

ANNUAL REPORT 2022



KiwiClass

www.kiwiclass.org.nz



kiwiclass.org.nz

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Te Aro, Wellington

KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated
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Who We Are.

The KiwiClass team

Board 2022

Jane Selby (Chairperson)
Bridget Murphy (Deputy Chair)
Nic Quill (Treasurer)
Dennis Maang
Todd Maddock

Robyn Baker
Jasmine Tietjens
Vanessa Johnson
Anne Marie Taggart

Staff

Chief Executive Officer

Sally Chapman

Administration Support

ESOL Programmes Manager
Employment Programmes Manager

Lucia Zhang
Athicha Janrit
Kim Paterson
Cinthia Soto – (until June 2022)

Teachers and Service Support staff 2022

KiwiClass is very fortunate to have highly skilled and passionate staff that support students in classes and through employment, pastoral care and through the Homework Club.

Volunteers 2022

KiwiClass had over 30 volunteers supporting our mahi and working along students in 2022. We want to thank and acknowledge the dedication and work that each and every one of them brings to the organisation.



Chair's Report

Kia ora tatou

2022 has been another eventful year for KiwiClass. KiwiClass has now been supporting refugees and migrants in the Wellington region for 28 years.

Our dedicated staff, volunteers, community partners, funders, students and clients are to be thanked for their support for the ongoing success of KiwiClass. This is my last chairperson's report for KiwiClass as, after a number of years, I am standing down from the Board.



The development and adoption of our first Charter for KiwiClass has assisted in strengthening the revised Strategic Plan developed in 2021. The Charter is written for operational purposes and is relevant to both the work of the staff and board. In addition, our Education (Pastoral Care of Tertiary and International Learners) Code of Practice was updated by our CEO, Sally Chapman.

As an ongoing result of the covid pandemic and low refugee settlement numbers in Wellington, our class numbers were low during the year in review. As a result, KiwiClass was required to repay some funding to the Tertiary Education Council as it is paid in advance of actual service provision. Staff have initiated a number of initiatives as a result including increased personal contact with students, incentive rewards for classes with the highest attendance and individual prizes for those students achieving 85% and 100% attendance rates.

KiwiClass has continued to provide employment support to our students and clients. Along with job search assistance our staff have provided advice in NZ employment law and CV and interview skills. In conjunction with WorkWise, KiwiClass also provided a very successful workshop aimed at school leavers looking for employment.

Our homework and drivers' theory classes continue to be popular. In addition, our Case Workers (Social Cohesion) have continued to deliver valuable support for our students.

During the year we welcomed Dennis Maang, Todd Maddock and Anne Marie Taggart to the Board joining fellow members Bridget Murphy, Robyn Baker, Nic Quill, Jasmin Tietjens and Vanessa Johnson.

I wish to thank all board members for their generous contributions and for the collegial way in which they have contributed to the wellbeing of KiwiClass. My special thanks in particular go to our Deputy Chair, Bridget Murphy, who is also stepping down from the Board after many years of valued contribution.

Thank you also to all the staff who have been very capably led by our CEO Sally Chapman.

I wish KiwiClass all the very best for the future.

Nga manaakitanga
Jane Selby, Chairperson

Treasurer's Report

Board Treasurer Report

I am pleased to present the KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated (KiwiClass) financial statements for the year ended 31 December 2022. The financial statements have been audited by Moore Markhams, and once again we have received an unqualified audit opinion.



As we navigated the lingering effects of COVID-19 in 2022, the board's focus was on ensuring the long-term sustainability of our organisation. Our financial results reflect this prudence, with an encouraging turn towards profitability.

The Statement of Financial Performance shows our income, expenditure and final results for the year ended 31 December 2022. Given that a significant portion of our funding relies on the delivery of educational services the reduction in enrolments resulted in a decline in revenue of \$226,684. Revenue for 2022 was \$1,077,464.

Our total expenses for the year were \$1,077,464 representing a noteworthy decrease of \$404,844 compared to the previous year. This reduction in expenses more than offset the decrease in income enabling us to transition from the deficit in 2021 to a surplus this year. As a result, we realised a surplus of \$32,985 for the year, marking a positive milestone for KiwiClass.

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

Our total assets have increased by \$81,358 now reaching a value of \$824,534. On the liabilities front, we saw a modest increase in accounts payable which resulted in an increase of total liabilities to \$422,536.

Critically the shift to profitability sees an increase of accumulated funds by \$41,988 to \$401,998 providing us with a strong financial foundation to go forward with.

As we look ahead to 2023, we recognise that the financial landscape continues to be uncertain. We will remain committed to our conservative financial approach, ensuring our expenses are well-managed and our operations remain sustainable.

We will continue to build our reserves, so our finances are an enabler for KiwiClass to deliver for our students.

Nic Quill CA
Board Treasurer

Chief Executive Officer's Report

Looking back on 2022, I take pride in the collective efforts and achievements, as we navigated the changes required during the third year of Covid-19. With New Zealand borders closed for over a year, KiwiClass was forced to look at all aspects of what has made it stand out as a leading provider of English Language for refugees and migrants in the Wellington Region. Our 2022, achievements focused on its people, and ensuring their well-being and connectedness was a high priority.

Our people drive everything we do, and we are very lucky to have a committed team that adapted to the challenges of providing services under financial restrictions, and unknown student numbers. I am very proud of the staff who have worked very hard to develop an inclusive environment through a team approach.

KiwiClass's high commitment to students' well-being was confirmed through its internal self-assessment against the newly introduced *Education (Pastoral Care of Tertiary and International Learners) Code of Practice 2021 (the Code)*. Through in-class support and Caseworkers the provision of information and support for navigating covid-19 and other issues affecting students was very high.

The additional supports provided for students are only possible through philanthropic and grant funding from Nikau Foundation, Lions Foundation, Four Winds, New Zealand Lotteries Grant Board, Wellington City Council, Wellington Community Trust and Ministry of Ethnic Communities. To these groups and to others who support us in different ways, we are very grateful.

Knowing how our students feel is important and we were pleased with the participation and quality feedback we received from student's feedback sessions. Based on this feedback we aim to continuously improve our student's journeys and create meaningful learning opportunities and a sense of community. Supporting students through covid-19 provided both challenges and opportunities. Through March and April classes were run online at various different times and office staff were working in shifts to ensure the spread of Covid-19 was limited. The partnership with Capital Coast District Health Board saw over 2,000 boxes of masks and 500 RAT tests distributed to students and their whānau.

As a relative newbie to KiwiClass, my first year has been one of transition, as we had to adapt many times during the year, to events we couldn't control. We've shifted from lockdowns, isolating and social distancing to a still-evolving environment that will take some time to come back from, as refugees and migrants resettle in Te Whanganui-a-Tara Wellington.

I would like to thank everyone who supported us throughout the 2022 year. I am grateful to our students for entrusting and allowing us to be a part of their journey of settlement in Aotearoa New Zealand, to the Board for providing invaluable guidance and to the staff for being open and adjusting to the environment as it unfolded and who delivered successful outcomes for many of our students.

I look forward to the year ahead and am excited about what we can achieve together.

Sally Chapman
Chief Executive Officer.

ESOL Programmes

Despite covid, the reduced student numbers and the need for isolating and mask-wearing we were able to provide a full and large range of programmes and experiences for students. These included;

- Lessons on the Covid-19 traffic light system, wearing masks and how to use RAT tests were an early focus before classes were moved online for periods of time. The increase in people's digital skills were important as it was how we remained connected and for some students understanding what was going on in their community.
- Trips or as teachers like to call it 'out of class learning', were not as prominent in the first semester but some were able to meet in outdoor spaces or even on virtual tours online. In semester 2, students went to parliament, local libraries, Te Papa, Wellington Museum, Op' shops, parks and reserves, and one class got a guided tour of the Bata factory, in Owhiro Bay.
- Over 45 KiwiClass students (5 classes), children and teachers joined the 10,000 people around Aotearoa New Zealand that St John trained in October as a part of its Three Steps for Life - Restart a Heart Day campaign. Students learned how to provide CPR, contact emergency services and where the nearest AED is located.

One parent in the English for Families class discovered their 3-year-old in the hallway practising what he observed the adults doing in the morning on his doll that afternoon.

- The new public holiday Matariki brought new opportunities for learning and teaching, with staff and staff and students alike learning about the significance of Matariki and the public holiday.
- Despite the challenges of teaching online the students enrolled in the English for Work programme managed to achieve unit standards thanks to some resourceful teachers and teaching.

The reduction in student numbers did mean some programmes needed to merge and we maintained our online classes for those that preferred this way of learning or were reluctant to return to classes.

The teaching team remained stable throughout 2022 and KiwiClass continued to support staff as some reduced their hours to complete higher study and for personal reasons. Professional development continued to be a priority, with many staff taking advantage of online webinars as well as the internal opportunities provided.



With lower than previous years' class numbers, the need for as many volunteers was not as high. Despite this the individual expertise and knowledge to classes, especially around historical knowledge of Te Whanganui-a-tara Wellington, making kawakawa tea and organising Governor General's residence trips, those we do have, continue to be an invaluable resource we can't thank people enough for.

For the first time since Covid-19 hit we were able to hold end of year celebrations with students. This included acknowledging students' hard work during the year and all received certificates to reflect their achievements. With every celebration food, always brings students and staff together.

Employment Programmes

2022, saw a big change for the Employment Support Team. We moved away from being contracted directly by the Ministry of Social Development which gave us the opportunity to set our own priorities and define what outcomes look like for our clients and communities. Rather than focusing on getting people into 'full-time' work, we have started to look at sustainable employment opportunities that better suit the needs of our clients. For example, looking at part-time or casual work so that other family commitments could be maintained.

35 clients outside of the Ministry of Social Development contact were supported in their employment journey. This included one-to-one work readiness skills, job search, coaching and in-work support. Throughout the year we found that the number of jobs were increasing, but so too was the way employers were recruiting. A large number of students attended a job expo hosted by Kāpura, with a number of students being interviewed and taking up employment.

We are pleased that our internship programme was able to give an internship opportunity for 3 months to a client and student to develop their administration skills and experience within a New Zealand workplace. This intern went on to gain employment within a school.



Homework Club

54 secondary school students sought support from the two Homework Clubs run in support of with Wellington East Girls High and Hutt Valley High School. The Clubs provide those in years 10 -13 with 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.

This Ministry of Education funded initiative ensures Registered Teachers, Teacher Aids and Volunteers are available to support students, throughout the year. 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.

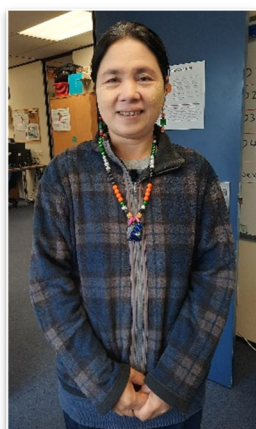
Case Worker

In 2022 we have been very fortunate to have two (2) Case Workers able to respond and support students and clients. This was particularly beneficial as Covid-19 became prevalent in the community. Working alongside Capital & Coast District Health Board community teams enabled us to distribute masks and RAT tests direct to individuals and their whānau.



As well as supporting students when isolated with Covid-19, Case Workers have supported people with personal and social issues. This includes supporting clients with getting an eye test and obtaining glasses, which has made a big difference in their learning in the classroom.

Social Cohesion



Covid-19 significantly impacted on how and when KiwiClass was able to run activities that would bring individuals and families together to form connections, which are an important part of the resettlement journey. This didn't stop us from running a jewellery workshop alongside CanBead. CanBead have worked with us for several years so it was great to welcome Kirsty back and for 15 students to come together to make a necklace, bracelet and earrings. Through a common activity people with little English were able to connect and form friendships with people with different languages and create something beautiful for themselves or loved ones.



Students Excelling into Work

Ma Chit

Ma Chit joined KiwiClass in 2015 when she came from Myanmar with her family. Over the years she spent in KiwiClass she made amazing progress from no English and not reading or forming letters to speaking with confidence, using printed and digital documents in English, and sharing her experience in writing.

We discussed Ma Chit's learning and employment goals and helped her develop a good understanding of job ads and other employment related documents. In her final semester at KiwiClass, in the English for Work, Ma Chit learned to speak and write about her skills, experiences and professional achievements, preparing to apply for jobs. Soon after she had the confidence to use her networking for finding a full-time job as a room attendant in Apollo Lodge Motel. Here is what Ma Chit says about her journey to employment in New Zealand:

"My name is Ma Chit. I came to New Zealand in March 2015. I have four children, three girls and one boy. I used to go to KiwiClass for a very long time until in Term 3 holiday I started looking for a job. I got a job at Apollo Lodge. I work at the motel doing service work and I do cleaning. When I'm at work and talk to my friends I would answer in English, but if I don't know the word in English, I would use hand gestures. When I was employed, I was very happy because I've always wanted to work and it's a very nice job."

Son

Son came to New Zealand from Cambodia when he was a child. He worked on orchards and vineyards for many years in Australia. His long-term career goal is to own his own glass house plant nursery, but he understands that he needs to start again from the ground up in New Zealand, to work towards this goal.

He requested our employment support last December and we were able to organize a seasonal vineyard work in the Wairarapa. Despite having to move, find a place to store his belongings, and arrange transport there, Son was willing to give it a go. Son says,



"it's better than sitting around home with nothing to do, and I have made some great mates".

We helped ensure he received the extra payments he was entitled to e.g. rainy day payments from MSD, along with three-month incentive payments, which has made the hard work worthwhile.

Son has now been offered a permanent job with the vineyard contractor and is assured of plenty more work when the grape harvest starts.

Son is a great example of someone who has overcome many challenges in his search for a full-time job and finally found work that he is both good at and enjoys.

Who are our Students and Clients in 2022

365

Individuals accessed KiwiClass services in 2022

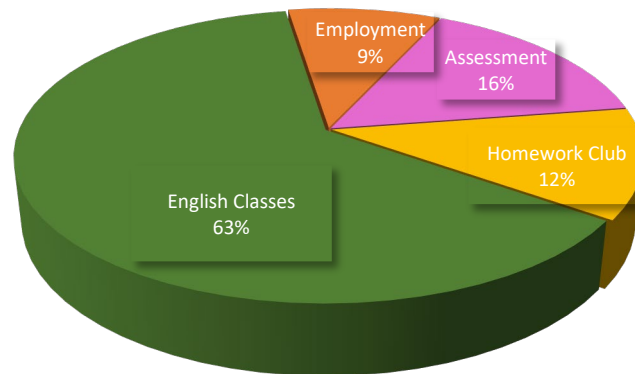


27%
Males

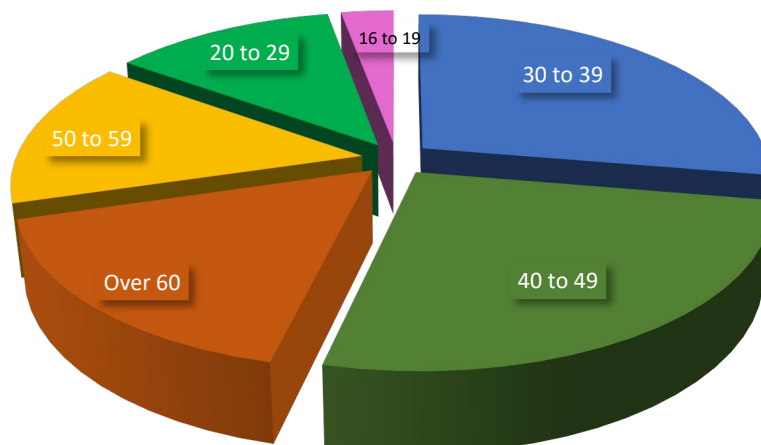


73%
Females

KiwiClass Services

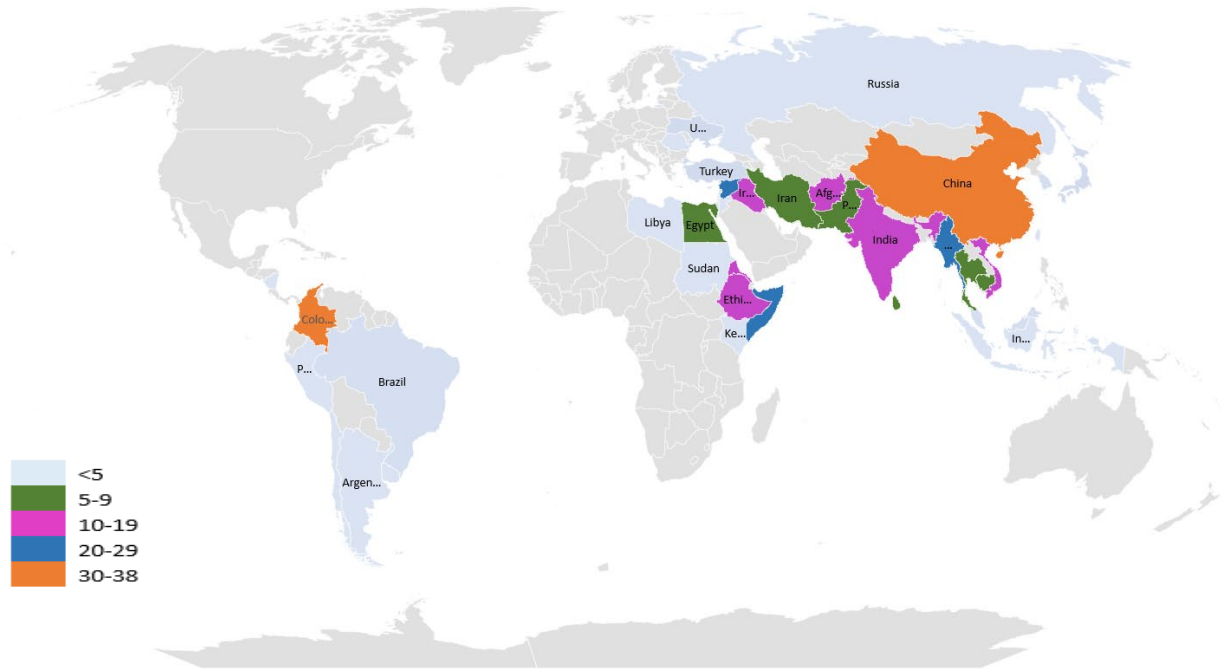


Age Range of KiwiClass Students and Clients



Where are Students' and Clients' originally From?

Over 41 countries are represented at KiwiClass

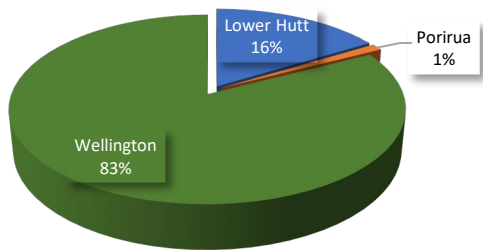


Afghanistan, Argentina, Brazil, Cambodia, Chile, China, Colombia, Egypt, Eritrea, Ethiopia, Fiji, India, Indonesia, Iran, Iraq, Israel, Japan, Jordan, Kenya, Libya, Malaysia, Myanmar, Nicaragua, Pakistan, Palestinian, Peru, Romania, Russia, Samoa, Somalia, South Korea, Sri Lanka, Sudan, Syria, Taiwan, Thailand, Tokelau, Turkey, Ukraine, Uruguay, Vietnam.

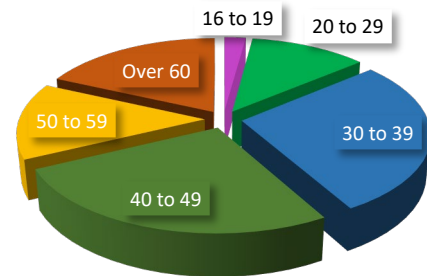
ESOL Programmes

34 different English programmes were offered to Students across Te-Whanagui-a-Tara Wellington.

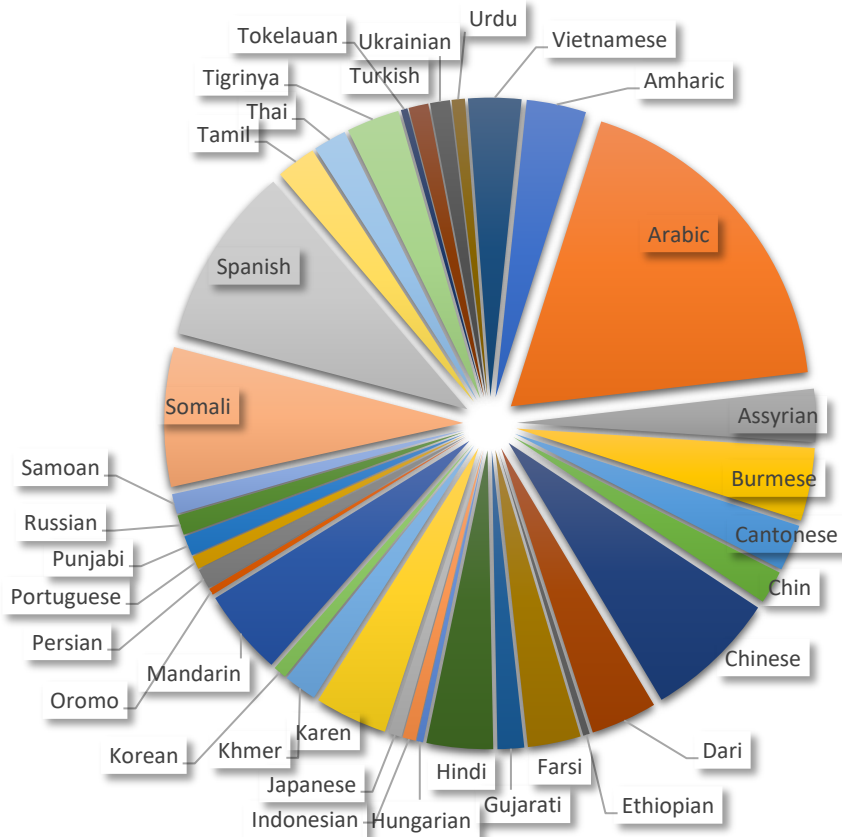
Services Received



Student Ages



Students' First Language

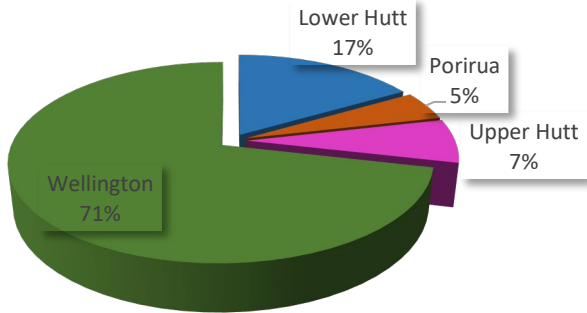


Outcomes

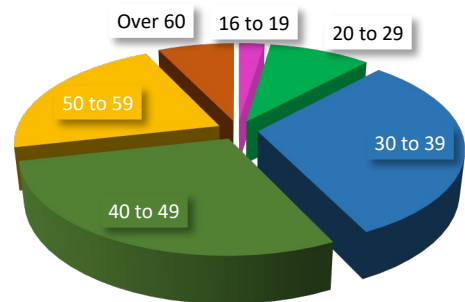
- 99% Happy or very happy with the classes
- 80% Felt they have increased connections with others in their community as a result of the classes
- 74% Felt more confident as a result of their programmes

Employment Support

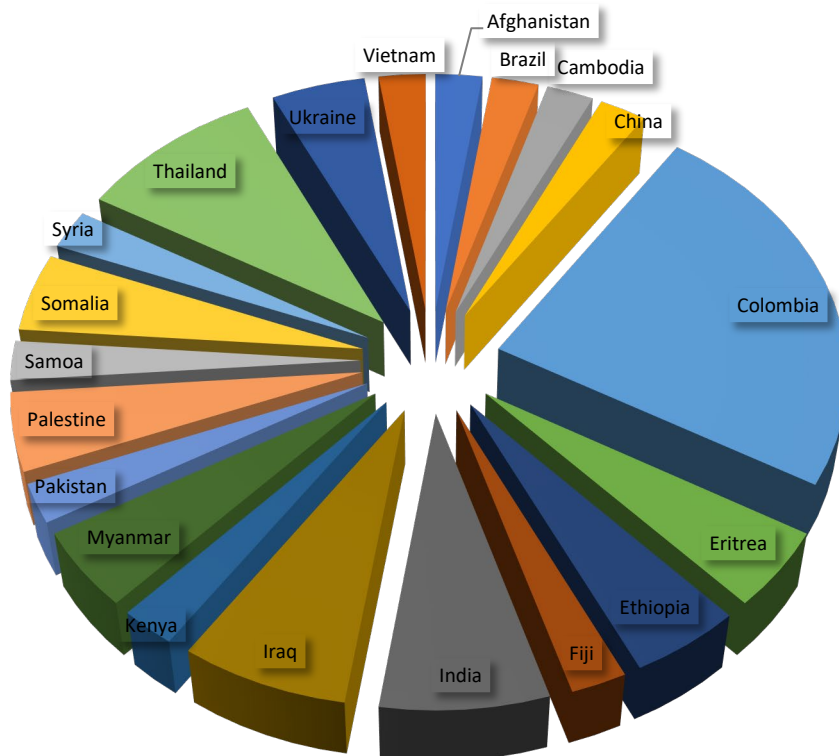
Region In Wellington Clients live



Age of Clients



Country of Origin



Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki
Incorporated
For the year ended 31 December 2022

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 2022

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

We provide multicultural education. Employment and pastoral services to former refugees and migrants that callus their cultural and linguistic identities, develop their English-language expertise, help them secure work, and support them to expand their work and life options through ongoing learning.

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.

First Name	Surname	Role	Commencement Date
Jane	Selby	Chairperson	2017
Bridget	Murphy	Deputy Chair	2018
Nic	Quill	Treasurer	2021
Robyn	Baker	Member	2021
Jasmine	Teitjens	Member	2021
Vanessa	Johnson	Member	2021
Dennis	Maang	Member	30-May-2022
Anne Mari	Taggart	Member	30-May-2022
Todd	Maddock	Member	2022
Sally	Chapman	CEO	08-Feb-2022
Malcolm	Pimentel Hellier	Staff Rep	2021

Main Sources of Cash and Resources

KiwiClass received funding from the Tertiary Education Commission to provide specified education services. KiwiClass also receives funding from the Ministry of Social Development for employment coaching services. Other Support is provided by Ministry of Education in partnership with Wellington East Girls College and Hutt Valley High, and funding from other trusts and grants to support operations or specific projects. KiwiClass also receives revenue from room hire outside of standard KiwiClass use.

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 30 volunteers in 2022. 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

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P O Box 27-342
Wellington 6011

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JBR



Statement of Service Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2022

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

	2022	2021
General English Classes		
Programmes held 5 days a week In Wellington City	-	-
Number of classes held (19 weeks in 2 semesters)	4	6
Enrolment numbers	122	170
Class quality was evaluated by students' feedback each semester	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	99	100
	2022	2021
English for Work Classes		
Programmes held in 3 locations (Newtown, Lower Hutt and Porirua).	-	-
Number of programmes held x 19 weeks in 2 semesters	4	5
Enrolment numbers	63	117
Class quality was evaluated by students' feedback gathered through interpreter-supported sessions each semester.	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	100	100
	2022	2021
English for 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 9 or 10 weeks in 4 Terms	5	6
Enrolment numbers	103	91
Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	100	96
	2022	2021
Short Classes (Literacy and Computer)		
Classes include online, english for driving and sewing, holiday programmes, Kiwi english and topic specific workshops	-	-
Enrolment numbers (individuals)	228	268

Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester	-	-
Target Satisfaction Rate %	90	90
Actual Satisfaction Rate %	95	100
	2022	2021
ESOL Assessment		
Individual English language assessments.	70	134
	2022	2021
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 36 weeks in Hutt	1	1
Number of secondary school students who received support through the club.	54	62
	2022	2021
Administration of KiwiClass Services		
FTE employees	4	4
	2022	2021
Additional Output Measures		
Total number of enrolments	467	708
Large variety of communities meet weekly, monthly or for special events at KiwiClass Main Office	-	-

Handwritten initials/signature in blue ink.

Statement of Financial Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2022

	NOTES	2022	2021
Revenue			
Revenue from providing goods or services	1	1,102,552	1,333,979
Interest, dividends and other investment revenue	1	7,898	3,153
Total Revenue		1,110,449	1,337,133
Expenses			
Costs related to providing goods or service	2	89,640	126,660
Volunteer and employee related costs	2	779,527	1,024,362
Other expenses	2	208,297	331,286
Total Expenses		1,077,464	1,482,308
Surplus/(Deficit) for the Year		32,985	(145,176)

Statement of Financial Position

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated As at 31 December 2022

	NOTES	31 DEC 2022	31 DEC 2021
Assets			
Current Assets			
Bank Accounts and Cash	3	462,828	474,538
Accounts Receivable		10,528	880
Accrued Interest Income		2,884	661
Term Deposits	3	305,840	203,914
Total Current Assets		782,079	679,993
Non-Current Assets			
Property, Plant and Equipment	4	42,455	63,183
Total Non-Current Assets		42,455	63,183
Total Assets		824,534	743,176
Liabilities			
Current Liabilities			
Credit Card Payable	3	2,790	1,404
Accounts Payable		326,747	282,324
Accrued Expenses		8,550	18,501
Employee Costs Payable		16,911	15,982
Goods and Services Tax		25,102	28,145
Income Received in Advance	6	40,679	26,250
Bonds Held for Room Hires		1,757	1,557
Total Current Liabilities		422,536	374,163
Total Liabilities		422,536	374,163
Total Assets less Total Liabilities (Net Assets)		401,998	369,013
Accumulated Funds			
Accumulated Funds	7	401,998	369,013
Total Accumulated Funds		401,998	369,013

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Statement of Cash Flows

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2022

	NOTES	2022	2021
Cash Flows from Operating Activities			
Cash Received			
Donations, fundraising		-	-
Receipts from providing goods or services		1,156,812	1,518,375
Interest and dividends		5,675	3,695
Net GST		(4,771)	(7,790)
Total Cash Received		1,157,716	1,514,280
Cash Applied			
Payments to suppliers and employees		(1,053,262)	(1,473,986)
Total Cash Applied		(1,053,262)	(1,473,986)
Net Cash Flows from Operating Activities		104,454	40,294
Cash Flows from Investing and Financing Activities			
Cash Applied			
Payments to acquire property, plant and equipment		(14,238)	(13,716)
Payments for investment purchases		(101,926)	(861)
Proceeds from investment disposals		-	100,000
Other cash items from financing activities		-	-
Total Cash Applied		(116,164)	85,423
Net Cash Flows from Investing and Financing Activities		(116,164)	85,423
Net Increase (Decrease) in Cash		(11,710)	125,717
Bank and Cash Balances at the beginning of the period			
Bank and cash balances at the beginning of the period	3	474,538	348,821
Total Bank and Cash Balances at the beginning of the period		474,538	348,821
Bank and Cash Balances at the end of the period		462,828	474,538

Statement of Accounting Policies

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2022

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.

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.

(Faint, illegible table content)



Notes to the Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2022

	2022	2021
1. Analysis of Revenue		
Revenue from providing goods or services		
DIA - COGS Wellington	-	6,708
Grant - Lotteries (Emp Fam)	-	8,333
Grant - WCC - Accom Assistance	3,333	5,463
Grant - WCC - Social & Rec	(6,766)	15,000
Grant - DIA Employment	-	16,667
Grant - DIA Social Cohesion	-	53,858
Grant - Lotteries (Employment)	63,201	47,083
Grant - Four Winds	1,500	-
Grant - Lions	6,708	-
Grant - Nikau (Travel + Promotional)	7,303	-
Grant - WCT (Travel Subsidy)	1,890	-
Homework Club Income	30,190	30,110
MSD - W&I / Funding MEA	50,814	110,628
Nikau Grant - Social Cohesion Project	-	5,000
Office Services	218	-
Other Income	-	24,849
PELT - Income	6,683	22,492
Room Hires	3,320	4,973
TEC: (ACE)	569,851	562,769
TEC: Hardship Fund	-	10,725
TEC: (ILN)	364,307	409,321
Total Revenue from providing goods or services	1,102,552	1,333,979
Interest, dividends and other investment revenue		
Interest Income	7,898	3,153
Total Interest, dividends and other investment revenue	7,898	3,153
	2022	2021

2. Analysis of Expenses

Costs related to providing goods or services		
Catering	-	923
Class Activities	1,382	3,594
Class Refreshments	2,219	5,136
Interpreters	595	3,950
Rent - Classes	76,336	83,361
Resources	1,532	4,075
Social Cohesion	-	1,049
Student Travel Subsidy	7,576	24,573
Total Costs related to providing goods or services	89,640	126,660

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	2022	2021
Volunteer and employee related costs		
ACC	2,493	2,798
Direct Wages	583,688	777,753
Professional Development	6,677	8,267
Recruitment	639	7,822
Staff Expenses	2,902	9,709
Staff Travel - Admin	1,519	4,604
Volunteers Office	480	435
Wages & Salaries	181,128	212,975
Total Volunteer and employee related costs	779,527	1,024,362
Other expenses		
Accounting	17,100	17,100
Advertising	40	-
Audit Fees	9,904	7,594
Bank Fees	704	958
Board Expenses	664	2,136
Cleaning and Waste disposal	14,270	15,166
Computer Expenses	51,471	72,798
Consultancy	4,860	65,021
Depreciation	34,966	39,245
Insurance	5,875	3,397
iPayroll Fees	2,983	3,169
NZQA Approvals & Compliance	1,613	1,906
Postage & Couriers	530	357
Printing, photocopying and leasing	10,127	11,325
Publicity/Website	3,555	3,069
Power	4,912	3,994
Professional fees	-	21,452
Rent	18,774	24,884
Rent - Parking	7,030	7,630
Repairs & Maintenance	830	3,183
Stationery & Consumables	4,570	8,918
Subscriptions	3,488	4,198
Telecommunications	10,030	13,787
Total Other expenses	208,297	331,286
	2022	2021

3. Analysis of Assets

Bank accounts and cash		
Westpac Cheque Account	279,204	192,547
Westpac Online Saver #1	182,758	281,328
Cash on Hand	866	663
Total Bank accounts and cash	462,828	474,538
Credit Card Payable		

	2022	2021
Westpac CC - S Chapman	(1,495)	-
Westpac CC - K Paterson	(1,295)	(828)
Westpac CC - S Jacay Munguia	-	(490)
Westpac CC - F Bale Barker	-	(86)
Total Credit Card Payable	(2,790)	(1,404)
Term Deposits		
Investment Account - #028	50,000	50,000
Investment Account - #029	50,000	50,000
Investment Account - #033	11,087	10,851
Investment Account - #037	94,752	93,063
Investment Account - #038	100,000	-
Total Term Deposits	305,840	203,914

4. Property, Plant & Equipment

This Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	19,225.67	-	-	4,054.22	15,171.45
IT Equipment	24,032.61	14,238.00	-	14,047.28	24,223.33
Leasehold Improvements	19,924.68	-	-	16,864.88	3,059.80
Total	63,182.96	14,238.00	-	34,966.38	42,454.58

Last Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	23,279.89	-	-	4,054.22	19,225.67
IT Equipment	25,585.61	22,016.42	-	23,569.42	24,032.61
Leasehold Improvements	31,546.21	-	-	11,621.53	19,924.68
Total	80,411.71	22,016.42	-	39,245.17	63,182.96

5. Commitments and Contingencies

KiwiClass has no capital commitments or contingent liabilities on 31 December 2022 (2021: Nil).

	2022	2021
Lease Commitments		
Lease Commitments		
Not later than one year	76,440	71,640
Later than one year and not later than five years	9,600	71,640
Total Lease Commitments	86,040	143,280

6. Grants Unused at Balance Date

At the balance date, KiwiClass had received grants totaling \$175,203 over the last two years (2022: \$100,203, 2021: \$75,000). The unused portion of the grants of \$40,679 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 2022	Received in 2022	Expended in 2022	Unspent at end of 2022
WCC - Soc and Rec Grant	-	8,605	8,605	-
WCC - Accom Assis Grant	-	-	-	-
Grant - Lions	-	15,000	6,708	8,292
NZ Lottery Grant	26,250	36,655	56,435	6,470
Nikau Grant	-	7,303	7,303	-
Grant - WCT (Travel Subsidy)	-	9,000	1,890	7,110
Grant - Four Winds	-	1,500	1,500	-
Ministry of Ethnic Communities	-	11,510	-	11,510
WCC - Betty Campbell	-	10,000	3,333	6,667
PELT	-	630	-	630
	26,250	100,203	85,774	40,679

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

2022 2021

7. Accumulated Funds

Accumulated Funds		
Opening Balance	369,013	514,189
Accumulated surpluses or (deficits)	32,985	(145,176)
Total Accumulated Funds	401,998	369,013

8. Related Parties

There were no related party transactions during the year (2021: Nil).

9. Subsequent Events

There were no significant events after the balance sheet date that impact this performance report (31 December 2021: nil).

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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 16, 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 2022, the statement of financial position as at 31 December 2022, 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 2022, 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
19 May 2023

Thank you

We would like to formally thank all our generous funders, venues and partners during 2022.

Funders 2022

Tertiary Education Commission
Ministry of Education
NZ Lottery Grants Board
Four Winds Foundation
Lions Foundation

Ministry of Social Development
Nikau Foundation
Wellington City Council
Wellington Community Trust

Community Organisation Grants Scheme
Ministry of Ethnic Communities
Department of Internal Affairs

External Venue Partners

Wellington

Network Newtown Centre
Holy Cross School, Miramar
Trinity Union Church, Newtown
Johnsonville Community Centre
Life Point Church

Work and Income Willis St

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

Hutt

Russell Keown House
Hutt City Library
Hutt Valley High School
Work and Income Hutt

Porirua

Pember House
Work and Income Porirua

Partner organisations and Acknowledgements

Barefoot Web Design
Can Bead
Community Networks Wellington
ETC
Refugees as Survivors
Refugee Trauma Recovery
CAB
CCS Disability Action
Change Makers Refugee Forum
Community Law Wellington and Hutt Valley
Dress for Success
English Language Partners
Host International
Hato Hone St John
Hutt Valley High School
Interpreting NZ

Immigration New Zealand
ITWorks
Ministry of Business Innovation and Employment
Ministry of Education
Ministry of Ethnic Communities
Newtown Budgeting and Advocacy Service
Newtown Library
Newtown Network Centre
Newtown Union Health Service
Oranga Tamariki
People Skills Consulting
Porirua City Council
Red Cross

Refugee Family Reunification Trust
Refugee Trauma Recovery
Salvation Army
Shakti International
Smart Newtown
Volunteer Wellington
Vitae
Wellington City Mission
Wellington East Girls School
Wellington Chamber of Commerce
Wellington Embroiderers Guild
Wellington High School
Work and Income
Work Connect

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

Bolton Hotel
Central Kitchen
CMOS – Commercial Cleaning and Office Cleaning Services
Evans Bay Intermediate School

Kāpura
Karori Arts and Crafts
Ko Aroah early Learning Centre
Porirua

Lavendera Laundromat
Porirua City Council Nursery
Toyota Porirua
Vincent de Paul Newtown

