



Performance Report For the Year Ended 31 December 2020

Contents

Chairperson's Statement	2
Entity Information	3
Statement of Service Performance	5
Statement of Financial Performance.....	6
Statement of Financial Position	7
Statement of Cash Flows	8
Statement of Accounting Policies	9
Notes to the Performance Report.....	11



Chairperson's Statement

Tēnā koutou katoa

It goes without saying that 2020 did not turn out quite as expected. However, there were some silver linings as our organisation adapted to school closures and reduced grants funding.

The annual strategic planning day, held just prior to lockdown in March, was rapidly converted to a Covid planning day. Even though much of what lay ahead was, as yet, unknown, it gave us a chance to consider the impacts that we might face and proved very valuable as time went on.

The year had started off well with the implementation of the new and improved delivery model. Following lockdown just a few weeks into term 1 and with staff working remotely, support changed from school based to families, with resources being made available on-line at no charge and the full package available for a small fee. This was welcomed and well utilised by many. I would like to thank the team for their commitment in making this happen along with the wonderfully inspirational social media activity which helped to keep Garden to Table front of mind in our school and supporter communities.

Funding was naturally a significant area of concern, as we watched grants funding dry up and our Garden Parties fundraiser cancelled. Happily, we received some unexpected funding and donations and, along with the Government Wage Subsidy, this enabled the books to remain healthy. Income exceeded expectation to just over \$700,000 which supported increased overheads.

Several new corporate partnership agreements were also secured though the benefit of these will be realised in 2021. Work continued on the new website and resources; the new delivery model of hub training sessions had to be curtailed but some were able to be held once restrictions lifted.

While the number of new schools did not increase to the level planned due to Covid restrictions, there was some growth in total schools participating in the Garden To Table programme and by year end there were 186 participating schools, a net increase of 32 schools during 2020.

One interesting development from lockdown was the Government's realisation that genuine food insecurity exists across New Zealand and that it sits alongside other aspects of poverty. Garden to Table is ideally positioned to help alleviate this in communities in which we have a presence and beyond. This prompted us to request inclusion as a provider of the Government's Healthy School Lunch initiative to operate alongside the GTT programme. We are pleased the Ministry of Education is open to this idea and we are currently working with them and other agencies to establish feasibility.

Operational staffing was once again largely maintained from 2019. After several years as a trustee, Diana Hegan stepped down and we thank her for the contribution she made during her tenure. The board was pleased to appoint Nadia Lim as a trustee. Nadia has long been a supporter of Garden to Table. There are plans to appoint two to three more trustees in 2021.

At the end of the year, Executive Officer Linda Taylor, made the decision to leave her role in order to undertake full time doctoral study. We wish Linda all the best and thank her for her 5 years of dedication to Garden to Table. Much has been achieved under her leadership.

The board is delighted to announce the appointment of Ani Brunet who will take the helm in the New Year. Ani has experience across a broad range of related projects and is looking forward to taking Garden to Table forward as it grows. 2021 will, we hope, be more settled for GTT schools both new and established and of course for our own organisation. We expect numbers to grow and will be appointing new regional coordinators accordingly. We anticipate that many of the schools who were forced to postpone their entry to the programme will be able to do so now.

Our focus is, as always, 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
Chairperson
Garden to Table Trust



Entity Information For the Year Ended 31 December 2020

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 five 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 fifteen part-time, paid employees. We employ an Executive Officer, a business manager, an office support person and a three-person fundraising team. We have nine Programme Coordinators based in Northland, Auckland, Bay of Plenty, Wellington, Christchurch and Dunedin. 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 2020 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 2020

Donated services include legal support from Brookfields, PR support from Pead PR, Travel from ATPi. 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)

Nadia Lim

Stacey Strang

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)

Executive Officer: Linda Taylor

Auditor: RSM Hayes Audit



Statement of Service Performance for the Year Ended 31 December 2020

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 2020	Year End 2019
Total Schools participating in the Garden To Table Programme	186	154

<p><u>Highlights of the 2020 School Principal Survey</u></p> <ul style="list-style-type: none"> • 100% of GTT principals surveyed in 2020 say that the GTT programme contributes to better health outcomes for their students. • 79% say it informs better food choices • 100% of GTT principals surveyed in 2020 say that the GTT programme contributes to improved education outcomes for their students. • 78% of principals say GTT is beneficial to children who don't thrive inside the classroom • 83% of principals say children feel and sense of pride and achievement in the garden and kitchen • 100% of GTT principals surveyed in 2020 say that the GTT programme contributes to improved environmental awareness for their students. • 90% of principals say there is improved understanding of where food comes from, how to grow food sustainably and the seasonality of food • 82% of principals say children learn about caring for the land and kaitiakitanga through GTT • 96% of Principals say that the GTT programme is beneficial or very beneficial to their students. • 100% of Principals report that GTT adds value to the culture and identity of their school.

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 2020**

	Note	2020	2019
Revenue		\$	\$
For providing Goods and Services	1	402,010	294,007
Donations, Fundraising and other similar revenue	1	314,651	306,993
Interest, Dividends and other investment revenue	1	501	1
Total		717,162	601,001
Expenses			
Volunteer and employee related costs	2	545,251	442,892
Costs related to providing goods or services	2	106,321	113,565
Other expenses	2	19,492	19,607
Total		671,064	576,064
Surplus/(Deficit)		46,098	24,937

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 2020

	Note	2020 \$	2019 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	276,018	200,981
Accounts Receivable	3	13,971	21,378
Prepayment and other Assets	3	8,040	15,651
Total Current Assets		298,029	238,010
Non Current Assets			
Intangible Assets	4	19,402	11,511
Fixed Assets	4	14,513	12,003
TOTAL ASSETS		331,944	261,524
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	5	16,422	18,889
Income in Advance		20,792	8,719
GST payable		5,982	0
Employee Costs Payable		21,638	26,426
Unused Grants with Conditions	6	118,748	105,226
Total Liabilities		183,582	159,260
Total Assets less Total Liabilities		148,362	102,264
Accumulated Funds	7	148,362	102,264

Trustee: C Bell, Chair

Trustee: A Edwards, Treasurer

Date:

Date:

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 2020

Cash Flows from Operating Activities	2020	2019
	\$	\$
Cash was received from:		
For Providing Goods and Services	434,039	351,973
Donations, fundraising and other similar receipts	314,651	306,993
Interest, dividends and other investment receipts	501	1
Net GST Received	7,088	0
Cash was applied to:		
Payments to suppliers and employees	(665,953)	(576,320)
Net Cash Flows from Operating Activities	90,326	82,647
Net GST Paid	0	(7,691)
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	(15,289)	(19,622)
Net Cash Flows from Investing and Financing Activities	(15,289)	(19,622)
Net Increase/(Decrease) in Cash	75,037	55,334
Opening Cash	200,981	145,647
Closing Cash	276,018	200,981

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 2020

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 2020

	2020	2019
1. Analysis of Revenue	\$	\$
Providing Goods or Services		
Grants Received	355,389	248,099
Sales	10,265	5,891
Annual Subscriptions & Joining Fees	36,356	40,017
Total	402,010	294,007
Donations, Fundraising and other similar revenue		
Donations	151,175	229,929
Partnership Funds	140,576	58,564
Seed Fund	22,900	18,500
Total	314,651	306,993
Interest, dividends and other investment revenue		
Interest Income	501	1
Total	501	1
2. Analysis of Expenses		
Volunteer and employee related costs		
Wages/Salaries	536,746	432,595
ACC	2,308	3,056
Staff Training/Recruitment/Health and Safety	6,197	7,241
Total	545,251	442,892

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 2020

	2020	2019
	\$	\$
2. Analysis of Expenses cont.		
Other Expenses		
Accountancy	1,282	1,225
Annual Fund Raiser	104	5,320
Audit	9,836	6,097
Bank Fees	494	545
Depreciation	4,888	3,646
Doubtful Debts	0	891
Insurance	2,887	1,823
Interest	1	60
Total	19,492	19,607
Cost related to Providing Goods and Services		
Development Research/Resources/Curriculum/Training	8,025	4,084
Discounts	0	375
Events	1,559	13,042
Inventory Expenses	6,595	0
Marketing/PR	4,947	13,443
Fundraising Expenses	2,756	2,004
Mileage/travel	16,201	25,759
Community Liaising	0	16
Office Expenses	17,105	4,621
Rent	4,875	9,853
School Consumables/support	3,881	20,434
Stationery, Postage & Courier	2,244	1,001
Subscriptions	5,955	2,807
Board expenses and Governance Training	2,643	0
Website and other IT expenses	29,535	16,126
Total	106,321	113,565

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 2020

	2020	2019
	\$	\$
3. Analysis of Assets		
Current Assets		
Bank Accounts and Cash	276,018	200,981
Short Term Investment	0	0
Total Bank Accounts and Cash	276,018	200,981
Accounts Receivable	13,971	21,378
Prepayments and other assets		
Stock	2,247	8,842
Prepayments	5,793	5,703
GST receivable	0	1,106
Total Prepayments and other assets	8,040	15,651
Total Current Assets	298,029	238,010

4. Intangible Assets This 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

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Amortisation	Closing
Website	3,121	9,430	0	1,040	11,511
Total	3,121	9,430	0	1,040	11,511

4. Fixed Assets This 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

Last Year

Asset Class	Opening	Purchases	Sales /Disposals	Depreciation	Closing
Computer & Office Equipment	4,417	10,192	0	2,606	12,003
Total	4,417	10,192	0	2,606	12,003



Notes to the Performance Report For the Year Ended 31 December 2020

	2020	2019
5. Analysis of Liabilities	\$	\$
Creditors & Accrued Expenses		
Audit/Accountancy	9,000	5,000
Accounts Payable	7,392	12,886
Credit Cards	30	1,003
GST Payable	5,982	0
Total	22,403	18,889
6. Analysis of Unused Grants with Conditions		
Auckland Airport Community Trust	2,602	8,000
Auckland Council	5,287	3,971
Bay Trust	0	680
COGS	7,871	7,329
David Ellison Trust	667	0
Grassroots Foundation	9,300	0
Hutt Mana Charitable Trust	405	0
John Ilott Trust	0	203
Lion Foundation	451	7,702
National Lottery	30,000	4,403
Newman's Own Foundation	25,635	40,000
One Foundation	3,708	0
Public Trust – Thomas George McCarthy Trust	0	15,000
Puffin Charitable Trust	2,000	0
Rata Foundation	0	604
Support for Volunteers Fund	0	12,800
The Jenkins Foundation	5,000	0
The Lou and Iris Fisher Charitable Trust	2,822	0
Trust Waikato	3,000	0
US Embassy	0	1,662
W&M Bear Trust	5,000	0
Wellington Community Trust - LIFT	0	2,872
Withiel Trust	15,000	0
Total	118,748	105,226

The Trust also acknowledges receipt of a grant from TECT during 2020 of \$10,000.



Notes to the Performance Report For the Year Ended 31 December 2020

7. Analysis of Accumulated Funds

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

2019

Description	Capital Contributed by Trustees	Accumulated Surplus / Deficits	Total
Opening Balances	0	77,327	77,327
Surplus	0	24,937	24,937
Closing Balance	0	102,264	102,264

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 2020 and has no assets or liabilities as at 31 December 2020. (31 December 2019: \$nil).

10. Donations in Kind

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

Legal Work \$ 11,085 (2019: \$10,176), Marketing \$0 (2019: \$17,280), Subscriptions \$540 (2019: \$540), Domestic Travel \$0 (2019: \$3,000).

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 (2019: \$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 (2019: \$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 2020 \$1,200 was received from Catherine Bell, as a founding Seed Fund member. (2019: \$1200);
- Legal work was performed pro bono by Brookfield's Lawyers to the value of \$11,085 (2019: \$10,176). Andrew Green, who is a partner at Brookfield's Lawyers, is also a Trustee of the Trust;
- Pead PR provided pro-bono PR services to Garden to Table to the value of \$0 in 2020 (2019: \$17,280). Pead PR is a business owned by Deborah Pead, a previous Trustee of the Trust;
- \$6,782 of donations were collected from My Food Bag Group Limited (Nadia Lim is a Founder and shareholder of the My Food Bag Group).

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 (2019: \$nil).

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



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.