesion	53,859	-	53,859	-
	109,363	75,000	158,113	26,250

Grant	Unspent as at beginning of 2020	Received in 2020	Expended in 2020	Unspent at end of 2020
WCC - Soc and Rec Grant	9,000	30,000	24,000	15,000
WCC - Accom Assis Grant	5,463	7,284	7,284	5,463
DIA - COGS Hutt Valley	1,006	-	1,006	-
DIA - COGS Wellington	4,360	11,500	9,152	6,708
NZ Lottery Grant	8,333	30,000	26,667	11,666
Nikau Grant	5,000	-	5,000	-
DIA - Employment	-	20,000	3,333	16,667
DIA - Social Cohesion	-	79,261	25,402	53,859



	33,162	178,045	101,844	109,363
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2021

2020

7. Accumulated Funds

Accumulated Funds

Opening Balance	514,189	354,459
Accumulated surpluses or (deficits)	(145,176)	159,730
Total Accumulated Funds	369,013	514,189

8. Related Parties

There were no related party transactions during the year. (2020: Nil).

9. COVID Disclosure

On 30 January 2020, the spread of novel Corona virus (COVID-19) was declared a public health emergency by the World Health Organisation. On 25 March 2020, New Zealand was placed in Alert Level 4 lockdown to combat the pandemic. In the months following, and up to the date the Performance Report was authorised for issue by the Board, the country has cycled in and out of various Alert Levels, some of which have included further lockdowns and restrictions on citizen movement and activities for extended periods.

The Board will continue to monitor the impact of COVID-19 on the organisation but at the date of signing this report the Board does not believe the entity has been or will be adversely financially affected by the pandemic. The known and expected impacts of the virus on the entity includes lesser income realised for the year due to lesser student attendance. As a result, the Organisation is obliged to refund \$267,949 of funding received from the Tertiary Education Commission during the year. The Board maintain the view that the entity has sufficient resources that it will continue to operate as a going concern provided the operational targets are met.

10. Subsequent Events

There were no significant events after the balance sheet date that impact this performance report (31 December 2020: nil).

Independent auditor's report

To the Members of KiwiClass Multicultural Support Services He Amo Taunaki Incorporated

Opinion

We have audited the accompanying performance report of KiwiClass Multicultural Support Services He Amo Taunaki Incorporated (referred to as "KiwiClass") on pages 3 to 17, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2021, the statement of financial position as at 31 December 2021, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended
 - the service performance for the year then ended, and
 - the financial position of KiwiClass as at 31 December 2021, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of KiwiClass in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than our capacity as auditor we have no relationship with, or interests in, KiwiClass.

Board's responsibilities for the performance report

The Board are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance
- b) the preparation and fair presentation of the performance report on behalf of KiwiClass which comprises:

- the entity information
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of KiwiClass for assessing KiwiClass'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 Board either intend to liquidate KiwiClass or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of KiwiClass's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on KiwiClass's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause KiwiClass to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is made solely to the members of KiwiClass. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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 members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
16 May 2022

Thank you

We would like to formally thank all our generous funders, venues and partners during 2021.

Funders 2021

Tertiary Education Commission	Ministry of Social Development	Community Organisation Grants Scheme
Ministry of Education	Nikau Foundation	Ministry of Ethnic Communities
NZ Lottery Grants Board	Wellington City Council	Department of Internal Affairs

External Venue Partners

Wellington

Network Newtown Centre
Newtown Primary School
Holy Cross School
Berhampore Primary School
Trinity Union Church
Johnsonville Plunket
Life Point Church
Thistle Hall

Work and Income Willis St
Work and Income Newtown
Berhampore Centennial
Community Centre
St Ninian's Uniting Church

Porirua

Pember House
Work and Income Porirua

Hutt

Russell Keown House
Hutt City Library
Walter Nash Centre
Randwick School
Hutt Valley High School
Naenae Clubhouse
Work and Income Hutt
Work and Income Naenae

Partner organisations and Acknowledgements

Asia Pacific Refugee Rights
Network (APPRN)
Barnardo's
Barefoot Web Design
Community Networks
Wellington
Connecting Communities
ETC
Refugees as Survivors
Refugee Trauma and
Recovery
CAB
CCS Disability Action
Change Makers Refugee
Forum
Community Law Wellington
and Hutt Valley
Dress for Success
Emerge Aotearoa

English Language Partners
Host International
Hutt Valley High School
Interpreting NZ
Immigration New Zealand
Innovate Hospitality
ITWorks
Ministry of Business
Innovation and Employment
Ministry of Education
Newtown Budgeting and
Advocacy Service
Newtown Library
Newtown Network Centre
Newtown Union Health Service
Oranga Tamariki
PACT youth service
Porirua City Council

Porirua Kapiti Community Law Centre
Red Cross
Reachout Counselling
Refugee Family Reunification Trust
Refugee Trauma Recovery
Salvation Army
Shakti International
Smart Newtown
Tu Ora Community Outreach Service
Voice Arts
Volunteer Wellington
Wellington City Mission
Wellington East Girls School
Wellington Chamber of Commerce
Wellington High School
Work and Income
Work Connect

Companies who have worked with us to find numerous jobs for our employment clients:

Armourguard Security	Hays Recruitment	OneStaff
Bolton Hotel	Hutt Kindergarten Association	Pak n' Save Porirua & Upper Hutt
CMOS – Commercial Cleaning and Office Cleaning Services	KinderCare	Parsons Café & Bakery
Common Unity Project Aotearoa.	Kleenrite Group	Ryman Healthcare
Equip Recruitment	Monster Group	Siem Reap Restaurant
First Contact Security	New World-Wellington & Hutt City	Silverstream Retreat
	OCS Limited	Spotless Cleaning

