

evaro

empowering adults with disabilities



ANNUAL REPORT 2023

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EVARO: empowering adults with disabilities

President's Report 2023

The 2022-2023 year was one of consolidation, both financially and operationally, after the impact of COVID 19 and the reduced economic activity of the previous two years. Financially we recorded an improved operational result with a small surplus of \$10,821 and a recovery in our investment fund to achieve an overall surplus of \$90,811 compared to a deficit last year of \$276,763. Both revenues and expenses increased but in line with our budgeted expectations.

We acknowledge the valuable support from several sources this last year which enabled Evaro to deliver more than just a basic service.

The original investment fund established in 2019 is still intact and we acknowledge the efforts of Jarden's in managing this fund. During the year it recovered from some lost ground we experienced in the previous year. As we initially intended, we have over the period withdrawn realised gains to support our operational expenses.

During the year under review:

- We have now fully integrated a new accounting and management reporting system, and this will be further enhanced during this current year.
- Continued the development of the Transition and Employment services.
- The collaboration with MIX has continued with Evaro providing management services for MIX in three locations in the Hutt Valley. Kervin Farr has been instrumental in managing and coordinating this operation. This management service support has been approved by both Boards to continue for another year. We acknowledge the support of Kervin Farr and senior management in this regard.

EXECUTIVE BOARD 2022 - 2023

David Heather (President & Treasurer)

Karen Davidson (Secretary)

Nick Harvey

Patrick Lane

Stavros Kyriakides

Lee Rutene

Martin Jones

HONORARY SOLICITOR

Charlotte von Dadelszen

ADVISORY BOARD

Dean Bussell

Don Ryder

Brian McKeon

Whaikaha, the new Ministry of Disabled People, has now been in operation for twelve months, and we are starting to see the roll out and implementation of Enabling Good Lives (EGL). As an organisation we need to completely embrace this new vision which means in the future disabled children and adults and their families will have greater choice and control over their supports and lives. To achieve this, we will need family and whanau to understand the changes and support Evaro with the corresponding implementation process.

Our board wish to thank Kervin Farr, senior management, staff, students, and volunteers for their energy and contribution to the work of Evaro this year. I would also thank the Evaro board for their significant contribution. Our board members are Stavros Kyriakides, Karen Davidson, Nick Harvey, Patrick Lane, Lee Rutene, and Martin Jones.



David Heather
President





General Manager's Report 2023

Evaro

From 1 July 2022 to 21 June 2023 staff provided a total of 26,956 hours of support to Evaro members. With the easing of pandemic related restrictions there has been a renewed focus on community participation with members spending a combined total of over 4,717 hours in the community. Evaro has been out to Upper Hutt to explore the Daytona Adventure Park on several occasions participating in go-karting, ice-skating, tenpin bowling, and Splatmaster (a softer impact version of Paintball). At Clip n Climb members challenged themselves to see how far and fast they could climb up a wide variety of climbing walls. There are 24 walls to climb, and some participants made it right to the top of the walls - a great achievement. Groups have also spent time at the Carter Observatory and Planetarium, Civic Gallery, Zealandia, and mini golf. We continue to collaborate with Zeal youth centre to run a photography group and with NBR Functional Training to participate in a weekly Functional Adaptive gym programme.

Lego Therapy continues to be popular. It uses LEGO-based activities to support the development of social skills within a group setting. It is an evidence-based approach that aims to develop social communication skills in people with autism, such as sharing, turn-taking, following rules, using names, and problem-solving.

In March, Evaro Rocks, a group of five musicians from the Evaro music therapy programme, performed as part of the New Zealand Fringe Festival. This was an awesome night and was attended by 50-60 people from the Wellington community. The performance also inspired another local disability organisation to develop their own band who are now also performing. In May, our awesome band The Rocking Rainbows, were interviewed by Mike from the "No Labels" show on Wellington Access Radio.

Employment

Evaro Employment has been supporting individuals with disabilities into mainstream employment for over 25 years. During the 2022-2023 financial year the Evaro Employment team provided a total of 1580 hours of job searching and employment support hours to 45 individuals and placed 17 people with a disability or mental health condition into mainstream employment - a new high score! These individuals worked a combined total of 4,298 hours. Jobs included the following positions: kitchenhand, delivery driver, retail assistant, caregiver, support worker, housekeeping, cleaner, nightfill, kennel assistant, labourer, security, fast food worker, checkout operator, and coordinator.

At the end of March, we hosted our inaugural employment

mixer at Everybody Eats. It was an extremely productive event with 35 employers, job seekers, staff and support people attending the dinner and presentation. The event provided great opportunities for networking and information sharing and is something we aim to hold a couple of times each year. Thanks to Tania Kapinga for the suggestion and for organising such a successful event.



Hope volunteering at the SPCA

Transition

Evaro Transition supported 13 students in their final year of school to find positive life outcomes beyond secondary school. This involved 350 support hours finding students work experience opportunities, looking at tertiary training options, and learning life skills. The following anecdotes highlight some of the work of the transition team over the last financial year.



Zahra volunteering at Red Cross



Mawuko at Beaurepairs

Zahra enjoys singing, dancing, shopping, sorting shoes and spending time with her family. Evaro Transition supported Zahra to get a part time volunteer job at the Red Cross in Upper Hutt where she cleans and sorts the donated shoes. Zahra really enjoys catching the bus with her support worker to and from her job and this is something she was able to continue once she finished school at the end of 2022.

Hope is a friendly young person in her final year at college. Hope loves cats and other animals, singing, cooking, and reading stories to children. She is currently working as a volunteer at the SPCA, where she helps with the cats and kittens and occasionally helps socialise the puppies. Hope is enjoying being supported by the transition team to attend Women's Day at Vincents Art Workshop each Thursday.

Mawuko loves cars so the transition team set up a work experience for him at Beaurepairs Kent Terrace on Mondays and Wednesdays which he really enjoys. The manager Dan has been amazing at teaching Mawuko how to do a range of tasks related to tyres.

Oscar is highly active and enjoys walking and being outdoors. Evaro Transition set up a work experience for Oscar at the Remakery on Saturday mornings working in the vegetable gardens at Epuni School where they grow vegetables for the



Oscar working at the Remakery

local community. Oscar is really enjoying volunteering and the other gardeners are teaching him lots of great new skills. Next year Oscar plans to study at WelTec so the transition team has been assisting him to practice catching the bus to Petone.

MIX:

The collaboration with MIX - Connecting, Creating, Living Inc. continues to go well with Evaro providing MIX with management and administration services. MIX is a community mental health arts and community participation service based in Lower Hutt, Upper Hutt and Wainuiomata. During the year, the two organisations have been working more closely together with Martin Jones from MIX and David Heather from Evaro now being on both Executive Boards to have a consistency between the services.

We are grateful to the Board who kindly approved the purchase of two additional heat pumps to regulate the temperature in the Employment Office and Music room and two new surface pros to assist staff to complete their administration tasks.

Finally, I would like this opportunity to thank all the Staff and the Executive Board for the work they have contributed to the ongoing success of Evaro this financial year. It has been a pleasure to work with such a dedicated group of people, and I look forward to the year ahead.

A handwritten signature in black ink, appearing to read "Kervin Farr".

Kervin Farr
Manager

Success Story One:

Tony* has an intellectual disability, MS and Cerebral Palsy and a fabulous personality. With support from Evaro Employment Tony was employed as a kitchenhand by the Rydges Hotel at Wellington Airport. Tony works with a fantastic team - everyone is very friendly and supportive and Tony loves to chat to them. Tony's employer says Tony has such a positive attitude towards his work and always works hard to get all his dishes clean and put away each shift.

When Tony started, he was supported for his full 8 hours per week but over time he gained confidence in his role and now his Employment Consultant only needs to check in monthly with Tony and his employer. Tony's mana has grown, and both of his parents report global improvements in Tony's life since starting work. Tony hopes one day to move into an IT role but for now he is happy building up his work experience and good work habits.

Success Story Two:

Kaea* is a lively 64-year-old Māori woman who has over 10 years' service as a Māori Warden. So, security was a natural progression for her FIRST ever paid job which Evaro Employment supported her to get in October 2022. The Employment Consultant set up the interview with First Security and supported Kaea to attend. They then helped Kaea with the necessary paperwork and helped clarify how she would be offered and accept shifts.

Kaea is employed on a casual basis for First Security and likes to have the control to pick up as many or as few shifts as she likes each week to fit around her family commitments. Kaea is progressing well in her work. *Ka rawe te mahi Kaea!*

Success Story Three:

Tufele* is a Samoan man in his 40's who lives with his extended family. He signed up with Evaro Employment to find some part-time work in September 2022 having not been in paid employment since 2012. Tufele was very keen to find part time work to supplement his benefit and help contribute financially towards household costs. He also wanted more structure to his week and something to get up for in the morning.

Tufele had done a range of jobs in the past and is also a strong person who is willing to give any job a go. We contacted Tradestaff and Tufele signed up with them as a labourer on a casual contract. They supplied him with a set of brand-new safety equipment, including hard hat and steel cap boots. Initially, Tufele only wanted to work one day a week and Tradestaff obliged. Tufele has now been working for Tradestaff for nine months and at the start of June Tufele decided he would like to work 2 days a week, so Tradestaff are now offering 2 days of work a week when possible.

Evaro Employment has supported Tufele with electronic tasks such as completing his timesheet each week and reporting his earnings to MSD and are in regular phone contact with him. Since starting work with Tradestaff Tufele has been able to save up and buy a new car.

*Not their real name

Amigos Peer Support Group Report

July 2022 to June 2023

Mission Statement

Amigos provides peer support in welcoming groups, to people who have experienced mental distress, in order to enhance their well-being.

Coordinator's Summary

2022-23 has been a busy year, with committee members engaging in several training courses, and all the various groups continuing as usual, for which our thanks go to the leaders.

New Groups: A walking group followed by a coffee group was started in Miramar. Numbers had been low, and the leader has been unwell, so this group is discontinued for now.

Groups and Events: The Newtown Coffee Group maintains steady numbers, and extra efforts are being made for Community Amigos to mix and mingle with attendees from the ward. The writing, curry catch-up, mindfulness, movement for fun, and coffee and crafts groups have all attracted small but steady numbers. The arts and crafts group has benefited from the work of a facilitator.

A series of talks on aspects of health and welfare is ongoing. The talks are held at St. Peter's Church on Friday Afternoons. So far eleven speakers have given their time to small but appreciative audiences.

Several events were organised. Two barbeques were held at Shorland Park in Island Bay. They were enjoyed by community Amigos as well as people from the ward. Two movie sessions were held at the Penthouse Cinema. One was to see 'Whina' and the other to see 'Red, White and Brass'.



Amigos at Intentional Peer Support training

Training: Several courses were undertaken by committee members and leaders. In January of this year ten people attended an IPS (Intentional Peer Support) training programme. Four committee members attended Te Reo Classes at Wellington High School, and seven people did first aid training at the Red Cross. Four committee members attended a Hui in Pahiatua, which was a good opportunity to learn more about other peer support organisations and the people running them.

Vaccine Phone Tree: In January, members were recruited on to a vaccine phone tree. This was designed to point people to good information and to remind them of the availability of COVID-19 boosters.

Visit to Whanganui: Three people travelled to Whanganui for a meeting with Balance Aotearoa, to discuss our Ministry of Health Contract.

In conclusion, our thanks go to Kervin Farr and Diane Mathews for their continuing support, as well as to Steve Kohler and all our leaders and volunteers.

Mary Carr

Coordinator
Amigos Peer Support Group



Amigos guitar group at Open Mic in Newtown

Grants and Donations

Please note that this section is not part of the financial statements and should not be read as part of them.
All figures are GST exclusive.

We are extremely grateful to the following trusts, city councils and funding bodies that continue to support the work of our organisation.

Ministry of Social Development

\$760,675
Funds to provide services for people with intellectual disabilities at Evaro, supported employment options for people with disabilities at Evaro Employment, and transition services for students with disabilities through Evaro Transition.

Capital Support

Funds to provide service for individuals on VHN contracts.

NZ Lotteries Commission

\$24,600
Towards Music Therapy Programme 2023 & 2024.

COGS

Communications and Client Management System for Evaro & Evaro Employment.

Lion Foundation

\$10,000
Towards Music Therapy Programme 2022.

Music Helps

\$2,970
Towards Music Therapy Programme 2022-2023.

NZDSN Training Funding

\$3,409
Training for Transition & Employment Staff

TG Macarthy Trust

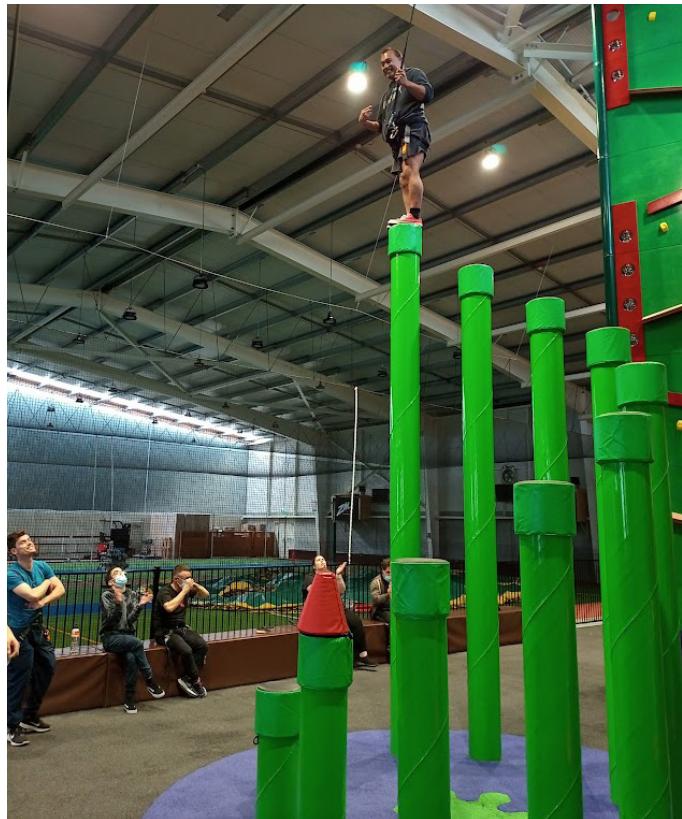
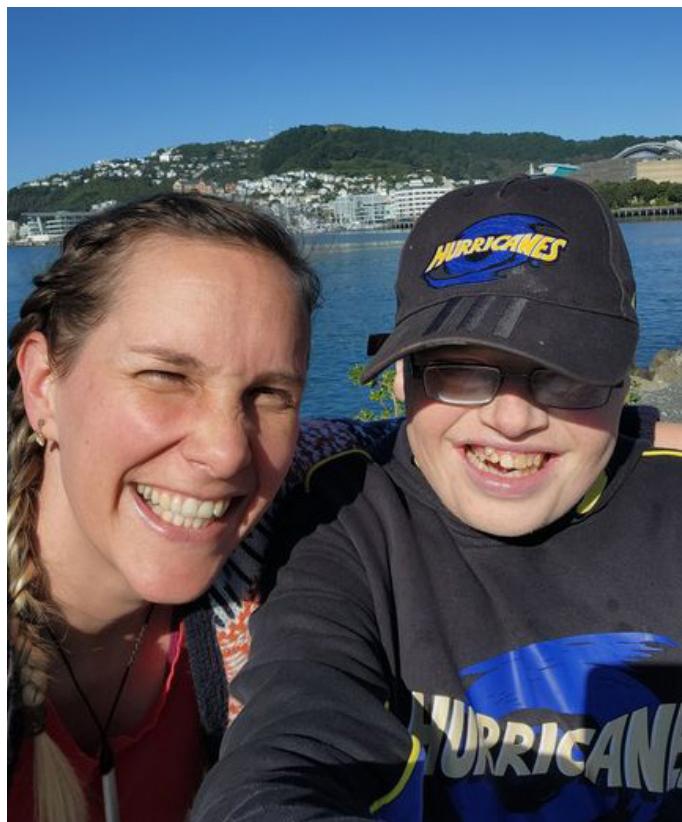
\$5,000
Towards the 2023 Sports and Rec Programme.

Wellington City Council

\$4,560
"Musicking Together" monthly inclusive music circle for 2023..







Wellington After-Care Association Incorporated

Performance Report Contents

For The Year Ended 30 June 2023

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Wellington After-Care Association Incorporated

Entity information

For the year ended 30 June 2023

Legal name of entity

Wellington After-Care Association Incorporated operating as Evaro, Evaro Employment and Evaro Transition.

Type of entity and legal basis

Registered as an Incorporated Society under the Incorporated Societies Act 1908.
Registered as a Charity (registration number CC26806) under the Charities Act 2005.

Entity's purpose or mission statement

That the lives of people with disabilities are supported and improved, including their choices of where they live, learn, work and socialise..

Mission

We will achieve our vision by...

- Supporting the quality of life of people with disabilities and mental health consumers;
- Assisting people with disabilities and mental health consumers to have self-determination to create the lives they want connected to and with their communities and pursuing long-term relationships and economic futures;
- Innovative practices that strengthen the capacity to develop, implement and provide quality and professional services that promote intellectual, physical, cultural, economic and social wellbeing; and
- Mobilising knowledge and resources to meet future challenges.

Our Values

- The social and vocational needs of individuals with disabilities and/or mental health conditions are our first priority.
- We value the voice of people with disabilities and those with mental health conditions.
- We believe that the needs of people with disabilities and/or mental health conditions can be better met through collaboration with likeminded organisations and will establish alliances to achieve this.
- We strive to increase the public awareness of intellectual disability and mental health issues.
- We will work within a model that supports progress for each person and encourages community integration, social and economic inclusion.

- We value a high level of transparency and participation.
- Our services will be accessible and responsive.
- We will be efficient and cost-conscious.
- We will endeavour to use evidence-based best practice in our services.
- We believe in a continuous quality improvement approach throughout our organisation.

The entity receives cash or resources from:

Ministry of Social Development service contracts.
Grants and donations.
Fundraising efforts.
Investment income (including interest, dividends and other gains).

Entity structure

Wellington After-Care Association Inc. is governed by an Executive Board.
The Board shall consist of not more than 9 elected members.
The operational structure comprises a total of 16 staff (14 of whom are permanent) including a General Manager and a Finance Manager.

Main methods used by the entity to raise funds

Wellington After-Care Assn. Inc. applies for grants from various organisations

The entity's reliance on volunteers and donated goods or services

The governing body of Wellington After-Care Assn. Inc. are all volunteers.
Wellington After-Care Assn. Inc. uses volunteers in its Evaro service.
Wellington After-Care Assn. Inc. does accept donated goods and services.



Evaro-Wellington After-Care Association Incorporated

Entity Information

For the year ended 30 June 2023

Additional information

Independent Auditor	MOORE Markhams Wellington Audit Wellington
Banker	ANZ Bank New Zealand Ltd Wellington
Solicitor	Buddle Findlay Wellington

Contact information

Registered Office	Level 1, James Smith Corner, 65 Cuba Street, Te Aro, Wellington 6011
Postal Address	P O Box 11737, Manners Street, Wellington 6412
Website	www.evaro.nz
Facebook	www.facebook.com/evaronz/
Phone	(04) 470 7892

Evaro-Wellington After-Care Association Incorporated

Statement of Service Performance

For the year ended 30 June 2023

Description of the entity's outcomes

To support adults with intellectual disabilities, very high support needs, and mental health consumers to participate in community activities.
To support anyone with a disability to find and maintain employment as per our agreement with MSD and the Employment Support Practice Guidelines.

Description and quantification of the entity's outputs	2023	2022
Actual number of individuals participating in the Evaro service.	62	55
Actual number of participants with an Individual Goal Plan.	46	41
Number of activities in the community.	41	38

Additional output measures/additional information

To have formal agreements or arrangements with similar like minded organisations or groups that promote participation in the community for people with disabilities and/or peer lead activities and support.

Member of Regional Wellbeing Alliance, Memorandum of Understanding with Amigos.



Evaro-Wellington After-Care Association Incorporated
Statement of Comprehensive Revenue and Expense
For the year ended 30 June 2023

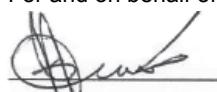
	Note	2023	2022
Revenue			
Donations and fundraising	1	1,062	
Member donations and subscriptions	1	5,347	5,190
Contracts for service	1	854,482	722,194
Grants	1	53,867	101,703
Interest and dividends		78,367	67,231
Other revenue		57,156	47,642
Realised gains/loss on investments		3,938	(8,915)
Total Revenue		1,053,157	936,107
Expenses			
Occupancy expenses	2	134,842	130,515
Staff and volunteer related costs	2	760,374	696,378
Staff development and training		8,622	5,657
External services		47,798	49,887
Office costs		8,644	12,118
Program expenses		18,554	19,338
Sundry expenses	2	16,064	16,991
Travel expenses		15,265	4,307
Vehicle expenses		7,779	9,935
Depreciation and other expenses		24,394	20,512
Total Expenses		1,042,336	965,638
Surplus/Deficit for the year		10,821	(29,531)
Other comprehensive revenue and expenses			
Unrealised gains on investments		79,990	-247,232
Total comprehensive revenue and expenses for the year		90,811	(276,763)



Evaro-Wellington After-Care Association Incorporated
Statement of Financial Position
As at 30 June 2023

	Note	2023	2022
Assets			
Current Assets			
Bank accounts and cash	3	277,875	-
Debtors and prepayments	3	130,000	43,723
Other current assets	3	-	54
Portfolio investment	3	162,659	138,322
Total Current Assets		570,534	370,062
Non-Current Assets			
Portfolio investment	3	2,150,542	2,164,691
Property, plant and equipment	5	81,580	90,249
Total Non-Current Assets		2,232,122	2,254,940
Total Assets		2,802,656	2,625,002
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	46,489	17,630
Employee costs payable	4	60,767	67,725
Unused donations and grants with conditions	4	4,274	14,602
Amigos funds held in trust	4	51,282	17,730
Other current liabilities	4	43,824	2,104
Total Current Liabilities		206,636	119,791
Total Liabilities		206,636	119,791
Total Assets less Total Liabilities (Net Assets)		2,596,020	2,505,211
Accumulated Funds			
Accumulated surpluses/(deficits)	6	2,181,022	2,090,211
Other reserves	6	415,000	415,000
Total Accumulated Funds		2,596,022	2,505,211

For and on behalf of the board:



Chairperson



Board Member

8 December 2023

Date authorised for issue



Evaro-Wellington After-Care Association Incorporated
Statement of Cash Flows
For the year ended 30 June 2023

	Note	2023	2022
Cash flows from operating activities			
Cash was received from:			
Donations, fundraising and other similar receipts			1,062
Fees, subscriptions and other receipts from members	5,347		5,190
Receipts from providing goods or services	869,495		837,581
Interest, dividends and other investment receipts	8,148		1,170
Cash was applied to:			
Payments to suppliers and employees	939,600		927,287
Net GST paid	(42,249)		24,243
Net cash flows from operating activities		(14,361)	(106,527)
Cash flows from investing & financing activities			
Cash was received from:			
Receipts from the sale of property, plant and equipment			957
Receipts from the sale of investments	120,000		150,000
Cash was applied to:			
Payments to acquire property, plant and equipment	15,727		55,568
Payments to acquire investments			
Net cash flows from investing & financing activities		104,273	95,389
Net increase / (decrease) in cash		89,912	(11,138)
Opening bank accounts and cash		187,963	199,101
Closing bank accounts and cash		277,875	187,963
This is represented by:			
Bank accounts & Cash	3	277,875	187,963



Evaro-Wellington After-Care Association Incorporated

Statement of Accounting Policies

For the year ended 30 June 2023

Basis of preparation

Wellington After-Care Association Inc. 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 of 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.

GST

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Wellington After-Care Association Inc. is registered for GST.

Specific Accounting Policies

Income Tax

Wellington After-Care Association Inc. is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

Bank accounts and cash

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

Portfolio investments

Wellington After-Care Association has chosen to apply Tier 2 PBE IPSAS 29. The portfolio investments has been classified as an available for sale financial asset. The carrying value of the portfolio investments is fair value, with movements in market value being recognised in other comprehensive revenue and expense within the Statement of Comprehensive Revenue and Expense.

Revenue from sale of goods

Revenue is recorded when the goods are sold. If the purchaser pays before they receive their goods, the organisation records a liability. If the purchaser does not pay on receipt of the goods, the organisation records a debtor.

Revenue from sale of services

Revenue is recorded based on the stage of completion of the service at balance date.

Fixed Assets

Fixed assets are shown at Historical Cost, less accumulated depreciation and impairment losses.

Depreciation

Depreciation is charged on a diminishing value basis so as to write off the cost of the fixed assets over their expected economic lives, as follows:

Fit Out	9.6% on DV
Motor Vehicles	20-36% on DV
Camera Equipment	26.4% on DV
Computers/Laptops	20-60% on DV
Computer Software	40-60% on DV
Dishwashers and Microwave	26-26.4% on DV
Filing Cabinets and Office Furniture	12-20% on DV
Fridge/Freezers	22-30% on DV
Furniture, Fittings and Equipment	10-80.4% on DV
Musical Instruments	20-24% on DV
Workshop Machinery and Stove	10-50% on DV

Accounts Receivable

Accounts Receivable are shown at their estimated realisable value.

Employee Entitlements

A liability for annual leave is accrued and recognised in the Statement of Financial Position. The liability is equal to the value of the estimated future cash outflows as a result of employee service provided at balance date.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used throughout the period (2021- Nil)

Changes in Prior Year Figures

Some prior year balances have been categorised differently from the prior year approved grouping in these set of financial statements. There is no effect on the prior year profit nor opening equity in the current year.



Evaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2023

Note 1: Analysis of Revenue		2023	2022
Revenue Item	Analysis		
Donations and fundraising			
General Donations		-	1,062
Total		-	1,062
Member donations and subscriptions			
Subscriptions from members		17	52
Member donations		5,330	5,138
Total		5,347	5,190
Contracts for services			
Ministry of Social Development		760,675	634,506
Capital Support		54,793	58,365
Other Support Contracts		39,014	29,323
Total		854,482	722,194
Grants			
COGS		3,000	2,500
NZDSN Training Fund/Inclusive NZ		3,409	-
Music Helps		2,970	-
NZ Community Trust		-	18,252
N Z Lotteries		24,600	52,448
One Foundation		-	2,611
The Lion Foundation		10,000	-
T G Macarthy Trust		5,610	7,708
Wellington City Council		4,278	2,565
Wellington Community Trust		-	15,619
Total		53,867	101,703
Note 2: Analysis of Expenses		2023	2022
Expense Item	Analysis		
Occupancy expenses			
Cleaning		5,256	6,264
Insurance		16,060	14,642
Power & Gas		3,759	2,291
Rent/Leases		109,767	107,318
Repairs & Maintenance		-	-
Total		134,842	130,515
Staff and volunteer related costs			
Salary & Wages		689,776	630,280
Kiwisaver employer contributions		13,836	12,960
Contract Tutors		45,889	39,739
Recruitment		1,805	2,949
Staff Supervision		1,096	1,346
Staff Welfare/Health & Safety		1,976	1,911
Volunteer Expenses		-	-
ACC Levies		5,996	7,193
Total		760,374	696,378
Sundry expenses			
Bank charges		402	279
Fundraising expenses		-	74
General expenses		5,668	8,870
Recordbase MSD reporting		4,218	4,218
Printng and advertising		2,864	804
Subscriptions		2,574	2,689
Repairs and maintenance-Equipment		338	-
Repairs and maintenance-General		-	57
		16,064	16,991



Evaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2023

Note 3: Analysis of Assets

Asset Item	Analysis	2023	2022
Bank accounts and cash			
Bank account cheque		15,747	9,890
Bank account -02		1,215	1,323
Bank account savings		260,891	176,682
Petty Cash		22	68
Total		277,875	187,963
Other current assets			
Accured interest		-	54
		-	54
Debtors and prepayments			
Accounts receivable		117,813	32,131
GST refund due			-
Prepaid expenses		12,187	11,592
Total		130,000	43,723
Portfolio investment			
Cash and short term deposits		162,659	138,322
Fixed interest and property		1,197,444	1,148,749
Equities		953,098	1,015,942
Total		2,313,201	2,303,013

The portfolio investment is managed by Jarden Securities Ltd and is invested in a 'balanced conservative' fund comprising a mix of income and growth assets.

The investment portfolio and returns generated from the portfolio are intended to be used to meet the costs of the rental payments of the leased premises and car parks.

Note 4: Analysis of Liabilities

Liabilities Item	Analysis	2023	2022
Creditors and accrued expenses			
Accounts payable		25,958	8,601
Accrued audit fee		8,050	7,650
Accrued other expenses		11,273	600
ANZ Visa		1,208	779
Total		46,489	17,630
Employee costs payable			
Annual leave accrual		58,608	57,116
ACC Levies		2,159	1,972
Salaries and Wages owing		-	8,637
PAYE and other taxes owing		-	-
Total		60,767	67,725
Unused donations and grants with conditions			
Grants		4,274	14,602
		4,274	14,602
Amigos funds held in Trust			
Opening balance		17,730	11,571
Inflow		78,352	15,821
Outflow		44,800	9,662
Closing balance		51,282	17,730
Other current liabilities			
Realities funds held in trust		458	987
Net GST payable		43,366	1,117
		43,824	2,104



Evaro-Wellington After-Care Association Incorporated

Notes to the Performance Report

For the year ended 30 June 2023

Note 5: Property, Plant and Equipment

This Year

Asset Class	Cost/Historical Cost	Nett Additions (Disposals)	Accumulated Depreciation	Current year depreciation	Closing carrying amount
Leasehold Fitout	36,640	12,419	13,932	2,273	32,854
Motor Vehicles	84,403	-	40,178	13,268	30,958
Furniture and fixtures	38,466	(13,731)	22,311	478	1,946
Office equipment	16,407	-	15,191	166	1,050
Website	3,500	-	2,473	271	756
Computers	45,374	(13,603)	19,797	5,530	6,444
Machinery&Program Eq.	34,297	-	24,444	2,281	7,572
Total	259,087	(14,915)	138,326	24,267	81,580

Last Year

Asset Class	Cost/Historical Cost	Nett Additions (Disposals)	Accumulated Depreciation	Current year depreciation	Closing carrying amount
Leasehold Fitout	36,640	-	11,521	2,411	22,708
Motor Vehicles	68,266	16,137	30,711	9,467	44,226
Furniture and fixtures	38,466	-	35,432	602	2,432
Office equipment	15,803	605	15,052	139	1,217
Website	3,500	-	2,105	368	1,027
Computers	33,721	11,654	31,635	4,955	8,785
Machinery&Program Eq.	29,345	4,953	21,874	2,570	9,854
Total	225,741	33,349	148,330	20,512	90,249

Significant donated assets recorded - source and date of valuation

No donated assets received during the year. (2022 Nil)

Significant donated assets - not recorded

No donated assets received during the year. (2022 Nil)



Evaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2023

Note 6: Changes in Accumulated Funds
This Year

Description	Accumulated Surpluses or (Deficits)	Reserves	Total
Opening Balance	2,090,211	415,000	2,505,211
Transfers			-
Surplus	90,811	-	90,811
Closing Balance	2,181,022	415,000	2,596,022

Last Year

Description	Accumulated Surpluses or (Deficits)	Reserves	Total
Opening Balance	2,366,974	415,000	2,781,974
Transfers			-
Surplus	(276,763)	-	(276,763)
Closing Balance	2,090,211	415,000	2,505,211

Nature and purpose of other reserves		2023	2022
Vehicle Replacement	To replace vehicles as necessary.	115,000	115,000
Building maintenance	To set aside funds for general upkeep of property.	100,000	100,000
Special Projects	Funds set aside to develop a youth holiday programme and for sports activities		
Operations	To maintain operations for at least three months in event of an emergency.	200,000	200,000
Total		415,000	415,000

Note 7: Unused donations and grants with conditions reconciliation **2023**

Grant	Unspent as at beginning of year	Received during year	Expended during year	Unspent at end of year
WCC Creative Communities	2,058	-	2,058	-
COGS	-	3,000	3,000	-
N Z Lotteries	-	24,600	24,600	-
T G Macarthy Trust	2,544	-	610	1,934
T G Macarthy Trust Two	-	5,000	5,000	-
Music Helps	-	2,970	2,970	-
WCC Creative Comm 2023		4,560	2,220	2,340
The Lion Foundation	10,000	0	10,000	-
	14,602	40,130	50,458	4,274

Note 7: Unused donations and grants with conditions reconciliation **2022**

Grant	Unspent as at beginning of year	Received during year	Expended during year	Unspent at end of year
WCC Creative Communities	863	3,760	2,565	2,058
COGS	-	2,500	2,500	-
N Z Lotteries (Salary)	-	21,060	21,060	-
One Foundation (Instruments)	2,977		2,977	-
T G Macarthy Trust	3,118	-	574	2,544
T G Macarthy Trust Two	2,134		2,134	-
T G Macarthy Trust Three		5,000	5,000	
Wellington Community Trust 1	10,000		10,000	-
Wellington Community Trust 2		5,619	5,619	-
N Z Community Trust		18,252	18,252	-
N Z Lotteries (Resilience Fund)	31,388		31,388	-
The Lion Foundation	-	10,000		10,000
	50,480	66,191	102,069	14,602
Funds returned to One Foundation			366	
			101,703	



Evaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2023

Note 8: Commitments

Commitment

Office premises and car park
rent

Explanation and Timing

Wellington After-Care Association has entered into a nine year lease for premises and carpark at Level 1, James Smith Corner, 65 Cuba Street, expiring 20 August 2026.

	2023	2022
Current commitment	112,120	109,920
Non-current commitment	133,480	245,600
Total	245,600	355,520

Note 9: Contingent Liabilities

At balance date there were no known contingent liabilities. (2022: Nil)

Note 10: Related Party transactions

There are no amounts due from or to related parties at balance date. (2021: Nil)

The Association's General Manager was co-opted onto the Board of Schizophrenia Fellowship Association Wellington Branch Incorporated (SFWB) in December 2019. The Association's Finance Manager provided contracted administrative services to SFWB on behalf of the Association until 31 December 2021.

During the financial year, the Association received \$ NIL (2022: \$2880) in fees from SFWB for the Finance Manager's administration services.

The Association's General Manager began providing contracted management services for MIX from 1 October 2021. During the financial year, the Association received \$50,030 from MIX for the General Manager's management services. (2022:\$39,716.25)

Note 11: Events after balance date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (2022: Nil)

Note 12: Other disclosures

Goods and services provided to the organisation in kind

Wellington After-Care Association relies heavily on the generosity of the community both financially and with the amount of donated time from volunteers. Without our volunteers, it would be more difficult to provide our services.

The amount of volunteer time donated to the organisation cannot be valued as there are no equivalent paid positions with the organisation.

Assets used as security for liabilities

No assets have been used as security for liabilities at reporting date. (2022: Nil)



To the Members of Wellington After-Care Association Incorporated

Opinion

We have audited the accompanying performance report of Wellington After-Care Association Incorporated on pages 13 to 23, 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 2023, the statement of financial position as at 30 June 2023, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended
 - the service performance for the year then ended, and
 - the financial position of Wellington After-Care Association Incorporated as at 30 June 2023, and its financial performance, and cash flows for the year then ended

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

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 the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (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 Wellington After-Care Association Incorporated 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 our capacity as auditor we have no relationship with, or interests in, Wellington After-Care Association Incorporated.

Board's responsibilities for the performance report

The Board are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance
- b) the preparation and fair presentation of the performance report on behalf of Wellington After-Care Association Incorporated 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.



In preparing the performance report, the Board are responsible on behalf of Wellington After-Care Association Incorporated's for assessing Wellington After-Care Association Incorporated'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 Board either intend to liquidate Wellington After-Care Association Incorporated 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 with ISAs (NZ) and ISAE (NZ) 3000 (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 the performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 Wellington After-Care Association Incorporated's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Wellington After-Care Association Incorporated'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 Wellington After-Care Association Incorporated to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board 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.

This report is made solely to the members of Wellington After-Care Association Incorporated. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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, for our audit work, for this report, or for the opinions we have formed..

Moore Markhams

Moore Stephens Wellington Audit | Qualified Auditors, Wellington, New Zealand
15 December 2023





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