

Local Food Northland Trust

year ending 31 March 2016

Performance Report

Performance Report

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Entity Information

For the year to 31 March 2016

Legal Name of Entity: Local Food Northland Trust

Other Name of Entity (if any): Local Food Northland

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

Registration Number: 879654

Entity's Purpose or Mission:

The objects of the Board are to advance, in such ways as the trustees shall deem appropriate, the aims and objects appearing below and to use and employ any moneys in hand and income arising from within New Zealand for charitable purposes including the following:

- a. To promote and establish community-led sustainable food systems for Northland that produce, add value, market and distribute locally grown nutritious food that supports the health and well-being of the community and the local economy while enhancing the natural environment;
- b. To contribute to a connected and cohesive, prosperous Northland by:
 - i. Enhancing the resilience into the Northland economy
 - ii. Working with Northland marae to rebuild food production capacity at an Iwi and Hapu level
 - iii. Stemming the leakage of wealth from the region
 - iv. Rebuilding local economies within the region
 - v. Addressing food security and poverty at a community level
 - vi. Supporting the provision and distribution of healthy, locally produced fresh food at a community level through a range of channels
 - vii. Enhancing employment opportunities at a local community level
 - viii. Creating stronger supply and processing capability for value-added goods and exports.
- c. To accomplish the above utilising a "social enterprise" model with appropriate governance and asset locks to best serve a system that aspires to support local needs while operating on enterprise values.
- d. To provide such assistance primarily in Whangarei and Northland communities, but at all times within New Zealand.

Entity Structure:

Operations are approved at Trustee level, at present the trustees carry out much of the work voluntarily but a part time manager/broker has been employed this year who reports to the trustees.

The Trust was operating under the umbrella of another Trust in it's initial stages but this is no longer required, and there is no formal relationship with any other entities.

Main Sources of the Entity's Cash and Resources:

Income is received from services provided, donations, koha, membership subscriptions, grants and events that are run from time to time.

Main Methods Used by the Entity to Raise Funds:

Most fundraising is through events held, plus formal applications for grants.

Entity Information

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

The trust depends for a considerable amount of its work on volunteers, and donated goods and services. Only the manager/ broker is paid, however we work with a number of individuals and groups on a as-required contract basis for marketing, events management, research projects, administration, software development etc.

Additional Information:

The Trust has achieved all its goals for the current financial year except for the provision of a second brokerage service to facilitate horticulture students to transition into apprenticeship schemes. This is planned to take place in the new financial year.

Contact details

Postal Address: PO Box 1498, Whangarei 0140

Street Address: 16 Logan Place, Kamo 0112

Phone: 09 4377927

Email: peterashleybruce@gmail.com

Website: <https://localfoodnorthland.org/>

Facebook: Local Food Northland

Statement of Service Performance

For the year to 31 March 2016

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

Details	Units	Quantity	Narration
Local Hui in 4 centres in Northland promoting Regional Food Council	people engaged	237	budgeted for engagement with 200 people
Broker facilitation of good between local growers and local markets, restaurants, cafes and institutions	Kgs of produce	23000kg	budgeted for 25000kg, but goods were higher value on average than expected
Annual Local Food conference	people engaged	287	budgeted for 300 people, but conference was highly successful in terms of feedback and ongoing engagement, and costs were covered

Description of the Entity's Outcomes:

- The promotion and establishment of the Regional Food Council is making positive steps to enhancing the resilience into the Northland economy - with a number of new initiatives forming that will ensure that supplies of nearly all food essentials will be available within Northland within 2 years. - Our regional hui and food conference has produced very positive connections with Northland marae resulting in new food initiatives being started and 7 marae that we know of to date rebuilding food capacity within the region. - Our work with local Food Co-ops, the Growers markets, Supermarkets and other local food distributors has resulted in an 8% increase in the consumption of local food over the year, much of which is displacing more processed, less nutritious out of region food. - We have provided one job directly (the broker) and enabled additional work for several local contractors, plus we estimate the flow on effects of employment opportunities at a local community level is in the order of 20 new FTE jobs as a result of our work. - Our ongoing research into supply and processing capability for value-added goods is progressing, with a major feasibility study completed looking at options for this to take place.

Additional Output Measures:

A large number of volunteers have contributed time and resources to the Trust this year, including the Trustees, supporter network and other organisations. We estimate that over 3000 hours has been donated to the work of the Trust during the year.

Additional Information:

The Trust has achieved all its goals for the current financial year except for the provision of a second brokerage service to facilitate horticulture students to transition into apprenticeship schemes. This is planned to take place in the new financial year.

Statement of Receipts and Payments

For the year to 31 March 2016

Name	Current	Prior
Operating Receipts		
Donations & Fundraising Receipts	67,988	64,100
Goods & Services Receipts	23,459	23,876
Fees & Subscriptions Receipts	4,996	3,676
Investments Receipts	77	-
Other Operating Receipts	-	9,600
	96,520	101,253
Less Operating Payments		
Public Fundraising Payments	-	65
Employee Payments	63,430	45,387
Goods or Services Payments	8,321	2,113
Grants & Donations Payments	-	8,117
Other Operating Payments	5,388	5,141
	77,139	60,823
Operating Surplus or (Deficit)	19,381	40,430
Capital Receipts		
Sale of Car	4,000	-
Purchase of van	-	(10,360)
Spark Shares Sold	780	-
Loan - 5 years (member)	5,000	800
Loan - Marac Finance - Van	-	12,000
	9,780	2,440

Statement of Receipts and Payments

Less Capital Payments		
Purchase of Car	10,000	-
Broadcast Licence	12,000	-
Xero Shares Purchased	2,398	-
Loan repaid - BNZ	5,000	39,000
	29,398	39,000
Excess Capital Receipts over Payments or (Deficit)	(19,618)	(36,560)
Increase/(Decrease) in Bank Accounts and Cash	(237)	3,870
Movements in Bank and Cash		
Bank Opening Balances	2,554	(1,315)
Increase/(Decrease) in Bank Accounts and Cash	(237)	3,870
Bank Accounts and Cash at the End of the Financial Year	2,317	2,554

Statement of Resources and Commitments

As at 31 March 2016

Schedule of Resources

Bank Accounts and Cash

Name	Current	Prior
Bank Closing Balances	2,317	2,554
	2,317	2,554

Money Held on Behalf of Others

Name	Details	Current	Prior
Percy Potts	cash held for safekeeping	-	360
		-	360

Money Owed to Entity

Name	Details	Current	Prior
Bobby's Bricks	Demolition material sold	460	-
John St Traders	Sale of donated furniture not needed	-	300
		460	300

Other Resources

Details	Narration	Current	Prior
Hyundai van - purchased Feb 2015	Current value per red book valuation March 2016	12,250	15,600
VW Golf 2008 - purchased October 2015	Current value per red book valuation March 2016	9,000	-
Honda Civic 2002	Sold November 2015 - recoded at red book valuation last year	-	3,500
Office Desks and Furniture - July 2015	Cost	6,754	-
		28,004	19,100

Schedule of Commitments

Statement of Resources and Commitments

Money Payable by Entity

Name	Details	Current	Prior
Meridian	Power	276	-
Capital Computers	Repairs	345	-
Corporate caterers	Event costs	987	-
IRD	PAYE	453	342
		2,061	342

Guarantees

Details	Narration	Current	Prior
Personal guarantee by trustees given to BNZ for loan	To secure loan for Food conference - now repaid	-	5,000
		-	5,000

Other Commitments

Name	Details	Current	Prior
Northern Investments Ltd	Lease of building - 12 more months to at \$200/month	24,000	36,000
		24,000	36,000

Schedule of Other Information

Grants and Donations with Conditions Attached (where conditions not fully met at balance date)

Name	Details	Current	Prior
Tindall Foundation	Delivery of educational programme still to be completed, total grant was \$67.998, half is still to be spent in current year and is conditional on completion of programme	34,000	26,500
		34,000	26,500

Resources used as Security for Borrowings

Name	Details	Current	Prior
Marac Finance	Security against Hyundai van purchased in 2015	6,578	9,871
		6,578	9,871

Statement of Resources and Commitments

Notes to the Performance Report

For the year to 31 March 2016

Note 1: Accounting Policies

Basis of Preparation

Local Food Northland Trust is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)

Local Food Northland Trust is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

Notes to the Performance Report

Note 2: Analysis of Receipts

Name	Current	Prior
Donations and Fundraising Receipts		
Givealittle Donations Received	-	8,117
Grant Received - Tindall Foundation	67,988	55,983
	67,988	64,100
Goods and Services Receipts		
Rental Received	23,459	23,876
Fees		
Donations received	4,850	3,676
Sales - Books	146	-
	4,996	3,676
Investments Receipts		
Dividend Received - Spark	77	-
Other Operating Receipts		
Insurance recovery	-	9,600
Capital Receipts		
Sale of Car	4,000	-
Purchase of van	-	(10,360)
Spark Shares Sold	780	-
Loan - 5 years (member)	5,000	800
Loan - Marac Finance - Van	-	12,000
	9,780	2,440

Notes to the Performance Report

Note 3: Analysis of Payments

Name	Current	Prior
Public Fundraising Payments		
Givealittle Advertising	-	65
Volunteer and employee related payments		
Wages	63,430	45,387
Payments related to providing goods or services		
Rates	1,567	1,456
Repairs - Building	6,754	657
	8,321	2,113
Grants and donations paid		
Givealittle Donations Paid Out	-	8,117
Other operating payments		
Bank Fees	6	18
Breakfast Club Costs	301	272
Equipment - low value	26	80
Food Basket	100	100
General Expenses	51	70
Materials - Children	-	84
Materials - Little Eden's	154	423
Books - Purchases	382	89
Other Giving	1,100	1,823
Rent	1,707	120
Subscriptions	409	422
Telephone & Internet	139	-

Notes to the Performance Report

Visiting Speakers	100	-
Interest - Marac (vehicle)	786	1,298
Interest - BNZ Loan	126	342
	5,388	5,141

Capital Payments

Purchase of Car	10,000	-
Broadcast Licence	12,000	-
Xero Shares Purchased	2,398	-
Loan repaid - BNZ	5,000	39,000
	29,398	39,000

Note 4: Correction of Errors

Details	Type	Current	Prior
Miscoding of anonymous donations to grants	accounting error	546	-
		546	-

Note 5: Related Party Transactions

Name	Details	Current	Prior
Jeff Griggs - trustee	Gift from related party of 500kg of produce to broker service (kiwifruit, avocados, citrus)	1,250	-
		1,250	-

Note 6: Events After the Balance Date

Type	Details
Bequest	Subsequent to balance date a bequest of \$456000 was received towards the establishment of a co-op food processing hub. The family has requested that the donor not be identified.

Notes to the Performance Report

Note 7: Additional Notes

The Trust is currently in discussions with a number of funders regarding the establishment of a series of processing hubs throughout Northland. This will be the significant thrust of our work in the 2017 financial year.