



**Performance Report
For the Year Ended 31 December 2018**

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Chairperson's Statement

Garden to Table maintained a healthy growth trajectory throughout 2018. The Trust and the programme experienced significant exposure throughout the year with a television commercial fronted by Garden to Table ambassador Al Brown and shown across all MediaWorks channels of television, radio and online. This resulted in over 300 enquiries.

We initiated discussions with government, starting with a meeting with the Prime Minister in May, and throughout the year Executive Officer, Linda Taylor and her team engaged with education leaders at conferences around the country. The Trust also received excellent media around both the Root to Tip competition and the Young Gardener awards, held nationally over the year.

2018 also saw a continuing but rather more significant increase in general public awareness around the real need for food education and food literacy in New Zealand to counter issues of health-related diseases

Although it continues to be a time consuming endeavour to secure, funding for the year was successful and enabled the Trust to report income above \$562,000 and continue to grow delivering to more schools and more children. Our cost base however, grew too, and this meant we had a deficit for the year of almost \$37,000. We continue to seek new funding, alongside ongoing funding from key partners and generous donors who continue to support the Trust.

As in previous years, necessary staffing adjustments have been made in order to support new schools. These Co-ordinators also continue to support established schools and enthusiastically promote Garden to Table in their regions.

As indicated in my last report we had begun a search for two new trustees towards the end of 2017. This resulted the appointment of not two, but three new trustees in March, who between them bring new expertise to the table in the areas of education, research and public health. At that time one trustee stepped down after 6 years, and we offer Greig our sincere thanks for all he had contributed during this time.

The board is excited about the coming year. Throughout the year we will celebrate 10 years since Garden to Table began which will include the launch of a cookbook to raise funds. Other innovative fundraising initiatives are also planned, and we anticipate continued growth in the number of schools who choose to strengthen their children's lives through involvement in Garden to Table. As always, I would very much like to thank the many people, past and present, who have helped to bring Garden to Table to this point. Without the loyal and dedicated hard work of trustees, staff, volunteers and schools, none of this vital work would be possible.

Catherine Bell
Founding Trustee and
Chairperson
Garden to Table Trust



Entity Information For the Year Ended 31 December 2018

Legal Name of Entity:	Garden to Table Trust
Other Name of Entity:	Garden to Table
Type of Entity and Legal Basis:	Charitable Trust and Registered Charity
Registration Number:	CC37743

Entity's Purpose and Mission:

Garden to Table 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. We do this by:

- Providing resources and face to face support to schools in Garden to Table hubs, to offer weekly or fortnightly kitchen and garden sessions.
- Providing online resources to all primary and intermediate schools around New Zealand who are not able to access a Garden to Table Hub, so they are also able to begin providing weekly or fortnightly kitchen and garden sessions.

Entity Structure:

Trust Structure: Our Trust Deed states that we must have between two and ten Trustees. As at 31 December we had eight Trustees that constituted our governance board, including three executive officer positions: chair, treasurer and secretary. Trustees/governance members may lead sub-committees as determined by our annual work plan and priorities.

Operational Structure: Our operations are managed by a team of fourteen paid employees. We employ an Executive Officer, an office administrator, a programme manager, a project and events manager, and grants fundraiser. During 2018 we retained an accounts person from January to August. We have nine Programme Coordinators based in Northland, Auckland, Bay of Plenty, Wellington and Christchurch. Volunteers support us with our various activities throughout the year.

Main Sources of the Entity's Cash and Resources:

Garden to Table receives funds from grant bodies, philanthropic trusts, corporate partners and individual donors. Schools also pay a membership fee and annual subscription.

Main Methods used by the Entity to Raise Funds:

Fundraising activities are primarily through applications to philanthropic trusts. In 2018 Garden to Table increased donations from individual donors.

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

The operation of the Trust does not rely on volunteers, other than the volunteer Trustees.



Entity Information For the Year Ended 31 December 2018

Donated services include legal support from Brookfields and PR support from Pead PR. Garden to Table schools also receive donated products which are arranged through Garden to Table.

Contact Details:

Physical Address:	31-33 Ruskin Street, Parnell, Auckland, 1052
Postal Address:	PO Box 90-428, Victoria St West, Auckland 1142
Phone:	(09) 377-8925
Email:	Info@gardentotable.org.nz
Website:	www.gardentotable.org.nz
Facebook:	www.facebook.com/garden2table

Trustees:

Chair: Catherine Bell CCP

Secretary: Andrew Green LLB (appointed as Secretary March 2018)

Treasurer: Anthony Self FCA

Arama Mataira (appointed March 2018), Deborah Pead, Diana Hegan; Ngaire Phillips (appointed March 2018),

Stacey Strang (appointed March 2018)

Retired Trustees: Greig Buckley (retired March 2018)

Executive Officer: Linda Taylor

Auditor: RSM Hayes Audit



Statement of Service Performance for the Year Ended 31 December 2018

Description of Entity's Outcomes:

To build skills for life through highly practical, hands-on, child centric classes teaching growing and cooking skills and developing a love of fresh fruits and vegetables that they will take with them as they grow.

Description and Quantification of the Entity's Outputs:

	Actual	Actual
	2018	2017
Description and Quantification (to the extent practicable) of the Entity's Outputs:	Year End	Year End
Number of full programme schools nationwide	61	49
Number of online schools nationwide <i>(assumes average of 3 classes per school, of 30 students each)</i>	96	55
Number of hours of weekly garden and cooking sessions <i>{# classes x 90 min sessions}</i>	707	468
Number of children growing, harvesting, preparing and sharing at schools <i>{school x number of classes per week x average class size of 30}</i> <i>(average of 3 classes per week)</i>	14,130	9,360
Number of hours spent on food literacy mentoring and training <i>Area Coordinators x 50% of time on school mentoring and training)</i>	2,400	1,500

These Statements should be read in conjunction with the notes to the Performance Report and the Audit report attached.



Statement of Financial Performance for the Year Ended 31 December 2018

	Note	2018	2017
Revenue		\$	\$
For providing Goods and Services	1	408,965	220,499
Donations, Fundraising and other similar revenue	1	151,277	182,468
Fees, subscriptions and other revenue from members	1	0	0
Interest, Dividends and other investment revenue	1	2,308	3,014
Total		562,550	405,981
Expenses			
Volunteer and employee related costs	2	444,460	265,123
Costs related to providing goods or services	2	113,001	103,925
Other expenses	2	42,408	37,187
Total		599,869	406,235
(Deficit)		(37,319)	(254)

These Statements should be read in conjunction with the notes to the Performance Report and the Audit report attached.

GARDEN TO TABLE



GROW,
HARVEST,
PREPARE,
SHARE

Statement of Financial Position As at 31 December 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	145,647	127,358
Accounts Receivable	3	26,843	25,774
Prepayments	3	7,451	9,887
Short Term Investment	3	0	109,180
Total Current Assets		179,941	272,199
Non Current Assets			
Intangible Assets	4	3,121	0
Fixed Assets	4	4,417	1,901
TOTAL ASSETS		187,479	274,100
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	5	18,935	12,090
GST payable		6,585	5,867
Employee Costs Payable		31,358	19,529
Unused Grants with Conditions	6	53,275	121,970
Total Liabilities		110,153	159,456
Total Assets less Total Liabilities		77,327	114,644
Accumulated Funds	7	77,327	114,644

Trustee: Catherine Bell, Chair

Date: 15 April 2019

Trustee: Andrew Green, Trustee

Date: 15/4/19

These Statements should be read in conjunction with the notes to the Performance Report and the Audit report attached.



Statement of Cash Flows For the Year Ended 31 December 2018

Cash Flows from Operating Activities	2018	2017
	\$	\$
Cash was received from:		
For Providing Goods and Services	339,201	203,933
Donations, fundraising and other similar receipts	151,277	182,468
Interest, dividends and other investment receipts	2,308	3,014
Net GST	718	4,365
Cash was applied to:		
Payments to suppliers and employees	(576,237)	(397,350)
Net Cash Flows from Operating Activities	(82,733)	(3,570)
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Disposal of short-term investment	109,180	106,244
Cash was applied to:		
Payments to acquire property, plant and equipment	(8,158)	(1,209)
Purchase short -term investments	0	(109,180)
Net Cash Flows from Investing and Financing Activities	101,022	(4,145)
Net Increase/(Decrease) in Cash	18,289	(7,715)
Opening Cash	127,358	135,073
Closing Cash	145,647	127,358

These Statements should be read in conjunction with the notes to the Performance Report and the Audit report attached.



Statement of Accounting Policies For the Year Ended 31 December 2018

Accounting Policies Applied

Basis of preparation

Garden to Table Charitable Trust (the "Trust" or "GTT") 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 DIA Charities Services (Registered Charity CC 37743).

The Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

General and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Account Receivables and Account Payables which are stated inclusive of GST.

Income Tax

The Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows and Statement of Financial Position comprise cash balances and bank balances (including the credit card balance).

Receivables and other assets

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. A provision for impairment of other assets is recognised to reflect other assets at the lower of cost or net realisable value. Bad debts are written off in the year in which they are identified. Receivables include GST where GST has been invoiced.

Property Plant Equipment & Intangibles

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 applied to each class of fixed asset as follows:

- Computers & office equipment: 50% diminishing value
- Website is amortised over a period of 3 years



Payables and other 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.

Contingent liabilities are not recorded in the statement of financial position but are reported in the notes to the performance report.

Revenue recognition

Revenue shall be recorded on the occurrence of a recognition event. This is when there is a legal right to receive cash either now or sometime in the future. The timing of the recording of specific revenue types is provided as follow:

- Grants, donations, partnership and fundraising revenue include funds given by business charitable and philanthropic organisations. Revenue is recognised upon receipt, unless there is a "use or return" condition. Where there are unfulfilled "use or return" conditions attached to the grants, the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.
- School joining and subscription fees - record as revenue evenly over the period in which the services are provided to the schools. Other fees and subscriptions are recorded as revenue when cash received.
- Interest income - record as revenue as it is earned during the period.
- Sales of good revenue is recognised when the goods are delivered.

Operating expenses

Included in the 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 and Support 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 the statement of financial performance when incurred.

Curriculum development costs include the preparation of guides for GTT schools, and material for delivery of gardening and cooking lessons, as well as collection and collation of resources for classroom lessons



Notes to the Performance Report For the Year Ended 31 December 2018

	2018	2017
1. Analysis of Revenue	\$	\$
Providing Goods or Services		
Grants Received	296,951	149,095
Sales	14,910	5,474
Annual Subscriptions & Joining Fees	97,105	65,930
Total	408,966	220,499
Donations, Fundraising and other similar revenue		
Donations	86,777	116,009
Partnership Funds	45,000	57,750
Seed Fund	19,500	8,709
Total	151,277	182,468
Fees and Subscriptions and other revenue from members	0	0
Interest, dividends and other investment revenue		
Interest Income	2,308	3,014
Other Revenue	0	0
Total	2,308	3,014
2. Analysis of Expenses		
Volunteer and employee related costs		
Wages/Salaries	438,113	263,618
ACC	1,314	503
Staff Training/Recruitment	5,033	1,002
Total	444,460	265,123

These notes should be read in conjunction with the Performance Report and the Audit report attached.



Notes to the Performance Report For the Year Ended 31 December 2018

	2018	2017
	\$	\$
2. Analysis of Expenses cont.		
Other Expenses		
Accountancy	14,467	8,748
Annual Fund Raiser	19,408	17,740
Audit	4,103	5,840
Bank Fees	454	497
Trustee Recruitment	0	596
Depreciation	2,521	1,507
Insurance	1,373	2,100
Interest	81	159
Total	42,408	37,187
Cost related to Providing Goods and Services		
Development Resources/Curriculum	1,412	8,887
Discounts	1,675	0
Events	6,850	9,115
Marketing	15,587	28,700
Marketing/Printing - Online Programme	0	750
Mileage/travel	22,526	18,701
Community Liaising	70	589
Office Expenses	11,105	10,128
Rent	12,289	8,509
School Consumables/support	28,721	9,858
Stationery, Postage & Courier	2,848	1,629
Subscriptions	2,249	2,722
Training of Programme Delivery	1,386	2,560
Website and other IT expenses	6,283	1,777
Total	113,001	103,925

Wages and salaries are higher in 2018 due to the increase in paid staff to 14 (2017: 8 staff). This is to meet the demand of 18 new Full Programme schools and the significant growth on Online schools, enabling even more children to grow, harvest, prepare and share good food at schools. Further resources were required to support funding.

These notes should be read in conjunction with the Performance Report and the Audit report attached.



Notes to the Performance Report For the Year Ended 31 December 2018

	2018	2017
	\$	\$
3. Analysis of Assets		
Current Assets		
Bank Accounts and Cash	145,647	127,358
Short Term Investment	0	109,180
Total Bank Accounts and Cash	145,647	236,538
Accounts Receivable	26,843	25,774
Prepayments and other assets		
Stock	1,097	5,738
Paid in Advance	6,354	4,149
Total Prepayments and other assets	7,451	9,887
Total Current Assets	179,941	272,199

4. Analysis of Non- Current Asset This Year

Intangible Assets

Asset Class	Opening	Purchases	Sales /Disposals	Amortisation	Closing
Website	0	4,162	0	1,040	3,121
Total	0	4,162	0	1,040	3,121

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Amortisation	Closing
Website	0	0	0	0	0
Total	0	0	0	0	0

4. Fixed Assets This Year

Asset Class	Opening	Purchases	Sales /Disposals	Depreciation	Closing
Computer & Office Equipment	1,901	3,997	0	1,481	4,417
Total	1,901	3,997	0	1,481	4,417

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Depreciation	Closing
Computer & Office Equipment	2,199	1,209	0	1,507	1,901
Total	2,199	1,209	0	1,507	1,901

These notes should be read in conjunction with the Performance Report and the Audit report attached.



Notes to the Performance Report For the Year Ended 31 December 2018

	2018	2017
5. Analysis of Liabilities	\$	\$
Creditors & Accrued Expenses		
Audit/Accountancy	4,500	5,950
Accounts Payable	5,479	5,210
Accrued Payroll	7,000	0
Credit Cards	1,956	930
Total	18,935	12,090
6. Analysis of Unused Grants with Conditions		
Air Liquide 2016	0	3,599
ANZ Foundation	0	5,000
Auckland Airport 2016	0	8,194
COGS	0	21,078
Dunedin Casino	1,000	2,000
Dunedin City Council	4,000	0
Empower - Yr 1 - Programme Development	0	26,589
Empower - Yr 1 - School fees	0	5,400
Eurofins	0	21,000
George Macarthy Trust	10,000	10,000
Grassroots	0	2,995
John Ilott Trust	1,710	0
Southern Trust	10,000	0
T&G Schools	13,565	13,060
W&M Bear Trust	3,000	0
Wellington Community Trust	10,000	3,055
Total	53,275	121,970

These notes should be read in conjunction with the Performance Report and the Audit report attached.



Notes to the Performance Report For the Year Ended 31 December 2018

7. Analysis of Accumulated Funds

2018

Description	Capital Contributed by Trustees	Accumulated Surplus / Deficits	Total
Opening Balances	0	114,644	114,644
Capital Contributed by Trustees	0	0	0
Capital Returned to Trustees	0	0	0
Deficit	0	(37,319)	(37,319)
Distributions paid to Trustees	0	0	0
Transfer to Reserves	0	0	0
Transfer from Reserves	0	0	0
Closing Balance	0	77,327	77,327

2017

Description	Capital Contributed by Trustees	Accumulated Surplus / Deficits	Total
Opening Balances	0	114,898	114,898
Capital Contributed by Trustees	0	0	0
Capital Returned to Trustees	0	0	0
Deficit	0	(254)	(254)
Distributions paid to Trustees	0	0	0
Transfer to Reserves	0	0	0
Transfer from Reserves	0	0	0
Closing Balance	0	114,644	114,644

8. Going Concern

The Trust relies on the generosity of its partners, supporters, SEED funders and donors. We anticipate their ongoing support, therefore management is not aware of any material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern. The performance report has been prepared on a going concern basis.

9. Garden to Table Limited

Garden to Table Trust has a non-trading limited liability company, Garden to Table Limited. This company did not trade in the year to 31 December 2018 and has no assets or liabilities as at 31 December 2018. (31 December 2017: \$nil).

10. Donations in Kind

Donations in Kind are not put into the Financial Performance Statement, instead these are disclosed below.

Legal Work \$6,186 (2017: \$10,825), Marketing \$17,280 (2017: \$12,808), Subscriptions \$540 (2017: \$540), Domestic Travel \$3,000 (2017: \$nil).

These notes should be read in conjunction with the Performance Report and the Audit report attached.



11. Related Party Transactions

The Trust has related party relationships with its Trustees. Unless otherwise stated transactions with related parties are on an arms-length basis. Trustee fees were \$nil (2017: \$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. Other transactions include:

- In 2018 Garden to Table sub-leased office space from Epicure Trading, a business owned by Catherine Bell, Trustee, at a cost of \$125 per week. Total rental cost for the year is \$5,417 (2017: \$6,300). A rent holiday was provided in November and December 2018;
- The Trustees make donations to the Trust throughout the year in support of events. In 2018 \$1,200 was received from Catherine Bell, as a founding Seed Fund member. (2017 - no significant donations);
- Legal work was performed pro bono by Brookfield's Lawyers to the value of \$6,186 (2017: \$10,825). Andrew Green, who is a partner at Brookfield's Lawyers, is also a Trustee of the Trust;
- Pead PR provides pro-bono PR services to Garden to Table to the value of \$17,280 in 2018 (2017: \$12,808). Pead PR is a business owned by Deborah Pead, Trustee of the Trust; and
- Compac Sorting Equipment, of which Anthony Self is a Director, has made donations during 2018 of \$10,000. (2017: \$10,000)

12. Contingent Liabilities and Operating Lease Commitments

A rolling lease of \$541.67 per month exists for the mezzanine space of 31-33 Ruskin Street, Parnell, which came into effect on 15 March 2016. This is a related party transaction between Epicure Trading, a business owned by Catherine Bell, Trustee, and Garden to Table Trust.

In addition, the Trust had two rental agreements with Computer Leasing NZ Ltd that ended in 2018.

There are no known other commitments nor contingent liabilities (2017: \$nil)

These notes should be read in conjunction with the Performance Report and the Audit report attached.