



Annual General Report 2024



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Chair's Report

Kia ora whānau and friends of Thumbs UP.

What an amazing year we have had!

Every month the Board gets to hear about the fun and achievements of our people. So, I'm very proud that we can share some of this with you in this year's Annual General Report.



Nathan McLean – Chair

This year has seen an increase in enquires about our Service, a testament to the work Samantha and the team have been doing to get the Thumbs UP name back out in the community. We have welcomed several new people to our Service and are working with several families about transitioning their loved ones from school to Thumbs UP over the next year.

As a Board we have experienced some changes in our make up during the year. We farewelled long standing Board Members Lisa and Richard, and on behalf of the Trust I would like to thank them for their many years of service in supporting our people and the Trust. I would also like to thank Briany for her support over the years as Manager and Board Member. Briany is much loved by our people and was able to bring unique and valuable insights to the work of the Board.

We were assessed by Social Services Accreditation this year, and I am very pleased to report that we have been confirmed as meeting the Level 4 Social Sector Accreditation Standards. This is an important part of our obligations to the Ministry of Social Development and is testament to all the good work that the team does in delivering our Service. We have also had our Ministry of Social Development contracts renewed for a further 3 years which gives us some surety in core funding at a time when funding within the health and disability sector is changing.

This year we engaged the support of Edward Christian & Co to provide accountancy support. This was to ensure that we were able to meet the new requirements of the Tier 3 Not-for-Profit reporting standards as part of our obligations as a charitable trust. They will also be providing ongoing accountancy support which will reduce our need to have a Treasurer with Chartered Accountant level experience. This will hopefully enable greater success in filling this role, the challenge of which has been highlighted with the turnover in Treasurers we have had this year.

With the change in political landscape, what lays ahead in the disability sector is a little uncertain. However, I believe that we are in a good place to meet any challenges that may come our way as we continue our work to provide a full and fulfilling life for every individual we support.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Nathan McLean
Board Chair

Manager's Report

Kia ora whānau, family, friends and supporters of Thumbs UP Charitable Trust.

This year has been a remarkable journey for Thumbs UP. We've made significant strides in achieving our strategic objectives, thanks to the dedication and hard work of our incredible team. From welcoming new Staff and Service Users to strengthening our community connections, we've accomplished a great deal together.



*Samantha Coromandel
Manager*

We reached out to the community, organizations, schools, and social services to rebuild Thumbs UP's reputation within the Wellington region. This effort is paying off, as we welcomed three new Service Users who have integrated well into Thumbs UP. We embedded best practices into our Service, ensuring our Staff are well-supported to learn and grow. Our operational systems are robust and effective, and we have achieved a significant amount this year.

It is important to remember the Staff who contributed to these successes over the past year but are no longer with Thumbs UP. Thank you to them for their hard work. We had a few long-time Staff members leave, including Briany, Melanie, and Lois. Thank you all for your tremendous commitment to Thumbs UP.

Merryn and Tim also left the Service this year. We miss them, although we still see them around, either at the café or the swimming pool. Sadly, we lost Andrija, a lovely man who brought joy to us all. No one will forget his smile. We miss him and wish his family the best.

I want to thank our wonderful Volunteers who come each week and share their talents with us. Thank you also to the contractors who create fun learning opportunities for our Service Users. A heartfelt thank you to the Board for their guidance and support, and to our supporters whose generosity has been invaluable. Finally, thank you to the Staff who make a difference, work hard, and support our Service Users to lead full and fulfilling lives.

Looking ahead, we are excited about the opportunities and challenges that the coming year will bring. We remain committed to our mission and will continue to strive for excellence in all that we do.

Together, with the support of our incredible Staff, Volunteers, and community, we will keep making a positive impact on the lives of our Service Users.

Thank you once again to everyone who has been part of this journey. Your dedication and support are what make Thumbs UP a truly special place.

Ngā mihi nui,

A handwritten signature in black ink, appearing to read 'Samantha Coromandel'. The signature is fluid and cursive.

Samantha Coromandel
Manager

Strategic Plan 2023-2026

Our Vision

A full and fulfilling life for every individual.

Our Mission

Enable adults with intellectual disabilities to actively engage in the full life of their community, through participation, contribution, and meaningful and respectful relationships with others.

Our Values

Community of Families

The Trust is a Community of Families. Our strength is achieved through the commitment of families to work together, to contribute and to take ownership and responsibility for the direction and quality of the Service.

Responsiveness

We actively listen and respond with respect and understanding to those with whom we interact. We are open and adaptable to meet changing needs and circumstances.

Individual Focus

We aim to build a good life for everyone, through understanding and responding to every person's quality, interests and abilities.

Growth and Development

We strive for continual learning, increased knowledge and overcoming of limitations for Service Users, Staff, and trustees.

Honour

We act with integrity, respect and fairness.

Sustainable

Through effective management we will provide a financially secure and well-resourced organisation to ensure a stable and sustainable future for Thumbs UP.



Our Strategic Objectives

People We Support

Reinvigorate our programme with a focus on community connection, new experiences and delivering on the objectives of everyone all while having a whole heap of fun.

This year we made progress by;

- Reviewed and updated individual programmes with the aid of caregiver surveys and meetings, feedback from Service Users and Staff feedback.
- Employed a Practice Manager to focus on keeping activities fun, fresh and engaging.
- Implemented more community activities and experiences within the programme.

Our Families

Rebuild the connection between members of the Thumbs UP Family. Providing opportunities for greater engagement from families on how the Service can support each Service User to live their best lives.

This year we made progress by;

- We have increased communication with families via the implementation of term reports, a daily communication book and have maintained consistency with monthly newsletters.
- Caregivers were invited to participate in interviews and surveys to develop individual plans. Caregiver involvement was also sought for supporting working bees and fundraising events. There have been many opportunities throughout the year for families to volunteer for Board positions.
- Developed and commenced implementation of new Service Agreements.

Our Staff

Create a team culture that Staff want to be a part of, where they are fully engaged with Our Mission and are excited and energized to provide the best experience possible to our Service Users. Thumbs UP is an “employer of choice”.

This year we made progress by;

- Regular performance reviews and goal setting have been implemented with all Staff.
- New pay scales have been implemented to reward the completion of ongoing professional development and Staff offered access to the Level 4 Apprenticeship scheme.
- Have built relationships with WINZ and local education providers to access potential talent.

Our Organisation

Rebuild our visibility and standing within the community. Thumbs UP is the first place that comes to mind for those that need a day service providing a variety of community-based activities that support people to grow and meet their personal goals.

This year we made progress by;

- Building relationships with local colleges and transition services which are starting to yield regular expressions of interest.
- Samantha has been promoting our Service in the community, including presenting at two Rotary Clubs. We have updated the signage on two of our vehicles thanks to the support of Pelorus Trust and were a finalist for the Hutt Valley Regional Community Awards.
- At the last annual review of Board performance, the following was noted;
 - A new 3-year strategy had been developed and implemented.
 - 12 Board meetings and 9 policy sessions were held.
 - 10 policies were reviewed and updated.
 - A Related Parties Register was established.
 - Board Members undertook training to improve their understanding of Te Tiriti o Waitangi.
- Staff have received training on the principles of Enabling Good Lives and how they can be implemented within the Service.

Our Board Members



Nathan McLean – Chair

Thumbs UP is well known to Nathan through his sister-in-law Karyn Bialy, one of the original Service Users. Nathan joined the Board in 2021, keen to help Thumbs UP provide its unique Service so that Karyn and others can have rich and fulfilling lives. In early 2022 he took on the role of Board Chair.

With his commercial experience, passion for strategy and planning, history of working with people, operations and health and safety he has enjoyed assisting the organisation to build a strong future for all at Thumbs UP.



Kirsty Fraser – Deputy Chair

Kirsty has been part of the Thumbs UP whānau since her son Dion joined in 2011 and has been on the Board since 2021.

Kirsty and Dion's dad, Mike, have been active in providing Dion with his own home using individualised funding to provide support for Dion both at Thumbs UP and outside of Thumbs UP hours.

Kirsty is keen to work towards making Thumbs UP the best Service provider for people with intellectual disabilities in the Hutt Valley.



Vicki Johnstone – Secretary

Vicki is our newest Board Member joining in July 2024. She has recently moved to Wellington from the UK and has been enjoying getting up to speed with the fantastic Service that Thumbs UP provides.

Before moving to New Zealand, Vicki has previous experience working in policy roles. This included a national disability charity supporting adults with complex disabilities to take part in everyday life and connect with their local community. Her experience gives her a valuable insight into how a Service like Thumbs UP works and the important role it plays for disabled people and their families. Vicki is looking forward to seeing what exciting adventures the Thumbs UP whānau get up to over the next year!



Varatharajah Yogarajah (Yogi) – Board Member

Yogi has been involved with Thumbs UP since his daughter Abi started attending the Service in 2013 and became a Board Member in November 2023.

Migrating to New Zealand from Sri Lanka in 1987 with an Engineering & Quality Assurance background, Yogi spends his time working for a manufacturing company while being very active in supporting Abi at home and getting her to and from Thumbs UP.

Yogi is keen to support Thumbs UP to provide the best Service within the resources the Trust has available.



Melanie Conlon – Board Member

Melanie originally joined Thumbs UP as a Support Worker in 2008 and has held various roles in the Service including Programme Coordinator, Fundraising Committee Member, Tramping Group Leader and was part of the 'Acting Management Team' through the transition period between managers in 2020/2021. Both of Melanie's daughters have also worked at Thumbs UP for periods of time.

She has 15 years of experience working with people with disabilities in several areas including home support and as a teacher aide. Her personal perspective and experience gained in the industry brings a great insight and invaluable contribution to the Board.

Melanie believes that the Service is important in giving opportunities to its Service Users to create a fulfilling lifestyle for themselves and nurturing meaningful and long-lasting relationships within Thumbs UP and the wider communities they interact with via the Service.



Organisation's Performance

Supporting Our People

Please note that this section is not part of the financial statements and should not be read as part of them.

Thumbs UP would not be the special place that it is without the support of our amazing Board, Staff, Volunteers, and Tutors.

Thank you for your ongoing passion and dedication during the year.

Board of Trustees

Nathan McLean – Chair	Amy Martyn*
Vicki Johnstone – Secretary	Briany Howes*
Kirsty Fraser – Deputy Chair	Jagjeet Singh*
Melanie Conlon – Board Member	Lisa Bartosh*
Varatharajah Yogarajah – Board Member	Richard Bialy*

Staff

Benjamin Jones	Katrina Girvan	Pamela Wiki
Claudeen Wihongi	Kerryn Hailwood	Patrick Bonham
Diane Kotua*	Kimberly Cinco*	Ryan Riches
Fingal Bleasdale*	Koyal Singh	Sam Kay
Gareth Hansen	Lisa Bartosh	Samantha Coromandel
Gerry Westhuis	Lois Ledingham*	Sean Baker*
Glenda Barratt	Melanie Conlon*	Sundus Mohamud
Jill Westenra	Muntaha Albnyan	
Joshua Tucker*	Natasha Rowley	

Volunteers

August Cameron*	Lara Gilks
Aurora Brown	Nicky McLean*
David Schutz	Sarah Reynolds-Andrews*
Helen Anderson	

Contract Tutors

Anthony Manere – Music Therapist
Claire Hewitt* – Drama & Music Instructor
Gareth Hansen – Massage Therapist & Music Instructor
Shannon Hennig – Inclusive Communication
Sumara Fraser – Inclusive Dance Instructor



**Left Thumbs UP during the year*

Community Engagement and Achievements

Please note that this section is not part of the financial statements and should not be read as part of them.

The aim of our programme is to contribute towards our Service Users having a good life, in everyday places, as others do at similar stages of life.

We provide individually tailored support to enable them to:

- Participate in activities in their community of interest to them
- Contribute to their communities in ways valued by them and their communities
- Learn new skills to help them manage their lives and over-all wellbeing and to participate in their community
- Maintain and develop social and support networks

We also play a role in building inclusive and welcoming communities.

We have achieved some amazing things this year:

‘Manaaki whenua, Manaaki tangata, Haere whakamua’

Care for the land, care for the people, go forward

This year has been all about building new experiences, using communication and providing opportunities to have a more inclusive life within our community for all Service Users. The unique needs of our people mean a lot of planning and organising is required to deliver our programme, but as you can see in the following pages it is well worth the effort! This past year has allowed us to open many doors for our people and has resulted in a full and fulfilling life for all.

Gaining Confidence

For some, confidence comes easily in this fast world we live in but for others it takes time and patience to gain the ability and the courage to try new things.

Through gentle encouragement, lots of smiles (and the promise of a McDonalds ice cream) Jessica sat in the Thumbs UP van all by herself for the very first time. Then with her Support Staff alongside, Jess faced her fears and went to McDonalds for the much-awaited prize.

Ka Pai Jess! TU are so proud of you – not only did you trust us AND yourself but now you get to go on all the adventures with your friends. Your huge smile says it all on your return.



Te Ngakau o Te Toa (The heart of a Warrior)

Corey has been learning how to make a Taiaha.

Although traditionally it was used as a weapon, this is not so for Corey.

Always diplomatic and respectful, Corey displayed his work in the manner of 'Arero Taiaha' meaning he is an independent person who always tries to get on well with others.

Kia Kaha Corey, remain strong and keep that good heart for others.



A Taste of Parliament

Thumbs UP visited Parliament on a day when the House was 'sitting'.

All Service Users got to experience what it was like to sit in the Speaker's Chair, to announce the arrival of the Prime Minister.

We got to view the beautiful art works and cultural heritage on display. Of particular interest was sitting in the private members movie theatre and imagining what it might be like with some popcorn and a drink ready.

Bradley loved the experience and showed great joy sitting in the Gallery watching his friends walking in with the Flag of Office.

Abi even had the privilege of an M.P. pushing her wheelchair up the ramp as everyone headed off to the next adventure.



Overcoming Obstacles

Whoever doubted that Karyn could overcome her adversity to loud noises, did not know the tenacity this young lady would show. Tears in music have gone, enjoyment of music has taken over!

When once the instruments had to be covered to muffle the noise, now Karyn's choice has become the loudest cymbal there is!

The tears only come now if her cymbal is covered, so she cannot bang it as hard as she wants.

The new programme of Didgeridoo and Drums on a Friday with Gareth is one of the highlights of Karyn's week which she clearly loves.

Kai time – Cooking Group

This group is all about sharing the food prepared by the Cooking Group with their friends and whānau.

Delicious cakes, muffins and lasagna are made in the Thumbs UP kitchen and then shared with everyone before leaving for the day.

Each Service User has a turn to choose a recipe of their choice, and they learn what it is like to weigh out and mix ingredients like flour and sugar, before popping their creations into the oven with support from Staff.



At the end of fun things to do, they also learn about keeping the kitchen clean.

A master in the kitchen, Brian also runs 'Brian's Cafe' on Wednesday afternoons.

Brian is becoming well known for his scones, brownies and cakes, with some left over for Staff the next day if not already taken home by his friends.



Working in the Community at Menzshed

Corey, Melissa, Phillip and Brian enjoy their time at Menzshed where they are ably supported by Thumbs UP Staff and retired members of the community, building items that may be of use to families and Thumbs UP itself.

The Thumbs UP kitchen boasts some new cutting boards, whilst Melissa has a brand-new trolley in her bedroom that she uses to stack her books and other items.

Service Users are guided as to how to use tools safely and to plan the finished product. Team building is paramount in working alongside each other to help bring completed products to fruition.

We can't wait to see what our new kitchen trolley looks like!



A day at Zealandia

Thank you to the Board for recognizing the special Thumbs UP community and the importance of being together and trying new things.

In March our Service Users and Staff visited Zealandia, a truly wonderful day of new experiences. Many had not been to Zealandia before, so it was a very exciting adventure for them.

Everyone appreciated your funding of this day, and the time and planning to ensure everyone had a great time was well worth it.

Mahi tahi mo te whanau – Working together for family

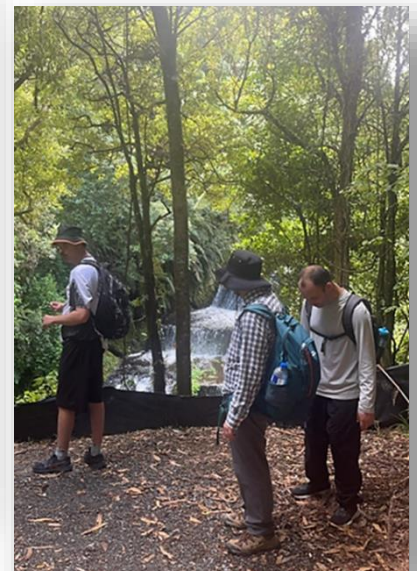


In rain or shine the team prevails

He pai te mahi a te roopu takahi! Well done Tramping Group!

Thanks to IHC Hutt Valley and Pub Charity contributing funds towards our new tramping equipment, the weather has provided no barriers to your love of exploring the hills and trails of the city.

It shows your determination to be out in nature and enjoying new experiences in the elements.



Being a part of Community is important

This year has been a year of exploration of the 'World' around Thumbs UP.

Some of the favourite places to visit have been Te Papa where everyone enjoyed amazing exhibitions alongside interactive displays.

Playing the games in the arcade at Queensgate Mall in Lower Hutt.

Playing soccer at the sports stadium in Wellington or standing in the green space behind the Zoo watching all the animal's close-up in their natural habitats.

Having fun experiences is important, that's why another favourite space is Maidstone Max where everyone can not only play on the equipment but use the musical instruments in the park as well.



Koha ki to tatou hapori – Contributing to our community

Thumbs UP relationships within the community are getting stronger and it is something that is valued by all Service Users and Staff alike.

These times with others improve communication skills and provide a sense of overall wellbeing, whilst having fun. A renewed relationship with Timebank means some can contribute by picking up and delivering the Boomerang bags to shops in Jackson Street, whilst Brian practices his kitchen skills in two different Koha cafes.

All this means Thumbs UP collect Timebank credits to use with other local businesses. Not forgetting of course, the continued work with Meals on Wheels, where everyone is able to put into practice important Community Service visiting the elderly to provide their lunches and dinners, and to indulge in brief conversations with those people visited.



Waiata toku ra – Music makes my day

Whether it is the start of the day when Staff and Service Users sing the National Anthem and the Thumbs UP Waiata or during Inclusive Dance, music makes everyone happy and provides the opportunity to dance and sing with friends.

Music on a Tuesday morning with Anthony and Friday Didgeridoo and Drums with Gareth mean all get to experience different music and sound. Two favourite times of the week.



Each day the Thumbs UP team are privileged to be a part of the exciting achievements of our Service Users who continue to amaze and inspire us with their ability to take on new challenges and find the best in every day.



Poroporoaki e hoa – Farewell dear friend

Sadly, in January of this year the whanau of Thumbs UP lost their dear friend Andrija as he closed his eyes for the last time.

Andrija was loved by his friends and Staff at Thumbs UP. It proved to be a confusing time for all Service Users as they came to understand he would not be returning. Staff and (some) Service Users attended a memorial for Andrija where all were privileged to hear of his earlier life from his family and to give a tribute of our own.

Andi will be remembered for many things, his beautiful smile and his gentle nature always paramount in our minds.

Grants and Donations

Funds received between 01 July 2023 – 30 June 2024

Please note that this section is not part of the financial statements and should not be read as part of them.

We are extremely grateful to the following organisations and individuals that have supported Thumbs UP Charitable Trust this past year. Without you we would not be able to provide the Service to our people.

Service Contracts:

FUNDER	PURPOSE	AMOUNT
ACC	Support Contracts	\$38,705.00
Ministry of Social Development	Service Contract	\$339,049.00
Total:		\$377,754.00



He Kaupare. He Manaaki.
He Whakaora.
prevention. care. recovery.



MINISTRY OF SOCIAL
DEVELOPMENT
TE MANATŪ WHAKAHIATO ORA

Grant Funding:

FUNDER	PURPOSE	AMOUNT
Aotearoa Gaming Trust	Electricity Costs	\$1,000.00
Pub Charity	Tramping Equipment	\$1,500.00
IHC Hutt Valley	Tramping Equipment	\$1,144.06
Hutt City Council <i>Creative Communities Scheme</i>	Community Music	\$1,064.40
New Zealand Community Trust	First Aid Certification for 3 Staff	\$705.01
Hutt City Council <i>Petone Community Engagement Fund</i>	Printer & Shredder	\$1,000.00
Total:		\$6,413.47



Donations:

DONOR	PURPOSE	AMOUNT
Tony Stallinger	Donation	\$2,000.00
Total:		\$2,000.00

Thumbs UP Fundraising:

EVENT	PURPOSE	AMOUNT
Movie Night	General Fundraising	\$747.83
Total:		\$747.83

We would like to acknowledge the following companies that provide Thumbs UP with donations for our raffle that was held on the night. Without your generous support our event would not have been a success.

Avon, Dulux, Ellen G Petone,
Get Stuffed Balloons,
Lighthouse Cinema Petone,
Pak'nSave Petone,
Placemakers Hutt City, Ripe Coffee,
Shott, Speights Ale House Petone,
Sprig+Fern, The Victoria Tavern
& Village Beads



COFFEE ROASTERS



Our Supporters

Please note that this section is not part of the financial statements and should not be read as part of them.

We would like to acknowledge the following companies that provide Thumbs UP with their services on either a voluntary or charitable rate basis, and the local businesses that allow our people to gain important work experience and interaction amongst their communities.

Your contributions and dedication to the cause allows us to achieve our Thumbs UP Vision and Mission for our people.

Ngā mihi nui ki a koe – Huge gratitude to you!



Cuppa Chats & Craft – Moera Community House

Funded craft classes and social interaction with the community for our Service Users.



Fire Emergency New Zealand (FENZ)

Fire Safety session for our Staff and Service Users and a fire safety inspection.



Hearth Trust

Volunteer work experience for our Service Users.



Hutt City Timebank

Helping build strong social networks in the community and exchanging volunteer work hours for services.



Ignite Sports

Running a specialised Sports Day for our Service Users.



IT Today – Steve Edwards

IT Technology support.



Jo Young – Petone Physiotherapy

Physiotherapy Bend and Stretch sessions for our Staff and Service Users.



Koha Café at The Pito-one Depot

Volunteer work experience for our Service Users



Maintenance Made Simple – Nigel Beyer

Property maintenance services.



Menzshed

Volunteer work experience for our Service Users



Petone Library – Hutt City Libraries

Volunteer work experience for our Service Users.



Petone Settlers Museum

Volunteer work experience for our Service Users.



Sailability Wellington

Sailing for our Service Users.



The Remakery Lower Hutt

Volunteer work experience for our Service Users.



Health and Safety Report

Please note that this section is not part of the financial statements and should not be read as part of them.

The Health and Safety Committee, in collaboration with the Thumbs UP Team, is pleased to provide the following summary of our continued work to ensure a safe environment for both Service Users and Staff. We will continue to monitor, review, and improve our practices in the coming year.

Health and Safety Committee

At the start of the year, our Health and Safety Committee consisted of Katrina Girvan, Lois Ledingham, and Samantha Coromandel. While Lois left Thumbs UP during the year, we were pleased to welcome Glenda Barratt. Another Staff member is expected to join the committee shortly.

Over the past 12 months, the committee has remained focused on ensuring the health, safety, and wellbeing of both Service Users and Staff at Thumbs UP. We engaged our external health and safety adviser, **Peninsula** (formerly Employsure), to carry out an audit to check how we were doing and highlight any areas for improvement.

Of 75 areas assessed, Thumbs UP exceeded expectations in 64 areas, immediately addressed two areas and have a Corrective Action Plan in place to address the remaining 9 areas identified as having opportunity for improvement. As part of the review, the Health and Safety Handbook was updated and distributed to Staff.

Below are some of the key health and safety initiatives and achievements in the year to 30 June 2024.

Service User Safety

- **Risk Assessments:** Risk Assessment and Management Plans (RAMs) were continuously reviewed and updated throughout the year to reflect changes in hazards or Staff/Service Users. New RAMs were created for new activities.
- **Safety Plans:** New safety plans were developed for all new Service Users, and existing plans were updated where needed.
- **PEEPs:** Personal Emergency Evacuation Plans were drafted for new Service Users.
- **Medication Forms:** New forms were introduced to record which medications could or could not be administered at Thumbs UP, ensuring accurate records.

Emergency Preparation

- **Emergency Evacuation Plans:** All plans were reviewed, updated, reprinted, and prominently displayed throughout the premises.
- **Emergency Contact Information:** Both Staff and Service User emergency contact information were updated.
- **Emergency Bags:** Emergency bags were sent home at the end of 2023 and returned at the beginning of 2024.
- **Emergency Beacon:** A beacon was purchased for the tramping group to enhance safety in case of an emergency.

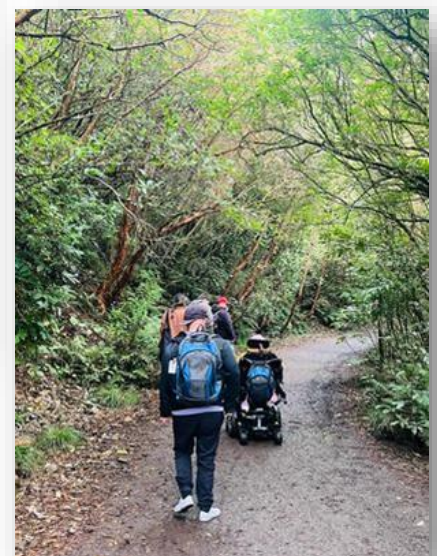
Safety Systems

- **Medication Register:** A new register was implemented, recording all medication administered, including the dosage and who administered it. Staff were trained on the use of this register.
- **Vehicle Safety:** A daily vehicle inspection process was introduced, requiring Staff to fill out a checklist before each use. Monthly vehicle maintenance templates were updated, adding checks such as tyre tread assessments.
- **Hoist and Equipment Maintenance:** The bathroom bed was serviced, and it is now included in the annual maintenance schedule alongside the hoists.
- **Testing and Tagging:** All necessary testing and tagging were completed.

- **Safe Operating Procedures (SOPs):** SOPs were reviewed and updated as needed, with new procedures introduced where necessary. Hoist SOPs were laminated and placed near the equipment, including in vehicles.
- **Sun Safety/Heat Health Plan:** A comprehensive plan was created and implemented to address heat and sun exposure.
- **Weekly Risk Assessments:** Some activities now require a weekly risk assessment, particularly those that take place in different locations where risks vary.
- **Hazardous Substances:** A Hazardous Substances Register was completed, and Safety Data Sheets (SDS) were made available to Staff. Proper labelling was ensured for all containers, including spray bottles, and a stronger lock was installed on the storage cupboard for hazardous materials.
- **Equipment Updates:** A non-compliant ladder was removed from use. New tramping equipment, including backpacks with safety supplies such as a first aid kit, emergency blankets, and survival gear, were purchased.
- **Induction Form:** The Staff induction form was updated to ensure all necessary information is covered.

Training

- **Infection Control:** All Staff underwent infection control training, which will be repeated annually.
- **CPI Training:** Staff received training in Crisis Prevention and Intervention.
- **Webinars and Formal Training:** Katrina and Samantha participated in various webinars and training sessions covering topics such as the health and safety of volunteers, cyber security, hazardous substances, safety inductions, and privacy law.
- **Boundaries Training:** A session was held with Staff to review appropriate workplace boundaries.
- **Business Continuity Planning:** Katrina and Samantha attended a workshop by the Wellington Region Emergency Management Office (WREMO) on writing a Business Continuity Plan.
- **Privacy Training:** Some training was completed by Katrina and Samantha through the Privacy Commission.



Incidents, Near Misses and Hazards

In the year ending 30th June 2024, 135 events were reported;
■ 103 Incidents
■ 26 Near Misses
■ 6 Hazards

An increase from the previous year’s 110 events was noted however no concerning trends have been identified. The increase is attributed to new Service Users joining which often results in an increase in events as Staff adjust to their behaviours and triggers and how they interact with others. Staff continue to be proactive in reporting events which enables us to monitor behaviours to identify patterns which leads us to being better equipped to adjust procedures and mitigate risks.

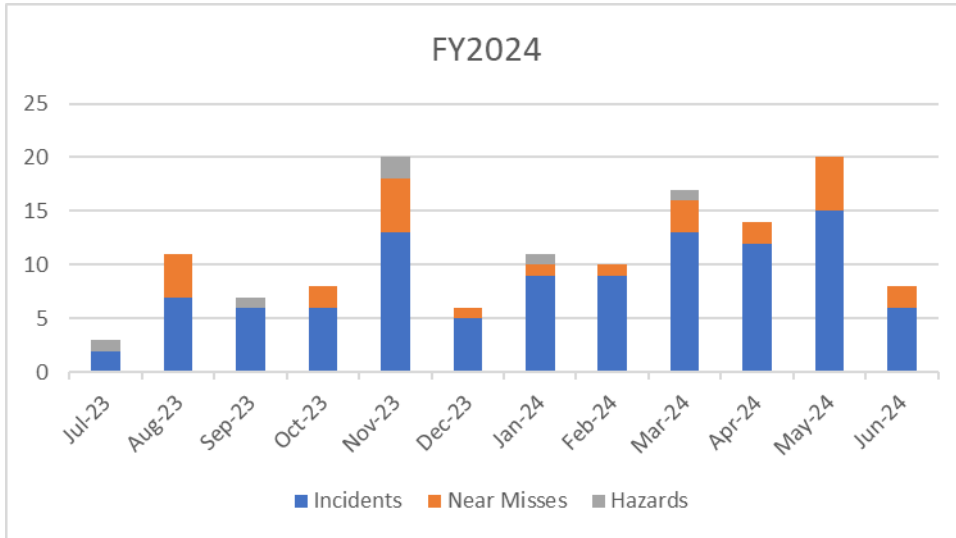


Chart of events recorded in FY2024

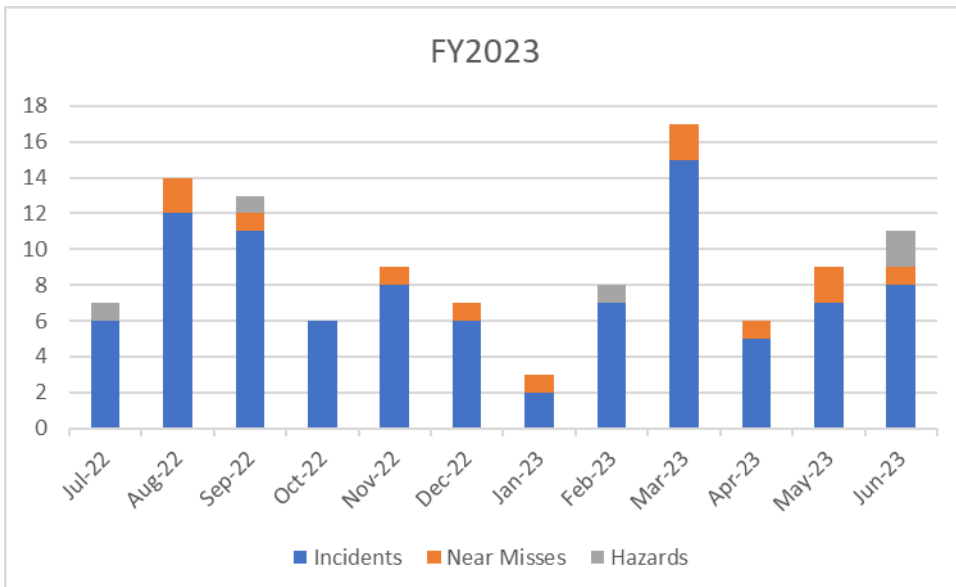


Chart of events recorded in FY2023

Thumbs UP Charitable Trust

Performance Report

for FY2024



Thumbs Up Charitable Trust Inc. - Performance Report

Thumbs Up Charitable Trust
For the year ended 30 June 2024

Prepared by Edward Christian Co Limited

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Entity Information

Thumbs Up Charitable Trust For the year ended 30 June 2024

Legal Name of Entity

Thumbs Up Charitable Trust

Physical Address

5 Elizabeth St, Petone, Wellington 5012, New Zealand

Postal Address

PO Box 33082, Wellington Mail Centre, Lower Hutt 5045, New Zealand

Incorporation Number

Charitable Trust Registration Number 2133883

Entity Type & Legal Basis

Charitable Trust

Charities Commission Registration Number

CC39465

Entity's Purpose or Mission

Our Vision

A full and fulfilling life for every individual

Our Mission

Enable adults with intellectual disabilities to actively engage in the full life of their community, through participation, contribution, and meaningful and respectful relationships with others.

Entity Structure

Thumbs Up Charitable Trust is a family led service. Its membership consists of the families of the Beneficiaries of the Service (the Service Users).

The Trust is a not-for-profit organisation governed by a Board of Trustees who are mostly family members of the Service Users (Beneficiaries) attending Thumbs Up.

The Trust employs a Service Manager to deliver the Thumbs Up Service which uses its premises at 5 Elizabeth St, Petone as a base to support service delivery and community engagement activities.

Entity's Governance Arrangements

Thumbs Up Charitable Trust is governed by a Board of Trustees who are mostly family members of the Beneficiaries of the Trust.

The Board is responsible for the strategic direction of the Thumbs Up Service, ensuring that the Trust meets its legal and contractual obligations and remains a financially sustainable organisation.

The Board are accountable to the Members and Beneficiaries of the Trust.

The Board employs a Service Manager who is responsible for the day-to-day operations of the Service.

Main Sources of Entity's Cash and Resources

In addition to the financial support of families, the Trust receives direct funding from MSD and ACC, and through successful grant applications from other organisations.

Main Methods Used by Entity to Raise Funds

The contracts with MSD and ACC are the main sources of income as well as the financial support from the families. The other sources of income are through Grant Applications, and a small amount of income is received through Donations. Families give a donation to Thumbs Up to support the Service.

Entity's Reliance on Volunteers and Donated Goods or Services

The Service uses volunteers to add to the quality and value of our Service but does not rely on them for delivery of the core service.

Donated goods and services (including grants) allow us to provide an enhanced level of service than we otherwise would but donations are not our primary source of income for the running of our core service.

Approval of Performance Report

Thumbs Up Charitable Trust For the year ended 30 June 2024

The Trustees are pleased to present the approved performance report including the historical financial statements of Thumbs Up Charitable Trust for year ended 30 June 2024.

APPROVED



Nathan McLean - Chairperson

Date 22/10/24



Kirsty Fraser - Deputy Chair

Date 22/10/24

Statement of Service Performance

Thumbs Up Charitable Trust For the year ended 30 June 2024

'What did we do?', 'When did we do it?'

Thumbs Up Charitable Trust Outcomes

Description of medium to long term objectives

The aim of the service is to support intellectually disabled people to actively engage in the community to enable them to have a good life, in everyday places, as others do at similar stages of life.

We do this by supporting our people to participate in and make positive contribution to their communities through individually tailored plans and programmes with a focus on:

- Participation in activities within the community that are of interest to them.
- Contributing to the community in ways valued by them and the community.
- Learning new skills to help them manage their lives, aid their participation in the community and improve their overall wellbeing.
- Maintain and develop social and support networks which enrich their lives.

Description and Quantification of the Entity's Outputs

Thumbs Up Charitable Trust runs three 16-week programmes per year. Each programme changes to meet the needs and aspirations of our people and give them the opportunity to try new things, meet new people and see new places which they like and enjoy.

Individualised personal plans are developed in consultation with each Service User and their caregivers. The plans facilitate how we develop the programme and supports needed, to enable each person to participate in the community in ways that are meaningful to them, enhancing their quality of life and mana.

We break for a week in-between each programme to upskill our staff and plan the exciting activities for the next programme.

Some of the activities that our people have participated in out in the community this year are;

- Sailing
- Swimming
- Tramping
- Farming
- Community Adventures
- Yoga
- Gym
- Shopping
- Social Network Groups
- New Zealand Parliament Tour
- Visit to Zealandia

- Visit to Te Papa Museum
- Visits to local Art Exhibitions
- Exploring the region's parks and attractions such as the botanical gardens, the cable car, the wind turbine
- Supporting the community via volunteer roles.

We also deliver activities in our hall which are educational and/or therapeutic in nature. Some of the activities we have delivered this year include;

- Communication Skills
- Speech Therapy
- Music Therapy
- Massage
- Art
- Meal Planning & Cooking
- Living Skills.

Volunteer Roles

Our people have a variety of volunteer roles that enable to them to contribute to others within the community and make social connections. Some of these roles include;

- Collecting and recycling bottle lids on behalf of the Lions Club to contribute to the purchase of dialysis machines
- Baking and kitchen work at a local café which is run by the Hutt Valley Timebank
- Cleaning at a local museum
- Collecting cans that have been littered in our local area and recycling them as part of our fundraising
- Delivering meals on wheels for Hutt Valley DHB.

Additional Activity Measures

Description of Key Activities	Current Year	Last Year
Number of Service Users attending the Service	22	21
Service Users with a role in Community	14	15
Individualised Personal Plans and Programme	22	21
Percentage of programme hours spent in the community	74%	75%

Statement of Financial Performance

Thumbs Up Charitable Trust For the year ended 30 June 2024

'How was it funded?' and 'What did it cost?'

	NOTES	2024	2023
Revenue			
Donations, and other fundraising activities	1	40,458	39,115
Fees, subscriptions and other revenue from members	1	173,228	103,645
General grants	1	40,439	85,529
Revenue from providing goods or services	1	393,467	387,622
Interest, dividends and other investment revenue	1	33,541	21,658
Total Revenue		681,133	637,570
Expenses			
Volunteer and employee related costs	2	507,264	434,679
Costs related to providing goods or service	2	88,228	94,163
Other expenses	2	44,824	39,994
Total Expenses		640,317	568,835
Surplus/(Deficit) for the Year		40,817	68,734

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Thumbs Up Charitable Trust As at 30 June 2024

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Bank accounts and cash	3	149,087	205,427
Debtors and prepayments	3	20,188	17,577
Other Current Assets	3	60,589	59,651
Total Current Assets		229,864	282,655
Non-Current Assets			
Property, Plant and Equipment	5	1,045,173	1,045,391
Other non-current assets	3	389,595	316,278
Total Non-Current Assets		1,434,768	1,361,669
Total Assets		1,664,632	1,644,324
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	14,198	13,768
Employee costs payable	4	59,848	47,278
Deferred revenue	4	11,003	44,003
Other current liabilities	4	3,600	3,500
Total Current Liabilities		88,649	108,549
Non-Current Liabilities			
Other non-current liabilities	4	-	609
Total Non-Current Liabilities		-	609
Total Liabilities		88,649	109,157
Total Assets less Total Liabilities (Net Assets)		1,575,983	1,535,166
Accumulated Funds			
Accumulated surpluses or (deficits)	8	647,262	676,445
Restricted and discretionary reserves	9	390,000	320,000
Property, plant and equipment revaluation reserve	9	538,721	538,721
Total Accumulated Funds		1,575,983	1,535,166

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Thumbs Up Charitable Trust For the year ended 30 June 2024

	2024	2023
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	42,283	93,307
Fees, subscriptions and other receipts from members	161,466	94,793
Gross sales from commercial activities	455,360	440,293
Interest, dividends and other investment receipts	7,294	5,380
Cash receipts from other operating activities	34,149	26,443
GST	(61,439)	(32,793)
Payments to suppliers and employees	(604,013)	(562,541)
Cash flows from other operating activities	158	-
Total Cash Flows from Operating Activities	35,257	64,882
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	74	217
Receipts from sale of investments	-	95,000
Capital Gain - Investments	14,238	-
Payments to acquire property, plant and equipment	(32,075)	(44,294)
Cash flows from other investing and financing activities	(73,834)	(259,841)
Total Cash Flows from Investing and Financing Activities	(91,598)	(208,917)
Net Increase/(Decrease) in Cash	(56,340)	(144,036)
Bank Accounts and Cash		
Opening cash	205,427	349,462
Net change in cash for period	(56,340)	(144,036)
Closing cash	149,087	205,427

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Thumbs Up Charitable Trust For the year ended 30 June 2024

'How did we do our accounting?'

Basis of Preparation

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

Revenue

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

Donations, fundraising and other similar revenue

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been compiled with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Revenue from legacies and estates 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 providing goods and services

The Trust receives revenue from the central government to support the needs, aspirations, and on-going development of people with significant intellectual and/or physical disabilities by enabling them to participate in life education skills and activities within the Wellington region. Revenue is recognised in the period the goods and services are provided.

Interest revenue

Interest revenue is recognised as it accrues.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Bank Accounts and Cash

Bank accounts and cash are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value .

Income Tax

The Trust is registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

Property Plant & Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at the date of acquisition.

Depreciation is charged over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life.

The Rates Assessment Information as provided by the Hutt City Council is considered to be an acceptable estimate of the value of the land & buildings being located at Petone. Where land & buildings are revalued, valuation is subject to Public Benefit Entity International Public Sector Accounting Standard PBE IPSAS 17: Property, Plant & Equipment.

Depreciation

Land	0% SL
Buildings	2.5% SL
Computer Equipment	30%-40% SL; 20%-25% DV
Equipment	13.5%-67% SL; 25% DV
Furniture Fittings	12%-33.3% SL; 10%-25% DV
Motor Vehicles	20%-21% SL; 20% DV

Depreciation methods, useful lives, and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Thumbs Up Charitable Trust For the year ended 30 June 2024

	2024	2023
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
COVID-19 Wage Subsidy	-	1,318
Donations Rec'd - Miscellaneous	-	2,992
Donations Received Members	37,676	32,633
Fundraising - General	2,782	2,173
Total Donations, fundraising and other similar revenue	40,458	39,115
Fees, subscriptions and other revenue from members		
Administration Fees	687	1,671
Relief Staff Support	13,085	5,315
Sports & Rec Contribution from Families	66	300
Support Funding (IF) received	159,390	96,359
Total Fees, subscriptions and other revenue from members	173,228	103,645
General Grants		
Grants Received	40,439	85,529
Total General Grants	40,439	85,529
Revenue from providing goods or services		
Hall Hire Income	10,212	7,928
Income from ACC	38,705	69,422
MSD Community Participation Contract	100,896	98,065
MSD Very High Needs Contract	238,153	209,708
MSD- Apprenticeship Boost	5,500	2,500
Total Revenue from providing goods or services	393,467	387,622
Interest, dividends and other investment revenue		
Capital Gain/(Loss)	14,238	-
Dividend Income	2,734	-
Interest on Investments	9,076	16,278
Interest Income Savings Account	4,560	5,380
Interest Income Term Deposits	2,933	-
Total Interest, dividends and other investment revenue	33,541	21,658
	2024	2023

2. Analysis of Expenses

Volunteer and employee related costs

Contract Tutors	18,434	28,552
Holiday Pay	(4,960)	5,416
KiwiSaver Employer Contributions	14,121	11,481
Salaries	479,670	389,229
Total Volunteer and employee related costs	507,264	434,679

	2024	2023
Costs related to providing goods or services		
ACC Levy	3,135	4,490
Accounting Consultants	450	-
Advertising	195	-
Board Expenses	719	-
Cleaning	22,226	19,707
Computer Expenses	139	138
Employment Related Expenses	1,995	-
Equipment - Sub \$1,000 & Repairs	1,103	560
Fund Management Fees	2,731	-
Fundraising expenses	950	1,201
General Expenses	661	1,540
Insurance	19,495	14,939
Light, Power, Heating	2,494	2,896
Materials	625	297
Motor Vehicle Expenses	6,670	4,949
Printing & Stationery & Postage	3,595	1,055
Professional Development	5,143	6,951
Provisions (Foodstuffs)	1,533	1,684
Rates	1,097	683
Recruitment	1,899	858
Repair & Maint Building	3,504	24,713
Repairs & Maint Fire & Security	2,364	1,367
Sports & Recreation Expenses	2,110	2,279
Subscriptions	991	1,843
Telephone & Internet	2,394	1,963
Travel - National	14	49
Total Costs related to providing goods or services	88,228	94,163
Other expenses		
Audit Fees	3,600	3,500
Bank Fees	111	507
Consulting	9,051	12,829
Depreciation	32,063	23,158
Total Other expenses	44,824	39,994
	2024	2023

3. Analysis of Assets

Bank accounts and cash

ANZ Managers Account	840	425
ASB Current Acct 00	36,609	30,841
ASB Savings Acct 50	111,637	174,160
Total Bank accounts and cash	149,087	205,427

Debtors and prepayments

	2024	2023
Accounts Receivable	16,837	13,769
Prepayments	3,352	3,808
Total Debtors and prepayments	20,188	17,577
Other current assets		
ASB Term Deposit 75 (6.10% maturing 27/12/2024)	50,000	50,000
Consolidation Account	160	575
Suspense Account - Donation	10,430	9,077
Total Other current assets	60,589	59,651
Other non-current assets		
Investment Forsyth Barr	389,595	316,278
Total Other non-current assets	389,595	316,278
	2024	2023

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	13,402	13,393
GST	796	375
Total Creditors and accrued expenses	14,198	13,768
Employee costs payable		
Employee Entitlement	42,317	47,278
Wages Payable - Payroll	17,531	-
Total Employee costs payable	59,848	47,278
Unused donations and grants with conditions		
Donations Holding Account	10,430	9,077
Grants in Advance	573	34,926
Total Unused donations and grants with conditions	11,003	44,003
Other current liabilities		
Accrued Auditor Fees	3,600	3,500
Rounding	-	-
Total Other current liabilities	3,600	3,500
Other non-current liabilities		
Deposits Received	-	609
Total Other non-current liabilities	-	609
	2024	2023

5. Property, Plant and Equipment

Land		
Opening Balance	730,000	730,000
Land at cost	(94,377)	-
Total Land	635,623	730,000

	2024	2023
Buildings		
Opening Balance	252,082	263,691
Buildings at cost	94,377	-
Accumulated depreciation - buildings	(11,609)	(11,609)
Total Buildings	334,849	252,082
Motor Vehicles		
Opening Balance	54,654	24,756
Vehicles owned	(5,674)	35,425
Accumulated depreciation - vehicles owned	(1,458)	(5,527)
Total Motor Vehicles	47,522	54,654
Furniture and Fittings		
Opening Balance	4,372	4,938
Furniture and fittings owned	23,156	1,984
Accumulated depreciation - furniture and fittings owned	(4,512)	(2,550)
Total Furniture and Fittings	23,016	4,372
Plant and Equipment		
Opening Balance	699	818
Plant and machinery owned	(3,359)	-
Accumulated depreciation - plant and machinery owned	3,184	(118)
Total Plant and Equipment	524	699
Other Fixed Assets		
Opening Balance	3,584	5,996
Owned fixed assets	2,910	942
Accumulated depreciation - fixed assets owned	(2,857)	(3,353)
Total Other Fixed Assets	3,638	3,584
Total Property, Plant and Equipment	1,045,173	1,045,391

6. Significant Donated Assets Recorded

Nil.

7. Significant Donated Assets - Not Recorded

Nil

	2024	2023
8. Accumulated Funds		
Accumulated Funds		
Opening Balance	676,445	607,711
Transfers to Reserves	(70,000)	-
Total Accumulated Funds	606,445	607,711
Accumulated surpluses or (deficits)		

Current year earnings	40,817	68,734
Total Accumulated surpluses or (deficits)	40,817	68,734
Total Accumulated Funds	647,262	676,445
	2024	2023

9. Breakdown of Reserves

Reserves

Asset Revaluation Reserve	538,721	538,721
Major Repairs Reserve	30,000	-
Operating Reserve	360,000	320,000
Total Reserves	928,721	858,721

Asset Revaluation Reserve

The Asset Revaluation Reserve relates to the building. Revaluation takes place every 3 years. The last valuation was in 2021

Operating Reserve

Thumbs Up Charitable Trust has a financial reserves policy to hold a minimum level of financial reserves equivalent to six months operating costs, which will be built up to the desired level in stages consistent with the organization's overall financial position and its need to maintain and develop its activities.

Accumulated funds are not set aside for a specific purpose and may be used to meet an unexpected shortfall in income or other purposes, as may be determined by the Board.

Major Repairs Reserve ("Sinking Reserve")

The funds accumulated in the Major Repairs Reserve are set aside to ensure that the Trust has the ability to repair/replace any significant damages to the buildings or other key assets that are vital to the service provided by the Trust.

The Major Repairs Reserve will be \$30,000 initially and will be built up to the desired level in stages consistent with the organization's overall financial position and its need to maintain and develop its activities.

10. Commitments

There are no commitments as at 30 June 2024 (Last year - nil).

11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 (Last year - nil).

	2024	2023
12. Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use		
Aotearoa Gaming Trust - Contribution towards power expenses \$1,000 in total. An amount of \$427 has been utilized in the current financial year, with \$573 available for YE 2025	573	34,926
Total Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use	573	34,926

	2024	2023
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13. Related Parties

Receivables

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Receivables	-	-

Payables

Nicky McLean - Wife of Nathan McLean - Commissions & Casual Staff	1,576	5,078
Varatharajah Yogarajah - Provider of Cleaning Services (as a subcontractor)	15,227	-
Total Payables	16,804	5,078

Sales

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Sales	-	-

Purchases

Party and nature of relationship	-	-
Party and nature of relationship	-	-
Total Purchases	-	-

14. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

15. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Thumbs Up Charitable Trust

Opinion

We have audited the accompanying performance report of Thumbs Up Charitable Trust on pages 1 to 18, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2024, the statement of financial position as at 30 June 2024, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 1 to 18 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2024;
- the service performance for the year then ended; and
- the financial position of Thumbs Up Charitable Trust as at 30 June 2024, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Thumbs Up Charitable Trust in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Thumbs Up Charitable Trust 2024.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance ISAs and NZ AS1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink, appearing to be 'DJT', located below the main text block.

DJ Turner & Associates
Masterton
30 October 2024

Want to get involved?

If you would like to support the great work of the Thumbs UP Charitable Trust, and enable our people to live full and fulfilling lives, please contact:

trustees@thumbsuptrust.org.nz



Notes



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