



Thumbs Up

supporting people
with disabilities

Annual General Report 2023

Table of Contents

Chair's Report	1
Manager's Report.....	2
Strategic Plan 2023-2026	3
Our Vision	3
Our Mission.....	3
Our Values	3
Our Strategic Objectives	4
People We Support	4
Our Families	4
Our Staff.....	4
Our Organisation.....	4
Our Board Members.....	5
Organisation's Performance	7
Supporting Our People.....	7
Community Engagement and Achievements	8
Grants and Donations	12
Our Supporters	14
Health and Safety Report	15
Thumbs UP Charitable Trust Financial Statements for FY2023	18
<i>Thumbs Up Charitable Trust Performance Report for year ended 30 June 2023</i>	
Compilation Report.....	3
Entity Information	4
Approval of Performance Report.....	6
Statement of Service Performance	7
Statement of Financial Performance	10
Statement of Financial Position.....	11
Statement of Cash Flows	12
Statement of Accounting Policies	13
Notes to the Performance Report	15
Independent Auditor's Report	21

Chair's Report

Kia ora family and friends of Thumbs UP.

I am pleased to report that the financial year ending June 2023 has seen the return of stability to our organisation.

As the turbulence of the COVID pandemic passed, and we benefited from the consistent leadership of our Service Manager Samantha and a stable and cohesive Board, we have been able to strengthen our foundations and focus on the long-term future of Thumbs UP.

Not all our success in the past year may be visible from the outside and while we still have much more that we need and want to do, the rewards of the hard work that Samantha and her team are putting in are starting to come to fruition.

One very visible success is that we have turned a significant budget deficit into a healthy surplus. We benefited from increases in baseline funding from ACC, MSD and family donations. We took a focused approach to applying for grant funding, reviewed our funding contracts to ensure that we were getting all the benefits we could and continued to keep an eye on our costs.

What may not be as visible is all the work happening behind the scenes to enable our success. The re-building of our team culture, putting our service users at the centre of our program planning to support the achievement of personal goals and the creation of action plans to keep us moving forward together to highlight just a few.

As a Board we have become more deliberate in the things we need to do to ensure the success of Thumbs UP. A key component of this was the updating of our Strategic Plan which I shared earlier in the year. We have also upped our governance game to ensure that we have the structures in place to support and guide Samantha and her team in delivering a great service and to enable future Boards to meet the obligations they have to our people and community. I would like to thank the Board for all the additional time they have contributed in the past year to get us to the healthy state that we are currently in.

I'm very excited to see what we will achieve in the next year as we bring new staff members and new service users into our organisation, and we work together to provide a full and fulfilling life for every individual we support.



Nathan McLean
Board Chair



Nathan McLean – Chair

Manager's Report

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

With my first full year under my belt, I am very pleased to say that it has been a great year. We have had fun, achieved goals and created some fantastic memories.

This year for me was about understanding the service and implementing change where needed.

Health and Safety is the first area I tackled with the help of the Health and Safety Committee (Katrina, Lois and myself).

We needed to ensure that our Health and Safety practices were in line with our policies. I want to thank the Health and Safety Committee for working tirelessly in creating the background material to ensure staff are well informed, trained and have the tools for a safe working environment for our service users and themselves.

I really wanted us to focus on putting our service users at the centre of what we are doing. I have worked on fine tuning the programme and individual activities to meet the needs and goals of the service users. As well as setting up the behind-the-scenes functions and processes so that Thumbs UP, moving forward, is clearly meeting our vision and objectives as set out in the strategic plan.

It is important families are involved and informed, and with that in mind I have initiated monthly Newsletters and the creation of surveys for feedback from families about activities. Term reports are also a new way of letting families know how individuals are tracking against their goals and all their achievements.

Our daily programme would not work without the fantastic contractors who share their expertise with us and create activities that our service users love. We have the most amazing volunteers who give their time and talents freely. It is such a huge commitment, and yet they come each week and are an integral part of the Thumbs UP community.

At the beginning of the year there was what seemed like a daunting task, due to having a budget that was significantly in the "red". One of the reasons we managed to be back in the "black" is because of the hard work Nicky and Briany put in to writing grant applications. We were able to have the roof replaced, new heaters installed and purchase a new van as well as cover some operational costs. Thank you to all the funders and those who made donations.

I am so grateful for the support of staff and the Board, particularly Nathan who has really gone above and beyond in his role as Chair. We have wonderful staff who each day support individual service users to have full and fulfilling lives. Thank you everyone!

This next year is going to be even better.



Samantha Coromandel
Manager



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 each individual, through understanding and responding to every person's qualities, 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 each individual all while having a whole heap of fun.

We will move forward in delivering this by;

- Developing individual programmes that are participant centered through feedback from and observation of the service user, family engagement and staff feedback.
- Implement a process to ensure that individual and group activities remain fun, fresh and engaging through the ongoing evaluation of current activities and the regular introduction of new activities.
- Community connection will mean; physically out in the community, building relationships with people in the community, participating in mainstream activities with others, bringing the community into Thumbs UP and building relationships within Thumbs UP.

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.

We will move forward in delivering this by;

- Providing more information, in an engaging manner, to allow families to better understand what is happening at Thumbs UP and with their service user.
- Creating opportunities for more engagement from families.
- Re-set expectations and provide education on the benefits and obligations of being a Member of the Thumbs UP Trust.

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 energised to provide the best experience possible to our service users. Thumbs UP is considered to be an “employer of choice”.

We will move forward in delivering this by;

- Clarifying and embedding performance expectations.
- Improving pathways for professional development, growth and recognition.
- Building a pipeline of 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 supports people to grow and meet their personal goals.

We will move forward in delivering this by;

- Rebuild relationships with people and organisations that can connect us with future service users.
- Raise our profile by communicating who we are and what we do to a broader audience.
- Rebuild our governance and operating capabilities to support a stable and sustainable future.
- Align how we deliver our service with the relevant principles of Enabling Good Lives.

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 emerge from the impacts of the pandemic and continues to help 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.



Amy Martyn – Treasurer

Amy is the most recent addition to the Thumbs UP Board joining in June 2023. She hails from Ireland originally and has lived in Wellington for the last 6 years.

Taking up the Treasurer role she hopes her finance background as a Chartered Accountant will position her to deliver value and insights to the Board.

Since joining she has been getting up to speed on all things Thumbs UP, and is passionate and excited about the work that Thumbs UP does and the vision the team have for the future.



Briany Howes – Secretary

Briany has been a part of Thumbs UP in various roles for over a decade. Joining as Service Manager in 2013, she has since supported the Service as a Support Worker, an Administrator and a Board Member.

After leaving the Service at the end of June 2023, she wanted to stay connected by being on the Board and keep contributing towards this important cause.

Briany is passionate about contributing to the Service in a meaningful way and believes her experience within the organisation, as well as her personal experience living with a disability, provides her with a unique perspective to share as part of the Board.



Lisa Bartosh – Board Member

Lisa joined the Board in 2011, around the same time her daughter Danni started attending Thumbs UP. She was involved in the move away from Wellington After Care in 2012 with a vision for the Service to be run by the parents of Thumbs UP clients.

Over the years Lisa has played a major role in organising various fundraising events and has a valuable connection with supporting businesses in the Wellington region.

With her background in dance, Lisa believes being able to express yourself is an important part of everyone's sense of being. This makes Thumbs UP an important place for our people to grow and nurture their true abilities and connections with others in the wider community.



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.



Richard Bialy – Board Member

Richard is a founding member of Thumbs UP involved in the augural set up of the Service in 2007 and a key player in moving away from Wellington After Care in 2012 with a vision for the Service to be run by the parents of Thumbs UP clients. His daughter Karyn is one of the original service users, still attending today.

With a background in Accounting and Human Resources he has worn many hats for the Service – Board Member, Treasurer, Chair and Acting Service Manager when required.

Richard enjoys working with the people that attend Thumbs UP and continues to support Thumbs UP to provide a Service where they are safe and can enjoy a wide variety of experiences.



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

Amy Martyn – Treasurer
Briany Howes – Secretary
Kirsty Fraser – Deputy Chair
Lisa Bartosh – Board Member

Melanie Conlon – Board Member
Nathan McLean – Chair
Richard Bialy – Board Member

Staff

Belinda Rogers*
Benjamin Jones
Briany Howes*
Claudeen Wihongi
Fingal Bleasdale
Gareth Hansen
Gerry Westhuis
Jill Westenra
Katrina Girvan

Lois Ledingham
Melanie Conlon
Natasha Rowley
Nuam Ngaih (Cing Sen) Nung*
Pamela Wiki
Patrick Bonham
Sam Kay
Samantha Coromandel
Sundus Mohamud

Volunteers

Carolyn Littlefair*
Claudia Porto*
David Schutz
Helen Anderson

Lara Gilks
Nicky McLean
Rachel Shaw*
Sarah Reynolds-Andrews

Contract Tutors

Anthony Manere – Music Therapist
Claire Hewitt – Drama & Music Instructor
Gareth Hansen – Massage Therapist & Music Instructor
Rachel Beaumont – Inclusive Communication*
Sarah Woodfield – Inclusive Communication*
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.

Here are a few of the amazing things we have achieved this year:

Inclusive Communication

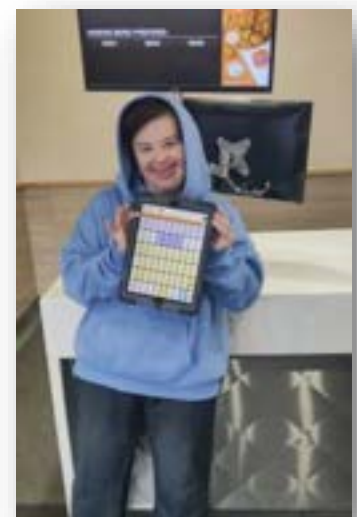
Shannon and the team have been working on putting our communication tools into action in the community, whether this be written or by using technology. One week the team decide on an activity in the community and then organise everything ready for the next week. This includes brainstorming ideas and getting everyone's thoughts as well as voting to determine which activity is the most popular. During the organising stage, the team decide which vehicles are needed, if emails or phone calls need to be made, what the cost will be etc.

The activities are a fun way of enabling full inclusion for all our service users in the wider Wellington community and to experience, interact and participate in the world.

Some of the activities they have chosen include:

Lunch at Burger King

Getting out in the community for a special lunch and the opportunity to use iPad communication tools to place their orders.



A ride on the Wellington Cable Car

Using their skills to plan and organise the trip, purchase tickets and be out in the community on public transportation.



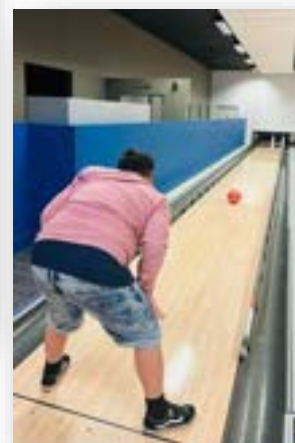
A visit to the Pet Shop

Out in the community, interacting with animals and staff.

Using iPad communication tools to ask questions and write about their visit.

Tenpin Bowling

A fun time out in the community, organising transport, booking games, entering names for the scoreboard, physical exercise and the experience of a noisy public environment.

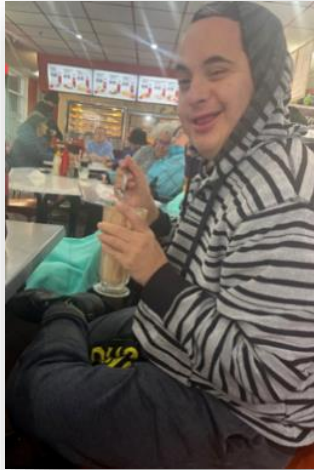




Coffee Group – More than just coffee!!!

This group is about building friendships with others in the Petone community.

By using their different styles of communication our service users interact with the café staff and other diners. This activity gives an opportunity for them to practice leadership skills, make their own choices of what they want and whom they choose to sit with. We have friendships with other regulars at the café. The café staff know we will be there and are very accommodating. It is a great atmosphere.



Along with the social connections we are also working on individual goals around expanding and practicing being confident communicating with others in the community. As well as working on fine motor skills, decision making, and being independent. The act of choosing a drink, taking it to the counter, communicating with the café staff and then paying for that drink are all skills that contribute towards our service users living full lives.



MENZ Shed

The Thumbs UP MENZ Shed group have created some outstanding pieces this year.

They have developed deeper relationships with the MENZ Shed Team who support our service users each week to use tools, paint, sand and glue etc.

The group also enjoy sharing experiences through a cuppa and a biscuit at 'tools down'.



Good In The Hood

Z Energy gave us some money!

We had a great day out in Wellington to collect our certificate at the Z Energy offices.

Everyone enjoyed the day, and the Team at Z Energy were really impressed with the energy our group brought to the ceremony. We brought a BIG THUMBS UP to Z Energy for their support!!!



Community Music

Getting out and about in the community is one of our main goals. Community music enables us to share our music with others. We regularly go to different venues to showcase our talents.

A highlight this year was when The War Memorial Library invited us back to be part of NZ Music Month at the library.

We were given the opportunity to lead the music time with people from other disability services that were attending.



AN OUTSTANDING ACHIEVEMENT: New Zealand Special Olympics Gold at the National Summer Games

We are so proud of Brian for winning a GOLD medal in backstroke at the New Zealand Special Olympic National Summer Games.

Such an amazing achievement – “Way to go Brian!”

The above are just a few of the many wonderful community activities Thumbs UP provide for our service users every week. Along with special achievements made by our service users this past year.

Grants and Donations

Funds received between 01 July 2022 – 30 June 2023

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	\$115,074.00
Ministry of Social Development	Service Contract	\$313,656.00
Total:		\$428,730.00



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



MINISTRY OF SOCIAL
DEVELOPMENT
TE MANATŪ WHAKAHIATO ORA

Grant Funding:

FUNDER	PURPOSE	AMOUNT
ANZ Staff Foundation Fund	Heat Pumps for TU Hall	\$23,337.00
Community Matters – COGS Hutt Valley Region	TU Inclusive Communications Programme	\$1,041.00
Community Matters – Lottery Community Fund Wellington/Wairarapa Region	New Roof for TU Hall	\$23,588.00
Hutt City Council Creative Communities Scheme Fund	Drama – Pick-A-Path	\$1,908.00
Hutt City Council Mouri Ora Fund	TU Inclusive Communications Programme	\$4,809.00
Hutt City Council Petone Community Engagement Fund	Beach Mobi-Chair	\$1,250.00
Hutt Mana Charitable Trust	Cleaning costs	\$4,000.00
NZDSN / MSD Training & Workforce Fund	CPI Trainer Certification	\$3,913.00
Pelorus Trust	New TUCT Vehicle	\$40,000.00
Pub Charity Limited – Hutt Valley (Angus Inn Hotel, BJs Tavern & Quinn's Post Tavern)	Beach Mobi-Chair	\$2,609.00
The Rehabilitation Welfare Trust	TU Inclusive Dance Programme	\$1,000.00
Thomas George Macarthy Trust	TU Music Programme	\$10,000.00
Upper Hutt City Council Community Grant Scheme	Covid-19 Cleaning costs	\$3,000.00
Total:		\$120,455.00



REHABILITATION WELFARE TRUST
Assisting people with disabilities



Donations:

DONOR	PURPOSE	AMOUNT
C1 South	Beach Mobi-Chair	\$670.00
Crown Workspace Services FIL	Office Cabinets x 2	-
King Family Trust	Donation	\$600.00
King Toyota Lower Hutt	Clean Car Fee for New Vehicle	\$2,875.00
MARLNUK Agistments	Flatscreen TV	-
McLean donation	Computer Monitors x 3	\$941.54
McLean donation	TUCT Hall Evacuation Signs	\$200.00
Tony Stallinger	Donation	\$2,000.00
Xero Limited – Wellington Office	Desks & Retractable Monitor Arms	-
Z Energy Petone – Good In The Hood 2022	General fundraising	\$500.00
Z Petone – Staff Donation	Donation	\$1,000.00
Total:		\$5,911.54



King
Toyota



Thumbs UP Fundraising:

EVENT	PURPOSE	AMOUNT
Pony Poo for Gardens	General Fundraising	\$747.83
Total:		\$747.83



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 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!



Nigel Beyer – Maintenance Made Simple

Property maintenance services.

Hearth Trust

Volunteer work experience for our service users.

HEARTH TRUST



Ignite Sports

Running a specialised Sports Day for our service users.

Steve Edwards – IT Today

IT Technology support.



Jo Young – Petone Physiotherapy

Physiotherapy Bend and Stretch sessions for our staff and service users.



Cuppa Chats & Craft – Moera Community House

Funded craft classes and social interaction with the community for our service users.

Petone Library – Hutt City Libraries

Volunteer work experience for our service users.

Hutt City Libraries



Petone Settlers Museum

Volunteer work experience for our service users.

Menzshed

Volunteer work experience for our service users.

MENZSHED
NEW ZEALAND

The Remakery Lower Hutt

Volunteer work experience for our service users.

THE REMAKERY



Sailability Wellington

A term of funded 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.

In the year ending June 2023 the operational impacts of the COVID pandemic subsided. This allowed the team to move focus from reacting to the pandemic to a wider and more pro-active approach to maintaining good health and safety practices.

Health and Safety Committee

Our Health and Safety Committee, comprising of Katrina Girvan, Lois Ledingham and Samantha Coromandel have worked hard over the last 12 months to ensure that the health, safety and wellbeing of our service users and staff is a priority in all we do at Thumbs UP.

The Committee began the year with a thorough review of all existing health and safety policies and procedures to ensure that they met our needs, were being effectively implemented and delivered additional training where knowledge gaps were identified. The Committee also revisited the Corrective Action Plan to ensure that all actions were addressed. This Action Plan had been issued in November 2020 by external consultants Employsure, an organization that we engaged to audit our health and safety systems and provide recommendations for improvement.

The following highlights some of the great work that the Health and Safety Committee, and the wider Thumbs UP team, have been busy with over the last 12 months. In addition to these, 26 improvement actions were undertaken to eliminate hazards and/or reduce risk through the undertaking of repairs, maintenance or the provision of new equipment.

Service User Safety

- 37 Risk Assessment and Management plans (RAMs) were written and implemented for all the activities undertaken with service users.
- 22 Safety Plans were written or updated, one for each service user.
- 22 Personal Emergency Evacuation Plans (PEEP) were written, one for each service user.
- Seizure plans were updated and included within emergency grab bags.

Emergency Preparation

- Emergency evacuation floor plans were created and displayed in prominent places throughout the building.
- All our emergency contact information for both service users and staff was reviewed and updated.
- A Team Emergency Grab bag was made and is now kept in the office in case of evacuation of the building. It includes emergency contact information, seizure plans, a first aid kit, torch, emergency blankets and other emergency supplies.
- A new system has been implemented to ensure that Service User Grab Bags are sent home at the end of the year for emergency information, medications and other personal need items to be updated. At the beginning of the next year all Grab Bags are checked, and the information/medications verified and updated accordingly.
- Emergency water supply bottles were replaced.
- Emergency safety gear for wardens (hard hats and hi-vis vests) purchased, labelled and put in easily accessible places in the hall.
- A Fire Emergency Scheme was completed and submitted to Fire and Emergency New Zealand. As part of completing this work the following actions were implemented;
 - Old smoke detectors were replaced and additional units installed.
 - Fire Action Notices were updated and displayed in the appropriate locations.
 - A Fire evacuation plan was written and displayed in the hall.
 - Fire Wardens completed an online training course.
 - A First Aid register was created and implemented with staff being provided training on its use.

Safety Systems

- A roster system has been implemented to ensure that all staff get adequate breaks and that there is enough staff cover remaining in place for service users.
- Our processes for carrying out Police Vetting have been improved with all staff having vetting updated.
- A health and safety workplan has been developed to provide ongoing structure and guidance to the committee so that health and safety activities remain a continuous part of how Thumbs UP delivers it's service.
- Hazard identification and Risk Registers were created for the general use of the Thumbs UP hall and offsite activities.
- 22 Safe Operating Procedures (SOP) were created and training was provided to staff on their use.
- Incident/Near Miss/Hazard reporting forms were updated and a register created for staff to use following an event. Training was provided to staff about when and how to fill out a form and the register and the importance of collecting this information.
- A health and safety noticeboard has been created to support the sharing of information with staff and visitors to the hall.
- A comments box has been created to allow staff to voice any concerns they have but feel uncomfortable raising them directly.
- The building check process and template have been updated and the frequency of inspections have increased to a monthly basis.
- A vehicle check process and template were implemented with all vehicles being checked monthly.

Training

- Emergency evacuation hikoi was practiced and following a debriefing with staff a new route, which is more suitable for wheelchairs, was adopted and practiced.
- Fire Evacuation drill was completed.
- Fire safety training provided to staff by Fire and Emergency New Zealand.
- Training provided to staff on how to report bullying and make a formal complaint.
- Training provided for staff on how to use the hoists.
- First Aid refresher training for most staff.
- Safe lifting and handling information provided to all staff.
- WREMO tsunami evacuation information reviewed and discussed at staff meeting.
- Commenced a review of the Staff Health and Safety Handbook to ensure it is reflective of current practices.



Left and below: Some of our service users and staff during fire safety training at Thumbs UP with the members of Fire & Emergency NZ.



Incidents, Near Misses and Hazards

In the year ending June 2023, 110 events were reported;

- 93 Incidents
- 12 Near Misses
- 5 Hazards

While this is a considerable increase on the previous year’s total of 69, it needs to be considered in the context of reduced service operation in 2022 due to COVID restrictions and increased reporting in 2023 as the focus on health and safety has increased.

The current approach of debriefing Incidents during team meetings to gain insights and learnings and being more proactive with identifying Hazards and Near Misses is likely to have a positive impact on the number and severity of Incidents in the future.

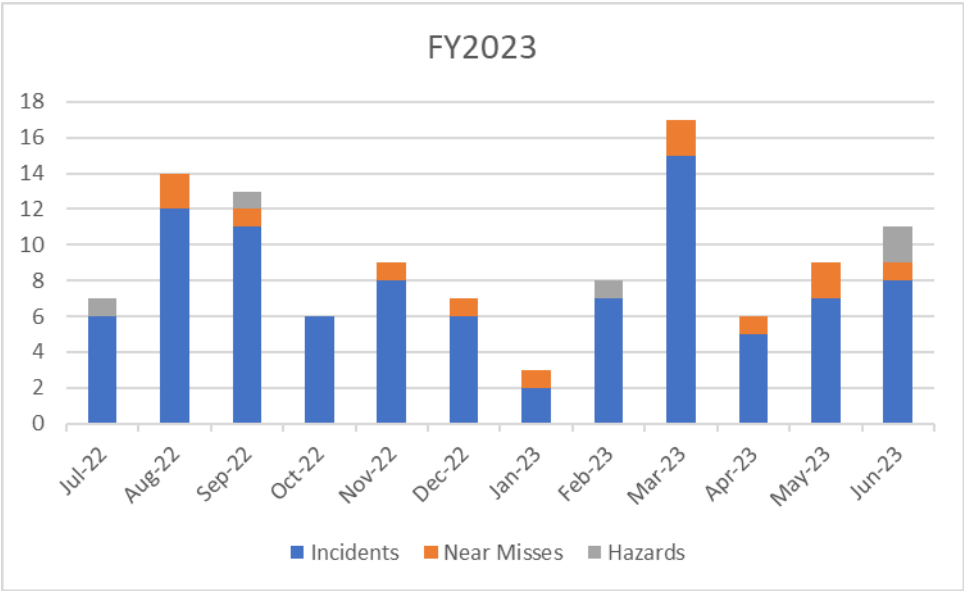


Chart of events recorded in FY2023

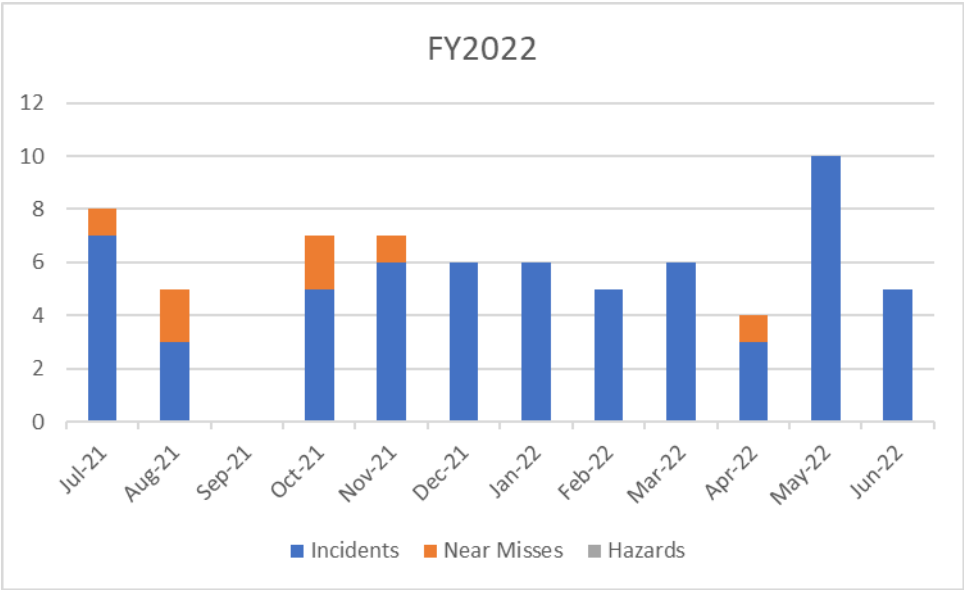


Chart of events recorded in FY2022

Thumbs UP Charitable Trust

Financial Statements

for FY2023



Thumbs Up Charitable Trust

Performance Report for
the year ended 30 June 2023

Contents

3	Compilation Report
4	Entity Information
6	Approval of Performance Report
7	Statement of Service Performance
10	Statement of Financial Performance
11	Statement of Financial Position
12	Statement of Cash Flows
13	Statement of Accounting Policies
15	Notes to the Performance Report

Compilation Report

Thumbs Up Charitable Trust - Charity No CC39465
For the year ended 30 June 2023

Compilation Report by the Service Manager of Thumbs Up Charitable Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the Performance Report of Thumbs Up Charitable Trust for the year ended 30 June 2023.

These statements have been prepared in accordance with the accounting policies described in the Notes to this Performance Report.

Responsibilities

The Trustees are solely responsible for the information contained in the Performance Report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the Performance Report were prepared.



On Behalf of Thumbs Up Charitable Trust

Dated: 17th October 2023

Entity Information

Thumbs Up Charitable Trust - Charity No CC39465

For the year ended 30 June 2023

'Who are we?', 'Why do we exist?'

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.

Legal Name of Entity

Thumbs Up Charitable Trust

Entity Type and Legal Basis

Charitable Trust

Registration Number

Companies Office Certificate of Incorporation: 21338833

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

Family owned service

Thumbs Up Trust, which has a membership of twenty-one families, employs a Service Manager to deliver the Thumbs Up Service. It is through the commitment of Thumbs Up's families for their sons and daughters to have the best quality of life possible that Thumbs Up has become a well resourced and functioning service. Having a small personal service is conducive to the fostering of a sense of community, shared responsibility, and taking ownership for ensuring the service is a success.

Thumbs Up Trust champions the primary right of the disabled person and their family to make the important decisions which most affect them.

The Trust is a not-for-profit organisation governed by a Board of Trustees who are mostly (greater than fifty percent) parents or family members of the adults attending Thumbs Up. The Trustees are elected by the members of the Trust and the Board is accountable to them. The trust deed specifies that the number of Trustees may change from time to time but shall not be fewer than three or more than seven. Within the Board, the Treasurer is responsible for maintaining the accounting records of the Trust.

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

We have currently a number of volunteers that support our Service, but we are not relying heavily on them. They add to the quality and value of our Service.

Physical Address

5 Elizabeth St, Petone, Wellington, New Zealand

Postal Address

PO Box 33082 Petone, Lower Hutt 5012

Approval of Performance Report

Thumbs Up Charitable Trust - Charity No CC39465

For the year ended 30 June 2023

The Board of Thumbs Up Trust is pleased to present the approved performance report including the historical financial statements of Thumbs Up Charitable Trust for year ended 30 June 2023.

APPROVED

A handwritten signature in black ink, appearing to be 'Nathan McLean', written over a horizontal line.

Nathan McLean

Chair Person

17 October 2023

Two handwritten signatures in black ink, one appearing to be 'Amy' and the other 'Martyn', written over a horizontal line.

Amy

Martyn

Treasurer

17 October 2023

Statement of Service Performance

Thumbs Up Charitable Trust - Charity No CC39465

For the year ended 30 June 2023

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

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.

Description of Entity's Outcomes

Every individual has grown in their life experiences, developed new skills, and learned ways to cope in a more positive way with their personal challenges. The strengths, interests and challenges of every individual are understood and form the basis for the individual service provided to him or her.

Every individual is an active, engaged member of their community, with relationships and links with members of the wider community. Every individual contributes to their community through the performance of valued roles.

The uniqueness of every individual and his or her family is respected, and the service is flexible and adaptable to meet individual circumstances. Individuals and families feel empowered to make choices and decisions about the service being delivered to them, and have a sense of ownership of the service.

The service has the resources necessary to support every individual attending to lead a good life, and the service is sustainable with a secure future.

Description and Quantification of the Entity's Outputs

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year	Last Year
Number of Clients attending the Service	21	22
Clients with a role in Community	15	15
Individualised Personal Plans and Programs	21	22
Whole Group Day Outings	2	5
Newsletters	8	0

Additional Output Measures

In addition to the support workers there are the following contractors and volunteers providing group sessions:

- Music Therapists (4hours/week)
- Drama and singing tutor (1hour/week)
- Communication Therapist (1.5 hours/week)
- Physiotherapist leading a group session (1 hour/week)
- Inclusive Dance (1 hour/week)
- 2x Art Tutors (2hours/week)
- Horticulture (3.5 hours/week)
- 8 Massage/physiotherapy sessions - user paid
- Swimming coach (1 hour/week)
- Drama/ storyteller (1 hour/week)

Individualised Personal Plans and Programs include a plan for every individual that is tailor made and suits their needs, focuses on their strengths and challenges them to grow. The plans are developed alongside the clients, staff, contracted therapists and families. The goals set in the plans are SMART and easy for the staff to work with.

The Program Support Coordinator helps to create and develop plans alongside the people we support and the people that support them, contracted therapists, and families. The goals set in the plans are SMART and easy for the staff to work with.

Activity programmes for the week are designed around everyone's strengths and interests while also creating a place to work on personal goals that have been identified in their plan.

Examples of activities are:

- Swimming
- Tramping
- Shopping
- Yoga
- Craft Group
- Art
- Menz Shed
- Gym
- Coffee group

Hours of Service Provided

The service is open from 9am - 3pm Monday to Friday. We have three Term breaks and a two-week shut down for Christmas / New Year.

Clients with a Role in the community measures the number of clients with a role or volunteer job in the community. Examples of these roles are:

- Delivering Meals on Wheels,
- Playing music for the community (for example at the library and public places),
- Helping in a shop or bakery,
- Picking up the mail,
- Shelving books at the library,
- Recycling,
- Settlers Museum (cleaning)

Group outings:

- Lower Hutt Museum and council buildings
- Equestrian centre open day

Statement of Financial Performance

Thumbs Up Charitable Trust - Charity No CC39465

For the year ended 30 June 2023

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

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	2	124,644	42,711
Fees, subscriptions and other revenue from members	2	103,645	114,442
Revenue from providing goods or services	2	387,622	436,508
Interest, dividends and other investment revenue	2	21,658	3,351
Total Revenue		637,570	597,011
Expenses			
Volunteer and employee related costs	1	434,679	495,383
Costs related to providing goods or service	1	94,163	79,713
Other expenses	1	39,994	48,793
Total Expenses		568,835	623,889
Surplus/(Deficit) for the Year		68,734	(26,878)

Statement of Financial Position

Thumbs Up Charitable Trust - Charity No CC39465

As at 30 June 2023

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

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Bank accounts and cash	3	205,427	349,462
Debtors and prepayments	3	17,577	10,558
Other Current Assets	3	59,651	152,787
Total Current Assets		282,655	512,807
Non-Current Assets			
Property, Plant and Equipment	5	1,045,391	1,030,198
Investment Forsyth Barr	3	316,278	-
Total Non-Current Assets		1,361,669	1,030,198
Total Assets		1,644,324	1,543,005
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	13,768	10,631
Employee costs payable	4	47,278	55,201
Unused donations and grants with conditions	4	44,003	7,241
Other current liabilities	4	4,109	3,500
Total Current Liabilities		109,157	76,573
Total Liabilities		109,157	76,573
Total Assets less Total Liabilities (Net Assets)		1,535,166	1,466,432
Accumulated Funds			
Accumulated surpluses or (deficits)	6	676,445	607,711
Reserves	7	858,721	858,721
Total Accumulated Funds		1,535,166	1,466,432

Statement of Cash Flows

Thumbs Up Charitable Trust - Charity No CC39465
For the year ended 30 June 2023

'How the entity has received and used cash'

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	93,307	9,416
Fees, subscriptions and other receipts from members	94,793	111,258
Receipts from providing goods or services	440,293	511,004
Interest, dividends and other investment receipts	5,380	3,351
Cash receipts from other operating activities	26,443	4,286
GST	(32,793)	(60,788)
Payments to suppliers and employees	(562,541)	(623,588)
Cash flows from other operating activities	-	(157)
Total Cash Flows from Operating Activities	64,882	(45,217)
Cash Flows from Investing and Financing Activities		
Net Payments to Acquire property, plant and equipment	(44,076)	(2,291)
Net proceeds from investments	95,000	156,249
Cash Flows from Other Investing and Financing Activities	(259,841)	17,874
Total Cash Flows from Investing and Financing Activities	(208,917)	171,832
Net Increase/ (Decrease) in Cash	(144,036)	126,615
Cash Balances		
Bank Accounts and Cash at beginning of period	349,462	222,847
Bank Accounts and Cash at end of period	205,427	349,462
Net change in cash for period	(144,036)	126,615

Statement of Accounting Policies

Thumbs Up Charitable Trust - Charity No CC39465

For the year ended 30 June 2023

'How did we do our accounting?'

Basis of Preparation

The performance report presented here is for the entity Thumbs Up Charitable Trust ("the Trust"), incorporated under the Charitable Trusts Act 1957 on 20 May 2008. The principal aim of the Trust is to support the intellectually and/or physically disabled beneficiaries of the Trust to lead full active lives in their community, through the process of a day service.

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.

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.

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.

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.

Property, Plant and 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 on a straight-line basis 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

Buildings	2.5% SL
Land	0% SL
Computer Equipment	20% - 40% SL
Equipment	13.5% - 67% SL
Furniture & Fittings	12% - 30% SL
Motor Vehicles	20% DV, 21% SL

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.

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.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

Notes to the Performance Report

Thumbs Up Charitable Trust - Charity No CC39465
For the year ended 30 June 2023

	2023	2022
1. Analysis of Expenses		
<u>Volunteer and employee related costs</u>		
Salaries	389,229	457,825
Holiday Pay	5,416	(9,855)
KiwiSaver Employer Contributions	11,481	11,723
Contract Tutors	28,552	35,690
Total Volunteer and employee related costs	434,679	495,383
<u>Costs related to providing goods or services</u>		
ACC Levy	4,490	3,424
Cleaning	19,707	23,037
Computer Costs	138	607
Equipment - Sub \$500 & Repairs	560	-
Fundraising expenses	1,201	-
General Expenses	1,540	2,631
Insurance	14,939	15,075
Light, Power, Heating	2,896	2,456
Materials	297	1,367
Motor Vehicle Expenses	4,949	6,665
Printing & Stationery & Postage	1,055	2,689
Professional Development	6,951	2,267
Provisions (Foodstuffs)	1,684	3,642
Rates	683	1,314
Recruitment	858	2,862
Repair & Maint Building	24,713	5,374
Repairs & Maint Fire & Security	1,367	1,687
Sports & Recreation	2,279	2,405
Subscriptions	1,843	469
Telephone & Internet	1,963	1,577
Travel - National	49	166
Total Costs related to providing goods or services	94,163	79,713
<u>Other expenses</u>		
Audit fees	3,500	3,500
Bank Fees	507	108
Consulting	12,829	23,617
Depreciation	23,158	21,568
Total Other expenses	39,994	48,793

	2023	2022
2. Analysis of Revenue		
<u>Donations, fundraising and other similar revenue</u>		
COVID-19 Wage Subsidy	1,318	5,159
Donations Rec'd - Miscellaneous	2,992	2,395
Donations Received Members	32,633	32,189
Fundraising - General	2,173	-
Grants Received	85,529	2,968
Total Donations, fundraising and other similar revenue	124,644	42,711
<u>Fees, subscriptions and other revenue from members</u>		
Other Revenue	1,671	932
Relief staff support	5,315	2,446
Sports&Rec contribution from families	300	857
Support Funding (IF)	96,359	110,207
Total Fees, subscriptions and other revenue from members	103,645	114,442
<u>Revenue from providing goods or services</u>		
MSD- Apprenticeship Boost	2,500	-
Hall Hire	7,928	7,760
Income from ACC	69,422	115,074
MSD Very High Needs Contract	209,708	231,975
MSD Community Participation Contract	98,065	81,681
Sales	-	17
Total Revenue from providing goods or services	387,622	436,508
<u>Interest, dividends and other investment revenue</u>		
Interest on Investments	16,278	-
Interest Income Savings account	5,380	3,351
Total Interest, dividends and other investment revenue	21,658	3,351
	2023	2022
3. Analysis of Assets		
<u>Bank accounts and cash</u>		
ANZ managers account	425	455
ASB Current Acct 00	30,841	70,211
ASB Savings Acct 50	174,160	278,797
Total Bank accounts and cash	205,427	349,462
<u>Debtors and prepayments</u>		
Accounts Receivable	13,769	10,558
Prepayments	3,808	-
Total Debtors and prepayments	17,577	10,558
<u>Other current assets</u>		
ASB Term Deposit 75	50,000	50,000
ASB Term Deposit 77	-	55,000
ASB Term Deposit 79	-	40,000
Consolidation account	575	545

	2023	2022
Suspense account -Donation	9,077	7,241
Total Other current assets	59,651	152,787
<u>Other non-current assets</u>		
Investment Forsyth Barr	316,278	-
Total Other non-current assets	316,278	-
	2023	2022

4. Analysis of Liabilities

<u>Creditors and accrued expenses</u>		
Accounts Payable	13,393	11,506
GST	375	(875)
Total Creditors and accrued expenses	13,768	10,631
<u>Employee costs payable</u>		
Employee Entitlement	47,278	41,861
Wages Payable - Payroll	-	13,339
Total Employee costs payable	47,278	55,201
<u>Unused donations and grants with conditions</u>		
Donations Holding Account	9,077	7,241
Grants in advance	34,926	-
Total Unused donations and grants with conditions	44,003	7,241
<u>Other current liabilities</u>		
Sundry Creditors accrued at YE	3,500	3,500
Deposits received	609	-
Total Other current liabilities	4,109	3,500
	2023	2022

5. Property, Plant and Equipment

<u>Land</u>		
Land at cost	730,000	730,000
Total Land	730,000	730,000
<u>Buildings</u>		
Buildings at cost	370,000	370,000
Accumulated depreciation - buildings	(117,918)	(106,309)
Total Buildings	252,082	263,691
<u>Motor Vehicles</u>		
Vehicles owned	125,719	90,294
Accumulated depreciation - vehicles owned	(71,065)	(65,538)
Total Motor Vehicles	54,654	24,756
<u>Furniture and Fittings</u>		
Furniture and fittings owned	25,749	23,765

	2023	2022
Accumulated depreciation - furniture and fittings owned	(21,377)	(18,827)
Total Furniture and Fittings	4,372	4,938
Plant and Equipment		
Plant and machinery owned	15,623	15,623
Accumulated depreciation - plant and machinery owned	(14,924)	(14,805)
Total Plant and Equipment	699	818
Other Fixed Assets		
Owned fixed assets	13,468	12,527
Accumulated depreciation - fixed assets owned	(9,884)	(6,531)
Total Other Fixed Assets	3,584	5,996
Total Property, Plant and Equipment	1,045,391	1,030,198

Revaluations

Land and buildings have been restated to the latest rateable values advised by Hutt City Council as at 30 June 2021.

Significant donated assets recorded

There were no significant donated assets recorded during the year (last year - nil).

Significant donated assets not recorded

There were no significant donated assets not recorded during the year (last year - nil).

	2023	2022
6. Accumulated Funds		
Accumulated Funds b/fwd	607,711	634,589
Asset Revaluation Reserve	538,721	538,721
Operating Reserve	320,000	320,000
Current year earnings	68,734	(26,878)
Total Accumulated Funds	1,535,166	1,466,432
	2023	2022

7. Breakdown of Reserves

Reserves		
Asset Revaluation Reserve	538,721	538,721
Operating Reserve	320,000	320,000
Total Reserves	858,721	858,721

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

The Operating Reserve has a purpose of keeping the Trust operating in case there is a change in funding climate. The aim for the Operating Reserve is to cover the Operating Cost for half a year.

8. Commitments

There are no commitments as at 30 June 2023 (before last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2023 (before last year - nil).

10. Other Disclosures

Significant grants and donations with conditions that have not been recorded as a liability

There were no significant grants and donations with conditions that have not been recorded as a liability (last year - nil).

Goods and services provided to the entity in kind

There were no goods and services provided to the entity in kind (last year - nil).

Assets used as security for liabilities

There were no assets used as security for liabilities (last year - nil).

11. Assets Held on Behalf of Others

No assets have been held on behalf of others (last year - nil).

12. Related Party Transactions

Nicky McLean received 10% commission on successful grants. She is related to 2 Board members (last year - nil).

13. Events After the Balance Date

The performance report has been prepared based on conditions that existed on 30 June 2023 and considering those events occurring subsequent to that date. The Trustees do not foresee any issues affecting the going concern assumption.

There are no other significant events after the balance date.

14. Additional Information

Funder Grants	Purpose	Brought Fwd Last Year (\$)	Received in 2022-2023 (\$)	Disbursed in 2022-2023	Carried Fwd Next Year (\$)
Pub Charity Limited	Beach Mobi-Chair	0	2,609	2,609	0
Hutt City Council <i>Petone Community Engagement Fund</i>	Beach Mobi-Chair	0	1,250	1,250	0
NZ Disability Support Network	Professional Development	0	3,913	3,913	0
Community Matters <i>COGS Hutt Valley</i>	Inclusive Communications Programme	0	1,041	1,041	0
Upper Hutt City Council - <i>Community Grant Scheme</i>	Cleaning costs	0	3,000	3,000	0
Hutt City Council - <i>Mouri Ora Fund</i>	Inclusive Communications Programme	0	4,809	2,810	1,999
Community Matters Lottery <i>Community Grant - Wellington / Wairarapa region</i>	Major TU Hall Roof Repairs	0	23,588	23,588	0
Thomas George Macarthy Trust	Music Therapy Programme	0	10,000	8,470	1,530
Pelorus Trust	New TU Vehicle	0	40,000	35,425	4,575
Hutt City Council <i>Creative Communities Fund</i>	Drama Therapy Pick-A-Path Project	0	1,908	769	1,139
ANZ Staff Foundation Fund	Heatpumps for TU Hall	0	23,337	0	23,337
Hutt Mana Community Trust	Cleaning costs	0	4,000	2,304	1,696
The Rehabilitation Welfare Trust	Inclusive Dance Programme	0	1,000	350	650
Total		0	120,455	85,529	34,926

15. Ability to Continue Operating

Having considered forecasts for the ensuing year the trustees consider the entity will continue to operate for the foreseeable future.

Independent Auditor's Report

To the Members of the Thumbs Up Charitable Trust

Opinion

We have audited the accompanying performance report of the Thumbs Up Charitable Trust ("the Trust"), which comprise the financial statements on pages 10 to 20, the entity information on pages 4 to 5, and the statement of service performance on pages 7 to 9. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, the statement of financial performance and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

- the entity information as at 30 June 2023;
- the financial position of the entity as at 30 June 2023, and of its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2023 in accordance with the entity's service performance criteria

in accordance with *Public Benefit Entity Simple Format Reporting Standard – Accrual (Not-For-Profit)* issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 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 the entity in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* 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, the Thumbs Up Charitable Trust.

Restriction on Responsibility

This report is made solely to the members, 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 members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor's Report (Contd.)

Responsibilities of Those Charged with Governance for the Performance Report

Those charged with governance are responsible on behalf of the [entity] for:

- (a) the preparation and fair presentation of the entity information, financial statements and statement of service performance] in accordance with *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)* issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)*; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, those charged with governance are responsible 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 those charged with governance either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the entity information, financial statements as a whole, and the statement of service performance are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, 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 AS 1, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the entity information, the financial statements and the service performance information, 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 of the entity information, the financial statements and the service performance information 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 what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)*.

Independent Auditor's Report (Contd.)

- Evaluate the overall presentation, structure and content of the performance report and whether the performance report represents the underlying transactions, events and service performance in accordance with *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)* in a manner that achieves fair presentation.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre'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 Centre to cease to continue as a going concern.

We communicate with those charged with governance 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 CPA
DJ Turner & Associates
Wairarapa, NZ
23RD July 2023



5 Elizabeth Street
Petone, Lower Hutt 5012
PO Box 33 082, Lower Hutt 5012
Ph: 04 586 8069
Email: manager@thumbsuptrust.org.nz
www.thumbsuptrust.org.nz
Annual General Report 2023

