



Performance Report For the Year Ended 31 December 2021

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Chairperson's Statement

Tēnā koutou katoa,

Last year I expressed a wish that 2021 would be a smoother, more settled year for our schools and for the Trust, but as we now know that was not to be.

However, despite the challenges presented by lockdowns and school closures, I am pleased to report that some amazing work was done, and we finished the year in good spirits and in a good financial position

Our operational team, under the inspired leadership of incoming CEO, Ani Brunet, continued their support of new and established schools and their students, with online training and new resources. In September we reached a new milestone of 200 schools, finishing with 213 (a net increase of twenty-seven) with 22,000 children actively engaged in growing, harvesting, preparing, and sharing food on a weekly basis, as part of their learning. Growth was again, however, slower than anticipated, as schools grappled with more pressing issues throughout the year.

During this difficult year, the children engaged in Garden to Table, whether at home or at school, were the fortunate ones - able to develop practical life skills at a time when resilience has been most needed and to experience much joy from working together to nurture their edible gardens and cook delicious, seasonal kai. The importance of this in lifting health and wellbeing and empowering our children cannot be underestimated.

Fundraising was once again, due to Covid-19 restrictions, seriously impacted, however, both corporate and grant funding improved compared to previous year. We believe this is due to Garden Table's growing profile and recognition of broad-ranging impacts of our programme for New Zealand tamariki. The Trust is fortunate to have dedicated support from businesses, and corporate partnerships which are essential to the Trust's financial stability. A lot of effort was made to lift the level of this support and, once again, a number of private donations and the Government Wage Subsidy and resurgence payments resulted in a satisfactory outcome at year end.

The new community and public websites were launched in July, offering enhanced 'behind the wall' resources and features to those delivering the programme. This was highly anticipated and very well received. From our annual survey of principals, teachers, and staff we know that GTT is highly valued and an integral part of the schools that have it. Principals understand and greatly appreciate the value it brings to the children and to the school as a whole.

Our operational team expanded last year into two new regions, Hawkes Bay and Waikato. The board welcomed three new Trustees who each bring different skills to the table.

Teresa Ciprian has extensive corporate board experience largely in the food industry, Clare Wall is Professor of Nutrition and Dietetics at the University of Auckland with extensive skills in research and Stephanie Patterson is a specialist in Recruitment and HR, having worked extensively in the NFP sector.

As I write this, Covid-19 is far from over and uncertainty exists as to how 2022 will play out. Garden to Table will, however, continue to do what it set out to do 13 years ago.

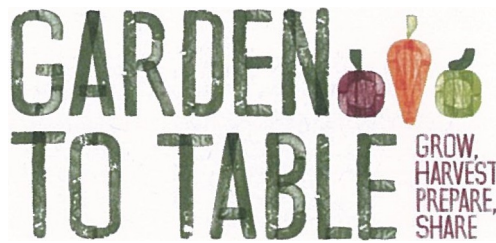
Our focus is, as always, on supporting our schools and building the profile of the Trust as we play our part in empowering the children of Aotearoa New Zealand to live better lives. I would like to pay tribute to all who help us to do this. Without the dedication of the trustees, staff, volunteers, schools and large and small supporters, the work we do would not be possible.

Ngā Manaakitanga



Catherine Bell

Founding Trustee and Chair, Garden to Table Trust



Entity Information For the Year Ended 31 December 2021

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 sixteen part-time, paid employees and one full time paid employee. We employ a Chief Executive Officer, a National Programme Manager, a Business Manager, an Office Administrator, a Communications Manager and a two-person fundraising team. We have ten Programme Coordinators based in Northland, Auckland, Waikato, Bay of Plenty, Hawke's Bay, Wellington, Christchurch and Otago/Queenstown. 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. In 2021 the Trust received Wage Subsidies from the Ministry of Business, Innovation and Employment.

Main Methods used by the Entity to Raise Funds:

Fundraising activities are primarily through applications to philanthropic trusts. In 2021 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 2021

Donated services include legal support from Brookfields, \$3,341. 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 37832, Parnell, Auckland 1151
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
Treasurer: Anne Edwards CA (appointed May 2019)
Teresa Ciprian (appointed June 2021)
Nadia Lim
Stephanie Patterson (appointed June 2021)
Stacey Strang
Clare Wall (appointed June 2021)

Retired Trustees: Anthony Self (retired March 2019), Ngaire Phillips (retired September 2019), Arama Mataira (retired December 2019), Deborah Pead (retired December 2019), Diana Hegan (retired July 2020)

Chief Executive Officer: Ani Brunet (appointed January 2021)

Auditor: Grant Thornton (appointed June 2021)



Statement of Service Performance for the Year Ended 31 December 2021

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:

Description and Quantification (to the extent practicable) of the Entity's Outputs	Year End 2021	Year End 2020
Total Schools participating in the Garden To Table Programme	213	186

Highlights of the 2021 School Principal Survey

- 100% of Principals surveyed in 2021 thought that Garden to Table contributes to better health outcomes for their students, reporting that it makes students more adventurous around food, increases knowledge about where food comes from, lets students cook healthy recipes and gives children an opportunity to learn outside whilst being active.
- 100% of Principals surveyed in 2021 thought that Garden to Table contributes to improved education outcomes for their students, reporting that their students feel a sense of pride and achievement in the garden and kitchen, children feel an increased sense of responsibility, agency and ownership of their actions and that children have fun and enjoy learning outside the the classroom. They also reported that Garden to Table provides opportunities for real-life and hands-on learning which then gets explored in more depth in the classroom. 96% of principals also reported that the Garden to Table programme gives a place for different students to shine and be successful.
- 100% of Principals who report absenteeism being a problem in their school say that Garden to Table helps make school an attractive place to be, and 93% of principals who report challenging behaviour say that Garden to Table helps to improve student behaviour through engaged learning.
- 100% of principals report that the Garden to Table programme is beneficial to their students, and adds value to the culture and identity of their school.
- We surveyed our whole Garden to Table community and 98% of the adults surveyed believe that every primary school in New Zealand Aotearoa should be a Garden to Table school.
- 86% of parents of Garden to Table students say they have cooked something new at home and 42% have grown something new at home.
- And lastly, carrots are overwhelmingly the students' favourite vegetable.

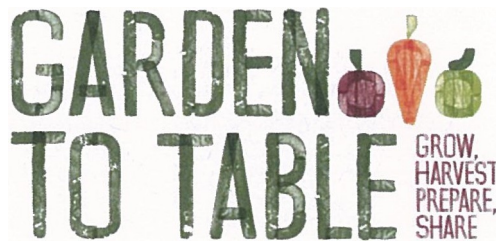
These Statements should be read in conjunction with the notes to the Performance Report and the Audit report attached.



Statement of Financial Performance for the Year Ended 31 December 2021

	Note	2021 \$	2020 \$
Revenue			
For providing Goods and Services	1	419,306	402,010
Donations, Fundraising and other similar revenue	1	399,200	314,651
Interest, Dividends and other revenue	1	49,160	501
Total		867,666	717,162
 Expenses			
Volunteer and employee related costs	2	697,317	545,251
Costs related to providing goods or services	2	131,202	106,321
Other expenses	2	22,309	19,492
Total		850,828	671,064
 Surplus/(Deficit)		 16,838	 46,098

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



Statement of Financial Position As at 31 December 2021

	Note	2021 \$	2020 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	322,043	276,018
Accounts Receivable	3	1,829	13,971
Prepayment and other Assets	3	10,641	8,040
Total Current Assets		334,513	298,029
Non Current Assets			
Intangible Assets	4	41,759	19,402
Fixed Assets	4	18,522	14,513
TOTAL ASSETS		394,794	331,944
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	5	817	16,422
Income in Advance		1,535	20,792
GST payable		0	5,982
Employee Costs Payable		38,492	21,638
Unused Grants with Conditions	6	188,750	118,748
Total Liabilities		229,594	183,582
Total Assets less Total Liabilities		165,200	148,362
Accumulated Funds	7	165,200	148,362

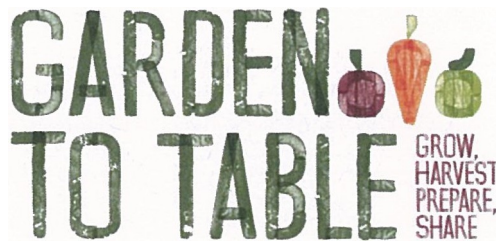
Trustee: C Bell, Chair

Date: 19.04.2022

Trustee: A Edwards, Treasurer

Date: 19 April 2022

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 2021

Cash Flows from Operating Activities	2021	2020
	\$	\$
Cash was received from:		
For Providing Goods and Services	501,594	434,039
Donations, fundraising and other similar receipts	428,763	314,651
Interest, dividends and other investment receipts	196	501
Net GST Received	0	7,088
Cash was applied to:		
Payments to suppliers and employees	(831,774)	(665,953)
Net Cash Flows from Operating Activities	98,779	90,326
Net GST Paid	(6,724)	0
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Disposal of short-term investment	0	0
Cash was applied to:		
Payments to acquire property, plant and equipment and stock	(46,030)	(15,289)
Net Cash Flows from Investing and Financing Activities	(46,030)	(15,289)
Net Increase/(Decrease) in Cash	46,025	75,037
Opening Cash	276,018	200,981
Closing Cash	322,043	276,018

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 2021

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 recognized 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 recognized to reflect other assets at the lower of cost or net recognized 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 recognized 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 recognized 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



Inventory

Inventories are recorded at cost and recognized as an expense once they are sold or distributed to schools. Items of inventory include Aprons, Tote Bags, Notebooks and Potato Bags.

Payables and other liabilities

Payables are recognized 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 recognized 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:

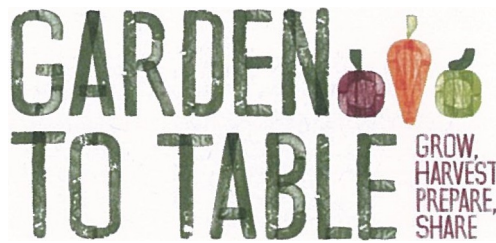
- Grants, donations, partnership and fundraising revenue include funds given by business charitable and philanthropic organisations. Revenue is recognized upon receipt, unless there is a “use or return” condition. Where there are unfulfilled “use or return” conditions attached to the grants, the amount relating to the unfulfilled conditions is recognized as a liability and released to revenue as the conditions are fulfilled.
- School joining and subscription fees are recorded as revenue when cash is received as schools obtain access to all GTT resources from date of payment.
- Interest income – record as revenue as it is earned during the period.
- Sales of goods revenue is recognized 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 recognized 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 2021

	2021	2020
1. Analysis of Revenue	\$	\$
Providing Goods or Services		
Grants Received	387,240	355,389
Sales	2,503	10,265
Annual Subscriptions & Joining Fees	29,563	36,356
Total	419,306	402,010
Donations, Fundraising and other similar revenue		
Donations	246,335	151,175
Partnership Funds	123,000	140,576
Seed Fund	29,865	22,900
Total	399,200	314,651
Interest, dividends and other investment revenue		
Interest Income	196	501
Other Income	48,964	0
Total	49,160	501
2. Analysis of Expenses		
Volunteer and employee related costs		
Wages/Salaries	689,907	536,746
ACC	2,621	2,308
Staff Training/Recruitment/Health and Safety	4,789	6,197
Total	697,317	545,251

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 2021

	2021	2020
	\$	\$
2. Analysis of Expenses cont.		
Other Expenses		
Accountancy	1,472	1,282
Annual Fund Raiser	0	104
Audit	135	9,836
Bank Fees	518	494
Depreciation	16,946	4,888
Insurance	3,238	2,887
Interest	0	1
Total	22,309	19,492
Cost related to Providing Goods and Services		
Development Research/Resources/Curriculum/Training	39,224	8,025
Events	0	1,559
Inventory Expenses	1,341	6,595
Marketing/PR	1,035	4,947
Fundraising Expenses	796	2,756
Mileage/travel	22,727	16,201
Office Expenses	11,435	17,105
Rent	6,500	4,875
School Consumables/support	308	3,881
Stationery, Postage & Courier	2,189	2,244
Subscriptions	6,365	5,955
Board expenses and Governance Training	683	2,643
Website and other IT expenses	38,599	29,535
Total	131,202	106,321

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 2021

	2021	2020
	\$	\$
3. Analysis of Assets		
Current Assets		
Bank Accounts and Cash	322,043	276,018
Short Term Investment	0	0
Total Bank Accounts and Cash	322,043	276,018
Accounts Receivable	1,829	13,971
Prepayments and other assets		
Stock	3,624	2,247
Prepayments	6,275	5,793
GST receivable	742	0
Total Prepayments and other assets	10,641	8,040
Total Current Assets	334,513	298,029

4. Intangible Assets This Year

Asset Class	Opening	Purchases	Sales /Disposals	Amortisation	Closing
Website	19,402	32,096	4,162	5,577	41,759
Total	19,402	32,096	4,162	5,577	41,759

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Amortisation	Closing
Website	11,511	18,015	9,430	694	19,402
Total	11,511	18,015	9,430	694	19,402

4. Fixed Assets This Year

Asset Class	Opening	Purchases	Sales /Disposals	Depreciation	Closing
Computer & Office Equipment	14,513	12,372	0	8,363	18,522
Total	14,513	12,372	0	8,363	18,522

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Depreciation	Closing
Computer & Office Equipment	12,003	6,704	0	4,194	14,513
Total	12,003	6,704	0	4,194	14,513

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 2021

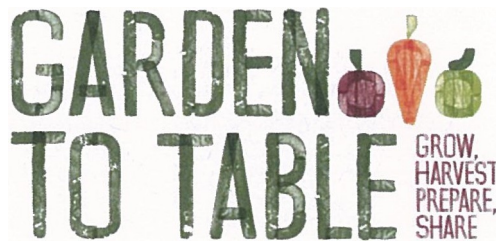
	2021	2020
	\$	\$
5. Analysis of Liabilities		
Creditors & Accrued Expenses		
Audit/Accountancy	0	9,000
Accounts Payable	787	7,392
Credit Cards	30	30
GST Payable	0	5,982
Total	817	22,403

6. Analysis of Unused Grants with Conditions

Aotearoa Gaming Trust	20,000	0
Auckland Airport Community Trust	0	2,602
Auckland Council	0	5,287
COGS	0	7,871
David Ellison Trust	0	667
Goldman Sachs Gives	46,970	0
Grassroots Foundation	0	9,300
Hutt Mana Charitable Trust	0	405
Lion Foundation	0	451
National Lottery	60,000	30,000
Newman's Own Foundation	43,826	25,635
One Foundation	0	3,708
Public Trust – Thomas George McCarthy Trust	4,486	0
Puffin Charitable Trust	8,468	2,000
Rata Foundation	5,000	0
The Jenkins Foundation	0	5,000
The Lou and Iris Fisher Charitable Trust	0	2,822
Trust Waikato	0	3,000
W&M Bear Trust	0	5,000
Withiel Trust	0	15,000
Total	188,750	118,748

The Trust also acknowledges receipt of a grant from TECT during 2021 of \$10,000.

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 2021

7. Analysis of Accumulated Funds

2021

Description	Capital Contributed by Trustees	Accumulated Surplus / Deficits	Total
Opening Balances	0	148,362	148,362
Surplus	0	16,838	16,838
Closing Balance	0	165,200	165,200

2020

Description	Capital Contributed by Trustees	Accumulated Surplus / Deficits	Total
Opening Balances	0	102,264	102,264
Surplus	0	46,098	46,098
Closing Balance	0	148,362	148,362

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

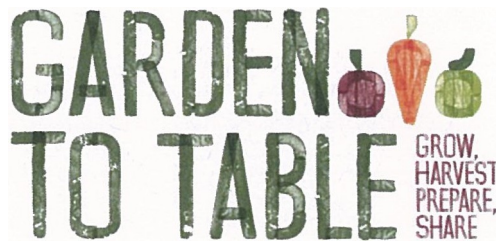
Garden to Table Trust has a non-trading limited liability company, Garden to Table Limited. This company did not trade in the year to 31 December 2021 and has no assets or liabilities as at 31 December 2021. (31 December 2020: \$nil).

10. Donations in Kind

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

Legal Work \$3,341 (2020: \$11,085), Subscriptions \$540 (2020: \$540), Accounting and Consultancy Work \$21,550 (2020: \$0)

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 (2020: \$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 \$4,875 (2020: \$4,875). A rent holiday was provided in April, May and June 2020.
- The Trustees make donations to the Trust throughout the year in support of events. In 2021 \$11,200 was received from Catherine Bell (2020: \$1200);
- Legal work was performed pro bono by Brookfield's Lawyers to the value of \$3,341 (2020: \$11,085). Andrew Green, who is a partner at Brookfield's Lawyers, is also a Trustee of the Trust;
- \$45,724 of donations were collected from My Food Bag Group Limited (Nadia Lim is a Founder and shareholder of the My Food Bag Group).
- A donation of \$20,000 was collected from Nude Food Inc Limited (Nadia Lim is a Founder and shareholder of the Nude Food Inc Limited).

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.

There are no known other commitments nor contingent liabilities (2020: \$nil).

13. Subsequent Events

There are no subsequent events to report on.

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

Independent Auditor's Report

Grant Thornton New Zealand Audit Limited
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Auckland 1140
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F +64 9 309 4892
www.grantthornton.co.nz

To the Trustees of Garden to Table Trust

Report on the Performance Report

Opinion

We have audited the performance report of Garden to Table Trust on pages 4 to 17, 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 2021, the statement of financial position as at 31 December 2021, and notes to the performance report, including summary of significant accounting policies and other explanatory information.

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 Garden to Table Trust as at 31 December 2021 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 Garden to Table in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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.

Our firm carries out other assignments for Garden to Table Trust in the area of consultancy projects. The firm has no other interest in Garden to Table Trust.

Responsibilities of the Trustees for the Performance Report

The Trustees 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 the entity 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 Trustees 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 Trustees are responsible on behalf of Garden to Table Trust for assessing the Entity'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 Trustees either intend to liquidate Garden to Table Trust 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 economic decisions of users taken on the basis of this 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 the entity'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 Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 the entity 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.

Other Information than the Financial Statements and Auditor's Report Thereon

The Trustees are responsible for the other information. The other information comprises the Chairperson's Statement included on pages 2 and 3 of the Performance Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connections with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Other Matters

The financial statements of Garden to Table Trust for the year ended 31 December 2020, were audited by another auditor who expressed an unmodified opinion on those statements on 27 April 2021.

We communicate with the Trustees 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.

Restriction on use of our report

This report is made solely to the Entity's Trustees, as a body. Our audit work has been undertaken so that we might state to the Entity's Trustees, as a body those matters which we are required to state to them in our audit 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 Entity and the Entity's Trustees, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



Auckland

20 April 2022