



Annual General Report 2025

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Chair's Report

Kia ora whānau and friends of Thumbs UP.

Another great year, albeit a little challenging. I'm very proud to be able to share some of this year's achievements and our FY2025 financial results with you in this Annual General Report.



Nathan McLean – Chair

The change in political landscape has impacted us and this can be seen in our financial results for the financial year 2025. Although we have been experiencing an increase in new service user enquiries, the uncertainty around funding resulted in several applications being put on hold. Fortunately, this uncertainty is beginning to pass and with greater funding surety, applications are beginning to move forward again. In addition to the resumption of previous applications, we are now getting a steady stream of new interest for prospective new service users to start in the next one to two years. We have recently welcomed a couple of new people to our service and Samantha is working with several families about transitioning their loved ones from school to Thumbs UP.

During the year we had some service user departures and some reduction of attendance for others which impacted our income. When combined with the current economic conditions driving up general expenses and new service users not joining as anticipated, the resulting deficit for the year was much higher than we had planned for. While not an ideal result, the Trust remains in a strong financial position and is well placed to take advantage of the increased interest from families wanting to join the Trust.

As a Board we have experienced some changes during the year. At last year's AGM we farewelled long standing Thumbs UP supporter Melanie Conlon and our Secretary, Victoria Johnstone. During the year we welcomed and said goodbye to Jagjeet Singh, then welcomed Sadia Masood and Jesmine Wrigley to the Board to finish the year with five members. We continue to meet our family representation requirement.

When Samantha was out of action for several months, it was pleasing to see the team raising to the challenge to ensure that our service continued. A special thank you to Glenda and Kat for taking on some extra duties during this time and helping Kimi Ora School while they were homeless for a term by welcoming them into our hall.

A big thank you to Smanatha and the team for their hard work over the last few years to re-build community connections and promote Thumbs UP so that we are top of mind when families are looking for a day service for their loved ones. We now have a steady stream of interest coming in from families wanting their loved ones to join Thumbs UP, so the continued sustainability of the Trust remains secure.

Ngā mihi nui,

A handwritten signature in black ink, appearing to be 'Nathan McLean', with a long horizontal line 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 one of transition and growth at Thumbs UP Charitable Trust. As we reflect on FY25, we acknowledge the many contributions from our staff, volunteers and community partners who have helped shape our journey.



Samantha Coromandel
Manager

I would also like to extend my heartfelt thanks to everyone who ensured the smooth running of our service while I was away due to injury. Your dedication, teamwork and care during that time meant a great deal to me personally and demonstrated the strength and resilience of our Thumbs UP community.

This year we had the privilege of hosting Kimi Ora School for a term while their new building was under construction. This experience taught us valuable lessons in collaboration and space-sharing, which strengthened our ability to work alongside others in a respectful and inclusive way. We shared activities together during their time with us, and we continue this relationship by visiting their new building to carry on Kapa Haka together. A wonderful example of ongoing partnership and cultural connection.

We celebrated a significant milestone as Nicholas moved into his own home, marking a new chapter in his life. We also said goodbye to several valued members of our team. Including Lara, who volunteered with us for two years, and brought creativity and joy through her art and sculpture sessions with our service users. Her impact will be remembered fondly.

Our contract tutors continued to enrich our service by sharing their expertise, fostering growth and transformation among our service users. Their contributions have been instrumental in creating a dynamic and supportive learning environment.

We extend our deepest thanks to our volunteers, whose generosity and commitment bring warmth and vitality to our community. Their presence each week is a testament to the spirit of collaboration that defines Thumbs UP.

A special thank you to our dedicated staff for the energy, creativity and care they bring to Thumbs UP every day. Their ability to adapt to new challenges, support one another and remain focused on our shared goals has been vital to the success of our service this year. Whether leading activities, supporting service users or contributing behind the scenes, their work continues to shape a positive and empowering environment for everyone involved.

As we look ahead, we remain focused on our mission to support adults with intellectual disabilities to lead full and fulfilling lives. With the continued support of our staff, volunteers and wider community, we are confident in our ability to meet the challenges and opportunities of the coming year.

Ngā mihi nui

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

Samantha Coromandel
Manager, Thumbs UP Charitable Trust

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;

- Hosted Kimi Ora School for a term and now have a weekly visit with them to practice karakia, poi and waiata.
- Reviewed the activities delivered by external contractors and implemented changes to ensure their service continues to meet the needs of our people.
- Our programme continues to evolve, with the inclusion of visits to new places and having new experiences such as sport centers, museums, exhibits and sightseeing.

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;

- Communication with families has continued with a daily communication book, monthly newsletters and term reports.
- The Board has provided quarterly Board updates to families, as well as organising two working bees and a quiz night fundraising event to provide opportunities for families to support the Trust.
- New service agreements are in use with all new families which is providing clarity around expectations and obligations.

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;

- Focusing on upskilling health and safety knowledge and systems to ensure that our community adventures are safe and fun.
- Supporting 4 staff members with their Level 4 qualifications.
- When advertising for new staff members, we now routinely get 50+ applications. We believe that Thumbs UP now has a good local reputation as an employer and is becoming better known in the disability community, which is contributing to this increase in applicant interest.



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;

- We received 16 expressions of interest from families of potential new service users. A fantastic result, which demonstrates that Thumbs UP has regained its prominence as a quality option for disability focused day services.
- At the last annual review of Board performance, the following was noted:
 - 2 regular check-ins on progress of our 3-year strategy with good progress being made across our objectives
 - 12 Board meetings with 89% attendance
 - 10 policies were reviewed and updated
 - 8 policy review sessions held
(As the Board entered the second cycle of formal policy review, it became clear that a separate session was no longer required, and reviews now take place within regular Board meetings.)
 - Implemented a Decision Register to track significant Board decisions and Resolutions
 - Implemented a new Financial Management Report which is generated out of Xero and includes commentary
- Completed a self-assessment created by Health NZ to assess our alignment with EGL principles. We are doing very well against the assessment criteria and are working to make some minor improvements to be even better.



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.

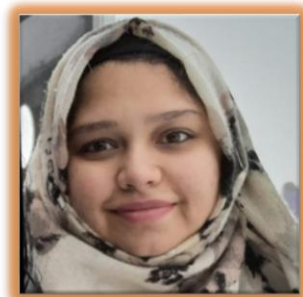


Kirsty Fraser – Deputy Chair

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.



Sadia Masood – Treasurer

Sadia Masood is an accomplished accounting professional with a Master's in Professional Accountancy from the University of London and ACCA certification. She has recently embarked on further studies, pursuing a Master of Applied Management at the Southern Institute of Technology to broaden her expertise in leadership, governance, and strategic decision-making.

With a strong background in financial management and governance, Sadia brings valuable insight to her role as Treasurer, ensuring the Board meets its financial stewardship obligations. She is passionate about continuous learning and remains dedicated to staying current with industry standards, applying her knowledge to deliver meaningful impact.

Beyond her professional career, Sadia is a mother of three, balancing her family life with her commitment to professional growth and community contribution.



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.



Jesmine Wrigley – Board Member

Jesmine is one of our newest members, joining the Thumbs UP Trust in March 2025.

She was introduced to the Thumbs UP Trust through Yogi and saw the importance of what the Service provides, and the care given to Yogi's daughter Abi as a service user. Jesmine is passionate about helping people to improve their outlook on life, regardless of their circumstances, and has always actively got involved whenever she has seen the need.

Jesmine works full time and is wanting to support the Trust as best as she can for the benefit of everyone.



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

Jesmine Wrigley – Board Member

Kirsty Fraser – Deputy Chair

Nathan McLean – Chair

Sadia Masood – Treasurer

Varatharajah Yogarajah – Board Member

Jagjeet Singh – Treasurer*

Melanie Conlon – Board Member*

Vicki Johnstone – Secretary*

Staff

Aurora Brown*

Benjamin Jones

Clare Sahayam

Claudeen Wihongi

Emily Clifford*

Fiona Glasse

Gerry Westhuis

Glenda Barratt

Jackie Wang

Jill Westenra

Katrina Girvan

Kerryn Hailwood*

Koyal Singh*

Lisa Bartosh

Maia Te Wano

Muntaha Albnayan

Natasha Rowley

Pamela Wiki

Patrick Bonham

Ryan Riches

Sam Kay

Samantha Coromandel

Sean Baker*

Sundus Mohamud*

Volunteers

David Schutz*

Helen Anderson

Lara Gilks*

Contract Tutors

Anthony Manere – Music Therapist

Gareth Hansen – Massage Therapist & Music Instructor

Shannon Hennig – Inclusive Communication

Sumara Fraser – Inclusive Dance Instructor



**Left Thumbs UP during the year*

Celebrating Inclusion, Growth & Community

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*“Kōrero noa iho, ka wareware
Whakaatu mai, ka maumahara
Mahi ngātahi, ka mārama”*

*Tell me and I'll forget
Show me and I may remember
Involve me and I'll understand*

At Thumbs UP, our mission is to provide meaningful opportunities for our Service Users to engage in community activities that support their personal goals, as defined by themselves and their whānau.

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 overall 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.

Physical Activity & Teamwork

“Mauri tū mauri ora” – An active soul is a healthy soul

Basketball – Poitūkohu

Adam enthusiastically participated in our basketball sessions earlier this year. With support, he learned to shoot hoops and dribble the ball. His goal was to increase physical activity, and he is making excellent progress. Kei runga noa atu – Great work Adam!

Bradley and Shelby embraced the competitive spirit of basketball, developing teamwork and leadership skills. Shelby is growing into a natural leader, while Bradley's confidence has flourished as he supports and guides others on the court.

Ka Rawe – Excellent Teamwork!



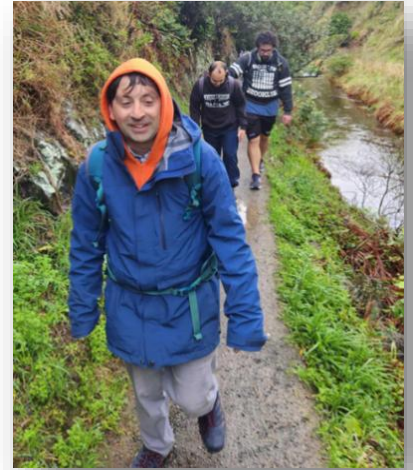


Love of the Outdoors - Aroha ki te whenua

Phillip continues to love his role in the tramping group.

The time spent with his mates gives him the opportunity to use his voice when he feels the need, to admire the sacredness of our land, and to be a part of a group who enjoy the beauty of the outdoors.

Tino pai – Great stuff Phillip!



Celebrating Achievement

“He manawa tītī” – A person with great endurance

A very proud Special Olympics medal winner, Brian had his photo taken with Samantha showing his gold, silver and bronze medals won recently.

Committed to his goal, Brian shows the world that anyone is capable of achieving their dreams.

Ka taea e koe! You can do it Brian!



Learning & Independence

“Ma te hurhuru ka rere te manu” – Adorn the bird with feathers so it may fly



Numbers - Tau

Xavier is a numbers man – he loves anything to do with mathematics, including paying for goods at the supermarket and passing over the eftpos card.

Xavier's big smile at the checkout is worth seeing.

Ka mau te wehi! Awesome Xavier!



Giving Back to the Community

“He taonga ronganui te aroha kit te tangata”

– Goodwill towards others is a precious treasure

Our team at Menzshed has expanded their community service by crafting and donating colourful wooden toys to hospitals and charities.

Their dedication brings joy to children and pride to our Service Users.

Ka Pai katoa – Well Done!



Building Relationships & Te Tiriti o Waitangi

“He waka eke noa” – We are all in this together

Thumbs UP welcomed Kimi Ora School into our space while they awaited their new facility. This collaboration fostered new friendships and shared programmes as we learned to live together in the Thumbs UP hall, and cultural exchange, including kapa haka.

The experience taught us about inclusion, resource sharing and mutual respect. Our Kapa Haka group now enjoys weekly sessions with our Kimi Ora friends at their place, participating in karakia, poi and waiata.

These activities deepen our commitment to Te Tiriti O Waitangi and celebrate cultural diversity.



Tracey found joy in a visit to the Dowse Museum, especially the historic Marae, Nuku Tewhatewha. This quiet space supported her goal of gentle walks and cultural engagement.



Health & Wellbeing

“Mahia i runga i te rangimārie me te ngākau māhaki” – With a peaceful mind and respectful heart, we will always get the best results

Sacha teaches us great lessons on resilience, kindness and patience. A man of very few words, he instead shows by his actions in his own time. Sacha has a very keen eye for indoor games which he loves and will often score very highly when competing against others.

We love it when Sacha joins in conversations and chats with others. On a recent trip to a café, the group finished the morning by going to the beach.



A little treasure – He iti kahurangi

Sometimes it is the little things that bring us so much happiness and no one knows that more than Matty.

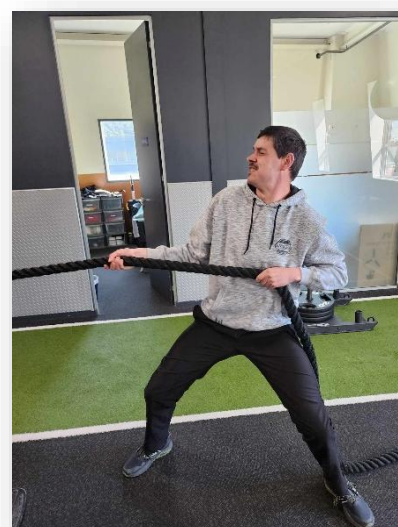
Lying back and enjoying the sunshine. The warmth on our face and friends all around, brings joy and peace to this man's life.

To let our limbs gain strength from being in the water soothes the soul.



I am strong – He kaha ahau

Corey has gained strength and confidence at the gym, forming friendships and pushing his personal bests while exploring new equipment.



Community Engagement & Environmental Responsibility

“Me mahi tahi tātou Mo te orange o te katoa” – We work together for the wellbeing of everyone

Service Users actively contribute to the community by delivering Meals on Wheels, volunteering at Koha Café and assisting at the library. These activities allow our people to engage with the public while providing a valuable service.



Our environmental initiatives reflect our commitment to sustainability and climate action and include collecting bottle tops for Lions Fundraising, recycling cans and cartons, and distributing Boomerang Bags to reduce plastic waste. Our people are also actively involved in maintaining the Thumbs UP garden to grow food and provide habitat for local wildlife.





THANKYOU



Grants and Donations

Funds received between 01 July 2024 – 30 June 2025

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	\$9,663.00
Ministry of Social Development	Service Contracts	\$294,901.00
Total:		\$304,564.00



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



MINISTRY OF SOCIAL
DEVELOPMENT
TE MANATŪ WHAKAHIATO ORA

Grant Funding:

FUNDER	PURPOSE	AMOUNT
Hutt City Council <i>Business Safety Support Fund</i>	Security Cameras	\$2,500.00
Hutt City Council <i>Community Climate Action Fund</i>	Implementation of Sustainability Practices	\$2,353.00
Hutt City Council <i>Mouri Orat Fund</i>	Operational costs (vehicle, phone, internet & power)	\$9,641.00
Pub Charity	Music Therapy – 3 months costs	\$2,530.00
Rehabilitation Welfare Trust	Inclusive Dance costs	\$1,000.00
TG Macarthy Trust	Cleaning costs	\$5,000.000
Total:		\$23,024.00



REHABILITATION WELFARE TRUST
Assisting people with disabilities



Donations:

DONOR	PURPOSE	AMOUNT
HIBS Mr Bean Café	Give a Little Donation	\$75.37
Barbara Gilkison	Give a Little Donation	\$75.00
IHC Hutt Valley	Donation of Photography equipment	\$1,400.00
Karen	Give a Little Donation	\$25.00
Michelle Cambie	Give a Little Donation	\$20.00
Susan	Give a Little Donation	\$50.00
Tony Stallinger	Donation	\$2,000.00
Total:		\$3,645.37





THANKYOU



Thumbs UP Fundraising:

EVENT	PURPOSE	AMOUNT
Quiz Night	General Fundraising	\$2,444.16
Total:		\$2,444.16

TU Quiz Night Fundraiser Supporters

We would like to acknowledge and give our heartfelt thanks to the following supporters that generously donated their time and prizes for our TU Quiz Night Fundraiser held on 12th October 2024. We wouldn't have been able to run such a successful event without your support!

Prizes & Donations:	Donated by:
Winning Quiz Team Prize: Full Day Martinborough Wine Tour for 6	Xplor Tours NZ Ltd
Raffle Prizes: Bottles of Flavoured Coffee Syrups Gift Baskets Meat Packs Overnight Stay in Kapiti Overnight Stay & Dinner Package at Brackenridge	Shotts Coral McAdam-Cook & Lisa Bartosh Cory Taylor D & J's Secret Hideaway Nicky McLean
Bingo & Spot Prizes: HUHA Logo T-Shirts Pito-one History Book \$40 Voucher Pito-one Print Calendar Wētā Workshop Experience Tour: 2 x double passes Whittakers Chocolate	HUHA Schrödinger's Books Schrödinger's Books Ellen G Ellen G Wētā Workshop Wellington Veronica Mitchell
Event Donations: Bottles of Wine Craft Beer & Chocolates Table Snacks Supper \$100 Voucher for Event Supplies	Nathan McLean Richard & Lynn Bialy Denise Morgan Melanie Conlon Pak N Save Petone





THANKYOU



Our Supporters

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We would like to acknowledge the following companies that provide Thumbs UP with their various services on either a voluntary or charitable rate basis, and the local businesses that allow our service users 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 service users.

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



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.



JJs Waste and Recycling: Weekly waste removal services.



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.



Naenae Koha Café – Kererū House (Wesley Rātā Village): 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.



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

The Thumbs UP Health and Safety Committee began the financial year with members Katrina Girvan, Glenda Barratt and Samantha Coromandel. To enhance our understanding of daily operations and frontline challenges, we invited Sam Kay to join the committee. This inclusion has significantly improved our ability to identify and respond to health and safety concerns in a timely manner.

Throughout the past 12 months, the committee has remained committed to prioritising the health, safety and wellbeing of both service users and staff in all aspects of our operations.

Annual Audit and Review

Thumbs UP underwent its annual onsite health and safety audit conducted by a Peninsula consultant.

The audit assessed our practices against 76 criteria. We successfully met 72 of these, with many areas exceeding expectations. A Corrective Action Plan was issued, identifying four non-urgent items for improvement. All corrective actions were addressed well within the recommended three-month timeframe.

Following the audit, Peninsula produced updated Health and Safety Handbooks, which are now accessible to all staff.

Key Achievements and Initiatives

Service User Safety:

- **Risk Management:** Risk Assessment and Management Plans (**RAMs**) were regularly reviewed and updated to reflect new hazards, changes in staff or service users and the introduction of new activities.
- **Risk Registers:** Maintained and updated consistently.
- **Safety Plans:** New safety plans were developed for incoming service users and existing plans were reviewed and revised. A new template was introduced to improve readability and highlight high-risk areas and mitigation strategies.
- **Communication Enhancements:** Communication books were implemented for all service users to facilitate better information sharing between Thumbs UP and families.

Emergency Preparedness:

- **Personal Emergency Evacuation Plans (PEEPs)** were created for new service users.
- **Emergency contact details** for all staff and service users were updated.
- **Emergency bags** were sent home at the end of 2024 and returned at the start of 2025.
- A lockable **emergency medication** grab bag was introduced to ensure quick access to all service user medications in the case of an evacuation.
- An **Emergency Response Plan** was developed and communicated to all staff.
- **Business Continuity** folders were created and distributed to key personnel for remote operation if required.
- **Fire evacuation** drills were conducted.
- **Tsunami evacuation** procedures were reviewed. It was confirmed that the Thumbs UP facility is within the orange zone. The boundary to which we would be required to evacuate within the recommended ten-minute timeframe is much closer than our previous evacuation plan, which is more manageable for us. This information was shared with staff and is displayed prominently.

Safety Systems:

- **Medication Management:** With service users now requiring controlled medication and insulin, existing policies were reviewed and updated. New procedures were implemented to ensure safe storage and administration of all medication on the Thumbs UP premises.
- **Consent Forms:** Updated and distributed to families to ensure accurate and current medication information. These will be reviewed annually.
- **Vehicle Safety:** Monthly vehicle maintenance templates were revised to include additional safety checks.
- **Equipment Maintenance:**
 - All hoists were serviced.
 - All vehicles were serviced.
 - Electrical equipment underwent testing and tagging.
- **Safe Operating Procedures (SOPs):** Reviewed and updated as needed, with new SOPs developed for emerging needs.
- **Surveillance:** Security cameras were installed around the building perimeter, accompanied by appropriate signage and a formal policy on their use.
- **Incident Response:** Vehicle accident procedures were reviewed and updated to reflect learnings from recent incidents.

Training and Development:

- **Skills Matrix:** The Peninsula Skills Matrix was reviewed and customised to better reflect the specific needs of Thumbs UP.
- **Mental Health Training:** Two staff members attended a Mental Health First Response workshop, and all staff completed the Bright mental health module online.
- **First Aid:** All staff received First Aid training.
- **Cybersecurity and AI:** Katrina completed training in Cybersecurity and AI and will continue to pursue professional development in these areas.
- **Safeguarding:** Staff participated in training on boundaries, confidentiality and the prevention and management of abuse.
- **Medication Training:** Katrina completed online training in Medication Administration. All staff are scheduled to complete some form of medication administration training within the next six months.

Conclusion

Over the past financial year, the Thumbs UP Health and Safety Committee has made significant strides in strengthening our safety culture, improving systems and enhancing preparedness across all areas of our organisation. The inclusion of a frontline support worker on the committee has provided valuable insights, enabling more responsive and practical safety measures.

Our successful health and safety audit, coupled with the timely completion of all corrective actions, reflects our commitment to continuous improvement and compliance. The development and refinement of emergency procedures, medication management protocols and risk assessment tools have further reinforced our ability to protect both staff and service users.

Training and development have remained a priority, ensuring our team is equipped with the knowledge and skills to respond confidently and competently to a wide range of health and safety scenarios.

As we look ahead, the committee remains dedicated to fostering a proactive, inclusive and resilient safety culture. We will continue to build on this year's achievements, adapt to evolving needs and uphold our commitment to the wellbeing of everyone at Thumbs UP.

Incidents, Near Misses and Hazards

All incident, near miss and hazard reporting at Thumbs UP is conducted through the Bright app. This digital platform has significantly streamlined the reporting process, making it easier for staff to document and submit events.

As a result, we have seen a notable increase in the number of reports submitted, allowing us to respond more promptly and effectively to potential risks and implement preventative measures to safeguard the wellbeing of our service users, staff and the wider community.

Definitions:

- Incident:** An occurrence that has resulted in injury to a person.
- Near Miss:** An event that could have led to injury, illness or damage to property or the environment.
- Hazard:** Any object or situation with the potential to cause injury, illness, property damage or environmental harm.

Reported Events

Total Events Reported in the year ending 30 June 2025: 185 (↑ from 135 last year)

■ Incidents: 26 (↓ from 103) ■ Near Misses: 115 (↑ from 26) ■ Hazards: 44 (↑ from 6)

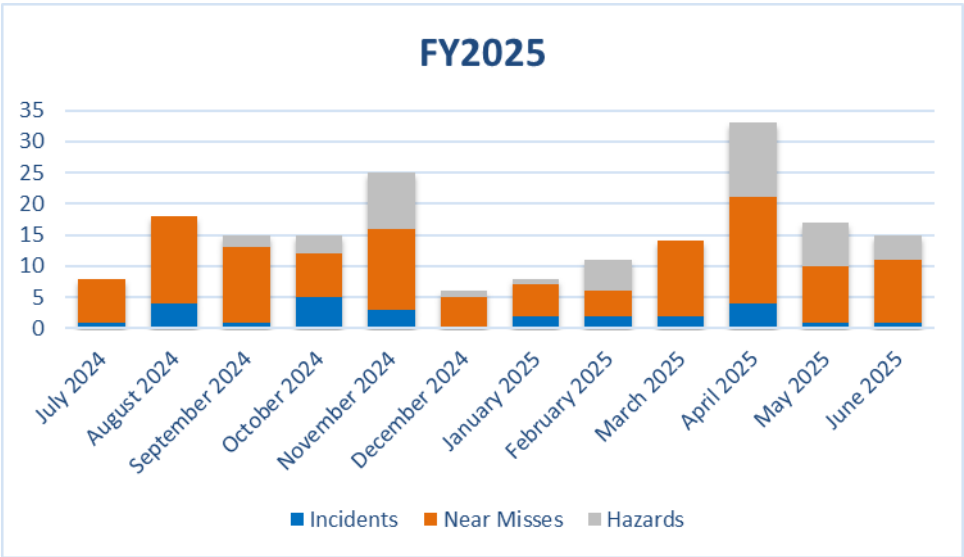


Chart of events recorded in FY2025

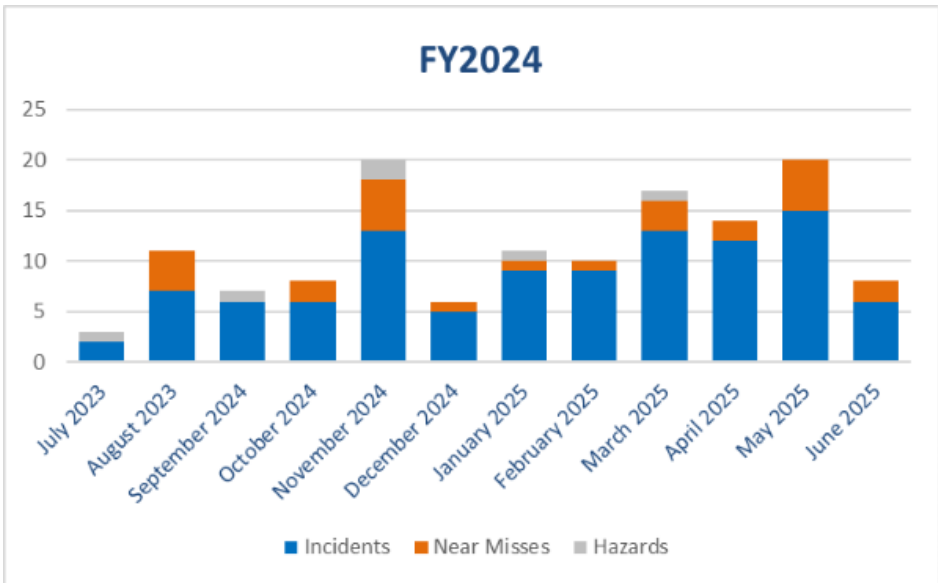


Chart of events recorded in FY2024

Key Insights

- The **significant reduction in incidents** (75% decrease) suggests that preventative measures and staff interventions are effectively mitigating risks.
- The **fourfold increase in near miss reporting** reflects improved awareness and a proactive safety culture.
- The **rise in hazard identification** indicates heightened vigilance and a commitment to addressing risks before they escalate.

We are also seeing an increase in the reporting of behavioural near misses, which are near misses that may not have previously been considered consequential. This data allows us to identify patterns and triggers, enabling targeted interventions and the development of new processes to reduce future risks.

The substantial increase in near miss and hazard reporting, alongside a marked reduction in incidents, demonstrates the effectiveness of our preventative strategies and the growing awareness among staff.

This data-driven approach allows us to identify behavioural patterns, address emerging risks and implement targeted interventions.





Thumbs Up Charitable Trust Inc. - Performance Report

Thumbs Up Charitable Trust
For the year ended 30 June 2025

Prepared by Playdough Limited



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Entity Information

Thumbs Up Charitable Trust For the year ended 30 June 2025

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 is 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 2025

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 2025.

APPROVED



Nathan McLean - Chairperson

Date ...23 Oct 2025.....



Kirsty Fraser - Deputy Chair

Date23 Oct 2025.....

Statement of Service Performance

Thumbs Up Charitable Trust For the year ended 30 June 2025

'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 delivers three 16-week programmes annually, each designed to reflect the evolving needs and aspirations of our Service Users. These programmes offer opportunities to explore new interests, engage with diverse communities, and enjoy enriching experiences.

Personalised Programme Planning

Individualised plans are developed collaboratively with each service user and their caregivers. These plans guide the design of activities and support systems, ensuring that each person can engage with the community in ways that are personally meaningful and that contribute to their overall wellbeing.

Staff Development and Programme Transitions

A one-week interval between each programme enables staff to participate in professional development and prepare engaging, purposeful activities for the next cycle.

Community Engagement and Adaptation

This year has seen a reduction in programme hours delivered within the wider community. This adjustment reflects the specific needs of our Service Users, particularly those facing higher risk factors, and has led to a shift toward more in-house programming. Nevertheless, in-house activities such as gardening and recycling, continue to maintain strong links to the community as the outcomes of these directly benefit the wider community.

Community-Based Activities

Over the past year, our Service Users have participated in a wide range of community-based activities, including:

- Sailing
- Swimming
- Tramping
- Community adventures

- Kapa Haka
- Yoga
- Gym
- Shopping
- Social network groups
- Menz Shed
- Photography
- Gardening
- Visits to Te Papa Museum
- Attendance at local art exhibitions
- Exploring regional attractions (e.g., botanical gardens, cable car, wind turbine)
- Community support through volunteer initiatives

In-House Educational and Therapeutic Programmes

We also offer a variety of educational and therapeutic activities at our hall, including:

- Communication skills
- Speech therapy
- Music therapy
- Massage therapy
- Inclusive dance
- Art
- Meal planning and cooking
- Life skills development

Volunteer Contributions

Service Users contribute meaningfully through a range of volunteer roles that foster social connections and community engagement. These include:

- Collecting and recycling bottle lids on behalf of the Lions Club to support the purchase of dialysis machines
- Assisting with baking and kitchen tasks at a local café operated by Hutt Valley Timebank
- Participating in cleaning duties at a local museum
- Collecting and recycling littered cans as part of fundraising efforts
- 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	20	22
Service Users with a role in Community	12	14
Individualised Personal Plans and Programme	20	22
Percentage of programme hours spent in the community	59%	74%

Statement of Financial Performance

Thumbs Up Charitable Trust For the year ended 30 June 2025

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

	NOTES	2025	2024
Revenue			
Donations, and other fundraising activities	1	36,891	40,458
Fees, subscriptions and other revenue from members	1	198,768	173,228
General grants	1	20,384	40,439
Government service delivery grants/contracts	1	321,564	383,254
Non-Government service delivery grants/contracts	1	16,820	10,212
Interest, dividends and other investment revenue	1	30,040	33,541
Total Revenue		624,467	681,133
Expenses			
Volunteer and employee related costs	2	550,558	507,264
Costs related to providing goods or service	2	91,376	88,228
Other expenses	2	41,968	44,824
Total Expenses		683,902	640,317
Surplus/(Deficit) for the Year		(59,435)	40,817

The above statement should be read in conjunction with the attached Notes to the Performance Report

Statement of Financial Position

Thumbs Up Charitable Trust

As at 30 June 2025

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

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank accounts and cash	3	103,371	149,087
Debtors and prepayments	3	18,309	20,188
Other Current Assets	3	58,626	60,589
Total Current Assets		180,306	229,864
Non-Current Assets			
Property, Plant and Equipment	5	1,432,173	1,045,173
Investments	3	409,894	389,595
Total Non-Current Assets		1,842,067	1,434,768
Total Assets		2,022,373	1,664,632
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	18,320	14,198
Employee costs payable	4	56,765	59,848
Deferred revenue	4	10,826	11,003
Other current liabilities	4	5,538	3,600
Total Current Liabilities		91,449	88,649
Total Liabilities		91,449	88,649
Total Assets less Total Liabilities (Net Assets)		1,930,925	1,575,983
Accumulated Funds			
Accumulated surpluses or (deficits)	8	587,826	647,262
Restricted and discretionary reserves	9	390,000	390,000
Property, plant and equipment revaluation reserve	9	953,098	538,721
Total Accumulated Funds		1,930,925	1,575,983

The above statement should be read in conjunction with the attached Notes to the Performance Report.

Statement of Cash Flows

Thumbs Up Charitable Trust For the year ended 30 June 2025

	2025	2024
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	25,790	42,283
Fees, subscriptions and other receipts from members	232,213	161,466
Gross sales from commercial activities	356,681	455,360
Interest, dividends and other investment receipts	7,296	7,294
Cash receipts from other operating activities	40,300	34,149
GST	(58,758)	(61,439)
Payments to suppliers and employees	(686,232)	(604,013)
Cash flows from other operating activities	-	158
Total Cash Flows from Operating Activities	(82,711)	35,257
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	74
Receipts from sale of investments	22,453	9,853
Capital Gain - Investments	11,906	14,238
Payments to acquire property, plant and equipment	(3,469)	(32,075)
Payments to purchase investments	(42,752)	(83,171)
Cash flows from other investing and financing activities	48,856	(517)
Total Cash Flows from Investing and Financing Activities	36,995	(91,598)
Net Increase/(Decrease) in Cash	(45,716)	(56,340)
Bank Accounts and Cash		
Opening cash	149,087	205,427
Net change in cash for period	(45,716)	(56,340)
Closing cash	103,371	149,087

The above statement should be read in conjunction with the attached Notes to the Performance Report.

Statement of Accounting Policies

Thumbs Up Charitable Trust For the year ended 30 June 2025

'How did we do our accounting?'

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for 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 complied 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

Cash and short-term deposits in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original maturities of 90 days or less.

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% DV
Equipment	17.5%-67% SL; 25% DV
Furniture Fittings	12%-33.3% SL; 10%-25% DV
Motor Vehicles	20% 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.

Non-current Investments

Investments are classified as non-current assets where the organisation does not expect to realise them within 12 months after balance date. The organisation has elected to measure investments at current value, determined by reference to cost adjusted for gains or losses at balance date. Gains or losses are recognised in the statement of Financial Performance.

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 2025

	2025	2024
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
206 - Donations Rec'd - Miscellaneous	2,233	-
205 - Donations Received Members	32,213	37,676
215 - Fundraising - General	2,444	2,782
Total Donations, fundraising and other similar revenue	36,891	40,458
Fees, subscriptions and other revenue from members		
260 - Administration Fees	-	687
262 - Relief Staff Support	3,440	13,085
263 - Sports & Rec Contribution from Families	200	66
207 - Support Funding (IF) received	195,128	159,390
Total Fees, subscriptions and other revenue from members	198,768	173,228
General Grants		
210 - Grants Received	20,384	40,439
Total General Grants	20,384	40,439
Non-Government service delivery grants/contracts		
220 - Hall Hire Income	11,820	10,212
219 - Hosting visitors	5,000	-
Total Non-Government service delivery grants/contracts	16,820	10,212
Government service delivery grants/contracts		
202 - MSD Community Participation Contract	99,825	100,896
201 - MSD Very High Needs Contract	195,076	238,153
202A - MSD- Apprenticeship Boost	17,000	5,500
203 - Income from ACC	9,663	38,705
Total Government service delivery grants/contracts	321,564	383,254
Interest, dividends and other investment revenue		
964 - Capital Gain/(Loss)	11,906	14,238
223 - Dividend Income	4,629	2,734
750 - Interest on Investments	8,049	9,076
270 - Interest Income Savings Account	2,666	4,560
271 - Interest Income Term Deposits	2,788	2,933
Total Interest, dividends and other investment revenue	30,040	33,541
	2025	2024

2. Analysis of Expenses

Volunteer and employee related costs		
413 - Contract Tutors	13,196	18,434
476 - Holiday Pay	12,391	(4,960)
478 - KiwiSaver Employer Contributions	17,864	14,121



	2025	2024
477 - Salaries	507,107	479,670
Total Volunteer and employee related costs	550,558	507,264

2025

2024

Costs related to providing goods or services

479 - ACC Levy	4,086	3,135
414 - Accounting Consultants	4,282	450
400 - Advertising	679	195
500 - Board Expenses	586	719
410 - Cleaning	21,576	22,226
454 - Computer Expenses	1,606	139
472 - Employment Related Expenses	-	1,995
455 - Equipment - Sub \$1,000 & Repairs	-	1,103
466 - Fund Management Fees	4,286	2,731
496 - Fundraising expenses	235	950
429 - General Expenses	1,974	661
433 - Insurance	21,629	19,495
445 - Light, Power, Heating	2,729	2,494
456 - Materials	2,136	625
449 - Motor Vehicle Expenses	7,910	6,670
461 - Printing & Stationery & Postage	1,503	3,595
465 - Professional Development	1,710	5,143
457 - Provisions (Foodstuffs)	598	1,533
468 - Rates	1,333	1,097
480 - Recruitment	965	1,899
473 - Repair & Maint Building	2,127	3,504
475 - Repairs & Maint Fire & Security	3,695	2,364
458 - Sports & Recreation Expenses	1,325	2,110
485 - Subscriptions	1,779	991
489 - Telephone & Internet	2,623	2,394
493 - Travel - National	5	14
Total Costs related to providing goods or services	91,376	88,228

Other expenses

402 - Audit Fees	3,600	3,600
404 - Bank Fees	173	111
412 - Consulting	7,350	9,051
416 - Depreciation	30,845	32,063
Total Other expenses	41,968	44,824

2025

2024

3. Analysis of Assets**Bank accounts and cash**

608 - ANZ Managers Account	77	840
600 - ASB Current Acct 00	66,223	36,609
601 - ASB Savings Acct 50	37,081	111,637
852 - ASB Credit Card	(11)	-
Total Bank accounts and cash	103,371	149,087

2025

2024

Debtors and prepayments

610 - Accounts Receivable	14,654	16,837
620 - Prepayments	3,655	3,352
Total Debtors and prepayments	18,309	20,188

Other current assets

617A - ASB Term Deposit 75 (3.9% interest, maturing 27/12/2025)	50,000	50,000
851 - Consolidation Account	1,013	160
614 - Suspense Account - Donation	7,613	10,430
Total Other current assets	58,626	60,589

Other non-current assets

111 - Investment Forsyth Barr	409,894	389,595
Total Other non-current assets	409,894	389,595

Investment Portfolio

The organisation holds a Forsyth Barr Private Portfolio, which consists of a diversified range of listed equities, fixed interest securities, and managed funds.

Category of Investment	2025	2024
Listed New Zealand equities	39,766	27,208
Listed International equities	155,959	127,504
Fixed interest securities (NZ Govt/Corporate bonds)	158,404	148,310
Managed funds/cash funds	28,449	73,287
Property	27,316	13,286
Total Forsyth Barr Private Portfolio	409,894	389,595

Movement in Investments

During the year, the organisation:

- Invested \$20,299 of surplus funds into the Forsyth Barr Private Portfolio.
- Received distributions/dividends/interest income of \$12,679.
- Recognised a net gain/(loss) on revaluation of \$11,906.

Restrictions

The investments are managed under mandate by Forsyth Barr Limited. The portfolio is subject to the investment guidelines agreed with the Board, but there are no restrictions on access to funds, other than standard settlement periods for sale transactions.

Valuation Basis

Current Values are based on market prices at 30 June 2025 as provided by Forsyth Barr Limited.

2025

2024

4. Analysis of Liabilities**Creditors and accrued expenses**

800 - Accounts Payable	17,414	13,402
820 - GST	906	796
Total Creditors and accrued expenses	18,320	14,198

Employee costs payable

	2025	2024
890 - Employee Entitlement	54,708	42,317
814 - Wages Payable - Payroll	2,056	17,531
Total Employee costs payable	56,765	59,848
Unused donations and grants with conditions		
807 - Donations Holding Account	7,613	10,430
810 - Grants in Advance	3,213	573
Total Unused donations and grants with conditions	10,826	11,003
Other current liabilities		
803 - Accrued Auditor Fees	3,600	3,600
802 - Deposits Received	1,938	-
Total Other current liabilities	5,538	3,600
	2025	2024

5. Property, Plant and Equipment

Land

Opening Balance	635,623	730,000
Land at cost	414,377	(94,377)
Total Land	1,050,000	635,623

Buildings

Opening Balance	334,849	252,082
Buildings at cost	-	94,377
Accumulated depreciation - buildings	(11,609)	(11,609)
Total Buildings	323,240	334,849

Motor Vehicles

Opening Balance	47,522	54,654
Vehicles owned	-	(5,674)
Accumulated depreciation - vehicles owned	(11,144)	(1,458)
Total Motor Vehicles	36,378	47,522

Furniture and Fittings

Opening Balance	23,016	4,372
Furniture and fittings owned	(9,000)	23,156
Accumulated depreciation - furniture and fittings owned	3,249	(4,512)
Total Furniture and Fittings	17,265	23,016

Plant and Equipment

Opening Balance	524	699
Plant and machinery owned	-	(3,359)
Accumulated depreciation - plant and machinery owned	(131)	3,184
Total Plant and Equipment	393	524

Other Fixed Assets

Opening Balance	3,638	3,584
Owned fixed assets	3,469	2,910

	2025	2024
Accumulated depreciation - fixed assets owned	(2,209)	(2,857)
Total Other Fixed Assets	4,897	3,638
Total Property, Plant and Equipment	1,432,173	1,045,173

6. Significant Donated Assets Recorded

Nil.

7. Significant Donated Assets - Not Recorded

Nil

	2025	2024
8. Accumulated Funds		
Accumulated Funds		
Opening Balance	647,262	676,445
Transfers to Reserves	-	(70,000)
Total Accumulated Funds	647,262	606,445
Accumulated surpluses or (deficits)		
Current year earnings	(59,435)	40,817
Total Accumulated surpluses or (deficits)	(59,435)	40,817
Total Accumulated Funds	587,826	647,262
	2025	2024

9. Breakdown of Reserves

Reserves		
965 - Asset Revaluation Reserve	953,098	538,721
966 - Major Repairs Reserve	30,000	30,000
990 - Operating Reserve	360,000	360,000
Total Reserves	1,343,098	928,721

Asset Revaluation Reserve

The Asset Revaluation Reserve relates to Land & Buildings held by the Trust. On a regular cycle the carrying value of Land & Buildings are assessed in line with available valuation reports/ Hutt City Council Rating information (normally every three years - last assessed in 2022). Based upon the most recent Hutt City Council Rating Assessment the valuation of land has increased by \$414,377 to \$1,050,000. The Asset Revaluation Reserve has been increased to reflect this. The valuation of Buildings has maintained a similar value (<\$5,000 variance over holding value); accordingly, no adjustment is proposed.

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. Deferred Revenue

				Deferred	Amount
Description	Purpose and nature of the documented expectation over future use.	Date Documented expectations are expected to be satisfied	Original Amount	Current Year \$	Last Year \$
Donations in Advance	Operational Costs	Indefinite	Indefinite	7,613	10,430
Aotearoa Gaming Trust	Contribution towards power expenses	30/09/2024	1,000	-	573
Pub Charity	Music Lessons	30/11/2024	2,530	-	-
Hutt City Council	Operational Costs - Mouri Ora Fund	30/6/2025	9,641	-	-
Hutt City Council	Community garden	17/06/2025	2,353	2,353	-
Rehabilitation Welfare Trust	Inclusive Dance	31/10/2025	1,000	860	-
	Total		16,524	10,826	11,003

11. Commitments

There are no commitments as at 30 June 2025 (Last year - nil).

12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

2025 2024

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
Varatharajah Yogarajah - Provider of Cleaning Services (as a subcontractor)	15,992	15,227
Total Payables	15,992	16,804

Sales

Party and nature of relationship	-	-
----------------------------------	---	---

	2025	2024
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 21, 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 2025, the Statement of Financial Position as at 30 June 2025, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 30 June 2025;
- the service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Thumbs Up Charitable Trust as at 30 June 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

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 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of 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.

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) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;

(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 Report in accordance with the Tier 3 (NFP) Standard, 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 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this Performance Report.

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

- Identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- 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.

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.



DJ Turner & Associates
Masterton
28 October 2025

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 us at:

trustees@thumbsuptrust.org.nz





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