

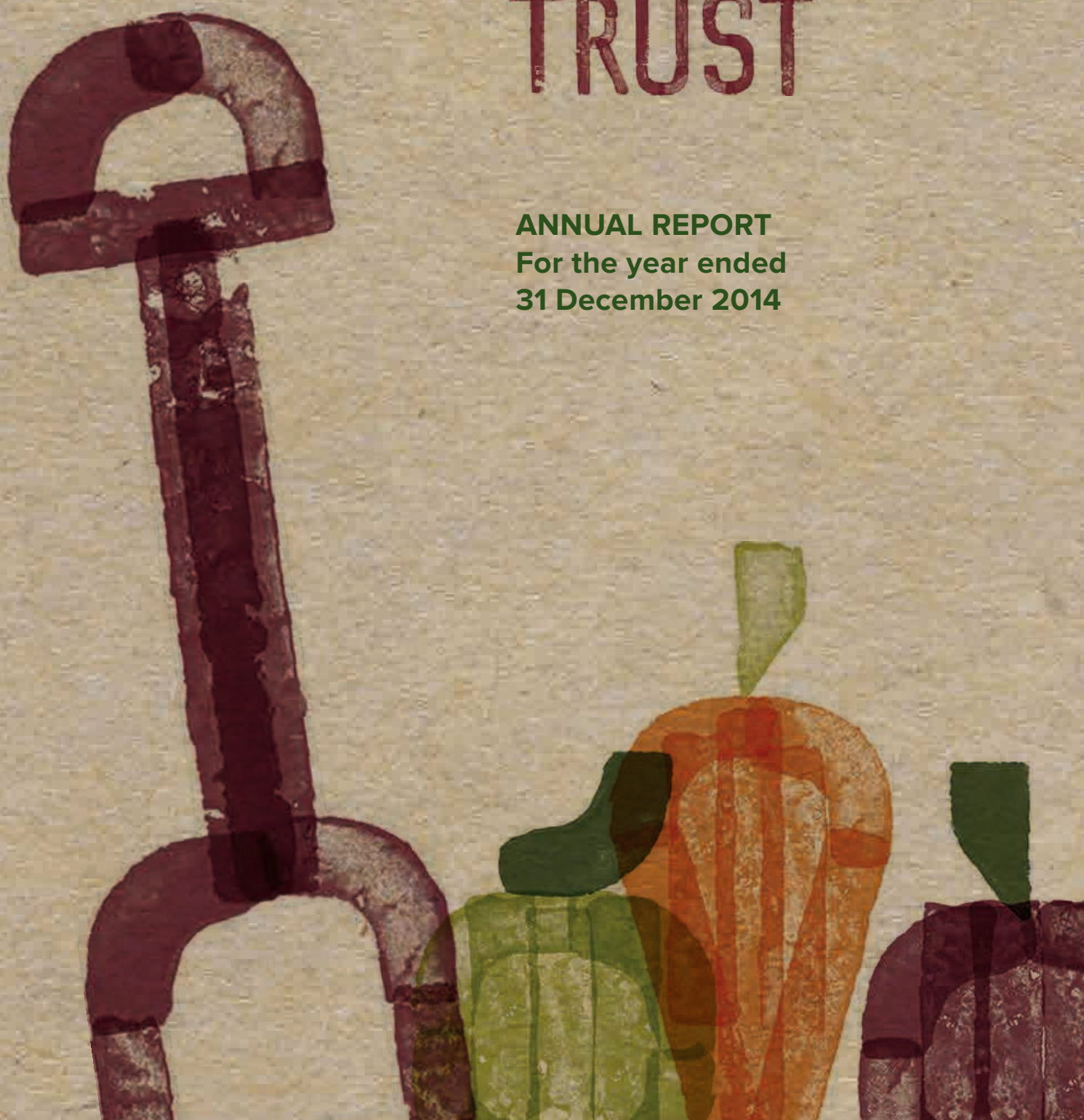
# GARDEN TO TABLE

GROW,  
HARVEST,  
PREPARE,  
SHARE

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# TRUST

ANNUAL REPORT  
For the year ended  
31 December 2014





The Garden To Table Trust (the Trust) was established in 2009 to facilitate a programme **focused on developing and introducing a curriculum-linked Food Education Programme across all New Zealand primary schools.**

**It is a programme aimed at building skills for life through highly practical hands-on child centric classes — not only the teaching of growing and cooking skills, but also building awareness of individual and collective responsibility for the environment, healthy eating and community connectedness.**

The Trust recognises that many children are disconnected from nature and their food supply, do not recognise common vegetables and know little or nothing about where food comes from, or how to cook it. By connecting “grow, harvest, prepare and share” as a theme, the programme is designed to be delivered in primary schools engaging specialist garden and kitchen teachers, principals, classroom teachers, families, volunteers and community.

#### **KEY PHILOSOPHIES INCLUDE:**

- Building children’s future through food education
- Teaching the life skills of gardening and cooking, in a practical, hands on learning environment
- Making food a positive part of children’s lives
- Putting the school at the heart of its community by involving children, parents, volunteers, local families and businesses
- Fostering environmental awareness

Operating with a small dedicated team located in Auckland, Wellington and Christchurch, the Trust is a not-for-profit charitable organisation relying on the generosity, shared vision and commitment of schools, volunteers, funders, government, business and individuals.



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#### **FOR MORE INFORMATION**

[www.gardentotable.org.nz](http://www.gardentotable.org.nz)

[www.facebook.com/garden2table](https://www.facebook.com/garden2table)

[twitter.com/gardentotablenz](https://twitter.com/gardentotablenz)

[info@gardentotable.org.nz](mailto:info@gardentotable.org.nz)



A high-angle photograph of two children, a girl with blonde hair and a boy with dark hair, both wearing gloves and planting small green seedlings into a dark, rich soil in a garden bed. The girl is in the foreground, leaning over the soil, while the boy is slightly behind her. The garden bed is bordered by a wooden plank, and there are some small white labels in the soil. The background shows a grassy area and some mulch.

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# Chairman's Statement

In what has been a challenging year for the not-for-profit and charitable sector, it is pleasing to report that we have met our strategic planning objectives, and have also exceeded our growth targets.

However, the long term acid test, will only be seen through the development and performance of the children themselves. That is the real measure of our success, and ultimately brings the commitment from our partners, sponsors, supporters, and volunteers to the Garden To Table (GTT) programme.

Each student who participates in the GTT programme will demonstrate the potential difference it can potentially make to a person's life, and in so doing, enhances the opportunity for others to gain from a GTT experience, as more schools throughout New Zealand embrace our programme.

During the year under review, the Trustees reassessed our involvement with Waterfront Auckland, and the "Wynyard Quarter Project". Following extensive deliberation and consultation, it was resolved to withdraw from this development, effective 22 November 2014. I would like to acknowledge and thank all those organisations and individuals who so generously supported our vision.

A major initiative, commenced during the year, has been to customise the necessary resource material used in schools to deliver the GTT programme and curriculum. It had become more and more evident to us that we needed a New Zealand specific programme which embraced the many cultures and groups that make up the New Zealand school profile. Concurrently we reviewed our relationship with Stephanie Alexander Kitchen Garden Foundation (SAKGF), who we gratefully acknowledge as the inspiration for the GTT program. The resources which SAKGF have so generously made available to us, whilst being most relevant to Australian school children and teaching methods, require to be New Zealandised! This became especially evident to us during the grant application process involving approaches to New Zealand Government agencies.

The not-for-profit sector faces many challenges, and not the least being funding pressures. GTT is very reliant on fund-raising in order to be able to provide an ongoing and ever evolving educational programme. We are most fortunate and very grateful to funders and in-kind providers that so willingly help us to maintain and grow our programme.

The growth we have achieved during the year, whereby we now support 26 schools across the country, has been achieved through the hard work of our wonderful team, and the commitment and generosity of our supporters. One of our objectives for the coming year is to grow this number of schools to 45.

I wish to extend a special thank you to our Executive Officer Anne Barrowclough, whose resilience and unswerving focus has been admirable, and also to my fellow Trustees, who have had to grapple with some challenging decisions and situations. During the year under review we welcomed Anthony Self as a Trustee (and Treasurer) to the Board. He is an Executive Director with Ernst & Young Transaction Advisory Services Limited, and brings valuable experience to the Board.

Finally, a heartfelt thank you to all our schools, volunteers, sponsors, partners, supporters and our extraordinary staff — you really do make a difference.



**RAY C KINGSTON**  
Chairman



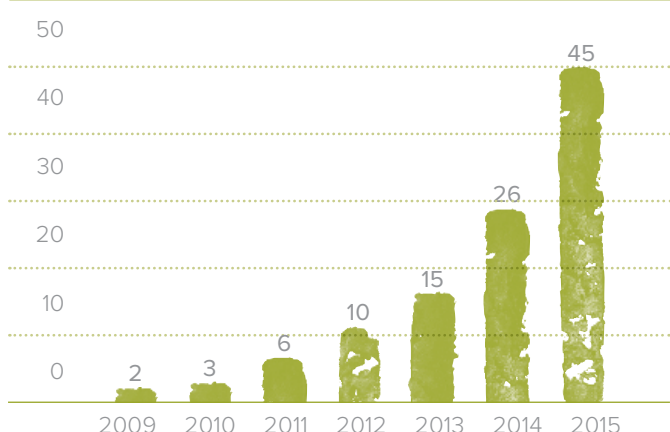
# Executive Officer's Report

The joy of the Garden to Table programme can be seen in the concentration, the pleasure and the pride of those children fortunate enough to participate in 'grow, harvest, prepare and share' classes as a part of their school curriculum.

## GROWTH OF THE PROGRAMME

During 2014, we welcomed an additional 9 new schools across Auckland/Northland and Christchurch regions and have started in the Wellington region with two schools. Our objective is to end 2015 with 45 operational schools across the country as school enquiries, nationwide, continue to be strong.

### Number of Garden to Table schools



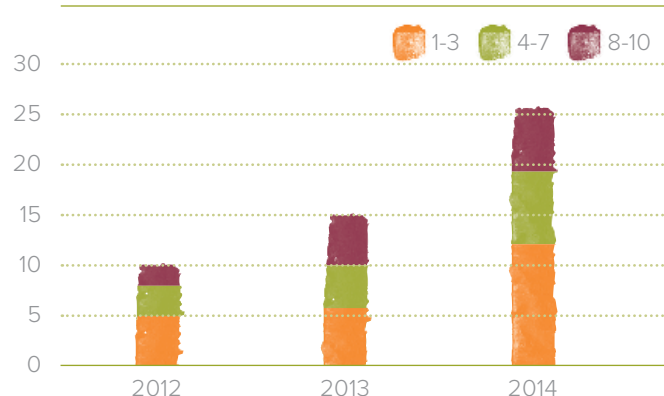
The programme offers great flexibility within its delivery, but all schools work toward the employment of dedicated kitchen and garden experts who are focused on teaching the cooking and gardening skills, thereby freeing the classroom teacher to build on the hands-on learning, back in the classroom. With all schools, there are costs associated with setting up, developing and integrating a programme such as this, and schools have appreciated support, both financial and as goods and services, from a range of benefactors both local and regional as evidenced by the substantial list of partners and supporters.

Our focus this year has been to mentor and train staff in schools, rather than investing in infrastructure within the school. Training and inter-school mentoring will continue to be where we invest our time and resources.

### Every school is slightly different

- over half have an orchard of some sort;
- four have beehives;
- four have chickens;
- three have built pizza ovens;
- some schools are focused on lessons for 7/8 year olds, some 9/10 year olds, and some, the entire student group;
- some have raised beds, some have garden plots;
- some have purpose built kitchens, some use the school hall or staffroom kitchens;
- volunteers come from parents and grandparents, rotary and other volunteer organisations, local churches, year 8 mentoring programmes, GTT web site, neighbours;
- some offer two lessons a week, some have ten;
- some have extensive kitchen equipment, some have the basics.

### Spread of schools by decile



## WYNYARD QUARTER PROJECT

After a thorough review of the Garden to Table Wynyard Quarter Project during 2014, the Board decided to withdraw from our Wynyard Quarter site. We appreciated Waterfront Auckland's offer of land so we could trial delivery of the 'Grow, Harvest, Prepare and Share' concept to visiting schools, and we appreciated the network of supporters who helped us develop the site. Our exit will relieve the pressure on our resources so we can focus our activities where they are particularly effective – in the schools themselves. The three schools who regularly used the site have expressed interest in taking the programme back to their schools, and we are pleased that Simon Stiles, the Wynyard Quarter Garden Specialist will be working with them. The cost of managing and exiting the site has been identified clearly in the financial statements as contributing a net loss for the year of \$32,769 (2013 – loss of \$42,479).

## INDEPENDENCE

A bitter sweet reflection on the year is the change in the valuable, supportive relationship Garden to Table has enjoyed with the SAKGF since 2009. SAKGF have provided access to training, resources, encouragement and guidance for the GTT programme and staff since inception, but as we have grown, our needs have changed and during the year we recognised it was time to develop a programme and resources that reflect the New Zealand education system. Our thanks to Stephanie Alexander, and to Ange Barry and her team at SAKGF for all they have done for the Garden to Table Trust. Our independence is a direct result of their backing and encouragement.

We have received external funding to develop our own resources and New Zealand focussed curriculum support material, and we have begun work on these in 2014, and this will continue throughout 2015.

This new phase in the Trusts life coincides with five years since its inception and the development of the green apple logo. We were delighted when Special Group offered pro-bono time and resources to review our logo and develop new branding, and we also thank Blue Star, for print production work. The brand image has been built using potato cuts, produce the children grow, creating a bold and colourful illustration.



## FUNDING AND REVENUE GENERATION

The Trust continues to be dependent on the generosity of private and corporate supporters and providers of grant funding, and we remain encouraged and awed that so many believe so strongly in the vision of the GTT.

A Gala Dinner was planned for August 2014, and was budgeted to raise \$50,000 after costs but had to be cancelled due to low ticket sales, competing for support with a Bledisloe Rugby Test at Eden Park! However the generosity of supporters and an on-line auction of goods and services raised nearly \$16,000.







In 2014 we introduced a new level of partnership – Connecting Local, Supporting National – with The Tindall Foundation and The Warehouse in the Wellington region, and Turners & Growers nationally. With their encouragement and investment we are working toward connecting their local business with local schools, and the outcomes have been very positive for all concerned. The financial contribution of these relationships is reflected in the accounts as Partnership Funding, and local commitment such as volunteering, goods and services and support in four schools is well underway with an additional four expected to start early in 2015. We look forward to developing further opportunities in this sector.

As overheads increase to support a growing base and expanding network of schools, supporters, funders and volunteers, we will need to develop an income stream to underpin our commitments and ensure a sustainable future. Options will be explored during 2015.

### THE YEAR AHEAD

The rapid growth we have experienced brings with it challenges as resources and procedures are stretched. The requirements of creating our own material, and of ensuring quality and consistency of training and support services will be imperative if we are to consolidate this year's successes. Our focus remains on developing a

quality education programme that is designed to provide students with knowledge to make informed food choices in the future – recognising that improving the food literacy of a generation supports health, community and environmental wellbeing. We will continue to stimulate dialogue across this sector.

“The whole is greater than the sum of its parts” describes the community of relationships that come together to make Garden to Table flourish in primary schools around the country. Thanks must go to all those who support the vision of the Trust in whatever way they can – financial, goods, services and time; and acknowledgement must be given to the commitment and work undertaken by the Garden to Table schools, and the work by the Garden to Table Area Coordinators – Joanne Harland, Jacqueline Newbound and Nicky Boughtwood, supported by administrator Louise Waghorn – who support the schools through their set up and initial growth stages. We could not do it without you all.

**ANNE BARROWCLOUGH**  
Executive Officer



**26**  
SCHOOLS  
NATIONWIDE



**100+**  
**HOURS**  
OF WEEKLY GARDENING  
& COOKING LESSONS

**3000**  
**CHILDREN**  
EVERY WEEK



**GROWING, HARVESTING,  
PREPARING AND SHARING**

## GARDEN TO TABLE SCHOOLS

### **NORTHLAND**

Kerikeri Primary

### **AUCKLAND**

East Tamaki  
Meadowbank  
Peninsula  
Owairaka  
Dawson Road  
Edendale  
Flatbush  
Randwick Park  
Ponsonby  
Freemans Bay  
Bayfield  
St Mary's  
Sir Edmund Hilary  
Te Huruhi, Waiheke  
Mangere Central  
Kaurilands  
Glen Eden

### **THAMES/WAIKATO**

Moanataiari

### **WELLINGTON**

Cannons Creek  
Pukeatua

### **CHRISTCHURCH/ LYTTELTON**

Diamond Harbour  
St Martins  
Wainoni  
Oaklands  
Northcote





## THE CHILDREN GROW & HARVEST

Tomatoes **apples** corn  
**courgettes** broccoli **kale**  
beetroot **strawberries**  
cauliflower **kiwifruit**  
parsnips **radish** sage  
**spinach** peas **cabbage**  
carrots **spring onions**  
eggplant **leeks** silverbeet  
**artichokes** potatoes  
**mandarins** mushrooms  
**beans** plums **lemons**  
garlic **celery** feijoas  
pumpkin **eggs** rhubarb  
**avocados** honey **turnips**  
coriander **basil** lettuce

## THE CHILDREN PREPARE & SHARE

Cabbage coleslaw **BUBBLE  
AND SQUEAK** Herb sunflower  
seed pesto **CARROT AND  
CHICK PEA FRITTERS** Leek and  
spinach quiche **LEMON MUFFINS**  
Rosemary and olive oil bread  
**SILVERBEET AND CHEESE  
QUICHE** Salad of your imagination  
**VEGETABLE CURRY PUFFS**  
Zucchini baked fries **RHUBARB  
AND APPLE CRUMBLE**  
Beetroot risotto **TOMATO  
BRUSCHETTA** Caldo  
Verde **FEIJOA CORDIAL**  
Autumn harvest  
curry **WINTER  
GREENS  
PASTA  
BAKE**





# Partners and Supporters

The programme works through support at a local level with the schools, and local and national level for the development of resources and support for the Trust. Our thanks to the tireless work by the principals, teachers and specialists who open their classes to visitors and showcase the marvellous things that are happening in their schools.

## TRUST OPERATIONS

Financial Support – For operational costs and development of curriculum and programme resources	Air Liquide Foundation ASB Community Trust Business World Travel Clyde Graham Trust COGS Grants* G Denton Trust German Business Association Grassroot Giving Fund Jack Johnson Foundation Kiehls	Lotteries Regional Grants** Mazda Foundation Medibank Community Fund Newman Foundation Newmarket Rotary Scarlet Trust The Langham The Warehouse The Tindall Foundation Turners & Growers
	And supporters nationally and internationally	
Good and Services	Brookfields Blue Star Group Canon NZ Post	Pead PR Special Group Stephenson Thorner Waterfront Auckland

## GARDEN TO TABLE SCHOOLS

Financial Support	Air Liquide Foundation Auckland Council Grassroots Giving Fund G S Jones Trust Head2Head Trust	Healthy Future Families Trust J McLaughlin Trust W and M Bear Trust Wellington City Council
Goods and Services	Christchurch Horticultural Society Countdown Fodda Hungry Bins KitchenAid Living Earth Men's Shed (Christchurch) NZ Landscape Services Oakdale Organics	Omni Products Project Lyttelton Purebread South Pacific Seeds The Warehouse Treescape Tui Products Village Press Olive Oil
	And volunteers and community support throughout New Zealand	

## WYNYARD QUARTER PROJECT

Financial Support	NZI	
Goods and Services	Boffa Miskel German Business Association Hawkins Hynds Luxury Loos	Mac Direct NatraBuild Pizza Ovens Opus Parnell Rotary Waterfront Auckland

\*COGS Grants include: Kaipara, Auckland City, Manukau, Waitakere, Whiteria, Wellington City

\*\*Lotteries Regional Grants include: Christchurch and Auckland

**Absolutely Positively  
Wellington City Council**  
Me Heke Ki Pōneke



**bluestar**★works

**BROOKFIELDS**  
LAWYERS



**KitchenAid**



**medibank**  
For Better Health



**PEAD·PR**

 **perpetual guardian**



**SPECIAL**

**stephenson thorne LTD**









# GARDEN TO TABLE TRUST



GROW,  
HARVEST,  
PREPARE,  
SHARE

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## FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 DECEMBER 2014





# Statement of Financial Performance

FOR THE 12 MONTHS ENDED 31 DECEMBER 2014

	Notes	Dec-14	Dec-13
<b>Income</b>			
Donations		\$35,923	\$75,462
Donations in Kind		\$58,697	\$36,684
Fund Raising		\$20,797	\$13,343
Grants		\$55,300	\$55,971
School set up, training and development		\$24,951	\$27,737
Partnership Funding		\$58,913	\$0
Interest Income		\$3,841	\$2,572
<b>Operating Income, before Discontinued Activity</b>		<b>\$258,422</b>	<b>\$211,769</b>
Wynyard Quarter Project – Discontinued Activity	2	\$50,775	\$34,135
<b>Total Income</b>		<b>\$309,197</b>	<b>\$245,904</b>
<b>Less Operating Expenses</b>			
Direct Cost of Fund Raising		\$2,150	\$3,478
Service Delivery – In schools		\$27,785	\$77,290
Service Delivery – Operational		\$73,487	\$43,118
<b>Direct Operating Expenses</b>		<b>\$103,422</b>	<b>\$123,885</b>
Depreciation and Impairment	4	\$587	\$880
Overheads and Administration		\$166,182	\$49,105
Research and Development		\$3,719	\$5,481
<b>Other Operating Expenses</b>		<b>\$170,488</b>	<b>\$55,466</b>
<b>Total Operating Expenses, before Discontinued Activity</b>		<b>\$273,910</b>	<b>\$179,352</b>
Wynyard Quarter Project - Discontinued Activity	2,4	\$83,544	\$76,614
<b>Total Operating Expenses</b>	3	<b>\$357,454</b>	<b>\$255,966</b>
<b>Net Deficit</b>		<b>-\$48,257</b>	<b>-\$10,062</b>

# Statement of Changes in Equity

FOR THE 12 MONTHS ENDED 31 DECEMBER 2014

	Dec-14	Dec-13
Opening Equity	\$83,335	\$93,397
Current Year Deficit	-\$48,257	-\$10,062
Closing Equity	\$35,078	\$83,335




# Statement of Financial Position

AS AT 31 DECEMBER 2014

	Notes	31 Dec 2014	31 Dec 2013
<b>Assets</b>			
Total Cash and Cash Equivalents		\$209,926	\$70,072
Trade and Other Receivables		\$11,424	\$16,163
GST Receivable		\$0	\$2,735
Prepayments		\$2,523	\$2,936
<b>Total Current Assets</b>		<b>\$223,873</b>	<b>\$91,905</b>
Non Current Fixed Assets	4	\$587	\$43,481
<b>Total Assets</b>		<b>\$224,460</b>	<b>\$135,386</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		\$4,682	\$5,001
GST Payable		\$10,510	\$0
General Funding in Advance	5	\$48,929	\$5,000
Specified Funding in Advance	5	\$115,117	\$36,625
Accruals and other payables		\$10,144	\$5,425
<b>Total Current Liabilities</b>		<b>\$189,382</b>	<b>\$52,051</b>
<b>Total Liabilities</b>		<b>\$189,382</b>	<b>\$52,051</b>
<b>Net Assets</b>		<b>\$35,078</b>	<b>\$83,335</b>
<b>Total Equity</b>		<b>\$35,078</b>	<b>\$83,335</b>

These financial statements were approved by the Board of Trustees.



Ray C Kingston  
Chairman



Anthony Self  
Trustee

Dated: 20 February 2015

# Notes to the Financial Statements

## NOTE 1 – BASIS OF PREPARATION

### Reporting entity

Garden to Table Trust is a Trust, based in Auckland, that oversees the Garden to Table food education and food literacy programme nationally. It is incorporated under the Charitable Trusts Act 1957 and registered under the Charities Act 2005. The Trust was approved as a Charitable Entity on 16 February 2009 by the Charities Commission (Registered Charity CC 37743.)

The mission of the Trust is to provide curriculum linked food education, from garden to table, to all New Zealand primary schools and to facilitate delivery of resources, knowledge and support to ensure a memorable and pleasurable outcome for children.

### Basis of measurement and disclosure

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP) as appropriate to public benefit entities. The Trust is deemed a public benefit entity for financial reporting purposes as its primary objective is to provide services to the community for social benefit and has been established with a view to supporting that primary objective rather than a financial return.

The financial statements have been prepared on a historical cost basis, except for certain assets and liabilities that have specific accounting policies identified. The accrual basis of accounting has been used. The financial statements have been prepared on a going concern basis.

The Trust qualified for differential reporting as it is not publicly accountable or large. The Trust has taken advantage of all differential reporting exemptions.

The financial statements are presented in New Zealand dollars and have been prepared on a GST exclusive basis with the exception of Receivables and Payables.

### Changes in accounting policies

The exit from Wynyard Quarter (discussed in Note 2) necessitated consideration of accounting for discontinued operations and impairments, otherwise there have been no changes to accounting policies.

### Comparatives

Presentation of comparatives have been reclassified from that reported in the prior year where appropriate to ensure consistency with the presentation of the current year's position and performance. The net asset and net deficit reported in comparatives is consistent with previously authorised financial statements.

### Assets

Cash and cash equivalents includes cash on hand, deposits held with the ASB bank, and petty cash.

Receivables are initially recognised at fair value and considered for impairment when they are past due or when there is evidence that a specific counter-party will default. Bad debts are written off in the year in which they are identified. Receivables include GST where GST has been invoiced.



# Notes to the Financial Statements

Fixed assets are recorded at cost less accumulated depreciation and any impairment losses. When a fixed asset is disposed of, the gain or loss is recognised in the reported surplus or deficit and is calculated as the difference between the net proceeds from disposal and the carrying amount of the asset. At each reporting date, the carrying amounts of fixed assets are reviewed to determine whether there is any indication of impairment, and if such indication exists then the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Impairment losses are recognised in the reported surplus or deficit. Depreciation of fixed assets is calculated at the maximum rates permitted by the Income Tax Act 2007 applied to each class of fixed asset as follows:

- Buildings: 13.5% diminishing value
- Computers & office equipment: 50% diminishing value
- Garden infrastructure: 4% to 8% diminishing value
- Site infrastructure: 10% diminishing value.

Investments are carried at the lower of cost and net realisable value.

## Liabilities

Payables are recognised when the Trust becomes obligated to make future payments resulting from the purchase of goods and services. Payables are stated inclusive of GST. The net amount of GST payable to (or receivable from) the Inland Revenue Department is included as part of payables (or receivables).

Provisions for employee benefits are accrued and measured based on accrued entitlements at current rate of pays. These include salaries and wages accrued up to the reporting date and annual leave earned but not yet taken. Other provisions are recognised when there is a present legal or constructive obligation as a result of past events where it is probable that there will be expenditure required to settle the obligation but when the settlement amount and/or timing is uncertain.

At reporting date, known contingent liabilities and commitments are \$nil, unless specifically disclosed in the notes to the accounts.

## Income

Income is recognised in the year it has been utilised by the Trust to the extent that it is probable that economic benefit will flow and where the revenue can be reliably measured. The Trust has the following income types:

- Fund Raising – Income from Trust organised events.
- Grants received – Income from Government, trusts and grant organisations.
- Partnership funding received – Income from organisations who sponsor the Trust or partner with GTT schools through the Trust.
- School set-up, training and development funding – Income from GTT schools and external supporters that directly supports school set up and training and development costs for schools in the Trust's programme in the financial year.
- Donations – Income from the public and corporates not specific to an event, agreement or a partnership relationship.

Where funds (usually grant funding, but sometimes partnership, fund raising and other funding) have been given for a specific purpose, or with conditions attached, income is not recognised until agreed upon services and conditions have been met. Funds received for which the requirements and services have not been met are treated as "Specified funding in advance" under Liabilities recognising that the funding is restricted and can only be used to fund specific programmes or costs of the Trust.

Where funds have been provided to meet general future costs of the Trust, the unused funds received are recorded as "General funding in advance" under Liabilities, and are recognised as income when the future costs are incurred.

Donated assets and services (Donations in Kind) are recognised at their fair value (market value) at the date of the donation where it can be readily quantified.

The Trust benefits from people's volunteer time and service. This type of donation cannot be readily quantified and is hence not recorded in the financial statements.

Interest income is recognised as it accrues using the effective interest method.

### Operating Expenses

Included in Operating Expenses are costs associated with school set up, training and development for GTT schools, some of which is directly funded by the schools and or external supporters (refer School set up, training and development income).

Expenditure on research and development activities, undertaken with the prospect of gaining new sector knowledge and understanding (e.g. with respect to food literacy), is recognised in profit or loss when incurred.

### Income Tax

Due to its charitable status the Trust is exempt from income tax by the Department of Inland Revenue from the date of registration.

### NOTE 2 – DISCONTINUED ACTIVITY: WYNYARD QUARTER PROJECT

The Trust has been working with Waterfront Auckland and other partners at the Wynyard Quarter since 2012 on the development of an extensive edible garden to engage and educate children from local schools on how to grow, harvest, prepare and share fresh seasonal food. However during 2014, after a thorough review of the Garden to Table Wynyard Quarter Project, the Trust Board decided it is in the best interests of the Trust to withdraw with effect from 22 November 2014.

The income and expenditure that related to the Garden to Table Wynyard Quarter Project has therefore been separately highlighted as discontinued activity in the Statement of Comprehensive Income. The expenditure includes loss on disposal of Garden and Site infrastructure fixed assets, as well as operating expenses.

### NOTE 3 – OPERATING EXPENSES

The following expenses were included in the reported deficit for the year.

Auditor remuneration \$2,500 (2013 - \$2,000), Trustee fees \$nil (2013 – \$nil), Donations \$nil (2013 – \$nil) and operating lease and rental payments \$2,415 (2013 – \$nil).

The largest expense category is wages, salaries and other staff costs which relates to fund raising, service delivery and administration for the Trust and the Garden to Table programme. This totalled \$135,676 in 2014 (2013 - \$65,777) excluding Discontinued Activity: Wynyard Quarter Project.



# Notes to the Financial Statements

## NOTE 4 – FIXED ASSETS

	At 31 Dec 2014	At 31 Dec 2013
<b>Buildings</b>		
At cost	\$3,500	\$3,500
Less accumulated depreciation	-\$530	-\$315
Disposal/Impairment	-\$2,970	\$0
Value at year end	<b>\$0</b>	<b>\$3,185</b>
<b>Computers and Office Equipment</b>		
At Cost	\$3,911	\$3,911
Less accumulated depreciation	-\$1,467	-\$880
Disposal/Impairment	\$1,857	\$0
Value at year end	<b>\$587</b>	<b>\$3,031</b>
<b>Garden Infrastructure</b>		
At Cost	\$25,300	\$25,300
Less accumulated depreciation	-\$2,010	-\$887
Disposal/Impairment	-\$23,290	\$0
Value at year end	<b>\$0</b>	<b>\$24,413</b>
<b>Site Infrastructure</b>		
At Cost	\$13,670	\$13,670
Less accumulated depreciation	-\$1,849	-\$818
Disposal/Impairment	-\$11,821	\$0
Value at year end	<b>\$0</b>	<b>\$12,852</b>
<b>Total Fixed Assets</b>	<b>\$587</b>	<b>\$43,481</b>

## NOTE 5 – FUNDING IN ADVANCE

	At 31 Dec 2014	At 31 Dec 2013
Grant Funding	\$126,046	\$33,625
Partnership Funding	\$38,000	\$8,000
<b>Total Funding in Advance</b>	<b>\$164,046</b>	<b>\$41,625</b>

## NOTE 6 – RELATED PARTY TRANSACTIONS

The Trust has related party relationships with its Trustees and Executive Officer. Unless otherwise stated transactions with related parties are on an arms length basis. Trustee fees were \$nil (2013 \$nil).

The Trust from time to time uses the services of Trustees, or employees or advisors to companies of Trustees. The amounts billed were on normal market rates, further details are as follows:

- Epicure Trading, a business owned by Catherine Bell, Trustee, provided accounting services for the Trust for 5 months of 2014, and in 2013. Epicure Trading charged this to the Trust at cost.
- Greig Buckley, a Trustee, performed consulting work for the Trust in relation to the development of the Wynyard Quarter Project in 2013. His fee was at a discount to the normal market rate.
- The Trustees made donations to the Trust throughout the year in support of events.
- In 2014, a significant donation from Geoff Dalbeth, as Trustee of the Scarlet Trust which donated \$40,000. Personal donations from Geoff totalled \$4,500 (2013 \$43,911).
- Andrew Green, who is a partner at Brookfields Lawyers, is a Trustee of the Trust. Legal work was performed pro bono by Brookfields Lawyers to the value of \$5,830 (2013 \$7,152), and Brookfields also gave the Trust a cash donation of \$1,500 and office furniture valued at \$1,500.

## NOTE 7 – OPERATING RENTAL AND LEASE COMMITMENTS

An Operating Lease of \$1,090 per calendar month exists for Unit 20, 8 Madden Street, Wynyard Quarter, which came into effect 22 November 2014. It is expected this lease will expire during 2015 as the building becomes scheduled for redevelopment. New premises will need to be found.

In addition the Trust has a rental agreement with Computer Leasing NZ Ltd which commenced on 18 March 2014 for 36 months. The commitment for 2015 is \$1,248 and beyond 2015 is \$1,508.

There were no operating rental and lease commitments in 2013.

## NOTE 8 – SUBSEQUENT EVENTS

Three primary schools (Dominion Road, Papatoetoe West and Maoribanks) have joined Garden to Table since the end of 2014. Freemans Bay has indicated that it is not able to continue the programme in 2015. This brings the total number of schools, nationwide, operating a Garden to Table programme to 28.

Garden to Table Trust has received significant funding in advance:

- NZ\$25,800 Medibank Community Fund grant
- €11,500 Air Liquide Foundation grant





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## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF GARDEN TO TABLE TRUST**

We have audited the financial statements of Garden To Table Trust on pages 14 to 21 which comprise the statement of financial position as at 31 December 2014, and the statement of financial performance and statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Trustees' Responsibility for the Financial Statements**

The trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand).

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

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

Principals and employees of our firm deal with Garden To Table Trust on normal terms within the ordinary course of trading activities of Garden To Table Trust. The firm has no other relationship with, or interest in, Garden To Table Trust.



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**Opinion**

In our opinion, the financial statements on pages 14 to 21 present fairly, in all material respects, the financial position of Garden To Table Trust as at 31 December 2014, and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

*RSM Hayes Audit*

**RSM HAYES AUDIT**

Auckland, New Zealand

20 February 2015



# Trust Directory

## TRUST BOARD AND TRUSTEES

Raymond C Kingston  
(Chairman)

Adrienne Rossiter

Andrew Green LLB

Anthony Self FCA  
(Appointed September 2014)

Catherine Bell CCP

Diana Hegan

Geoff Dalbeth

Greig Buckley

## BANKER

ASB Bank Ltd

## AUDITOR

RSM Hayes Audit,  
Auckland

## CHARITY REGISTRATION

CC 37743

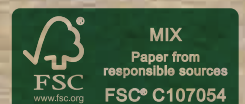






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# GARDEN TO TABLE TRUST



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HARVEST,  
PREPARE,  
SHARE

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