



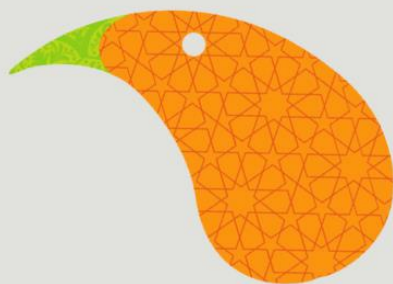
He Amo Taunaki

ANNUAL REPORT 2024



KiwiClass

MULTICULTURAL SUPPORT SERVICES | HE AMO TAUNAKI



☎ 04 384 3693

[KiwiClass.org.nz](https://kiwiclass.org.nz)

✉ office@kiwiclass.org.nz

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KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated

Charities Services Registration Number CC23144

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PO Box 27-342 Wellington, 6141

Chairpersons Report

Tēnā koe

KiwiClass would not be able to provide the quality courses and support to our students and clients without our amazing staff, volunteers (over 50 of them), funders and community partners. We would not exist without our students and clients. Together we will ensure KiwiClass continues to provide quality and targeted support to refugees and migrants in the Wellington region.



The number of individual enrolments and those seeking support from KiwiClass is steadily rising. Agencies like Red Cross, Changemakers and those in the community play a crucial role in spreading awareness about KiwiClass to those looking to improve their English language skills.

Given the high number of first languages within KiwiClass, the sense of community is strong among students and staff, which is one of the key outcomes of KiwiClass. Along with the sense of connection to others, nine (9) students successfully completed thirty-five (35) units standards during the year as part of our English for work programmes. For some this is their first educational achievement. Along with formal recognition of achievements many students have moved up levels/classes during the year which shows their increased proficiency and confidence in English.

Unfortunately, I missed the end of year graduation but was pleased that two other Board members were able to attend and experience the joy such an occasion is. The coming together of people from so many parts of the world to celebrate each other's success is the special part of KiwiClass.

KiwiClass has continued to maintain a sustainable financial position which will place us in a good position as New Zealand moves into a time of greater austerity that is already being felt across all our community partners and funders. We will be able to continue with the already approved infrastructure investment programme however the Board will be closely monitoring any potential impact due to the external fiscal environment and take appropriate action to ensure KiwiClass's ongoing sustainability.

As signalled at the 2023 AGM the team have spent 2024 embedding the opportunities provided by our new IT system. The Board can get almost real-time reporting which is great.

An external consultant has been working with the Board to develop a draft revised Constitution to ensure KiwiClass is compliant with the Incorporated Societies Act 2022 and the Incorporated Societies Regulations 2023. The draft Constitution will go to the 2024 AGM for discussion and approval. KiwiClass must then re-register as an incorporated society by early April 2026.

It has wonderful working with a stable Board this year. It has meant we have been in a strong position to support our CEO Sally Chapman as she continues to strengthen KiwiClass operations and the team.

I look forward to 2025.

Vanessa Johnson

Chairperson

Treasurer's Report

Board Treasurer Report

I am pleased to present the KiwiClass Multicultural Support Services, He Amo Tai (KiwiClass) financial statements for the year ended 31 December 2024. The financial statements have been prepared by Go Figure and audited by Moore Markhams. Once again we have received an unqualified audit opinion.



This year we mark KiwiClass's 30th anniversary – a significant milestone. In recent years, we have followed a steady and prudent financial path. Our investments this year in systems and people have positioned us well to continue delivering high-quality education and services into the future.

The Statement of Financial Performance outlines our income, expenditure and overall results for the year ended 31 December 2024. We are pleased to report a total revenue of \$1,521,572 reflecting a positive increase of \$138,563 compared to 2023. This growth was primarily driven by increased funding from delivering Intensive Literacy and Numeracy, and Adult Community Education related courses.

Total expenditure rose to \$1,336,589, up \$250,500 from 2023. This reflects our deliberate investment in structural improvements, staff training, and organisational capability — including upgrades to our IT infrastructure, migration to cloud-based platforms, and the rollout of a new CRM system.

The difference between income and expenditure resulted in a net surplus of \$184,983 for the year. While this is lower than the \$296,921 surplus achieved in 2023, our financial management is consistent with the balanced approach we set out at the beginning of the year.

The Statement of Financial Position shows our assets, liabilities and accumulated funds as at 31 December 2024. Our total assets increased by \$76,676 to \$983,154 while our total liabilities more than halved, decreasing \$108,308 to \$99,252. Our accumulated funds have grown by over 25% year-on-year, which now stands at \$883,901.

Our accumulated funds provide KiwiClass with the resilience to navigate future challenges. We remain committed to a prudent financial approach and will continue to invest in the organisation while steadily growing our reserves. This ensures we are well placed to respond to future opportunities and celebrate the milestones that matter.

On behalf of the Board, I would like to thank our staff and volunteers for their continued commitment and contribution.

Nic Quill CA
Board Treasurer

Chief Executives Report

KiwiClass thrives because of its people, who bring vibrancy and success to the organisation.

Over the past year, we have seen an increase in student numbers, a testament to the growing reputation and impact of our programmes. This surge in enrolment reflects the trust and confidence that the community places in KiwiClass as a leading provider of education and support services.

One of the highlights of the year has been our numerous trips into the community. These excursions are not just about exploring new places but are integral to our mission of fostering social cohesion and cultural understanding. By engaging with various community groups and participating in local events, our students have had the opportunity to apply their learning in real-world contexts, build meaningful relationships, and contribute positively to the society around them.

Our commitment to social cohesion is evident in the diverse and inclusive environment we cultivate at KiwiClass. We believe that education is a powerful tool for bringing people together, and our programmes are designed to celebrate diversity and promote mutual respect. This year, we have introduced several new initiatives to enhance the sense of belonging among our students, including the celebration of significant cultural and community events, and the 'Tree of Hope' inspired by the 2024 World Refugee theme.

The success of these initiatives is reflected in the positive feedback we continue to receive from students and their families. Many have shared stories of how KiwiClass has not only helped them improve their language skills but also enriched their lives by connecting them with new friends and opportunities. These personal stories are a powerful reminder of the impact we can have when we work together towards a common goal.

In addition to our community engagement efforts, we have also made significant strides in upgrading and expand our resources. This year, we purchased new student devices and were able to provide students with a kete (bag) and learning resources all intended to equip our students to succeed in their learning. Our dedicated team of teachers and support staff have worked tirelessly to ensure that programmes and resources are accessible, relevant, and engaging.

Looking ahead, we are excited about the future of KiwiClass and the opportunities that lie ahead. We remain committed to our purpose of empowering individuals through education and fostering a sense of community and belonging. As we continue to grow and evolve, we stay true to our core values of whakamana, manaakitanga, wakawhanaungatanga, ako and tika.

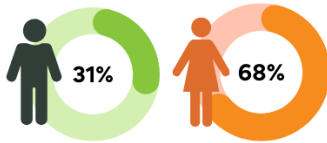
In closing, I would like to extend my heartfelt thanks to everyone who has contributed to the success of KiwiClass in 2024. To our students, thank you for your enthusiasm, dedication, and resilience. To the Board and staff, thank you for your hard work, creativity, and unwavering commitment to our building a resilient organisation. And to our community partners and supporters, thank you for your continued trust and collaboration. Together, we are making a difference and building a brighter future for all.

Thank you for being part of our remarkable community.

Sally Chapman
Chief Executive Officer

2024 Summary of Activities

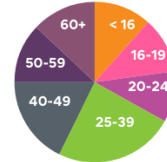
Students



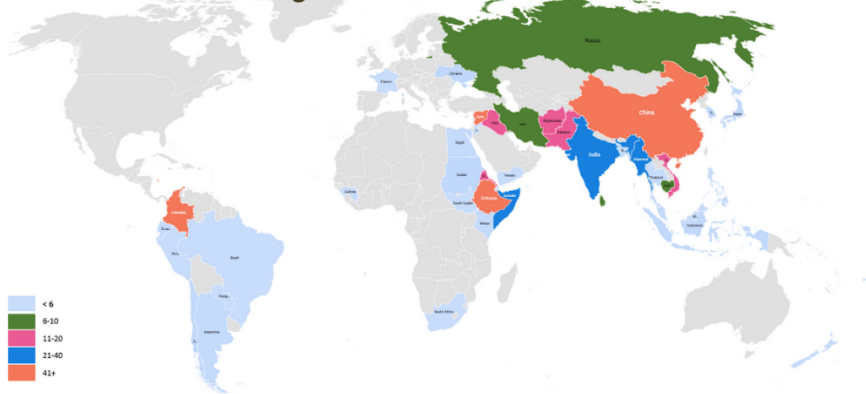
517 Individuals enrolled



Range of Age



45 Different Countries of origin



General English

English for Work

English for Families

Short courses

45
Programmes
delivered

61,276 Hours of learning



26 Individuals Supported into work



36 Staff



4,000+ Hours gifted by 66 Volunteers



Languages spoken

Afar Afrikaans Amharic Arabic Assyrian Bengali Burmese Cambodian Cantonese Chin
Dari Dinka Ethiopian Farsi Japanese Sinhala Hindi Karen Khmer Indonesian Mandarin
Malayalam Maori Mizo Oromo Pashto Portuguese Punjabi Persia Russian Samoan Sinhala
Somali Spanish Tamil Telugu Thai Tigrinya Ukrainian Urdu Vietnamese

Highlights and Activities during 2024

Exploring Wellington

With Wellington at our doorstep, we've made the most of getting out and about with our students. This year, our annual report highlights some of the city's most engaging spots and events that our students have explored. From fun-filled activities like trying Flamingo e-scooters and bikes, WellyPutt Mini-Golf and playing sports at the Kilbirnie Recreation Centre, which hosts Chase Tag and Volleyball to educational tours of New Zealand Parliament and the serene Healing Plants Workshop at the Wellington Botanic Gardens, there's something for everyone. Wellington Museum, Te Awe Library, and our annual Sports Day at Central Park provide enriching experiences, while the Class Olympics at Carrara Park showcases the talents and sportsmanship of our students.

These activities are especially beneficial for our students, many of whom are new to Wellington. They offer a wonderful opportunity to explore the city, make new friends, and feel more connected to their new home. Whether it's learning about the city's history at the Wellington Museum, enjoying a day of friendly competition at Central Park, or participating in the Healing Plants Workshop, these experiences help our students integrate into the community and create lasting memories.

“ I feel more confident than before.”
Student



“ The employment programme helped me improve my CV, which I used in a successful job application.”
Student

English for Work- Real World Experience

Every semester, students in our English for Work programme are placed with businesses or organisations to gain valuable work experience in a New Zealand workplace environment. We are incredibly grateful to St. Vincent De Paul, Yes for Success, Mediterranean Trattoria and Deli (Newtown), Book Haven (Newtown) for hosting in some cases several of our students, helping them develop their skills and providing them with unique opportunities.

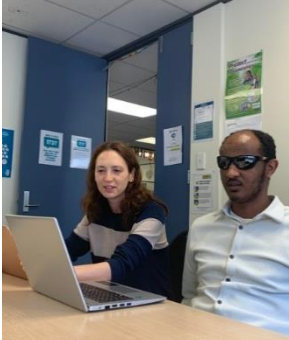




World Refugee Day – Tree of Hope

Every year, KiwiClass marks and celebrates World Refugee Day. We created a 'Tree of Hope' based on UNHCR's theme of 'Hope Away from Home.' Students added their fingerprints to the tree, symbolizing their place within the organization for future generations. We also put out hot soup and a hot drink to bring everyone together as a community.

“ I know that I am making a concrete difference in someone’s life and that is awesome. ”
Teacher



Upgrades to our Resources

Starting the year off with new flip tables meant we had a lot more flexibility in how students and teachers used the rooms. New student and staff devices allowed us to expand our computer classes and offer greater flexibility. We are very proud of our student kete (bags), which double up as resources for students and promotional material as they walk to and from class. Additionally, we were able to create a new meeting room for caseworkers and staff, ensuring privacy when meeting with students. We are proud to support students in their learning journey with these enhancements.



New staffing Structure.

The new Senior leadership Team was created, introducing the positions ESOL Programmes Practice and Delivery Leader, Support Services Practice and Delivery Leader, and Quality and Outcomes Leader. These roles were created to build depth within the organisation and strengthen the support for both staff and students, enhancing our overall educational environment.



“ I take home memories of students communication across cultures and languages to make friends, have fun, share laughter and develop new skills and knowledge. ” - Teacher



National Volunteer Day

On National Volunteer Day, we celebrated the contributions of over 66 volunteers in 2024. We acknowledged their invaluable support with small gifts, expressing our gratitude. We are fortunate to have such dedicated individuals, some of whom have been with us for years, supporting our students' learning journeys.

Student Progress and Achievement

You only need to have a cuppa with students to witness their remarkable progress. Initially relying on gestures and translator tools, they quickly advance to using common greetings and discussing the weather. Before long, they can hold conversations about their children, family, and activities outside of KiwiClass in detail. Impressively, 44% of students progressed to a higher level after just one semester, a testament to their commitment to learning. Additionally, nine students in our English for Work classes earned at least one unit standard on the New Zealand Qualifications Framework, marking their first formal academic achievement in New Zealand.

“All teaches, volunteer, manager and all office staff very kindly and helpful.”

Student



Celebrations

KiwiClass is well known for its celebrations of student achievements. They are events where students, staff, and volunteers came together to celebrate the incredible learning journey we've all shared. The 2024 end-of-year celebration was particularly special as we successfully integrated our community-based classes with the intensive programme students, creating a truly inclusive environment. The day began with a formal ceremony where certificates were awarded, and class performances showcased the talents and hard work of our students. The sense of pride and community was palpable throughout the event and involved everyone joining in a traditional cultural dance. One of the highlights, as always, was the shared lunch. The diverse range of dishes from various regions around the world was a feast for the senses, leaving everyone satisfied and full for days. We look forward to continuing this tradition of learning and celebration in the years to come.

“It's a small world after all – my students bring the world closer to me”

Student



Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki
Incorporated
For the year ended 31 December 2024

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 2024

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 and Vision

KiwiClass's vision is for refugee and migrant background individuals, whānau, and communities to connect and thrive in Aotearoa New Zealand.

To meet its vision KiwiClass delivers quality education, employment services, pastoral care, and community connections to support refugee and migrant background individuals, whānau, and communities to connect, communicate and belong in Aotearoa New Zealand.

Structure

The Organisation is governed by a voluntary board of nine people who are elected by KiwiClass Society members or appointed by the board. The Chief Executive Officer is an ex officio member of the board.

First Name	Surname	Role	Commencement Date / End Date
Vanessa	Johnson	Chairperson	2021
Nic	Quill	Treasurer	2021
Jasmine	Tietjens	Deputy Chair	2021
Todd	Maddock	Member	2022
Vicki	Soanes	Member	2023
Ramil	Adhikari	Member	2023
Elna	Otto	Member	2023
Seb	Bishop	Member	2023
Kari	Reiterer	Member	2023
Sally	Chapman	CEO	2022
Stephanie	Kaefer	Staff Rep	June 2024



Entity Information

Main Sources of Cash and Resources

KiwiClass receives funding from the Tertiary Education Commission to provide specified education services. KiwiClass also receives funding from the Ministry of Social Development to support individuals obtain their Learner Licence. Other support is provided by Ministry of Education in partnership with Wellington High School and Hutt Valley High school, 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 institutions.

Reliance on Volunteers and Donated Goods or Services

KiwiClass receives significant support from volunteers who provide their time and expertise. KiwiClass had over 50 volunteers across its programmes and the board in 2024.

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 2024

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

	2024	2023
English Classes Run		
Intensive English Classes	15	12
Community based programmes	28	37
Homework Club	2	2
	2024	2023
Number of Individuals enrolled into programmes		
ESOL Programmes	427	317
Homework Club	90	73
	2024	2023
Number of Teaching Hours received		
Number of Teaching Hours received by students	61,276	49,035
	2024	2023
Employment Support		
Number of individuals seeking Employment Support	56	74
Number placed in to employment	26	38
	2024	2023
Administration of KiwiClass Services		
FTE employees	5	4
Number of Volunteers	66	63
Volunteer hours of contribution (minimum)	4,962	4,013



Statement of Financial Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated
For the year ended 31 December 2024

	NOTES	2024	2023
Revenue			
Revenue from providing goods or services	1	1,480,659	1,355,288
Interest, dividends and other investment revenue	1	40,913	27,722
Total Revenue		1,521,572	1,383,009
Expenses			
Costs related to providing goods or service	2	49,454	43,635
Volunteer and employee related costs	2	938,664	756,973
Other expenses	2	348,472	285,481
Total Expenses		1,336,589	1,086,089
Surplus/(Deficit) for the Year		184,983	296,920



Statement of Financial Position

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated
As at 31 December 2024

	NOTES	31 DEC 2024	31 DEC 2023
Assets			
Current Assets			
Bank Accounts and Cash	3	135,563	518,491
Accounts Receivable		895	10,528
Prepayments		3,309	2,960
Accrued Interest Income		18,787	5,771
Term Deposits	3	766,755	310,581
Total Current Assets		925,309	848,331
Non-Current Assets			
Property, Plant and Equipment	4	57,844	58,147
Total Non-Current Assets		57,844	58,147
Total Assets		983,154	906,478
Liabilities			
Current Liabilities			
Credit Card Payable	3	2,749	2,226
Accounts Payable		15,510	110,371
Accrued Expenses		9,350	8,550
Employee Costs Payable		32,800	11,112
Goods and Services Tax		18,800	21,104
Income Received in Advance - Grants	6	18,087	52,440
Bonds Held for Room Hires		1,957	1,757
Total Current Liabilities		99,252	207,560
Total Liabilities		99,252	207,560
Total Assets less Total Liabilities (Net Assets)		883,901	698,918
Accumulated Funds			
Accumulated Funds	7	883,901	698,918
Total Accumulated Funds		883,901	698,918


Sally Chapman
CEO

Date 6-5-25


Variëssa Johnson
Chairperson

Date 6-5-25



Statement of Cash Flows

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2024

	NOTES	2024	2023
Cash Flows from Operating Activities			
Cash Received			
Donations, fundraising		-	-
Receipts from providing goods or services		1,454,883	1,367,049
Interest and dividends		27,898	24,834
Net GST		(1,823)	(2,605)
Total Cash Received		1,480,958	1,389,278
Cash Applied			
Payments to suppliers and employees		(1,380,404)	(1,292,024)
Total Cash Applied		(1,380,404)	(1,292,024)
Net Cash Flows from Operating Activities		100,554	97,254
Cash Flows from Investing and Financing Activities			
Cash Applied			
Payments to acquire property, plant and equipment		(27,307)	(36,850)
Payments for investment purchases		(556,174)	(4,741)
Proceeds from investment disposals		100,000	-
Other cash items from financing activities		-	-
Total Cash Applied		(483,481)	(41,591)
Net Cash Flows from Investing and Financing Activities		(483,481)	(41,591)
Net Increase (Decrease) in Cash		(382,927)	55,663
Bank and Cash Balances at the beginning of the period			
Bank and cash balances at the beginning of the period	3	518,491	462,828
Total Bank and Cash Balances at the beginning of the period		518,491	462,828
Bank and Cash Balances at the end of the period		135,564	518,491



Statement of Accounting Policies

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2024

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 (NFP) 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 \$5 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.

(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.



(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.

(j) General Reserve

A general reserve of \$250,000 shall be maintained, being a level of funds required to enable the future sustainability of KiwiClass, and a precautionary level of self-insurance against unexpected financial demands, or sudden loss of revenues.

Changes in Accounting Policies

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



Notes to the Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2024

	2024	2023
1. Analysis of Revenue		
<u>Revenue from providing goods or services</u>		
DIA - COGS Hutt Valley	-	2,000
DIA - COGS Wellington	1,500	3,500
Grant - WCC - Accom Assistance	15,000	6,667
MSD - Driver Licence Support Programme	9,375	11,250
Grant - Lotteries (Employment)	59,353	43,030
Grant - Ethnic Communities (Digital)	-	11,510
Grant - Four Winds	3,000	-
Grant - Lions	15,000	8,034
Grant - WLG Community and Environment Fund	1,000	-
Grant - WCT (Travel Subsidy)	-	7,110
Grant - TG McCarthy	-	5,000
Homework Club Income	41,934	40,096
Office Services	224	-
Other Income	817	-
PELT - Income	7,684	10,296
Room Hires	8,489	5,946
TEC: (ACE)	614,798	585,522
TEC: (ILN)	702,485	615,326
Total Revenue from providing goods or services	1,480,659	1,355,288
<u>Interest, dividends and other investment revenue</u>		
Interest Income	40,913	27,722
Total Interest, dividends and other investment revenue	40,913	27,722
	2024	2023
2. Analysis of Expenses		
<u>Costs related to providing goods or services</u>		
Driver Licence Support Expenses	2,309	661
CMS (Database) subscription	8,977	-
CMS (Database) Onboard, Data Migration	6,816	-
EER Review	-	15,540
Mental Health and Wellbeing	2,926	2,309
Server to Cloud Migration and Transition	11,600	-
Catering	-	174
Class Activities	2,539	2,504
Class Refreshments	2,222	2,488
Interpreters	65	8,703
Resources	3,152	3,383



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Notes to the Performance Report

	2024	2023
Student Travel Subsidy	8,847	7,873
Total Costs related to providing goods or services	49,454	43,635
Volunteer and employee related costs		
ACC	2,197	1,862
Direct Wages	548,743	436,433
Professional Development	20,844	7,752
Recruitment	1,490	545
Staff Expenses	2,399	1,709
Staff Travel - Admin	975	581
Volunteers Office	1,202	718
Wages & Salaries	360,814	307,374
Total Volunteer and employee related costs	938,664	756,973
Other expenses		
Accounting	20,100	19,350
Advertising	4,323	14,493
Audit Fees	9,961	8,660
Bank Fees	752	721
Board Expenses	2,215	2,270
Cleaning and Waste disposal	16,977	14,791
Computer Expenses	84,890	61,405
Consultancy	19,007	-
Depreciation	24,047	21,157
Equipment - < \$500	2,120	-
Insurance	7,874	6,310
iPayroll Fees	2,762	2,410
Loss on Disposal of Asset	3,563	-
NZQA Approvals & Compliance	1,641	1,556
Office Expenses	916	251
Postage & Couriers	595	360
Printing, photocopying and leasing	11,545	10,879
Publicity/Website	600	2,125
Power	4,961	4,891
Rent	98,154	88,058
Rent - Parking	6,080	5,980
Repairs & Maintenance	3,311	2,000
Stationery & Consumables	7,162	5,897
Subscriptions	4,538	2,815
Telecommunications	10,378	9,095
Total Other expenses	348,472	285,481

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2024 2023

3. Analysis of Assets**Bank accounts and cash**

Westpac Cheque Account	134,277	330,784
Westpac Online Saver #1	570	187,263
Cash on Hand	717	444
Total Bank accounts and cash	135,563	518,491

Credit Card Payable

Westpac CC - S Chapman	(1,325)	(1,157)
Westpac CC - K Paterson	-	(1,069)
Westpac CC - M Hellier	(528)	-
Westpac CC - P Hawkins	(896)	-
Total Credit Card Payable	(2,749)	(2,226)

Term Deposits

Investment Account - #028	-	50,000
Investment Account - #029	-	50,000
Investment Account - #033	61,500	11,427
Investment Account - #037	105,255	99,153
Investment Account - #038	150,000	100,000
Investment Account - #039	200,000	-
Investment Account - #040	250,000	-
Total Term Deposits	766,755	310,581

4. Property, Plant & Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/ (Disposals)	Current Year Depreciation	Closing Carrying Amount
Furniture and Equipment	37,531.83	-	(1,224.75)	5,133.97	31,173.11
IT Equipment	19,732.10	27,306.79	(2,337.89)	18,029.71	26,671.29
Leasehold Improvements	883.02	-	-	883.02	-
Total	58,146.95	27,306.79	(3,562.64)	24,046.70	57,844.40

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/ (Disposals)	Current Year Depreciation	Closing Carrying Amount
Furniture and Equipment	15,171.45	26,618.01	-	4,257.63	37,531.83
IT Equipment	24,223.33	10,231.50	-	14,722.73	19,732.10



Leasehold Improvements	3,059.80	-	-	2,176.78	883.02
Total	42,454.58	36,849.51	-	21,157.14	58,146.95

5. Commitments and Contingencies

KiwiClass has no capital commitments or contingent liabilities on 31 December 2024 (2023: Nil).

2024 2023

Lease Commitments

Lease Commitments

Not later than one year	75,640	82,201
Later than one year and not later than five years	151,280	9,121
Total Lease Commitments	226,920	91,322

6. Grants Unused at Balance Date

At the balance date, KiwiClass had received grants totaling \$160,000 over the last two years (2024: \$60,500, 2023: \$99,500). The unused portion of the grants of \$23,087 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 2024	Received in 2024	Expended in 2024	Unspent at end of 2024
WLG Community and Environment Fund	1,000	-	1,000	-
TG McCarthy	-	3,000	-	3,000
Grant - Lions	15,000	-	15,000	-
NZ Lottery Grant	23,440	45,000	59,353	9,087
COGS - Hutt	-	1,000	-	1,000
COGS - Wellington	-	1,500	1,500	-
Grant - Four Winds	3,000	-	3,000	-
WCC - Betty Campbell	10,000	10,000	15,000	5,000
	52,440	60,500	94,853	18,087

Grant	Unspent as at beginning of 2023	Received in 2023	Expended in 2023	Unspent at end of 2023
WLG Community and Environment Fund	-	1,000	-	1,000
TG McCarthy	-	5,000	5,000	-
Grant - Lions	8,292	15,000	8,292	15,000



NZ Lottery Grant	6,470	60,000	43,030	23,440
COGS - Hutt	-	2,000	2,000	-
COGS - Wellington	-	3,500	3,500	-
Grant - WCT (Travel Subsidy)	7,110	-	7,110	-
Grant - Four Winds	-	3,000	-	3,000
Ministry of Ethnic Communities	11,510	-	11,510	-
WCC - Betty Campbell	6,667	10,000	6,667	10,000
PELT	630	-	630	-
	40,679	99,500	87,739	52,440

2024

2023

7. Accumulated FundsAccumulated Funds

Opening Balance	698,918	401,998
Accumulated surpluses or (deficits)	184,983	296,920
Total Accumulated Funds	883,901	698,918

8. Related Parties

There were no related party transactions during the year (2023: Nil).

9. Subsequent Events

There were no significant events after the balance sheet date that impact this performance report (2023: 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 15, 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 2024, the statement of financial position as at 31 December 2024, 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 2024, 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 ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. 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:

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- 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 NZ AS 1 (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 NZ AS 1 (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
9 May 2025

Thank you

We would like to formally acknowledge and thank all our generous funders, venues and partners during 2024.

Funders 2024

Tertiary Education Commission	Ministry of Social Development	Community Organisation Grants Scheme (Wellington & Hutt)
Ministry of Education	Wellington Community Trust	Ministry of Ethnic Communities
NZ Lottery Grants Board	T G McCarthy	Lions Foundation
Four Winds Foundation	WLG Community & Environment Fund	Wellington City Council – Betty Campbell fund

External Venue Partners

Network Newtown Centre	Berhampore Centennial Community Centre	Russell Keown House
Citizens Advise Bureau (Newtown)	Strathmore Park Community Centres	Hutt City Library
Trinity Union Church, Newtown		Hutt Valley High School
Johnsonville Community Centre		Life Point Church

Partner organisations and Acknowledgements

Barefoot Web Design	ITWorks	Refugee Trauma Recovery
Community Networks Wellington	Kaibosh Food Rescue	Salvation Army
ETC	Kilbirnie Recreation Centre	Smart Newtown
Refugees as Survivors	Ministry of Business Innovation and Employment	Volunteer Wellington
Refugee Trauma Recovery	Ministry of Education	Vitae
Citizens Advise Bureau	Ministry of Ethnic Communities	Wellington City Council
ChangeMakers Refugee Forum	Newtown Budgeting and Advocacy Service	Wellington City Mission
Community Law Wellington and Hutt Valley	Interpreting NZ	Wellington Gardens
English Language Partners	Newtown Library	Wellington High School
Flamingo Scooters	Newtown Network Centre	Wellington Chamber of Commerce
GoFigure	Newtown Union Health Service	Wellington High School
Host International	New Zealand Parliament Tours	WellyPutt Mini Golf
Hato Hone St John	Red Cross	Work and Income
Hutt Valley High School	Refugee Family Reunification Trust	Yes for Success
Immigration New Zealand		Zealandia

Companies who have worked with us to find jobs and volunteer experience for our employment clients:

Bolton Hotel	CMOS – Commercial Cleaning and Office Cleaning Services	Vincent de Paul Newtown
Book Haven (Newtown)	Mediterranean Trattoria and Deli (Newtown)	
Central Kitchen		