

ANNUAL REPORT 2023



KiwiClass
MULTICULTURAL SUPPORT SERVICES | HE AMO TAUNAKI

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

office@kiwiclass.org.nz

04 384 3693

kiwiclass.org.nz, facebook.com/kiwiclasswellington

Level 1, 39 Webb St, Mount Cook

PO Box 27-342 Wellington, 6141

Wellington 6011

New Zealand



Contents

Contents	Page
Chairperson's Report	4
Treasurer's report	5
Chief Executives Report	6
Highlights and Activities	7
Financial Report	13
Acknowledgements and Thank you	31

Chairpersons Report

Tēnā koe

I must firstly thank our amazing staff, volunteers, community partners and, in particular, our students and clients. I am so proud that together we have been able to ensure KiwiClass continues to provide quality and targeted support to refugees and migrants in the Wellington region.



This was evidenced by the External Evaluation Review (EER) undertaken by NZQA which reported that KiwiClass has good connections with referring agencies, and is valued for providing useful training and comprehensive support service which meet the resettlement and integration needs of individuals, whānau and communities.

Student outcomes continue to be at the core of our services, with student's English Language progress being reflected in the high number of students who move up a level as a result of our general English Classes. In 2023, 17 students were awarded unit standards and 38 were students supported into employment that matches their goals.

On a personal note, I attended the year end graduation and came away smiling at the sheer joy those attending exuded, and with a sense that KiwiClass really is a special place.

The financial prudence we have had to operate under over the last few years has paid off. We have been able to recognise the dedication of our staff by continuing to be a Living Wage employer and being in a position to provide a wage increase to all staff.

We have also been able to begin investing in much needed infrastructure – furniture, laptops and our IT systems.

2023 saw a significant change in the Board. We farewelled our previous Chair, Jane Selby and other members Bridget Murphy, Dennis Maang, Anne Marie Taggart and Robyn Baker. We welcomed Vicki Soanes, Seb Bishop, Kari Reiterer, Elna Otto and Ramish Adhikari.

Looking forward, we will be reviewing the constitution ahead of re-registration as an incorporated society and embedding the opportunities our new IT system provides.

I am proud to lead such a wonderful and capable Board, and of course, work with our CEO Sally Chapman.

I look forward to 2024.

Vanessa Johnson
Chairperson

Treasurer's Report

I am pleased to present the KiwiClass Multicultural Support Services, He Amo Taunaki Incorporated (KiwiClass) financial statements for the year ended 31 December 2023. The financial statements have been prepared by Go Figure and audited by Moore Markhams. Once again, we have received an unqualified audit opinion.



In 2023, KiwiClass continued to navigate the post-pandemic environment. Our focus this year remained on ensuring the long-term sustainability of the organisation, and I'm happy to report that we achieved significant financial progress.

The Statement of Financial Performance shows our income, expenditure and final results for the year ended 31 December 2023. We are pleased to report a total revenue of \$1,383,009, reflecting a positive increase of \$272,560 compared to 2022. This growth is primarily due to an increase in revenue from delivering Intensive Literacy and Numeracy related courses.

Our total expenses for the year were \$1,086,089. This represents a modest increase of \$8,625 compared to 2022 but an enduring reduction when compared to 2021.

The positive difference between income and expenses resulted in a net profit of \$296,920 for the year, demonstrating a continuation of the positive financial trajectory we established in 2022.

The Statement of Financial Position shows our assets, liabilities and total accumulated funds as at 31 December 2023. Our total assets increased by \$81,944 to \$906,478, while our total liabilities more than halved, decreasing by \$214,976 to \$207,560. Importantly our accumulated funds have seen a significant increase of 73% on last year, which now stands at \$698,918.

KiwiClass is now well-positioned for continued success. We are committed to maintaining our prudent financial approach, ensuring our expenses are well-managed and our operations remain sustainable. While we will continue to build our reserves, we will also increasingly invest in our assets and people so that we can continue to deliver exceptional services to our students.

On behalf of the Board, I want to thank our staff and volunteers for their continued dedication and support. Their contributions are essential to KiwiClass' ability to fulfil its mission.

Nic Quill CA
Board Treasurer

Chief Executives Report

2023 was another fantastic year at KiwiClass and I am delighted to share with you the highlights of our continuing journey. As we reflect on the past year, it is evident that our commitment to excellence in teaching and supporting students and their communities is of huge benefit and students are very grateful for the opportunities and support we provide.

Every year we strive to build connections for students through activities. Our vibrant community thrives on shared experiences, whether it be trips in the community or food, being able to connect with others can influence a person's settlement experience. One memory that stands out for me is our small group of students who attended a FIFA Women's World Cup game at the Wellington Stadium. Despite our diverse languages, the passion for the game united the group. The trip was true testament to the power of inclusivity and camaraderie our students build while at KiwiClass.

Over the past two years, KiwiClass has grappled with the effects of Covid-19, resulting in decreased enrolment and low student attendance. In 2023 however, despite the ongoing presence of Covid-19, we experienced this turning around. Our enrolment numbers increased, evidence of the trust students and referring agencies place in us for English language learning. As we continue to attract learners seeking quality education and a supportive environment, their success stories serve as our inspiration to keep pushing boundaries.

We take immense pride in our students' achievements. Behind these achievements are our dedicated teaching and support staff. Their passion, expertise, and unwavering commitment to student success have been instrumental. The accomplishments we celebrate with the students are also down to their hard work both within the classroom and beyond.

The External Evaluation Review undertaken by New Zealand Qualifications Authority confirmed that we are a quality provider, and our outcomes are of benefit to individuals, their whānau and communities in Te Whanganui-a-Tara.

"Students achieve positive English language gains, while developing confidence, skills and knowledge that enable them to participate meaningfully within their local communities and New Zealand society".

EER Report 2023

We extend heartfelt thanks to our partners and grant providers. Their generosity fuels our initiatives, allowing us to make a difference in the lives of those we work with.

As we look ahead, let's continue our journey with enthusiasm and purpose. Our collective efforts will shape a brighter future for all.

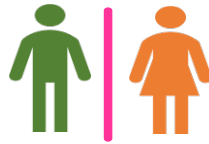
Thank you for being part of our remarkable community.

Sally Chapman
Chief Executive Officer

2023 Summary of Activities.



390
Individuals enrolled



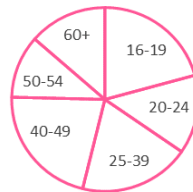
26% **74%**
Males Females



49,035
Hours of learning



40
Different countries of



Range of ages



38
Individuals
supported into work



51
Programmes
delivered



36
Staff



4,000+
Hours gifted by
63
Volunteers

Languages spoken: **Tigrina** **Spanish** **Chinesse** **Arabic** **Amharic** **Assyrian** **Burmese**
Cantoneses **Dari** **Ethiopian** **Farsi** **Gujarati** **Hindi** **Karen** **Japanese** **Khmer** **Korean** **Oromo**
Persia **Portugeuses** **Russian** **Ukrarian** **Tokelauan** **Tigrinya** **Thai** **Somali** **Punjabi** **Urdu**

Highlights and Activities

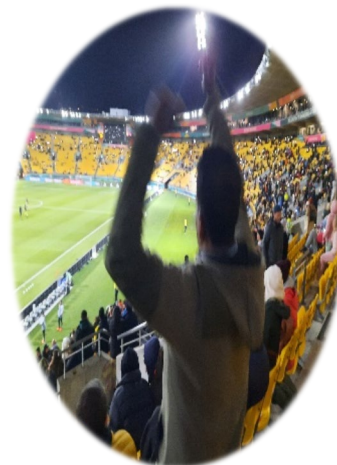
In the preceding two years, KiwiClass experienced a decline in the number of new students and the classes it was able to offer. However, in 2023, we experienced a positive shift, as immigration picked up and as the county become to live with the presence of Covid-19. As a result, we expanded our programme offerings and providing students with enhanced learning opportunities. In addition to our General English classes, our English for Families programme remained robust and stands as a unique feature of KiwiClass.

The other important feature of KiwiClass is the wrap around support that extends beyond the classroom. Through our Case Workers and Employment team students are able to access onsite support as a part of their learning journey and settlement in Te Whanganui-a-Tara.

Case Workers supported students in accessing services in the community, dealing with utility companies, navigating Government agencies and provided an impartial ear to talk to.

Although small our Employment Team do a great job of working along side people to prepare for work, identify possible work opportunities, interview coaching, in work support and general motivation for people to keep trying.

following are some of the highlights of the goings on at KiwiClass during 2023.



Adding Value to the Classroom

KiwiClass believes that our classroom doors should always be open. Our classroom isn't just a space for textbooks and exercises. Visitors, whether community members, educators, or representatives from other organisations, these opportunities provide a unique glimpse into our dynamic learning environment and enriches the learning for students. We were very fortunate to be joined by people from;

- The Prime Minister of New Zealand (Chris Hipkins) and other Local Members of Parliament.
- CanBead
- New Zealand Statistics Census Team
- Food and Fibre Sector
- Newtown Budgeting Service
- Te Pukenga (Weltec and Whitireia)
- Manto (Praying Mantis) the 1A class pet



"A big thanks to KiwiClass for opening the doors of learning for me."

Student feedback

For many of our students having the Prime Minister attend their class was a continuation of their trip to Parliament. It was a huge honor and a positive experience for our students to see how accessible our parliament and leader is. For some it was also their first time being on TV, thanks to the huge media contingent that also came.

Beyond the Classroom: Enriching Learning Experiences

At KiwiClass, we recognize that learning extends far beyond the confines of the classroom. Our students benefit immensely from exploring Wellington's vibrant locations, immersing themselves in new experiences, and practicing English in real-world contexts. These opportunities are invaluable, fostering holistic growth and enhancing language proficiency. In 2023, students went on outings to:

- FIFA Women's World Cup 2023
- Wellington Zoo
- New Zealand Parliament (Beehive)
- National Library of New Zealand
- Government House
- Botanical Gardens
- Te Papa Tongarewa
- Pukeahu National War Memorial
- Kilbirnie Akau Tangi Sports Centre
- Local retail shops and parks



These were great activities with students coming together across classes to share new experiences.

"we love going on outings around Wellington and want more of them"

Empowering Through Volunteering: A Vital Component of KiwiClass

At KiwiClass, we consider ourselves incredibly fortunate to have a robust volunteer programme. Our dedicated volunteers play a pivotal role in shaping the learning experience for our students. Here's why their contribution is invaluable:

"They are great people that dedicated their free time to help others."

"I am happy with them because they are very good teachers the volunteers."

Student feedback



With Volunteers supporting the ESOL Programmes and the Homework Club our ability to provide additional support to students ensures everyone can learn at their own pace.

Homework club

The Homework Club saw an increase in student numbers in 2023. This can be accredited to the work done by the Homework Club staff to get out and into the school to promote the service. 73 students attended the Homework Club at some point during the year. To support the students an amazing team of staff and volunteers work one on one or with small groups to connect students, develop English language skills and support students in understanding and completing homework and NCEA assessments. Our Homework Club students bring a lot of joviality to KiwiClass and for some whose parents attend our adult morning classes it is a great to be supporting the whole family.

Enhancing Access to Driver Licences

One of KiwiClass' more popular programmes is its English for Driving Programme, where student become familiar with the New Zealand road rules or prepare for sitting their Learner's Test while increasing their English language skills. Additional funding gained in 2023, from the Ministry of Social Development, has meant that we can now cover the costs of supporting an individual to gain their license. We successfully supported four students through this funding, all of whom have passed their test on the first attempt.



Celebrating Progress

At KiwiClass, our students come together with enthusiasm, clapping, and cheering during classes. They wholeheartedly support each other and take immense pride in their achievements. As the semester draws to a close, our end-of-semester celebrations become a highlight for everyone. It's a time to recognize student accomplishments, whether they're moving to the next level within KiwiClass, pursuing higher education, or achieving their learning goals. Beyond the teaching, these celebrations also provide an opportunity for students to share their cultural attire and food. The exchange of delicious dishes, many of which are family favourites from their countries of origin, creates a vibrant and inclusive atmosphere. While bidding farewell to departing students is bittersweet, we feel privileged as staff and volunteers to be part of their learning journey.



Empowering Growth: Nurturing Our Team's Professional Journey

At KiwiClass, we prioritize professional development for our staff. A substantial portion of this development focuses on empowering our staff to enhance the teaching opportunities they offer students. Additionally, fostering a culture of learning from one another significantly contributes to building the skills and competencies of our dedicated team. We were also very fortunate to have ACE Aotearoa and Pathways Awarua support us in delivering workshops to staff. Alongside our internal professional development programme over the last year the number of staff engaging in external professional development has increased. Staff have been able to attend conferences workshops and are taking advantage of the increasing rise in online webinars. *"I get inspiration from other teachers and look forward to hearing what they are doing in their class at our PD sessions".*



"It's really cool to see the useful and creative ideas others come up with and use to support students."

Staff Feedback

Students Moving into Employment

Many students consider gaining employment a significant milestone. Thanks to our English for Work program, Job Club, and personalized support, we successfully assisted 38 individuals into work in 2023. For many of our students, while they would love to be working, increasing their English language skills and confidence is an initial priority.



Mawi's move to New Zealand and into Work



Mawi is from Myanmar. She joined KiwiClass in February 2023 when she came to New Zealand from Thailand. At KiwiClass she showed that she was a very organised and motivated student, and a quick learner. Mawi decided that she needed to look for a job during her studies, so we recommended that she joined the English for Work class.

Over the few months Mawi studied at KiwiClass she made amazing progress, not only improving her English but also working with the Employment Support Team to prepare her CV and apply for jobs. While doing work experience as a part of the English for Work class, Mawi had an informal interview for a part-time kitchen hand role in a café in Newtown, and was offered the job right away.

She was very successful in this role. When the family moved to a different suburb, Mawi took the initiative and applied for a café assistant role at the City Bowl café. She is very happy in her new role and is proud to use her English skills at work. This is what Mawi said about her experience at KiwiClass:

"I talked to the manager and I said that I needed to look for a job and study English, so she said I needed English for Work class. I met many good friends here and I was very happy to meet you all."

Fast tracking into Employment: Asad's story

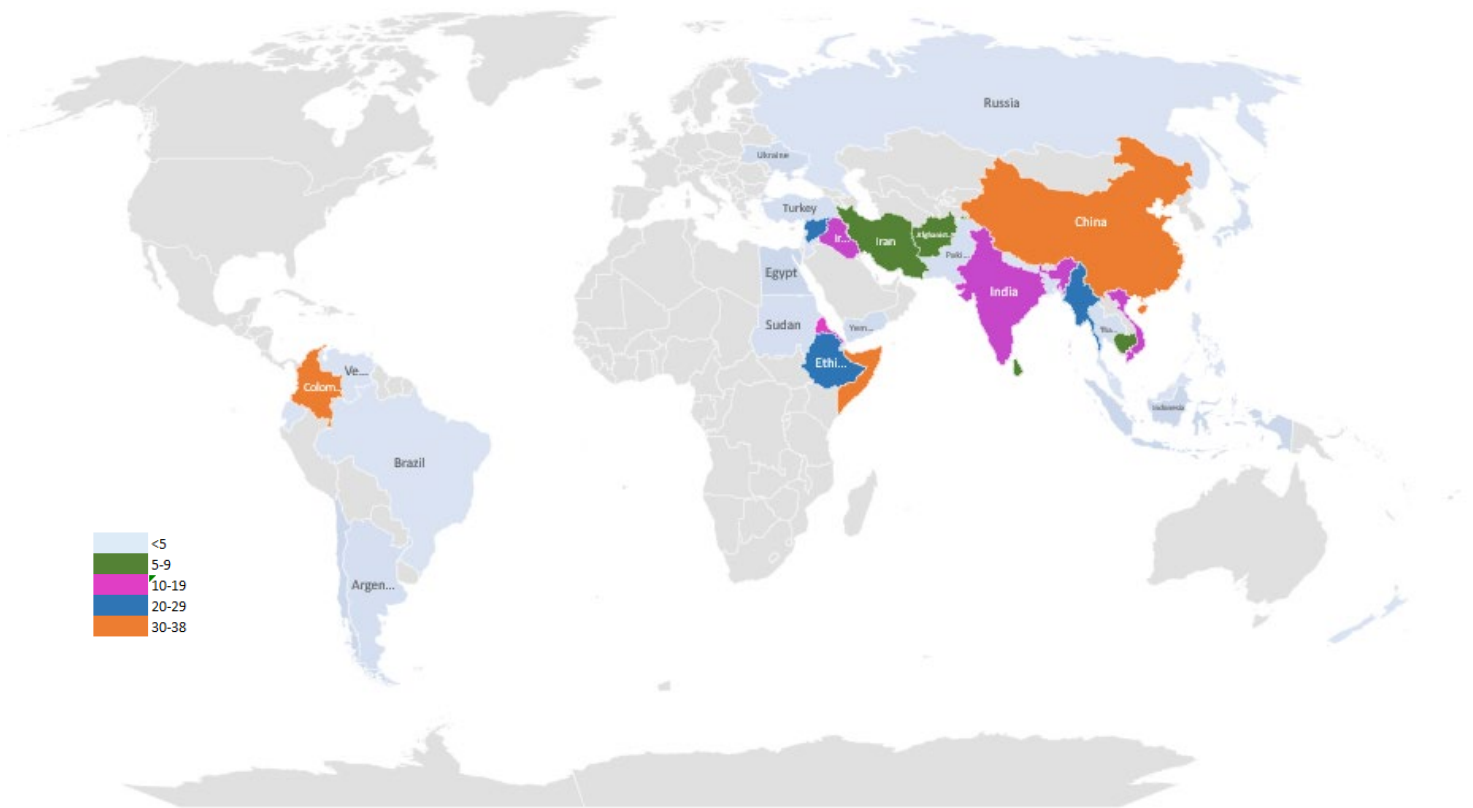
Asad joined KiwiClass in 2023 after he came from Somali. Over the few months he studied at KiwiClass he made amazing progress, not only improving his English but also learning a lot about 'Kiwi' culture and life in New Zealand. In addition to English classes, Asad was a dedicated member of the Job Club, coming to weekly employment support sessions to update his CV, apply for jobs and learn how to communicate in a Kiwi workplace.

After several months of active job search using both online systems and personal networks, Asad got a part-time job as a commercial cleaner. Here is what Asad says about his job search journey:

"My name is Asad, I'm from Somalia. Before New Zealand I lived in Indonesia for 7 years. Now I live in New Zealand for 8 months. I like playing football and studying languages. I have one sibling. Now I study English at KiwiClass and I got work for cleaning offices. My friend told me about this job and KiwiClass helped me apply. My manager is friendly and the team is very nice. I love New Zealand."



Where our students and clients are originally from



Afghanistan, Argentina, Bangladesh, Brazil, Cambodia, Chile, China, Colombia, Ecuador, Egypt, Eritrea, Ethiopia, India, Indonesia, Iran, Iraq, Japan, Jordan, Korea, Malaysia, Myanmar, Nepal, New Zealand, Pakistan, Philippines, Russia, Samoa, Somalia, Sri Lanka, Sudan, Syria, Taiwan, Thailand, Tonga, Turkey, Ukraine, Venezuela, Vietnam, Yemen (39 Countries)

Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki
Incorporated
For the year ended 31 December 2023

Prepared by Go Figure 2005 Limited



Contents

3	Entity Information
5	Statement of Service Performance
6	Statement of Financial Performance
7	Statement of Financial Position
8	Statement of Cash Flows
9	Statement of Accounting Policies
11	Notes to the Performance Report
16	Audit Report

Entity Information

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

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
Jane	Selby	Chairperson (till May 2023)	2017 - May 2023
Bridget	Murphy	Deputy Chair (till June 2023)	2018 - June 2023
Anne Marie	Taggart	Member	2022 - May 2023
Vanessa	Johnson	Chairperson (from May 2023)	2021
Robyn	Baker	Deputy Chair	2021 - Dec 2023
Nic	Quill	Treasurer	2021
Jasmine	Teitjens	Member	2021
Dennis	Maang	Member	2022 - Jul 2023
Todd	Maddock	Member	2022
Vicki	Soanes	Member	May 2023
Ramil	Adhikari	Member	May 2023
Elna	Otto	Member	Oct 2023
Seb	Bishop	Member	Dec 2023
Kari	Reiterer	Member	Dec 2023
Sally	Chapman	CEO	Feb 2022
Malcolm	Pimentel Hellier	Staff Rep	Feb 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 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 63 volunteers across its programmes and the board in 2023

Physical Address

Ranchhod House
Level 1, 39 Webb Street
Wellington

Postal Address

P O Box 27-342
Wellington 6011

15
8

Statement of Service Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

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.

New methods for calculating and reporting on programmes, hours across all programmes, and volunteers contribution was implemented in 2023.

Description of Outputs

	2023	2022
English Classes Run		
Intensive English Classes	12	12
Community based programmes	37	-
Homework Club	2	2
	2023	2022
Number of Individuals enrolled into programmes		
ESOL Programmes	317	-
Homework Club	73	-
	2023	2022
Number of Teaching Hours received		
Number of Teaching Hours received by students	49,035	-
	2023	2022
Employment Support		
Number of individuals seeking Employment Support	74	-
Number placed in to employment	38	-
	2023	2022
Administration of KiwiClass Services		
FTE employees	4	4
Number of Volunteers	63	-
Volunteer hours of contribution (minimum)	4,013	-

Additional Information

New methods for calculating and reporting on programmes and student and client hours across all programmes were implemented in 2023, meaning previous years information is not comparable.

Volunteer hours nor Employment Outcomes have not been captured in the KiwiClass reporting before and, therefore, there is no data from prior years to be included.

Statement of Financial Performance

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

	NOTES	2023	2022
Revenue			
Revenue from providing goods or services	1	1,355,288	1,102,552
Interest, dividends and other investment revenue	1	27,722	7,898
Total Revenue		1,383,009	1,110,449
Expenses			
Costs related to providing goods or service	2	43,635	89,640
Volunteer and employee related costs	2	756,973	779,527
Other expenses	2	285,481	208,297
Total Expenses		1,086,089	1,077,464
Surplus/(Deficit) for the Year		296,920	32,985

Statement of Financial Position

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated As at 31 December 2023

	NOTES	31 DEC 2023	31 DEC 2022
Assets			
Current Assets			
Bank Accounts and Cash	3	518,491	462,828
Accounts Receivable		10,528	10,528
Prepayments		2,960	-
Accrued Interest Income		5,771	2,884
Term Deposits	3	310,581	305,840
Total Current Assets		848,331	782,079
Non-Current Assets			
Property, Plant and Equipment	4	58,147	42,455
Total Non-Current Assets		58,147	42,455
Total Assets		906,478	824,534
Liabilities			
Current Liabilities			
Credit Card Payable	3	2,226	2,790
Accounts Payable		110,371	326,747
Accrued Expenses		8,550	8,550
Employee Costs Payable		11,112	16,911
Goods and Services Tax		21,104	25,102
Income Received in Advance - Grants	6	52,440	40,679
Bonds Held for Room Hires		1,757	1,757
Total Current Liabilities		207,560	422,536
Total Liabilities		207,560	422,536
Total Assets less Total Liabilities (Net Assets)		698,918	401,998
Accumulated Funds			
Accumulated Funds	7	698,918	401,998
Total Accumulated Funds		698,918	401,998

Statement of Cash Flows

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

	NOTES	2023	2022
Cash Flows from Operating Activities			
Cash Received			
Donations, fundraising		-	-
Receipts from providing goods or services		1,367,049	1,156,812
Interest and dividends		24,834	5,675
Net GST		(2,605)	(4,771)
Total Cash Received		1,389,278	1,157,716
Cash Applied			
Payments to suppliers and employees		(1,292,024)	(1,053,262)
Total Cash Applied		(1,292,024)	(1,053,262)
Net Cash Flows from Operating Activities		97,254	104,454
Cash Flows from Investing and Financing Activities			
Cash Applied			
Payments to acquire property, plant and equipment		(36,850)	(14,238)
Payments for investment purchases		(4,741)	(101,926)
Proceeds from investment disposals		-	-
Other cash items from financing activities		-	-
Total Cash Applied		(41,591)	(116,164)
Net Cash Flows from Investing and Financing Activities		(41,591)	(116,164)
Net Increase (Decrease) in Cash		55,663	(11,710)
Bank and Cash Balances at the beginning of the period			
Bank and cash balances at the beginning of the period	3	462,828	474,538
Total Bank and Cash Balances at the beginning of the period		462,828	474,538
Bank and Cash Balances at the end of the period		518,491	462,828

Statement of Accounting Policies

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

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 \$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.

(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.

Bo

(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.



Notes to the Performance Report

KiwiClass Multicultural Support Services He Amo Taunaki Incorporated For the year ended 31 December 2023

	2023	2022
1. Analysis of Revenue		
Revenue from providing goods or services		
DIA - COGS Hutt Valley	2,000	-
DIA - COGS Wellington	3,500	-
Grant - WCC - Accom Assistance	6,667	3,333
Grant - WCC - Social & Rec	-	(6,766)
MSD - Driver Licence Support Programme	11,250	-
Grant - Lotteries (Employment)	43,030	63,201
Grant - Ethnic Communities (Digital)	11,510	-
Grant - Four Winds	-	1,500
Grant - Lions	8,034	6,708
Grant - Nikau (Travel + Promotional)	-	7,303
Grant - WCT (Travel Subsidy)	7,110	1,890
Grant - TG McCarthy	5,000	-
Homework Club Income	40,096	30,190
MSD - W&I / Funding MEA	-	50,814
Office Services	-	218
PELT - Income	10,296	6,683
Room Hires	5,946	3,320
TEC: (ACE)	585,522	569,851
TEC: (ILN)	615,326	364,307
Total Revenue from providing goods or services	1,355,288	1,102,552
Interest, dividends and other investment revenue		
Interest Income	27,722	7,898
Total Interest, dividends and other investment revenue	27,722	7,898
	2023	2022

2. Analysis of Expenses

Costs related to providing goods or services		
Driver Licence Support Expenses	661	-
EER Review	15,540	-
Mental Health and Wellbeing	2,309	-
Catering	174	-
Class Activities	2,504	1,382
Class Refreshments	2,488	2,219
Interpreters	8,703	595
Rent - Classes	-	76,336
Resources	3,383	1,532
Student Travel Subsidy	7,873	7,576
Total Costs related to providing goods or services	43,635	89,640

	2023	2022
Volunteer and employee related costs		
ACC	1,862	2,493
Direct Wages	436,433	583,688
Professional Development	7,752	6,677
Recruitment	545	639
Staff Expenses	1,709	2,902
Staff Travel - Admin	581	1,519
Volunteers Office	718	480
Wages & Salaries	307,374	181,128
Total Volunteer and employee related costs	756,973	779,527
Other expenses		
Accounting	19,350	17,100
Advertising	14,493	40
Audit Fees	8,660	9,904
Bank Fees	721	704
Board Expenses	2,270	664
Cleaning and Waste disposal	14,791	14,270
Computer Expenses	61,409	51,471
Consultancy	-	4,860
Depreciation	21,157	34,966
Insurance	6,310	5,875
iPayroll Fees	2,410	2,983
NZQA Approvals & Compliance	1,556	1,613
Office Expenses	251	-
Postage & Couriers	360	530
Printing, photocopying and leasing	10,879	10,127
Publicity/Website	2,125	3,555
Power	4,891	4,912
Rent	88,058	18,774
Rent - Parking	5,980	7,030
Repairs & Maintenance	2,000	830
Stationery & Consumables	5,897	4,570
Subscriptions	2,815	3,488
Telecommunications	9,099	10,030
Total Other expenses	285,481	208,297
	2023	2022

3. Analysis of Assets

Bank accounts and cash

Westpac Cheque Account	330,784	279,204
Westpac Online Saver #1	187,263	182,758
Cash on Hand	444	856
Total Bank accounts and cash	518,491	462,828

2023

2022

Credit Card Payable

Westpac CC - S Chapman	(1,157)	(1,495)
Westpac CC - K Paterson	(1,069)	(1,295)
Total Credit Card Payable	(2,226)	(2,790)

Term Deposits

Investment Account - #028	50,000	50,000
Investment Account - #029	50,000	50,000
Investment Account - #033	11,427	11,087
Investment Account - #037	99,153	94,752
Investment Account - #038	100,000	100,000
Total Term Deposits	310,581	305,840

4. Property, Plant & Equipment**This 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

Last 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

B8

5. Commitments and Contingencies

KiwiClass has no capital commitments or contingent liabilities on 31 December 2023 (2022: Nil).

	2023	2022
Lease Commitments		
Lease Commitments		
Not later than one year	82,201	76,440
Later than one year and not later than five years	9,121	9,600
Total Lease Commitments	91,322	86,040

6. Grants Unused at Balance Date

At the balance date, KiwiClass had received grants totaling \$199,703 over the last two years (2023: \$99,500, 2022: \$100,203). The unused portion of the grants of \$52,440 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 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

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

2023

2022

7. Accumulated Funds

Accumulated Funds

Opening Balance	401,998	369,013
Accumulated surpluses or (deficits)	296,920	32,985
Total Accumulated Funds	698,918	401,998

8. Related Parties

There were no related party transactions during the year (2022: Nil).

9. Subsequent Events

There were no significant events after the balance sheet date that impact this performance report (2022: 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 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 2023, the statement of financial position as at 31 December 2023, 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 2023, 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
14 May 2024

Thank You

We would like to formally acknowledge and thank all our generous funders, venues and partners during 2023.

Funders 2023

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

Wellington Community Trust
T G McCarthy
WLG Community & Environment Fund
Community Organisation Grants
Scheme (Wellington & Hutt)

Ministry of Ethnic Communities
Lions Foundation
Wellington City Council – Betty
Campbell fund

External Venue Partners

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

Strathmore Park Community
Centres
Russell Keown House
Hutt City Library
Hutt Valley High School

Partner Organisations and Acknowledgements

ACE Aotearoa
Allen + Clarke
ANCAD's LiiFT Aotearoa
Barefoot Web Design
Can Bead
Community Networks Wellington
Business Central
Refugees as Survivors
Refugee Trauma Recovery
CAB
CCS Disability Action
Change Makers Refugee Forum
Community Law Wellington and Hutt
Valley
English Language Partners
GoFigure
Government House
Host International

Hato Hone St John
Hutt Valley High School
Immigration New Zealand
ITWorks
Ministry of Business Innovation and
Employment
Ministry of Education
Ministry of Ethnic Communities
Newtown Budgeting and Advocacy
Service
Interpreting NZ
Newtown Library
Newtown School
Newtown Early Learning Centre
Newtown Union Health Service
Pathways Awarua
Porirua City Council

Red Cross
Refugee Family Reunification Trust
Refugee Trauma Recovery
Salvation Army
Shakti International
Smart Newtown
Volunteer Wellington
Vitae
Wellington City Council
Wellington City Mission
Wellington High 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:

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
PPCS- Cleaning

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



KiwiClass

MULTICULTURAL SUPPORT SERVICES | HE AMO TAUNAKI