



# ANNUAL REPORT

## 2023 - 2024



# Waiwaste Incorporated

## AGM and Financial Reports

### For the Year Ended 30th June 2024

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# Co-chair's Annual Report 2024

The past year has been busy and challenging. Waiwaste has faced increasing demands for its services as the current economic situation has led to increasing numbers of people lacking access to adequate daily nutritious food. Meanwhile, the need to take action to mitigate climate change is more urgent than ever. In response Waiwaste distributed 131,670 kilos of rescued food in the 2023-2024 financial year, equivalent to 395,010kgs carbon emissions prevented from food rescue activities. As with many community organisations, funding is an ongoing issue. Ministry of Social Development funding was critical for Waiwaste to expand and grow to meet the huge increase in need during the covid period. However, as expected, this funding has reduced significantly over the past year. We are planning appropriately for this and working hard to diversify and increase our funding base. This year we were very pleased to secure Masterton District Council Long Term Plan funding for \$75,000 over three years for 2024 – 2026. We are also grateful for funding received from the Carterton District Council local community grants (2024-2025).

Our business is feeding people, not landfills. In 2023-2024 Waiwaste undertook research to investigate the feasibility of a food waste composting initiative in Masterton. The research, funded by Masterton District Council, assessed the feasibility of collecting food scraps from offices and small businesses in Masterton to create compost for local food growing initiatives. The research report was completed in May 2024 and submitted to Masterton District Council for their consideration.

In line with our goal to minimise our environmental footprint, Waiwaste partnered with Pickled Compost, a sustainable business in Greytown that uses waste coffee husk to make composting flakes. The 6 week pilot project in March – April 2024 involved Waiwaste delivering food scraps collected from its own operations for composting on-farm in South Wairarapa. Discussions are ongoing with various groups re-our potential role in supporting local food scraps collection and composting initiatives.

In June 2024 we were very pleased to secure Masterton District Council climate change funding for a community fruit harvesting project in the Masterton District. This pilot project aims to rescue surplus fruit on commercial orchards, lifestyle blocks and residential properties during the 2024-2025 growing season for distribution to our community recipient partners. The project fits very well with Waiwaste's goals to both minimise food waste in the Wairarapa and grow the volumes and sources of healthy rescued food for communities in need.

Another key focus for 2024 has been reviewing the ways in which we 'tell our story'. Our aim is to clearly articulate to our various audiences what we do, why we exist, the impact we have and how people can be involved. To this end we are very grateful to the Community Comms Collective review of our current communication systems in early 2023. Building on this work, our focus in 2023-2024 has been to review our website. This work has resulted in a refreshed website that is accurate, up-to-date, and easy to navigate.

In 2024, we focused on refreshing our strategic plan for 2024 to 2026.

**Mission** – feeding people, not landfills

**Our vision** - our Wairarapa communities are well nourished through no-waste, local food systems

**How we create change** –

**Championing the environment** – we demonstrate environmental leadership by reducing food waste to landfills.

**Food sharing** – we nurture mana enhancing relationships with food donors, volunteers, and food recipient organisations, and we trust our partners to get the food to those who need it.

**Telling our story** – we inspire others by consistently communicating who we are and how our work makes a difference in our communities.

**Organisational resilience** – we are an adaptable and robust organisation which meets community needs through a strong volunteer base.

In 2024-2025 we look forward to continuing to create change in each of these key areas.

We had some changes in staffing at the end of 2023, saying goodbye to our manager Aaron Middleton and welcoming our new Manager Victoria Ross in January 2024. We are grateful for Aaron stepping up to take on the manager's role and wish him well with his full-time studies. Since Victoria joined us in January 2024 she has hit the ground running. Given her strong commitment to food rescue we're confident that Victoria is very capable of leading Waiwaste through its next chapter.

People are at the heart of what we do at Waiwaste. A big thanks to the team of staff, Victoria and Laura and volunteers for another fantastic year of food distribution. But we couldn't do this with work without the support of our community partners, our funders and the many organisations, businesses and individuals that provide in-kind support. Finally, our thanks to our fellow board members for their commitment in giving their time and energy to Waiwaste: Frances Dearnley, Elise Sadler, and Jeremy Logan.

# Managers's Report 2024

Kia ora, it gives me a great pleasure to write my first AGM report for Waiwaste Food Rescue. I started on the 15<sup>th</sup> of January this year and have grown into the role as the year has progressed. And what a year it has been!

I have three key words in mind going into this year - collaboration, communication and transparency.

Collaboration has been strong in 2024, with partnerships created with the Wairarapa Community Centre for the REUSE Venison Project, which is going great guns with already 1130kgs of mince and 830 kgs of sausages being delivered to our base over the last few weeks. Big thanks to Steve and the Eke Meats team for processing and delivering this invaluable source of protein. We donated food to the Para Kore hui and we're working with Project Manaaki to train up their residents as volunteers. We're currently in talk with the fabulous Claire from Te Koru Kai to see how we can support them with their food scrap collection project, which is a wonderful initiative. Huge thanks to Woolworths, The Nikau Foundation, Masterton District Council, Carterton District Council, Masterton Trust Lands Trust, Foodstuffs and the Ministry of Social Development for their very generous funding for which we are incredibly and eternally grateful! And the Spoked Team who raised us \$1800 in March with their charity bike ride. Welcome aboard our new donor The Warehouse and new recipients Whaiora, Family Works, Little Haven and Good Bitches Baking – it's been wonderful getting to know you and the incredible mahi you do. And of course, huge thanks to our regular food donors Woolworths, Pak'n'Save, New World, Moore Wilsons, The Bakehouse, Yos and Rita from Four Corners Organics, Dan and Julie from D & J Farms, and Buzz from Greenway Farms – your generosity is much appreciated. And to Courtney and her team at the New Zealand Food Network, whose hard work helps to ensure our community receives much needed food every week – thank you. And to AFRA, your ongoing support is so important to us, and you provide both information and inspiration!

Communication has been a focus this year, as 'Telling Our Story' is a key objective in our Strategic Plan. We've set up an Instagram page and placed a stronger emphasis on Facebook posts that promote what we do day-to-day in a positive and warm manner. We've had great responses to both, and they've become an important tool to connect us with other organisations working in our space, which is invaluable. We've had four articles in local papers and two radio interviews. We've been out and about to local community groups talking about our mahi, as well as having several groups of students (school and universities) into the hub, spending mornings with us learning about what we do. A highlight for me was the creation of a quarterly newsletter. The first edition was sent out at the end of October, and we had a great response. Communication with our stakeholders is also important to us – maintaining great and positive relationships with our donors, funders and recipients will continue to be a strong focus for me over the coming year.

Transparency will continue to be part of the Waiwaste ethos this year. We will keep making our statistics and data public as we feel it's an important way to let stakeholders and the public know how we're progressing. On that note, I'm pleased to say that Waiwaste has now hit over 800,000kgs of food rescued and redistributed - and that's only the figure we have since records have been kept!

We're chuffed to reach this milestone. July and September were both record months for us this year, and food redistributed for the financial year 1st April 2023 to 31<sup>st</sup> March 2024 is 139,203.08kgs. This equates to 417,609.24 kgs of Co2 prevented.

On a personal note, I would like to say some thank yous. To the Waiwaste Board and volunteers (old and new), the work you do and the effort you put in continually amazes me. You all work so hard, and Waiwaste simply could not run without you. I feel we are a heart led organisation, and this is illustrated by the big hearted, consistent and generous contributions from our volunteers – you are all, each one of you, appreciated. Thank you for putting up with a new Manager this year, I think I'm getting the hang of it! And to my office buddy and sidekick Laura. It's been a year of highlights and challenges, but the ups have truly outweighed the downs and we're ending the year strong and positive and as a tight team. Thank you, your work is hugely appreciated. And welcome on-board Katie Abbott, who has joined us as our Fruit Rescue Coordinator – we're excited to have you as part of our team.

A huge highlight of the year for us is Waiwaste being named a finalist in the Wairarapa Business Awards for 2024 (the winners will be announced on November 14<sup>th</sup>, keep your fingers crossed for us!) and I'm going to end with a quote from the judges:

“The third Finalist of the NOT-FOR-PROFIT Award showed excellent management of resources and impact measurement, with a strong commitment to transparency and community involvement. Their focus on both environmental and social sustainability made them a standout in this category. The mission to collect surplus food and redistribute it to those in need is both socially responsible and also deeply compassionate. **WAIWASTE FOOD RESCUE** has made a profound impact on the community. “

This statement meant a lot to the Waiwaste team - and we strive every day to live up to these words.

Victoria Ross  
Manager





# Waiwaste Financial Report 2024

The organisation recorded another small deficit this year, with MSD funding being reduced again this year.

On the other hand, we continue to receive increased support from local and regional grants received including Masterton District Council, Masterton Trust Lands Trust, Lotteries, Trust House, Countdown, Foodstuffs, ECCT & the Nikau foundation.

Employee costs have decreased slightly but continue to be our largest expense.

The organisation continues to closely monitor cash flows, and the Board receives regular financial updates. The Board also continues to explore ways to secure other funding sources to keep the organisation financially viable.

We ended the year in a healthy financial position, with a deficit of \$4K and a bank balance of \$180K.

A copy of the full audited performance & financial report is available on request.

Thank you to all the organisations and individuals who support WaiWaste to grow and succeed.

Jeremy Logan

Treasurer



# Statement of Service Performance

## Description of the entity's outcomes:

Waiwaste is an incorporated society that rescues surplus edible food from food retailers and producers and distributes it to organisations who provide food for people facing hardship. Our vision is to have zero food poverty and zero food waste in the Wairarapa. We aim to be the link between the food industry and those who support people in need. We undertake such other activities and enterprises to further the vision and purpose of the Society.

Description and quantification (to the extent practicable) of the entity's outputs:	Actual	Actual
	This year	Last year
Total kilogrammes of food distributed from food rescue activities	131,669	157,086*
Number of meals distributed (from rescued and non-rescued food)	376,573	407,495
Carbon emissions prevented from food rescue activities	348,923	377,574*
Number of food donor businesses	9**	26
Number of local community groups supported	30	30
Number of volunteers engaged with the organisations	24	17

## Additional Information:

Waiwaste rescues and redistributes good quality food otherwise destined for landfill. Our work helps to reduce food waste to landfill and food poverty. During the past year we have experienced increased demand for our services whilst central government funding for food rescue has significantly decreased over the past two years. MSD funding this year was \$32,000.

On a positive note, income from grants and donations increased in 2023-2024 by \$100k compared with 2022-2023 income from grants and donations of \$92k.

In the past year we have been well supported locally including funding from Masterton District Council (\$20,000); Masterton Trust House (\$20,000); Masterton Trust Lands Trust (\$15,000); Eastern Central Community Trust (\$10,000); Nikau Foundation (\$7,500); Lotteries Community Grants (\$20,000), Foodstuffs (\$10,000) and Woolworths (\$5,000).

\*Figures for FY23 have been restated to align with the current best practice advice for measurement.

\*\*Food donor numbers in 2023 included ad-hock one off donors as well as regular donors. The decision has been made to count just regular donors, and this is why the number is lower in 2024.



# Statement of Financial Performance for the year ended 30 June 2024

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>			
Grants and donations	1	110,223	92,239
MSD Grant for service provision		32,114	62,200
Other revenue		-	-
<b>Total Revenue*</b>		<b>142,337</b>	<b>154,439</b>
<b>Expenses</b>			
Volunteer and employee related costs*		79,610	86,527
Costs related to providing goods or services*		30,489	15,995
Grants and donations made*		-	-
Other expenses	2	36,635	57,941
<b>Total Expenses*</b>		<b>146,734</b>	<b>160,463</b>
<b>Surplus/(Deficit) for the Year*</b>		<b>(4,397)</b>	<b>(6,024)</b>



# Statement of Financial Position for the year ended 30 June 2024

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*		185,278	160,740
Accounts Receivable		-	16,100
<b>Total Current Assets</b>		<b>185,278</b>	<b>176,840</b>
<b>Non-Current Assets</b>	3		
Property, plant and equipment*		30,431	34,905
Investments*		-	-
Other non-current assets - van		50,643	60,290
<b>Total Non-Current Assets</b>		<b>81,074</b>	<b>95,195</b>
<b>Total Assets*</b>		<b>266,352</b>	<b>272,035</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses*		9,851	1,576
Employee costs payable*		3,444	5,607
Unused donations and grants with conditions*		-	-
Other current liabilities		3,122	10,520
<b>Total Current Liabilities</b>		<b>16,417</b>	<b>17,703</b>
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities*</b>		<b>16,417</b>	<b>17,703</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>249,935</b>	<b>254,332</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members*			
Accumulated surpluses or (deficits)*	4	239,935	244,332
Reserves*		10,000	10,000
<b>Total Accumulated Funds*</b>		<b>249,935</b>	<b>254,332</b>


This performance report has been approved by the Board,  
for and on behalf of WaiWaste:

Date

Signature

Name

Position

4/11/2024  
  
 Sunny Logan  
 Treasurer.

# INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

AuditPLUS<sup>+</sup>

## To the Members of Waiwaste Incorporated

We have reviewed the accompanying Performance Report of Waiwaste Incorporated on pages 3 to 9, which comprises the Statement of Financial Position as at 30 June 2023, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

### Executive Committee's Responsibility for the Performance Report

The Executive Committee is responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Executive Committee determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

### Other Information

The Executive Committee is also responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our conclusion thereon.

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

### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

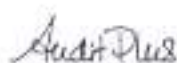
Our conclusion on the performance report does not cover the other information (the entity information and statement of service performance) and we do not express any form of assurance conclusion thereon.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Waiwaste Incorporated.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying performance report does not present fairly, in all material respects the financial position of Waiwaste Incorporated as at 30 June 2024, and of its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



Audit Plus Accounting Services Limited | Qualified Auditor | Eketāhuna - Wairarapa

5 November 2024

# Acknowledgements

Waiwaste wishes to thank the following organisations for their financial support over the 2023/24 financial year:

**Masterton District Council**  
**Masterton Trust Lands Trust**  
**Lotteries**  
**Community Organisation Grants Scheme**  
**Foodstuffs**  
**Woolworths**  
**The Nikau Foundation**  
**Wairarapa Building Society**  
**The Ministry of Social Development**  
**Carterton District Council**

We also wish to acknowledge our partnership agreements with:

**Masterton Foodbank**  
**Wairarapa Community Kitchen**

To our numerous volunteers,  
without whom Waiwaste would not exist, thank you.

We offer our thanks to the following businesses from whom  
we regularly collect food:

**Woolworths**  
**New World**  
**PaknSave**  
**Moore Wilsons**  
**The Warehouse**  
**Old Bakehouse**  
**Jos and Rita – Four Corners Organics**  
**Dan & Julie – D & J Farms**  
**Buzz – Greenway Farms**  
**The New Zealand Food Network**

Many organisations and individuals continue with their contribution of support, energy and wisdom, and for this we are sincerely grateful.