

KidsCan Charitable Trust

ANNUAL REPORT 2024

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OUR PURPOSE

Poverty is a reality for one in seven Kiwi kids, but it doesn't have to be their future.

KidsCan believes education offers children a pathway out of hardship. Every day in over 1,100 schools and early childhood centres across New Zealand, we wrap children in support – providing food, raincoats, shoes and health items so they can learn and fulfil their potential.

A WORD FROM OUR LEADERS

From our CEO

Since founding KidsCan 19 years ago, one thing I know for certain is that the majority of families are doing the best they can with what they have. There are so many different reasons people find themselves living in hardship – like the end of a relationship, illness, or the loss of a job – so it's really important not to make sweeping judgements. None of us get to choose which family circumstance we're born into and here at KidsCan it's about doing everything we can to give the children who need it most the opportunity to succeed through education.

Right now in New Zealand one in seven children live in material hardship, and what's crystal clear from talking to principals, teachers and families is that the cost of living crisis continues to have a fundamental impact on people's ability to provide their children with the essentials.

Our dedicated and solutions-focused KidsCan team, our passionate and committed Board, and our incredible community of generous supporters work tirelessly to provide a brighter future for our most vulnerable children. Thanks to their efforts, we've been able to take 39 schools off our waiting list in 2024 and provide continued support to more than 1,100 schools and ECE centres across New Zealand.

Food insecurity is a significant issue in New Zealand, and this year we have boosted the provision of nutritious meals to under-fives considerably. In 2024, 6,418 children under five had access to our daily lunch meals compared to 5,869 in 2023 – that's an additional 549 kids supported a day! We also secured a conditional grant from the Ministry of Education to expand our early childhood education lunch programme for up to 10,000 more children a day for 2025 and 2026.

Provision of warm clothing and footwear is another cornerstone of KidsCan's work. Throughout 2024 supply chain issues hindered our distribution of jackets and shoes, but these challenges have now been resolved. We know that these essentials help to take the pressure off families and children and we're delighted to be back on track.

Partnering with organisations and individuals is essential to our mission. This year we celebrate 11 years of working with our Principal Partner, Meridian Energy and we have a number of new partners too. HP New Zealand joined us in 2024 as a Major Partner and together we launched the HP Re:Gen pilot programme providing refurbished laptops to 600 secondary school students. KidsCan ambassador Ruby Tui contributed her voice and creative talents to our awareness and fundraising campaigns, and How to DAD Jordan Watson was the driving force behind KidsCan Ball, a 24-hour handball fundraising event with The Hits and Jono and Ben, raising over \$470,000. Another huge highlight was the generous support from Graeme and Robyn Hart which enabled us to provide Christmas food parcels to more than 6,000 families of the children we support in ECE centres across New Zealand. It's the first time KidsCan has been able to provide essential food support over the holiday season, and we hope to continue this initiative next year and beyond.

As we look ahead to 2025 we know there are still thousands of Kiwi kids who need our support and by working together we can drive powerful and positive change.

So a final heartfelt thanks to you, our KidsCan team, our Board members, partners, donors and volunteers. Supporting 1,100 New Zealand schools and early childhood centres is a team effort – we couldn't do it without you.



Dame Julie Chapman
KidsCan CEO and Founder

From our Board Chair

"Poipoia te kākano kia puāwai" - Nurture the seed and it will blossom.

"E ngā maunga whakahī E ngā hau e whā E ngā Iwi o te motu Tēnā koutou katoa"

KidsCan's aim is to wrap children in support, so nothing stands in the way of their education. I am proud to reflect on a year where we have helped feed and clothe more school children across Aotearoa and laid the foundations to support more preschoolers.

We are pleased to be extending our food programme to reach 10,000 more prescholders. This significant expansion reflects both the growing need across our communities and our belief in the importance of reaching children as early as possible with the essentials they need to learn, grow and thrive. This is the time when the brain forms rapidly, and the right nutrition is vital.

KidsCan has been feeding preschoolers since 2018 thanks to the generous support of our many donors, and research from the University of Waikato shows the programme makes a 'valuable difference' in their lives. Teachers reported a real change in the way children could take part in learning opportunities when they were full. They were more persistent, more resilient, and they got on better with their peers. Researchers also found an 'unexpected bonus' of the programme was a sense of well-being and community. It was a weight off the shoulders of struggling families. We're delighted that this Government investment means thousands more children will benefit.

I would also like to take this opportunity to acknowledge the exceptional team at KidsCan, who have worked tirelessly to expand our reach. They are committed to delivering this programme with the same care, accountability, and impact that underpins all their work. The Board is constantly inspired by their passion and professionalism.

Finally, I extend my thanks to my fellow Board members. Their time, expertise, and unwavering commitment to governance excellence ensures that KidsCan remains a trusted and effective organisation. It is a privilege to serve alongside such a dedicated group of individuals.

Together, we are ensuring that more of our youngest children can start their educational journey with dignity, confidence, and the resources they need.

Ngā mihi nui,



Guy Waipara KidsCan Board Chair (Rongowhakaata)

WHAT POVERTY **LOOKS LIKE IN NZ**

New Zealand's latest child poverty statistics make for grim reading, with one in seven children going without basic essentials like heating, visits to the doctor, and fresh fruit and vegetables. According to recent Stats NZ data, the number of Kiwi kids living in material hardship grew from 144,100 (12.5%) in 2023 to 156,600 (13.4%) in 2024. That's an increase of 12,500 kids in one year, and up almost a third from 10.5% in 2022. The number of children living in low income households has also grown.

As heartbreaking as these statistics are, it comes as no surprise to us at KidsCan. We have thousands of Kiwi kids waiting for our support as more New Zealand families struggle to make ends meet.

- 1 in 6 (17.7%) children live in households with low income after deducting housing costs, up 3.3% from June 2023.
- For tamariki Māori, it is 1 in 5 (19.3%).
- For Pacific children, it is 1 in 6 (17.4%).
- 1 in 7 (13.4%) children live in material hardship, up from 12.5% in the previous year.
- For Māori, this is 1 in 4 (23.9%) and for Pacific children 1 in 3 (28.7%).

Source: Stats NZ, Child Poverty Statistics Year Ended June 2024

The material deprivation measures of child poverty determine the proportion of children who live in households lacking the essentials many of us take for granted. If a household lacks six or more essential items from the DEP-17 index, they're deemed to be living in material hardship. The index includes things like:

- going without fresh fruit or vegetables, because of the cost.
- having to put up with feeling cold, to keep costs down.
- unable to afford an unexpected \$500 expense, without
- having to buy cheaper or less meat, because of the cost.
- putting off doctor's visits, to keep costs down.





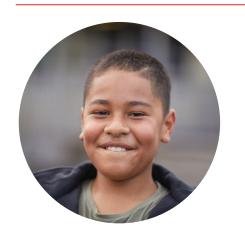
STATEMENT OF SERVICE PERFORMANCE

OUR MISSION is to provide the essentials to Kiwi kids affected by poverty so they can participate in learning and have an opportunity for a better future.

How we make it happen:

- By providing the essentials such as food, jackets, shoes, socks and health items through our partner schools and early childhood centres.
- By providing our programmes nationally to assist children across New Zealand.
- By working closely with schools, ECE centres and communities to ensure our support reaches those who need it the most.

REACH BY REGION



To ensure children right across New Zealand are assisted, our programmes are provided nationally. The numbers below demonstrate the number of schools in each region that are supported by KidsCan.

Northland

2024 = 119 | 2023 = 116

Auckland

2024 = 214 | 2023 = 210

Waikato

2024 = 107 | 2023 = 96

Bay of Plenty

2024 = 84* | 2023 = 86

Gisborne 2024 = 36 | 2023 = 35

Taranaki

2024 = 26 | 2023 = 24

Manawatū-Whanganui

2024 = 94 | 2023 = 90

Hawke's Bay

2024 = 72 | 2023 = 71

Nelson

2024 = 6* | 2023 = 8

Tasman

2024 = 5 | 2023 = 3

Wellington

2024 = 65 | 2023 = 63

Marlborough

2024 = 3 | 2023 = 1

Canterbury

2024 = 60 | 2023 = 58

West Coast

2024 = 10 | 2023 = 8

Otago

2024 = 11 | 2023 = 8

Southland

2024 = 14 | 2023 = 13

2024 = 926 | 2023 = 890

*Reduced number of schools in the Bay of Plenty and Nelson regions due to closures in 2024.



"The impact of being able to provide our tamariki with food when they have little to nothing has been tremendous. Providing food, clothes, shoes and health products for our tamariki means they are not limited and absent from school due to these issues."

Principal, KidsCan partner school

Equity Index based funding

The Equity Index aims to identify and respond to the socio-economic barriers facing student achievement, and to allocate resources where they are most needed.

The index is based on the premise that students facing greater socio-economic challenges are less likely to achieve, and therefore require more support.

The higher the index number, the higher the average number of students facing greater disadvantage within a school population.

The Equity Index number calculated for each school is between 344 and 569.

Schools are placed into a band based on their Equity Index number.

1%

The graphs below represent: the range of Equity Index numbers that can be assigned to a school, and the total number of schools that fall within each Equity Index group both nationally and those supported by KidsCan.

The "Other" category refers to schools where the EQI was recorded by the Ministry of Education as either 'not calculated' or 'not applicable'.

Schooling Equity Index Number:

School Equity Index Group:

KidsCan %

_				
2024	FEWER	MODERATE	MORE	OTHER
National #	685	1,040	738	103
KidsCan #	8	272	602	44
KidsCan %	1%	26%	82%	43%
2023				
National #	669	1,042	736	106
KidsCan #	7	245	595	43

81%

24%

41%

^{*2023} data was extracted from the Ministry of Education on 1 February 2024, while the 2024 data was extracted on 19 December 2024.

WHAT WE DELIVERED IN SCHOOLS

Schools supported:

Total roll for schools supported:

926 2024

890 2023

238,735 2024

222,959 2023

2024 Data source: Education counts website (19 December 2024) 2023 Data source: Education counts website (1 Nov 2023)

Number of children receiving food support:

68,181 2024

69,276 2023

Food items distributed:

Rounded to the nearest 000'000

5.1 mil** 2024

6.2mil 2023

Food item is a single unit e.g. a snack bar, or bulk items like tinned fruit salad, or a bag of rice

Jackets distributed:

46,139^{*} 2024

62,249 ₂₀₂₃

Health items distributed:

41,725* 2024

57,350

Pairs of shoes distributed:

35,530^{*}2024

48,526 2023

^{*}In 2023/2024 financial year KidsCan faced manufacturing and distribution challenges which has meant that KidsCan has not had sufficient stock for distribution.

^{**}The decrease is due to KidsCan supporting emergency relief efforts following Cyclone Gabrielle in 2023. Since that additional support did not continue into 2024, it may appear that fewer items were distributed, but this reflects the return to standard programme volumes. 10 | ANNUAL REPORT 2024



OUR FOOD PROGRAMME

We supply our partner schools with shelf-stable, nutritious snacks, breakfast and top-up foods. For those schools who are not enrolled in the government's Ka Ora, Ka Ako programme, we also offer hot meals.

WHAT WE PROVIDE

- Heat-and-eat meals
- Fruit (tinned fruit salad and peach pottles)
- Tip Top® Bakery bread
- Spreads
- Snacks
- Hansells yoghurt sachets and EasiYo yoghurt makers



HOW WE MAKE A DIFFERENCE IN EARLY CHILDHOOD

OUR REACH BY REGION



To ensure children right across New Zealand are assisted, our programmes are provided nationally. The numbers below demonstrate the number of early childhood education centres in each region that are supported by KidsCan.

Northland

2024 = 24* | 2023 = 25

Auckland

2024 = 47 | 2023 = 47

Waikato

2024 = 12 | 2023 = 12

Bay of Plenty

2024 = 23 | 2023 = 23

Gisborne 2024 = 8 | 2023 = 8

Taranaki

2024 = 6 | 2023 = 6

Hawke's Bay

2024 = 40* | 2023 = 41

Manawatū-Whanganui

2024 = 8 | 2023 = 8

Wellington

2024 = 16 | 2023 = 16

Canterbury

2024 = 17 | 2023 = 17

Otago

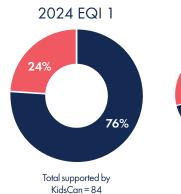
2024 = 2 | 2023 = 2

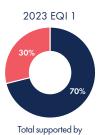
2024 = 203 | 2023 = 205

*Reduced number of centres in the Northland and Hawke's Bay regions due to closures. Please note our Early Childhood Programme started in 2019 and ultimately our strategy is to extend our reach.

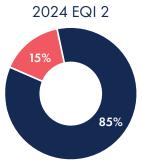
OUR REACH BY EQUITY INDEX

To ensure our ECE programmes reach the children most in need, we operate predominantly via low Equity Index centres. The below graphs demonstrate the percentage of deciles supported by KidsCan versus those that aren't.





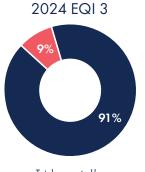
KidsCan = 86

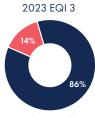




Total supported by KidsCan = 52

Total supported by KidsCan = 54 *Three of the KidsCan supported Early Childhood Centres for 2024 are not reflected in the pie charts. One of the KidsCan supported Early Childhood Centres for 2024 has an equity index of 5+, and two of the KidsCan

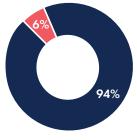




Total supported by KidsCan = 34

Total supported by KidsCan = 34











Total supported by KidsCan = 31

"The positive changes I've seen in one child are quite magical. When she started, she was withdrawn, shy and needed lots of help with her learning. Now she's one of her class role models and walks around the kura with pride and positivity. I believe that having that extra support with kai, clothes, and more, has helped her become 'her' in the best possible way."

Principal, KidsCan partner school





WHAT WE DELIVERED IN EARLY CHILDHOOD EDUCATION (ECE)

Early childhood is a time of rapid development – children's brains, bodies and social skills form in ways that will have lifelong impacts, and a nutritious diet plays a crucial part in supporting this growth.

KidsCan provides a universal food programme that includes the daily provision of a lunch meal, fruit and yoghurt for each child aged 2–5 years. Lunch meals include a range of readyto-heat meals, low preparation meals, and fresh sandwiches.

Children share these meals together, and by watching their peers they grow in confidence to try and to enjoy new foods. As an additional benefit, some ECE centres hire local people to prepare the food – providing employment opportunities and strengthening communities.

Centres supported:

Total roll for ECEs supported:

203 2024

205 2023

6,418 2024

5,869 2023

2024 data source: Education Counts Website (19 December 2024) 2023 data source: Education Counts Website (1 July 2023)

Children who have access to daily meals:

6,418 2024

5,8692023



Fresh lunches provided for ECE children:

1.3mil+* 2024

1.3mil+

Jackets distributed:

4,568 2024

4,806 2023

Pairs of shoes distributed:

4,272 2024

4,140 2023

Pairs of gumboots distributed:

4,319*2024

5,192 2023

Health items for ECEs:

9,452

10,478

"Mondays sometimes in our centre meant either tamariki didn't come in because there wasn't much kai at home for the lunchbox or their lunchbox had 'creative solutions' in them. We look forward to what Mondays now look like for our centre. Thank you for allowing us this opportunity."

ECE Teacher



FINANCIAL STATEMENTS

KIDSCAN CHARITABLE TRUST GROUP

Statement of Group Comprehensive Revenue and Expenses For the Year Ended 31 December 2024

	Notes	31.12.24 \$	31.12.23 \$
Revenue from non-exchange transactions:		•	*
General Donations		3,217,629	3,662,515
Monthly Donations		6,355,304	6,415,854
Donations In-Kind		4,551,750	7,523,529
Legacies and Bequests		872,454	185,579
Philanthropic Trusts and Gaming		1,090,451	839,500
Income from Government Contracts		876,250	422,500
KidsCan Fundraising Campaigns		198,9 <i>77</i>	194,407
KidsCan Community Fundraisers		1,308,024	1,426,712
Sponsorship Income		2,690,823	2,770,179
Revenue from exchange transactions:			
Other Income		2,898	0
Total Revenue		21,164,560	23,440,775
Less Expenses:			
Fundraising, Communication and Partnership Costs	3	2,958,430	2,510,102
Programme Cost	4	11,324,872	12,286,970
Donations In-Kind Used		4,708,079	7,753,554
Other Operating Expenses	5	2,188,758	1,597,246
Total Expenses		21,180,139	24,147,872
Operating Surplus / (Deficit)		(15,579)	(707,097)
Investment Income	7	1,000,074	764,438
Net Surplus/(Deficit) for the year		984,495	57,341
Other Comprehensive Income		-	-
Total Comprehensive Revenue and Expense for the year		984,495	57,341

Statement of Group Financial Position As at 31 December 2024

	Notes	31.12.24	31.12.23
		\$	\$
Current Assets			
Cash	6	1,080,024	1,623,272
Short Term Investments	7	4,613,889	4,681,840
Trade and Other Receivables	8	835,140	582,574
Prepayments		505,429	391,592
Inventory	9	1,537,155	1,609,279
Total Current Assets		8,571,637	8,888,557
Non Current Assets			
Plant and Equipment	10	410,137	342,161
Long Term Investments	7	5,980,661	4,888,083
Total Non Current Assets		6,390,798	5,230,244
Total Assets		14,962,435	14,118,801
Current Liabilities			
Trade and Other Payables	11	233,216	451,952
Employee Benefits Obligation	13	179,670	135,570
Income in Advance	14	85,000	51,225
Total Current Liabilities		497,886	638,747
Net Assets		14,464,549	13,480,054
		1-7-0-70-7	10,400,00
Equity			
Trust Capital and Reserves		14,464,549	13,480,054
Total Equity		14,464,549	13,480,054

Date 25 June 2025

Chairman of the Board

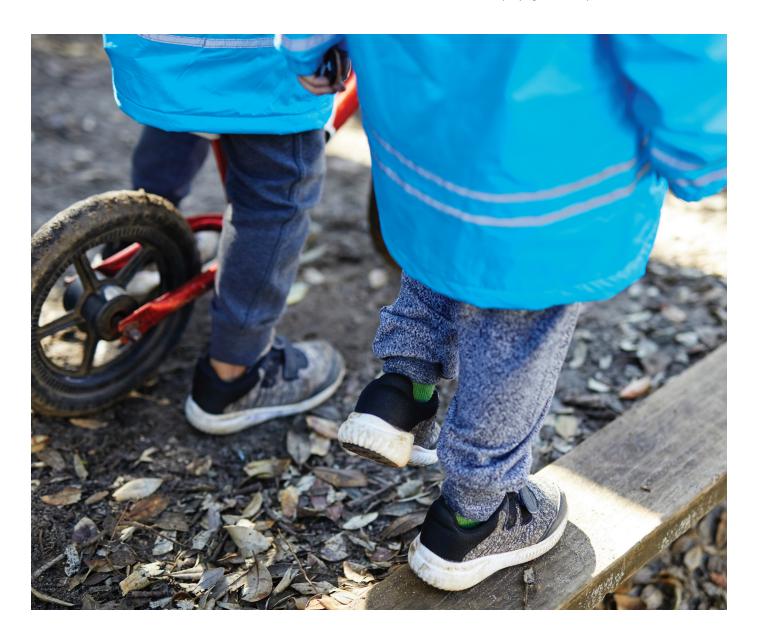
fillieChapman **Date** 25 June 2025

For and on behalf of the Board who authorised these financial statements for issue:

Statement of Group Changes in Net Assets For the Year Ended 31 December 2024

No	tes Retained Earnings 2024 \$	Total Equity 2024 \$	Retained Earnings 2023 \$	Total Equity 2023 \$
Equity at 1 January	13,480,054	13,480,054	13,422,713	13,422,713
Net Surplus/(Deficit) For The Year	984,495	984,495	<i>57</i> ,341	57,341
Other Comprehensive Income	-	-	-	-
Equity at 31 December	14,464,549	14,464,549	13,480,054	13,480,054

The accompanying notes form part of these financial statements.



Group Statement of Cash Flows For the Year Ended 31 December 2024

	2024	2023 \$
Cash Flows From Operating Activities:		
Cash was provided from:		
Receipts from non-exchange revenue	16,592,680	15,873,457
Receipts from exchange revenue	-	-
	16,592,680	15,873,457
Cash was disbursed to:		
Payments to staff	(3,693,809)	(3,233,648)
Payments to suppliers and activities	(13,233,777)	(12,341,390)
	(16,927,586)	(15,575,038)
Net Cash Flows from Operating Activities	(334,906)	298,419
Cash Flows From Investing Activities:		
Cash was provided from:		
Interest received	283,770	241,614
Investments in short term deposits	67,951	(2,660,475)
	351,721	(2,418,861)
Cash was applied to:		
Purchase of plant and equipment	(188,831)	(276,661)
Increase in long term investments	(373,377)	446,889
	(562,208)	170,228
Net Cash used in Investing Activities	(210,487)	(2,248,633)
Cash Flows From Financing Activities:		
Cash was applied to:		
Payment to finance lease liabilities		_
Net Cash used in Financing Activities	0	0
The Cash osed in Financing Activities		
Net Increase / (Decrease) in cash held	(545,393)	(1,950,214)
Effect of exchange rate changes on cash	2,145	168
Add cash at the beginning of the financial year	1,623,272	3,573,318
Cash at the end of the financial year	1,080,024	1,623,272
Represented by		
Cash at Bank	1,080,024	1,623,272

The accompanying notes form part of these financial statements.

Overview

a) Reporting Entity

The reporting entity is the KidsCan Charitable Trust (the "Trust"). The financial statements comprise of the KidsCan Charitable Trust and its controlled entity The KidsCan Collective Ltd, together the "Group" are presented for the year ended 31 December 2024. KidsCan Charitable Trust controlled The KidsCan Collective Ltd on the basis that the Trust could derive benefits from the Company and appoint its board members.

The Group financial statements and the accompanying notes summarise the financial results of activities carried out by the KidsCan Charitable Trust.

The Trust works to help children experiencing hardship by providing food, clothing and basic health products to schools and early childhood education centres across New Zealand.

All entities within the Group are charitable organisations registered under the Charitable Trusts Act 1957 and the Charities Act 2005.

The KidsCan Charitable Trust Group consists of the KidsCan Charitable Trust (CC10386) and The KidsCan Collective Ltd (a wholly owned company) (CC58389). The KidsCan Collective Limited was incorporated on 19th May 2020, and its results are consolidated from that date.

The Group is a registered charitable group with DIA Charities Services (CC21929).

These consolidated financial statements have been approved and authorised for issue by the Board on 25 June 2025.

b) Statement of Compliance

The Group financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-for-Profit entities. The Group is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large. The Group aualifies as a Tier 2 reporting entity as for the current and prior periods it has had operating expenditure between \$5 million and \$33 million. The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

c) Estimates and Assumptions

Significant accounting judgements, estimates and assumptions

The preparation of the Group's consolidated financial statements requires the Board and management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances are assumptions about future developments; however, they may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Notes to the Group Financial Statements For the Year Ended 31 December 2024

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators:

- The condition of the asset
- · The nature of the asset, its susceptibility and adaptability to changes in technology and process
- The nature of the processes in which the asset is deployed
- Changes in the market in relation to the asset

The significant estimates and judgements made in applying accounting policies and that affect amounts recognised in the consolidated financial statements are as follows:

- The estimation of useful lives and depreciation profiles for plant and equipment
- The estimation of the fair value of donations in-kind

2 Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied in these financial statements.

a) Basis of measurement

These consolidated financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of non-derivative financial instruments.

b) Functional and presentational currency

The consolidated financial statements are presented in New Zealand dollars (\$), which is the Group's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar. There has been no change in the functional currency of the Group during the year.

c) Basis of consolidation – controlled entities

Consolidated financial statements are required where one entity controls another. The "controlling" entity is responsible for preparing consolidated financial statements which combine its financial statements with the financial statements of the "controlled" entities in accordance with the relevant standard PBE IPSAS 6 (NFP) Consolidated and Separate Financial Statements (Not-For-Profit).

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are fully consolidated from the date on which control is transferred to the controlling entity. They are de-consolidated from the date that control ceases. Inter-group transactions, balances and unrealised gains and losses on transactions between members of the group are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the controlling entity and have a 31 December reporting date. KidsCan Charitable Trust controlled The KidsCan Collective Ltd on the basis that the Trust could derive benefits from the Company and appoint its board members.

d) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. The following specific recognition criteria must be met before revenue is recognised.

Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

General Donations

Donations are recognised as revenue upon receipt and include donations from the general public.

Monthly Donations

Through the "Regular Giving" campaign, donations (usually monthly) are made by companies and individuals to help disadvantaged New Zealand children get an equal start in life. These donations are recognised as revenue upon receipt.

Notes to the Group Financial Statements For the Year Ended 31 December 2024

Donations In-Kind

Donations in-kind include donated motor vehicles, discounted product, free media exposure, donation of services and volunteer time. Donations in-kind have been recognised where the Group has been able to evidence the difference between the price paid, if any, and the lower of retail or wholesale price where available of the goods. As donated goods are received the amount is recognised in inventory and either as income or income in advance depending on whether there are conditions attached. As donated motor vehicles are received they are recognised as a fixed asset and as income and depreciated over their estimated useful lives.

A significant portion of donations in-kind relates to media services. These are recognised when the Group has been able to evidence the difference between the price paid, if any, and the wholesale price of the goods/services as prescribed per the service providers' rate card. Both the income and the expense are recognised in the same period.

A significant portion of donations in-kind also relates to inventory.

Volunteer hours have been recognised based on hours tracked and recorded by using a log book and valued at minimum wage per hour.

Philanthropic Trusts and Gaming

Income from trusts and gaming includes grants given by other charitable organisations, philanthropic organisations and businesses. Where a clear use or return stipulation exists, grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled. Where no clear use or return stipulation exists revenue is recognised upon receipt.

Government Contracts

Income from government contracts relates to income received from the Ministry of Social Development to assist with KidsCan programmes. Revenue is recognised upon receipt of the funding.

KidsCan Fundraising Campaigns

Revenue is recognised upon receipt of the funds except for revenue from the Christmas Cracker Appeal which is recognised when the crackers are sold to the customer.

KidsCan Community Fundraisers

Income from community fundraisers is recognised upon receipt.

Sponsorship Income

Revenue from sponsorship is recognised when the invoice is raised, provided there is no use or return clause within the contract.

Legacies and Bequests

Income from legacies and bequests that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

Revenue from Exchange Transactions

Interest revenue is recognised as it accrues. Dividend income is recognised when the dividend is received.

e) Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instruments.

The Group derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets where the rights to receive cash flows from the asset have expired or are waived, or the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party and either:

- (i) The Group has transferred substantially all the risk and rewards of the asset; or
- (ii) The Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Notes to the Group Financial Statements For the Year Ended 31 December 2024

Financial Assets

Financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Group's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

Financial assets that do not meet the criteria to be measured at amortised cost are subsequently measured at FVTSD.

The Group's financial assets include: cash and cash equivalents, investments, receivables from non-exchange transactions and receivables from exchange transactions.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL)

The Group recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to the Group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

Financial Liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise trade and other payables. A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Goods and Services Tax

All items in the Statement of Financial Position are stated exclusive of GST, with the exception of receivables and payables, which include GST. All items in the Statement of Comprehensive Revenue and Expenses are stated exclusive of GST.

g) Taxation

The Trust is exempt from income tax on the basis of its charitable purpose.

Fundraising, Communication and Partnership Costs

2024	2023 \$
1,399,461	987,716
1,558,969	1,522,386
2,958,430	2,510,102
	\$ 1,399,461 1,558,969

4 Programmes Costs

	2024	2023 \$
Programme Costs	10,156,212	11,223,949
Employee Payments	1,168,660	1,063,021
Total	11,324,872	12,286,970

5 Other Operational Costs

	2024	2023 \$
Auditor Remuneration	58,725	29,245
Depreciation	120,854	61,832
Other Operating Costs	1,056,642	849,134
Employee Payments	952,537	657,035
Total	2,188,758	1,597,246

6 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

7 Investments

Short term

Investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

	2024	2023 \$
Short Term Investments	4,613,889	4,681,840

Long term

Investments are held in a fund portfolio managed by JBWere Investments Limited. The portfolio is managed in accordance with its statement of investment policies and objectives in order to manage risk. It largely consists of cash equivalents and low risk equity

	2024 \$	2023 \$
New Zealand Bonds	1,711,856	1,361,960
Offshore Bonds	736,149	<i>7</i> 46,100
Equities – New Zealand	885,760	685,101
Equities – Australian	807,871	615,901
Equities – Offshore	1,728,511	1,359,296
Property	110,514	119,725
Total	5,980,661	4,888,083

Investment Income	2024 \$	2023 \$
Interest Income	280,872	241,614
Gain/(Loss) on Investment Revaluation	719,202	522,824
Total	1,000,074	764,438

8 Trade and Other Receivables

Accounts receivable are carried at estimated realisable value after providing against debts where collection is doubtful.

	2024	
Non-exchange transactions:		
Accounts Receivable	403,024	331,717
GST Receivables	381,207	179,650
Exchange transactions:		
Interest Accrual	50,909	71,207
Total	835,140	582,574

Notes to the Group Financial Statements For the Year Ended 31 December 2024

Inventory

Inventories are measured at cost adjusted for any loss of service potential.

For inventory that was acquired through in-kind donations, the cost of the inventory is stated at its fair value at the date of acquisition, being the lower of retail or wholesale price (where available) for the goods.

Inventories are recognised as a programme expense when distributed to partner schools and early childhood centres or consumed in the ordinary course of operations of the Group. Programme expenses also includes product provided directly by third parties to schools and early childhood centres. In total this amounts to \$8,816,508 (2023 \$9,034,053).

During the reporting period no items of the Group's inventory were written down. There are no items of inventory pledged as security against any of the Group's liabilities.

2024 \$	2023 \$	
1,537,155	1,609,279	

10 Plant and Equipment

Plant and equipment is stated at cost, less accumulated depreciation and impairment losses.

When plant and equipment are disposed of the difference between net disposal proceeds and the carrying amount is recognised as a gain or loss, in the Statement of Group Comprehensive Revenue and Expenses.

At each balance date the carrying amounts of plant and equipment are assessed to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable service amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable service amount. Impairment losses directly reduce the carrying amount of the assets and are recognised in surplus or deficit.

Depreciation is provided for on a straight-line basis. Plant and equipment is depreciated at rates calculated to allocate the asset's cost or valuation less estimated residual value, over their estimated useful lives.

Computer equipment 3-6 years Major depreciation periods are:

Office equipment 6–10 years

Vehicles 2-5 years

Leasehold improvements 5-6 years

Notes to the Group Financial Statements For the Year Ended 31 December 2024

2024	Computer	Office			Capital Work	
	Equipment	Equipment	Vehicles	Leasehold	in Progress	Total
	\$	\$	\$	\$	\$	\$
Cost						
Opening 1.1.24	88,804	146,880	124,180	219,035	18,667	597,566
Additions	71,654	26,632	-	109,212	-	207,498
Disposals					(18,667)	(18,667)
Closing 31.12.24	160,458	173,512	124,180	328,247	0	786,397
Depreciation						
Opening 1.1.24	68,547	<i>7</i> 6,281	50,237	60,340	-	255,405
Charge for the year	30,955	1 <i>5</i> ,8 <i>7</i> 8	18,086	55,936	-	120,855
Disposals	-	-	-	-	-	-
Closing 31.12.24	99,502	92,159	68,323	116,276	0	376,260
Net						
Opening 1.1.24	20,257	70,599	73,943	158,695	18,667	342,161
Closing 31.12.24	60,956	81,353	55,857	211,971	0	410,137

2023	Computer	Office			Capital Work	
	Equipment #	Equipment **	Vehicles •	Leasehold	in Progress	Total
Cost	\$	\$	\$	φ	\$	\$
Opening 1.1.23	82,842	109,339	38,200	81,950	_	312,331
Additions	5,962	37,541	85,980	137,085	18,667	285,235
Disposals	-	-	, -	-	, -	· -
Closing 31.12.23	88,804	146,880	124,180	219,035	18,667	597,566
Depreciation						
Opening 1.1.23	48,302	66,542	38,200	40,529	-	193,573
Charge for the year	20,245	9,739	12,037	19,811	-	61,832
Disposals		-	-	-	-	-
Closing 31.12.23	68,547	76,281	50,237	60,340	0	255,405
Net						
Opening 1.1.23	34,540	42,797	-	41,421	-	118,758
Closing 31.12.23	20,257	70,599	73,943	158,695	18,667	342,161

11 Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Group and which have not been paid at the end of the financial year. These accounts are non interest bearing and are usually settled within 30 days.

	2024 \$	2023 \$
Trade Payable	213,911	432,647
Accrued Expenses	19,305	19,305
Total	233,216	451,952

12 Operating Leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Operating Leases Obligations under non-cancellable	2024 \$	2023 \$
Within one year	277,831	65,103
One to five years	1,279,026	6,616
Total	1,556,857	71,719

13 Employee Benefit Liabilities

Liabilities for annual leave are accrued and recognised in the Statement of Financial Position. Annual leave is based on accrued entitlements at current rates of pay.

	2024 \$	2023 \$
Holiday Pay Accrual	151,374	135,570
Other Employee Entitlements	28,296	0
Total Employee Benefit Costs	179,670	135,570

14 Income in Advance

Income in Advance arises when an amount is received by the Trust with specific repayment conditions attached to the grant.

	2024 \$	2023 \$
Philanthropic Trusts and Gaming	85,000	51,225
Total	85,000	51,225

15 Related Party Transaction

Related party transactions with controlled entities

		2024 \$	2024 \$	2023 \$	2023 \$
Related Party	Description of the Transaction	Value of transactions	Amount outstanding	Value of transactions	Amount outstanding
Trustee	Commercial Services	35,772	4,025	25,050	
Trustee	Corporate Sponsorship	1,000,000	-	1,107,344	-
Pet Refuge NZCT	On Charging Expenses incurred by KidsCan	106,489	10,884	127,010	57,170
Pet Refuge NZCT	On Charging Expenses incurred by Pet Refuge	13,254	-	-	-

Notes to the Group Financial Statements For the Year Ended 31 December 2024

Key Management Personnel

The Group classifies its key management personnel into one of two classes:

- Board Members as at the end of the reporting period there are six board members of the KidsCan Charitable Trust along with the CEO (2023 – 6). Of these, two are directors of The KidsCan Collective Ltd including the CEO. Board members excluding the CEO were offered a gift of appreciation at the end of the financial year. This was in recognition of their significant contribution to the Group throughout the year, these totalled \$300 (2023 \$300). Executive Officers – includes the CEO and the executive leadership team. (2024:3.07, 2023: 3.8)
- Remuneration and other benefits are as follows:

	2024 \$	2023 \$
Executive Leadership Team	643,886	745,420

The amount disclosed in the table are the amounts recognised as an expense during the reporting period related to key management personnel.

Key management personnel did not receive any remuneration or compensation other than in their capacity as key management personnel.

The Group did not provide any loans to key management personnel or their close family members. Donations have been made to the Trust by various members of the Board and their families throughout the year. Contributions were also made towards fundraising. Members of the senior management team have also made donations to the Trust. These totalled \$16,040 (2023 \$696).

Remuneration and compensation provided to a close family member of Key Management Personnel

During the reporting period, no remuneration was provided by the Group to employees who are close family members of key management personnel. (2023 Nil)

16 Contingent Assets and Liabilities

There are no contingent assets or liabilities at 31 December 2024 (2023 Nil).

17 Capital Commitments

There were no capital commitments at 31 December 2024. (2023 Nil)

18 Subsequent Events

The Board of Trustees and management are not aware of any matters or circumstances subsequent to balance date, not otherwise dealt with in these financial statements that has significantly or may significantly affect the operation of KidsCan Charitable Trust.



RSM Hayes Audit

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Independent Auditor's Report

To the Trustees of KidsCan Charitable Trust Group

Opinion

We have audited the consolidated general purpose financial report (hereinafter referred to as 'consolidated financial report') of KidsCan Charitable Trust Group, which comprises the consolidated financial statements on pages 16 to 29 and the consolidated service performance information on pages 7 to 15. The complete set of consolidated financial statements comprises the statement of group financial position as at 31 December 2024, the statement of group comprehensive revenue and expenses, statement of Group changes in net assets, statement of group cash flows for the year then ended, and notes to the Group financial statements, including a summary of significant accounting policies.

In our opinion the accompanying consolidated financial report presents fairly, in all material respects:

- the financial position of the KidsCan Charitable Trust Group as at 31 December 2024, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 31 December 2024 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the consolidated service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial report* section of our report.

We are independent of the KidsCan Charitable Trust Group 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.

Other than in our capacity as auditor we have no relationship with, or interests in, the KidsCan Charitable Trust Group.

Other information

The trustees are responsible for the other information. The other information comprises the information reported from pages 3 to 6 and pages 32 to 51 (but does not include the consolidated financial report and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the consolidated financial report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated financial report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial report, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, 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.

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Responsibilities of the trustees for the consolidated financial report

The trustees are responsible, on behalf of the KidsCan Charitable Trust Group, for:

- (a) the preparation and fair presentation of the consolidated financial statements and consolidated service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- (c) such internal control as the trustees determine is necessary to enable the preparation of consolidated financial statements and consolidated service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial report, the trustees are responsible for assessing the KidsCan Charitable Trust Group'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 the group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial report

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated service performance information, are 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 NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this consolidated financial report.

A further description of the auditor's responsibilities for the audit of the consolidated financial report is located at the XRB's website at:

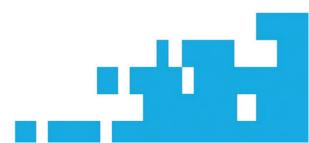
https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-13/

Who we report to

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

RSM Hayes Audit

Auckland 25 June 2025





We asked Leisha Byrnes, Lincoln Heights School Principal, about the impact of KidsCan support.

We're always worried about our students during the holidays, but we're pretty connected with our community, so our high-risk families have our staff's phone numbers – including mine. They'll ring us over the holidays, and we'll organise food parcels. We actually leave the school unlocked as well, so our parents and our kids see school as a safe place. They will come up here and use the playground, use the bike track. We have staff on site for our summer reading programme, so our library is open, they can come and take books out and catch up with teachers. If kids are hungry, we'll make them food.

As our students return to school, we'll be dealing with a lot. Many of our children share resources. So, they might have one school bag, and whoever gets up first in the morning has the school bag. It's the same with uniforms. As the year progresses some kids will come without parts of their uniform – a reflection of parents just not having that extra \$30 to replace a polo shirt. But the impact is that kids don't have a sense of belonging.

We've taken on the philosophy that we need to provide barrierfree education. We've been providing uniforms, we got KidsCan jackets for the whole school and we provide all the stationery for our children.

Our breakfast club starts on the first day of school using food from KidsCan and KickStart Breakfast. We have our regulars – but now we're seeing more children accessing it, or kids just needing more, because maybe dinner last night wasn't as big as they needed. It's a nice warm place, run by our caretaker, and they just chat with him and have something warm to eat.

Schools are up against it. The cost of living crisis is absolutely causing a 'cost of learning' crisis. Because if you can't put petrol in your car to get your child to school, then you keep them home. If you don't have a uniform and you have a level of pride, or your

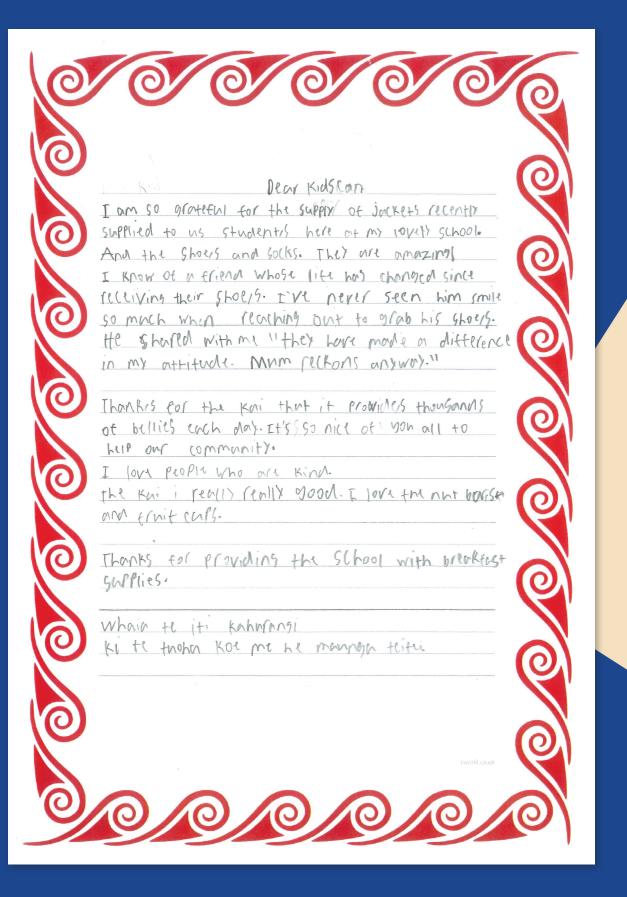
child is at a school where they'll get into trouble without it, then you keep them at home.

We've had families say, 'We turn off the lights because we can't afford for our power bill to get too high', which means our children can't access the computer. There are no books in homes when power and food are the priority. And families are under so much stress, working two or three jobs, that when children are getting home, they're not getting their quiet time being read to.

Home might not be a stable place. We've got quite high transience. Within a year, we probably lose 100 and gain 150 children out of a roll of 470. We call them 'Boomerang children'. Something will happen in the family, and they'll go away for months and then they'll come back.

It's a lot. When you think about a principal role, when you read my job description, I'm a leader of learning, but now so much of our job is pastoral. So, I'm also a leader of the community. Through the COVID crisis, just pulling communities together, making sure that there was learning, and connection and connectivity fell on the schools. Now it's inflation biting us. So, it's 'What else can we do? Where else can we go? Who else is out there to partner with us?' And it takes away from our core business of learning.

But our kids are amazing, and our families are doing an incredible job, sometimes in really difficult situations. We are really privileged to serve our community. Our partnership with KidsCan helps our children reach their potential. It ensures our learners who need a pair of shoes or jacket can just blend in and be seen for who they are and not what they need. It helps to ensure every child is ready to learn with a full tummy and is dry and warm when they come to school. KidsCan helps us to ensure no child is disadvantaged – they are helping us to close gaps and change lives.



NEW BEGINNINGS FOR ECE

We visited New Beginnings Preschool in Linwood, Christchurch, for a sneak peek into how KidsCan support is helping our youngest learners reach their potential.

"The children are beautiful. I think they are so vulnerable and just genuinely themselves at this age. It's nice to know that you can make a huge difference by just supporting them to be who they are, really. It's special that they hold you so highly in their little hearts." – Preschool Teacher

Step inside New Beginnings Preschool in Linwood, Christchurch, and you'll be embraced. Little Gian will take you on a hunt for red paint so he can swirl his fingers in it. Joshy will show you his choice of nail colour as a teacher paints his nails. Fala and Ruby will show you their favourite hiding place, where they can both squeeze into a barrel.

This is one of more than 200 early childhood centres supported by KidsCan, meaning every child receives morning tea, a fresh lunch, a jacket, shoes and socks, and the all-important gummies.

It's kid heaven, a vast sensory space with a sandpit, swings, playhouse, balance bikes and even a mud kitchen (recipes for mud soup and mud muffins are on display.) And it's an extra special place for these children, many of whom live in hardship.

ON THE MENU

When we arrive it's morning tea time, and the kids are sitting quietly at a table munching on bananas and oranges. Mum Gemma is in the kitchen today – the parents take turns to volunteer to cook. Staff pick from a selection of recipes, and the ingredients are delivered fresh each week. Today it's pasta with pumpkin, spinach and cheese, accompanied by bowls of tuna and mixed veggies.

At lunch time, teacher Olivia Brook lights a candle and the children place their palms together as they sing a karakia blessing the food. Joshy blows it out before serving himself a large bowl of pasta with a side of tuna on his placemat. He pats it down and proceeds to demolish the lot.

"Early childhood is when the brain is mostly forming, so to know that they're having a nutritional diet is huge. To know that if they go home and have sandwiches for dinner, they've already had all the nutrients they need here. Before KidsCan, if parents couldn't afford to put food in their lunch boxes, the children used to stay home. Now they're coming to a warm, fun environment. They arrive in a warm jacket and their shoes, and the food they need is here. That's absolutely amazing. And the parents are very, very grateful for that." – Olivia Brook, Preschool Teacher.

WRAPPING FAMILIES IN SUPPORT

The centre doesn't just support children – it helps their families too. One day a week, Olivia's time is dedicated to helping them access welfare, food and clothing. The entranceway to the centre is lined with boxes of vegetables and beautifully-knitted cardigans so families can help themselves.

"I think it's so fundamental for our families to know that they are worthy. To get what they need without having to ask. They want the best for their children, but they just don't have the money to meet those needs, and there's barriers in the way that makes their life harder than other people's. We're just trying to make it easier for them." – Preschool Teacher

Increasingly, schools and early childhood centres are the places families are turning to for support as life becomes unaffordable.

Our programmes are making a significant difference, and we can't deliver them without you.







The Early Childhood Education (ECE) Food Programme

At KidsCan we know just how important it is to fuel our youngest tamariki, so we were pleased to be awarded government funding to extend its new Early Childhood Education (ECE) Food Programme for 2025 and 2026. The targeted \$8 million programme will enable us to nourish up to 10,000 more preschoolers in poverty, and KidsCan's CEO Dame Julie Chapman says that's a gamechanger for thousands of families in need all over New Zealand. "Research shows the preschool years are a crucial period of brain development that set a child up for life," she says. "The right food plays a big part, and we're happy that this funding will mean more children in poverty get the nutrition they desperately need." As the only large-scale national not-for-profit and non-government provider of food to ECE services to deliver the programme, we have a proven track record in helping Kiwi kids affected by poverty and we already provide food to more than 6,000 preschoolers daily.

Christmas Hampers

Rank Group sprinkled the Yuletide cheer this festive season. Thanks to their generosity KidsCan was able to give more than 6,000 families the best Christmas present ever – a surprise holiday food delivery. Worth a whopping \$1.4 million, and offered to the families of every child KidsCan supports through its 203 partner early childhood centres, the 32kg food packs were bursting with fresh fruit and vegetables, meat and pantry staples. This is the first time ever that KidsCan has had the funding to provide essential food support over the holiday season and we are eternally grateful. Not only did it enable families in need to feast on Christmas Day, but each food parcel provided enough kai to sustain a family of four for seven to ten days. The cherry on top? For some parents, having the food sorted meant they could afford to buy Christmas gifts for their kids instead.



OUR COMMUNITY

OUR COMMUNITY IS OUR LIFE FORCE.

Without you, our tireless fundraisers, volunteers and donors, we couldn't do what we do. Your support enables us to nourish hungry tummies, fuel curious minds, and provide warm clothing, footwear – and a brighter future – to Kiwi kids living in poverty. Whether you're a small business or a grandparent offering up your superannuation, a foundation or a student running a bake sale, from our largest corporate supporters to our individual givers, we salute you all. On the following pages, we pay tribute to the Kiwis whose goodwill and generosity enables us to make life better for tens of thousands of children across New Zealand.

INDIVIDUAL **DONORS**



Our KidsCan Village is a community of like-minded Kiwis who give monthly. Their impact can last a lifetime, and we are grateful for every single one of them. Kids living in poverty need to feel that someone has their back. And we, in turn, need people to have ours. That's where our monthly givers come in.

Their ongoing generosity enables us to provide food and clothing, bring more schools and early childhood centres into our programmes, and help more Kiwi kids feel comfortable, well-fed, and ready to learn.

Their donations allow us to confidently keep our promise to schools and early childhood education centres – and most importantly, to the kids - that we'll be there for them for as long as they need us.

In 2024, we achieved many highlights, including a successful KidsCan Ball-athon that inspired 300 people to join our mission, and our Kids Can't Wait campaign, which motivated 789 new monthly donors to come on board.



Monthly Donor Spotlight: Ruby Tui

"I know how important it is to have the support that's required to reach your potential - and I know what it's like to not have role models and not have that support. I've seen the impact of KidsCan first hand; I've seen what they do, and I know it works. Hearing kids talk about the difference KidsCan makes to their day is pretty special, from having a feed at the Breakfast Club right down to all the little extras they get.

"KidsCan believes every kid should have a fair start, and I believe that too. In fact, that's why I fell in love with sports! The sports field was the ultimate equaliser, it didn't matter where you came from, you could just turn up and feel free and equal. Playing a team sport also instilled me with a strong sense of community - I believe in team first, and supporting one another, and I just love that KidsCan creates that support and teaches kids early about the importance of community.

"I've chosen to support KidsCan as an ambassador and a regular monthly donor because I truly believe kids are our future – and this is an organisation that's doing some really awesome things for kids out here in real life."

- Ruby Tui, Ambassador and Monthly Donor

BUSINESS COMMUNITY

It takes a village, as they say, and we couldn't continue supporting Aotearoa's most vulnerable kids without the tireless efforts of our Principal, Major and Associate Partners, and Business Supporters. Not only do they have our backs, but they have become our family, pitching in with everything from financial and in-kind donations to volunteering their time and resources. Together we have supported thousands of Kiwi kids in poverty, making a meaningful difference to their lives and the lives of their families.

Here are some of our 2024 highlights.





BUSINESS COMMUNITY

PRINCIPAL **PARTNER**



When it comes to making a difference for Kiwi kids, we couldn't do it without the ongoing support of our Principal Partner, Meridian Energy. For the past 11 years, they have poured their heart and soul into supporting KidsCan and the children we help, donating \$1 million each year to provide food and clothing for tens of thousands of children across the motu.

Not only has Meridian's backing of our Winter Appeal raised more than \$270,000 in donations, but it has also generated 789 new monthly donors. That's the equivalent of support for over 1,500 kids for a year!

"We are incredibly proud to celebrate 11 years of working with KidsCan as their Principal Partner. We are big supporters of the hugely important work they do, and we'll continue to do our part to help make a difference for the next generation of young Kiwi kids."

Neal Barclay, CEO Meridian Energy, KidsCan Principal Partner

MAJOR PARTNERS



THE a2 MILK COMPANY

"We are proud to be partnering with KidsCan to support a programme whose objectives and values are so closely related to our own. Just as KidsCan is focused on helping kids to conquer disadvantage and live their best lives, The a2 Milk Company is focused on helping people build a better life, starting with a strong nutritional foundation from infancy onwards."

- David Bortolussi,

Managing Director and Chief Executive Officer, The a2 Milk Company

In addition to being a Major Partner, The a2 Milk Company also actively volunteers, packing food and supplies in the KidsCan warehouse and fundraising via the Auckland Marathon.

ASB

ASB

"Each year, I reflect on the incredible work KidsCan does for Aotearoa and its tamariki. At ASB, our partnership with KidsCan is more than just a collaboration, it's a heartful commitment.

Since 2019, we've been proud to stand alongside them, making a tangible difference in children's lives. Every year, our ASB whānau dedicates over 2,000 volunteer hours packing essential supplies like shoes, jackets and food, ensuring that kids across the country can attend school warm, dry and well-fed. Supporting KidsCan in caring for our tamariki is what drives us, ensuring future generations have the resources they need to learn, grow and thrive."

- Vittoria Shortt, CEO, ASB Bank



Mouth FRESH

ACTON INTERNATIONAL MARKETING LIMITED (MouthFresh)

"Acton continues working with the team at KidsCan to provide better education and healthcare outcomes for all. We are grateful to have this ongoing opportunity to support the mahi KidsCan does for families right across Aotearoa."

– Will Thomas, Executive Chair,

Acton International Marketing Limited

MouthFresh, Acton International's oral care brand (toothpaste and toothbrushes), has been working alongside KidsCan as a Major Partner since 2022.

TIP TOP® / GWF BAKING NZ

"GWF is proud to have been providing loaves of bread to KidsCan for 17 years. We love partnering with KidsCan and are thrilled to be able to donate 120,000 fresh loaves to schools and kids each year. We know how important a full belly is to help Kiwi kids thrive at school."

Mark Bosomworth, General Manager, GWF Baking New Zealand

Tip Top® Bakery has been providing bread to our partner schools since 2008, delivering loaves right to their door. Being able to make delicious toast for breakfast gives our tamariki a fantastic start, and having fresh bread for lunchtime sandwiches means children are sustained throughout the day.



WOOLWORTHS NZ

"At Woolworths we care deeply about feeding the future of New Zealand, and that's why our partnership with KidsCan is so important. With their national scale and shared passion, we know that our contribution and our customers' generosity can have real impact. In 2024 we raised more than \$300,000 for KidsCan from sales of our Woolworths Hot Cross Buns, KidsCan Christmas crackers and the generosity of our customers, even during tough times."

Spencer Sonn, Managing Director,
 Woolworths New Zealand



MOBIL OIL NEW ZEALAND

"Since connecting with KidsCan in 2018, our partnership has been a source of pride for the entire Mobil whānau. From our coffee cup campaign, which provides a portion of coffee cup sales across Mobil service stations to KidsCan, to our volunteer days helping to pack items which are distributed to Aotearoa's tamariki in need, everyone wants to contribute. KidsCan makes a real difference to thousands of tamariki across Aotearoa every day, ensuring kids who would otherwise go to school hungry and cold are nourished, cosy and ready to learn. We're pleased to be involved in KidsCan's efforts to support tamariki in our communities."

Wayne Ellary, Chair, Mobil Oil New Zealand Limited

Mobil's ongoing coffee cup donation programme offers Kiwis an easy way to give to KidsCan while filling up at the pump. The co-branded cups are sold at participating Mobil service stations across the country, and for every coffee sold, Mobil makes a donation to KidsCan. Over \$147K was raised in 2024. Funds go directly into our schools and ECE programmes. The Mobil team also provided much appreciated mahi when they helped out with volunteering at the KidsCan warehouse.



HP NEW ZEALAND

In 2024, HP New Zealand proudly joined KidsCan as a Major Partner to support a shared goal: ensuring more Kiwi students have the digital tools they need to succeed. As part of KidsCan's Tech for Kids initiative, the HP Re:Gen pilot programme is helping secondary students access refreshed tech – supporting learning through a more sustainable and circular approach to technology.

"At HP, we believe every young person deserves equal access to the digital tools that support learning, creativity and opportunity. Through our pilot of the HP Re:Gen programme, we're repurposing devices that would otherwise go to waste and putting them in the hands of students who need them most. It's a practical way we can help bridge the digital divide while reducing e-waste – and we're proud to be doing that alongside KidsCan."

Shannon Harris,
 Managing Director of HP New Zealand

Freightways

FREIGHTWAYS

Sharing our philosophy of caring for our communities, Freightways is KidsCan's local delivery partner, providing warehousing volunteers, and fundraising and promoting campaigns via their available channels.







BUSINESS COMMUNITY

ASSOCIATE PARTNERS



ZESPRI

Our friends at Zespri share in our mission to create brighter futures for Kiwi children. As well as supporting us financially, they are loyal in backing our fundraising campaigns and volunteering when we do food distribution.

KENNARDS HIRE

Kennards Hire is a loyal partner who supports KidsCan with their Kennards Hire Buddy School Programme. The programme offers free hire equipment to schools and early childhood centres located near Kennards Hire branches.

NZ SAFETY BLACKWOODS

NZ Safety Blackwoods has been working with KidsCan since 2019. Our partnership is built on common values, and their team relishes the opportunity to get involved.

THE PROPERTY GROUP

A valued part of our business community, The Property Group are deeply passionate about getting their staff behind our cause. Their staff volunteered in our Auckland warehouse, helping with distribution at the start of term. They also fundraised for KidsCan throughout the year.









COOKIE TIME

As well as being a highly valued partner, Cookie Time Charitable Trust fundraises for KidsCan throughout the year on their MunchTime website, at their widely popular Cookie Bar in Queenstown, and at various brand activation events.

THE COFFEE CLUB

Helping to form our backbone, our friends at The Coffee Club have been supporting us since 2009. Their annual Christmas Cup competition invites children nationwide to design a coffee cup to raise awareness for KidsCan. They also donate 50c from every fluffy sold to KidsCan and they sell the KidsCan Christmas Crackers in their stores across the country.

















FUNDRAISERS







From corporate to classroom and everything in between, our fundraisers are the beating heart of KidsCan.

FUNDRAISING PARTNERS

SHARE MY SUPER

"Kids experiencing hardship can't wait for leaders to make the right decisions, so we try to help as many as we can right now. The more people join us, the more kids we can assist. Child poverty is shocking and unnecessary - each of us can work towards a better future for our kids. If we lift up our kids, we lift up our country, and together, we can end child poverty." – Liz Greive, Founder, Share My Super

KidsCan is grateful to be one of the 12 child-focused charities supported by Share My Super, which provides an opportunity for retirees to donate their surplus superannuation to help alleviate child poverty in New Zealand. Since 2019 their support has amounted to an incredible \$725,004.

ERNST & YOUNG

Ernst & Young recently celebrated a decade of supporting KidsCan - and 2024 was their biggest year yet, with an outstanding effort totalling just over \$85,000. As an organisation they are super engaged, encouraging internal fundraising for KidsCan and dollar matching opportunities for their teams' efforts.

KINDO

Through Kindo's Checkout Gifting feature, which allows their generous customers to add KidsCan items such as morning tea, shoes and jackets, to their online school orders, Kindo customers have donated over \$220,000 to KidsCan.

SMIGGLE

Colourful, fun stationery brand Smiggle revels in getting kids excited about school and fostering a life-long love of learning, and KidsCan is delighted to be their first ever New Zealand charity partner. Smiggle takes pride in supporting communities, charities and initiatives that help families and children in need, and in 2024 they supported KidsCan through their Choose Kindness initiative with a Back-to-School campaign that raised over \$7,500 through the sale of a bespoke keyring.



FUNDRAISING EVENTS

FINANCIAL SERVICES COUNCIL **CONFERENCE**

September 2024 saw some of the KidsCan team attend the Financial Services Council (FSC) conference as charity partner representatives, including our CEO, Dame Julie, who participated in the leaders' panel. It was an amazing opportunity to host an exhibitor booth showcasing some of our programme items to the attendees and spread awareness of our work. The event raised a total of \$11,255, of which \$5,000 was directly from the FSC.

PORK PIE CHARITY RUN

This bi-annual event for Mini lovers is back! KidsCan is pleased and humbled to be chosen by the Pork Pie Committee as the charity partner for this iconic event for a fifth time. Together, we have set a goal to raise \$500,000 in 2025 after the great success of the 2023 run, which secured a record-breaking \$417,000 for KidsCan.

AUCKLAND MARATHON

Going the distance for Kiwi kids couldn't be easier. The Auckland Marathon boasts an array of participation options, making it a great day out for everyone. It was great to welcome lots of new runners and supporters this year, as well as returnees like Matthew Brown, who levelled up to the full marathon distance.

One of our amazing supporters, Ben Yu, rallied his friends and community to fundraise for KidsCan. Ben's daughter, Katherine, has run and fundraised for us consistently over the last few years, with her sister, Serena, joining the fold this year. Together they created the 'Healthy Kids Club', encouraging their friends to get moving while doing good in the community.

We were also in awe of the efforts of the Warkworth Volunteer Fire Fighters, who tackled the 11 km traverse in full gear, what legends!

Inspired by his own kids to fundraise for KidsCan, Casey Molloy took out the title of top individual fundraiser for KidsCan for the event. Jeanne van der Merwe was hot on his heels, bringing all the energy and then some!

Thanks to everyone that took part and supported KidsCan, you raised just over \$14,000.



COMMUNITY FUNDRAISING

From humble bake sales to daily half marathons - our incredible community fundraisers do it all, and we are so grateful! In 2024 these amazing individuals and groups proved yet again that each of us can make a profound impact in the world around us. Take runner Damion Ranginui, who grew up in poverty and is now making a difference for kids just like him. In April, he pounded the pavements to clock up more than 500 kms - and over \$28,000 - for KidsCan. Meanwhile the team at Fisher Funds laced up their running shoes to tackle the gruelling Taupo Ultramarathon (raising a whopping \$23,647), and Albany Senior High students, Amelia and Allie raised \$2,427 for KidsCan, running multiple laps of Rotorua's Blue Lake in the Blue Lake 24-hour Challenge.

It was wheels, not feet, for the Manawatu 4WD Club who navigated 200 kms of heart-stopping Waitotara Valley terrain for their annual Charity Safari, raising \$7,000 for KidsCan in the process. And when it comes to fundraising, age is clearly just a number – 9-year-old Ashlyn Surani created beautiful candles for friends and family (selling out in just one day!), and residents at Summerset Retirement Village in Richmond baked and sold goods at their Spring Fling, collecting over \$900 for KidsCan.

CHRISTMAS CRACKER APPEAL

It was a cracker of a year for our ever-popular annual KidsCan Christmas Cracker appeal, with our amazing retail and prize partners, alongside Trillian Trust, helping us raise just over \$226,000.

KIDSCANBALL

A crazy 24 hours of non-stop handball (aka four square) raised a game-changing \$474,000 for Kiwi kids living in poverty. The brainchild of How to DAD Jordan Watson, the KidsCanBall saw Jordan team up with mates Jono and Ben from The Hits Breakfast show for a handball marathon that pushed them to their physical limits. But they didn't do it alone. Twerking dads, dancing kiwifruit, school kids playing trick shots and a bunch of highly competitive celebrities kept the athletes on their toes as the donations poured in.

Fiercest on-court opponents? The kids from our partner schools Waterview Primary and Northcote Intermediate.

Most tear-jerking moment? The stunning waiata and 'thank you' haka performed by Manurewa High School's incredible kapa haka group.

SCHOOL FUNDRAISING

It doesn't get better than kids helping kids! KidsCan has some of the most creative and generous students and schools across the motu fundraising for us – like Whanganui Collegiate School's Selwyn House, which raised an incredible \$22,086 for KidsCan during their House Charity Week. Hamilton Boys High School is an ongoing, valued supporter, this year raising nearly \$8,400 through their annual Fun Run and other fundraisers, while Vauxhall School donated 10% (\$2,653) of the proceeds of their comedy and art event to KidsCan. Greymouth-based John Paul II High School showed their support for Kiwi kids through the World Vision 40 Hour Challenge, raising \$1,855 for our kids in need, and the Year 9 commerce class at Pinehurst School chose KidsCan as the receiving charity for their annual school market day (where they refine their business skills creating and selling products and services to fellow students and staff). Not only did the class raise over \$1,900 for KidsCan but the market day provided a fantastic opportunity for our Fundraising Team to chat to students and promote awareness of our cause.

BUSINESS COMMUNITY

BUSINESS SUPPORTERS

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Aegis

Always Ethical

Beca Ltd

Bluechip Infotech NZ Ltd

Bonisch Consultants

Bridgeman Concrete

BCD Group

Cuttriss Consultants

Darren Brown

DBJ Furniture

Dynamic Security

Education Services

Findex Community Fund

Floorco Flooring

Fox Office

FxMed

Gebruder Weiss Transport and Logistics

Gemelli Consulting

Harcourts Gold

Index Engineering

J.A. Russell Ltd

Liquid Laundromats

Lumen

Manta Wash

Mr Ralph Lighting

N3 Control Services

Netpoleon ANZ Cyber

Distributor

Nexus Recruitment

Nimbl Consulting

NZ Interior Labour

Office Products Depot

Park Supplies &

Playgrounds

Platinum Recruitment

Powerhouse Management

Scratchpad

Signature Construction

Snell Packaging & Safety
Ltd

Southern Cross Horticulture

Structures for Good

Engineers

Swisse Wellness New

Zealand Pty Ltd

Synergy Tech

Technology One

Tile Space

TSA Management

Turner Hopkins

Unstoppable Force

Verge

XO Investments

MAJOR **DONORS**

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FUNDRAISING SUPPORTERS

Benefitz Bin Inn B₁G₁ Forever New

Go Generosity

GoodnessMe

Harvey Norman

How to DAD

Jeuneora Just Cuts

LEGO NZ

Look Sharp

Longlegs Creations

Micro Scooters

NZ in a Box

Prebbleton Vet Hospital

Smith & Caughey's

Shoe Clinic

Smart Loyalty

Spa World

The Crusaders

The Good Registry

Toyworld

USANA Foundation

Weleda NZ

ZURU Toys NZ

IN-KIND SUPPORTERS

Brightstar

Bell Gully

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KidsCan Board of Trustees

Nightowl Productions

NZME

OMD

Robert Walters

Thievery. The Execution Agency

TRUSTS AND GRANTS

Acorn Foundation

Akarana Charitable Trust

Auckland Council

Charities Aid Foundation

The Dines Family Charitable Trust

Dragon Community Trust

Eugene Gibney

Gallagher Charitable Trust

Glenice & John Gallagher

Foundation

Greenlea Foundation

Hastings District Council

Jack Jeffs Charitable Trust

James Cowan

James and Mabel Thorburn

Charitable Trust

Jim and the late Molly Fulton

Kathleen Dorothy Kirkby

Charitable Trust

Lion Foundation

Lester and Christine Gray

Masterton Trust Lands Trust

Maurice Paykel Charitable Trust

MRI Software Foundation

Noble Campell Trust

North and South Trust

Perpetual Guardian

Potter Masonic Trust

Pub Charity

Public Trust NZ

Rotorua Energy Trust

Rotorua Lakes Council

Scarlett Trust

Southland Care & Welfare Trust

Stewart Charitable Trust

T G Macarthy Trust

The Boyd Clarke Foundation

The Hitch Family

Trillian Trust

Trinity Foundation

Trust Waikato

Trustees Executors Charitable

Foundation - Molly Fulton

Family Fund

Vernon Hall Trust Fund

WEL Energy Trust

Withiel Fund Charitable Trust

Yondi Foundation

THANKS TO **OUR BOARD**



GUY WAIPARA (Rongowhakaata)

Board Chair

Guy (Rongowhakaata) is the General Manager of Development at Meridian Energy. He has over ten years of executive leadership experience at Meridian, operating and developing renewable energy assets, and over 30 years in the electricity sector. Guy really got behind KidsCan when Meridian Energy became Principal Partner in 2013, and joined the Board in 2019. Guy has supported a number of KidsCan fundraising initiatives through the partnership with Meridian and was delighted to be appointed Chair in 2021.



JULIE CHAPMAN DNZM

KidsCan CEO and Founder

Dame Julie is a champion for children and animals, having founded two well-known New Zealand charities, KidsCan Charitable Trust and Pet Refuge New Zealand Charitable Trust. KidsCan was founded in Dame Julie's Greenhithe garage in 2005, after she discovered that many children were missing school due to a lack of necessities like food, warm clothing and shoes. The charity started with a grant of \$40,000 from Perpetual Guardian and now supports the education of tens of thousands of children nationwide in over 1200 low equity schools and early childhood centres. In 2017, Dame Julie founded Pet Refuge New Zealand, addressing a critical gap in support for victims of family violence with pets. In 2021, Pet Refuge opened its first purpose-built shelter, providing temporary homes for pets while their families are in refuge or emergency accommodation.

Dame Julie has received notable recognition for her work, including the Sir Peter Blake Leadership Award in 2008 and the NEXT Woman of the Year supreme award in 2013. In 2025, she was appointed a Dame Companion of the New Zealand Order of Merit for her services to children and the community.



MARK CROFSKEY

Mark is a retired commercial law firm partner, and 'big four' consultancy firm partner, now working as an independent consultant in Wellington and around the motu. Mark has focused his practice on working on a pro bono basis for not-for-profit organisations. Mark is committed to achieving good outcomes for people, communities, public and private enterprises through inclusive, transparent and results-focused governance. Mark has a strong background in a range of sectors including education, energy and resources, infrastructure, the arts, faith-based organisations, and sports and technology.



GLENDA HUGHES

Glenda has enjoyed a successful, varied career as a media and communications specialist, strategist, writer/author, lecturer, speaker, CEO, sociologist, criminologist, policewoman and sports professional. Her Board and governance experience is varied and substantial – from being a local government councillor to chairing the Racing Industry Board and the Racing Integrity Board. Glenda has also held co-founding director, chair and board member roles for sports boards, charitable organisations, national political boards, regulatory boards and national trusts.



MARK DUNWOODIE

A Chartered Accountant with over 30 years of corporate, commercial and professional services experience, Mark has held senior positions in New Zealand and the UK. He is a member of the Chartered Accountants of Australia and New Zealand and the New Zealand Institute of Directors. Mark joined the KidsCan Board in 2017 and has been the Audit and Risk Committee Chair since 2021.



WAIMARAMA TAUMAUNU (Ngāti Porou and Ngāi Tahu)

The former Silver Fern has extensive experience in sport management and governance, including National Performance Director for All England Netball, Assistant Coach for the England netball team, and Head Coach for the Silver Ferns. Waimarama's governance roles have included The Correspondence School, The Broadcasting Standards Authority, the Alcohol Advisory Council and Sport NZ. For services to sport she was awarded an MBE in 1992 and the ONZM in 2016.



MELANIE BAKER (Te Atiawa, Ngāti Mutunga and Ngāti Tama)

Melanie has been practising law in Lower Hutt since 1988. During this time, she has had a wide-ranging involvement in the local community, including as a member and then Chairperson of the Board of Trustees at Petone Central School, as a Director of Atiawa Toa FM, the local iwi radio station, and as a board member of the Wellington Community Law Centres. Melanie is a passionate advocate for the rights of children and young people and is a Senior Lawyer for Child and Youth Advocate. She is also an accredited specialist family mediator and Family Dispute Resolution Provider. Melanie is Te Atiawa, Ngāti Mutunga and Ngāti Tama on her father's side and of Irish descent on her mother's. Melanie is proud to be part of the KidsCan Board and to contribute in whatever way she is able.



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