

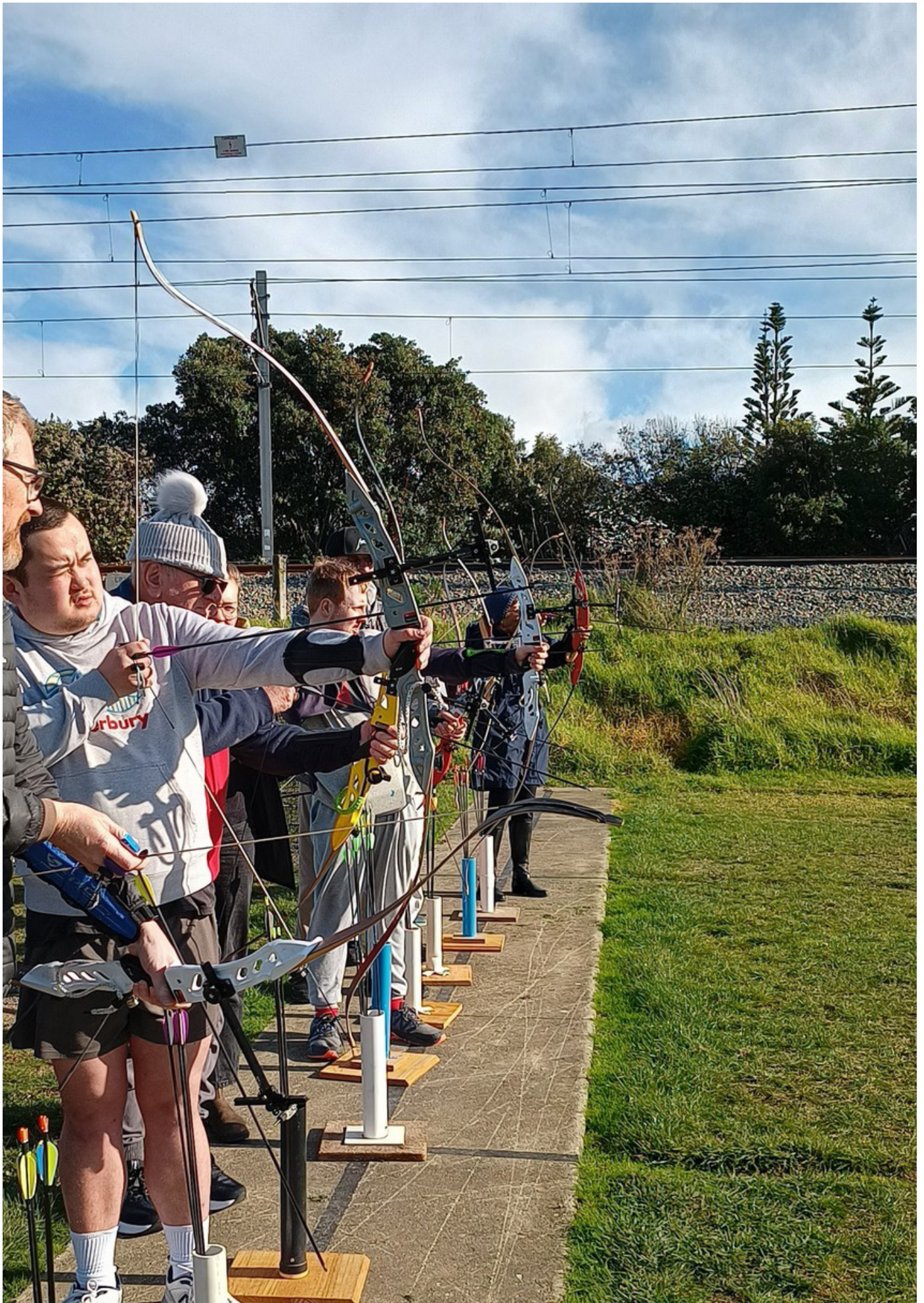
evaro

empowering adults with disabilities



ANNUAL REPORT 2024

www.evaro.nz



EVARO: empowering adults with disabilities

President's Report 2024

This is my eighth (8th) year as President of Evaro / Wellington After-Care Association, and I am pleased to present the annual report for 2023-2024.

There have been many highlights during the year, all of which can be seen on our Facebook and Instagram posts. During the year the organisation was featured twice on News programmes, once during the TV3 morning show and then a few weeks later on TVNZ's 1News. These programmes showcased the musical talents of the Rocking Rainbows as led by Sophie Sabri, the music therapist at Evaro.

Other highlights include the continued success of our collaboration with MIX Connecting Creating Living Inc., a mental health community and wellbeing service based in the Hutt Valley. Evaro has been providing general management services for MIX over the last three years and has signed a new agreement to extend this relationship for another two years.

Whaikaha – Ministry of Disabled People was halted mid-year, and a restructure of service deliveries is now underway. This is an unfortunate situation that should not have happened. Like most organisations we are waiting to see how this unfolds.

The Ministry of Social Development gave community

participation services, very high needs support services, and transition services a 3% pay equity increase that took effect on 1 July 2023 to be passed along to all the staff working in those services.

This year has also held its challenges for Evaro. For the organisation to continue to be responsive to the needs of the people we support, there is the need for families to have input into the future direction of the organisation at the governance level. As I said last year, there is an increased need for family members to become members of the Evaro Board to this end.

The investment fund managed by Jarden has performed well given the unstable times in the international market. These uncertainties will continue in the medium term so prudent management of funding is required. Since COVID 19, sourcing charity dollars and grants has been a challenge as evidenced by the financial report.

Evaro has undergone a change in accounting services. Diane Mathews had been providing this service for Evaro for the last 30 years and with her retirement the Board selected Julie Lamb and Associates to pick up this role. We thank Diane for her extensive service to Evaro.



TVNZ's Good Sorts visiting Evaro's Rocking Rainbows

There are some future challenges that the organisation must face as well.

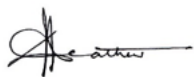
- Evaro will need to hold a Special General Meeting to make the required changes to the Constitution as per the Incorporated Societies Act 2022. A draft of the new constitution has been presented to the Board and a final draft will shortly be circulated to the membership for feedback.
- There are also changes to the health and disability support services sector that are under review. How these changes will affect organisations like Evaro remains to be seen.
- The lease of our existing premises here in Cuba Street will come up for review in 2026. The new board will address whether this location is the one we wish to enjoy in the second century of Wellington After Care Association.

Our board wish to thank Kervin Farr, the management, staff and volunteers for their contribution to the work of Evaro this year. I would also like to thank the Evaro board for their contribution. During the year Nick Harvey and Nadene Crickmar resigned from the board. Lee Rutene also resigned following his relocation to Christchurch. Thank you, Nick, Nadene and Lee, for your contribution to Evaro over the years.

Sadly, we record the passing of Stavros Kyriakides who was another valued member of Evaro and the Board. He will be missed.

New appointments to the Evaro board following the above-mentioned resignations are Chris Maoate and Mark Hadfield who we look forward to working with. They join Karen Davidson and Patrick Lane.

Thank you.



David Heather
President

EXECUTIVE BOARD 2023 - 2024

David Heather (President & Treasurer)

Karen Davidson (Secretary)

Nick Harvey

Patrick Lane

Stavros Kyriakides

Lee Rutene

Nadene Crickmar

HONORARY SOLICITOR

Charlotte von Dadszen

ADVISORY BOARD

Dean Bussell

Don Ryder

Peter McLaren



Maria in the Begonia House



The Lad's Group ten pin bowling at Archie Brothers



Rivendell, Kaitoke Regional Park

Management Report 2023-2024

Evaro

During the 2023–2024 financial year, staff provided support to 69 Evaro members with the programme containing 34 different community activities per week. Evaro Staff are increasingly moving towards a programme that better incorporates an Enabling Good Lives approach with more individualised and small group community activities. The continued focus on community participation saw members embracing what Wellington has to offer with members spending time at the Botanic Gardens, Waterfront, Zealandia, Welly Putt mini golf, go-karting, tenpin, the Lego and Marvel exhibitions at Tākina, the Dinosaurs of Patagonia exhibition at Te Papa, archery, Otari bush, as well as many trips to everybody's favourite cafes. We continued to collaborate with Zeal youth centre to run a photography group and on Fridays we put in the hard yards at the NBR Functional Training gym using their specially designed Functional Adaptive gym programme.

In February 2024 Evaro moved from using Recordbase as our client management system to Webcare. Webcare is a purpose-built cloud-based management system designed for New Zealand and Australian support providers in the health, wellbeing, and disability sectors. Webcare assists us to record information for the people we support- including their personal details, abilities, health, and support needs as well as providing tools for tracking members' goals and outcomes, support plans, activities, medications, and any incidents.

Music Therapy continues to add value to the Evaro programme. The Music therapist provides individual and group sessions for members which can have powerful benefits. The programme focuses on individual needs and the attainment



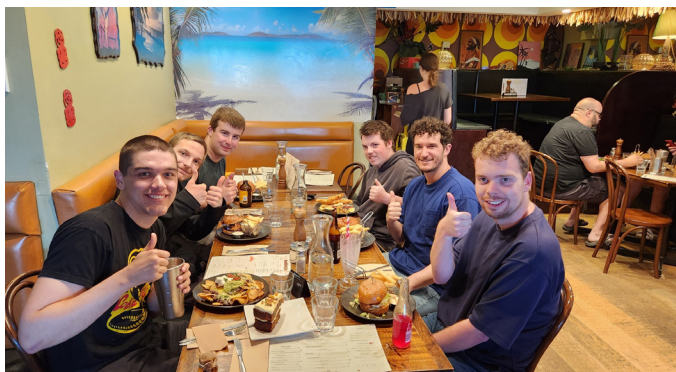
Rocking Rainbows perform at the Fringe Festival
Photo Credit: Jiri Schlemmer

of personal goals and provides participants with new skills, an increased ability to engage with music, personal growth, improved self-esteem, increased communication potential and personal wellbeing. The Rocking Rainbows band has now performed twice at The NZ Fringe Festival, and once at the Newtown Festival, Kimi Ora School, and at Thistle Hall (where they collaborated with a band from Spectrum Care which was created after being inspired by seeing the Rocking Rainbows perform). The band has been interviewed by Wellington Access Radio twice and have appeared on both Newshub's AM Show and TV1's Good Sorts programme. In 2023, Sophie facilitated the entry of a film into the NZ Focus on Ability Short Film Festival. The film was later selected as a finalist and Sophie accompanied one of the members to the festival's premiere in Auckland. Music



therapy and dance therapy students have developed practical skills and been supported in their studies. The Musicking Together monthly community music circle continued and a new event "Open mic: Inclusive Voices" was trialled where people came to share their creative work, poetry, music, and art in a friendly and supportive environment.

In June, Evaro celebrated Matariki with a hangi and shared kai. Evaro members were supported to prepare the food and whānau were invited to join with us to celebrate the Māori new year. It was a well-attended event. With the borders open again 2024 saw the return of international interns to Evaro with Dallas, Colm, and Rachel arriving from the United States to study with us for several weeks.



The Lad's Group enjoying dinner at Beach Babylon

In May 2024 we launched the Lad's Group – the group is aimed at guys in their late teens and early 20s who are looking to make friends, develop their social skills, and have fun together one evening a month. The group has enjoyed karaoke, go-karting, arcade games, rock-climbing, dinner out, and the movies.

Employment

Evapo Employment has experienced a time of learning with our three fulltime staff all starting within 12 months of each other. The team has been developing their understanding of the disability field and how to best support individuals with disabilities into mainstream employment. During the 2023-2024 financial year the Evapo Employment team had 33 enrolments, placed 7 people with a disability or mental health condition into mainstream employment, provided placement support to 12 people to assist them to maintain their current paid employment, and spent over a thousand hours job searching with clients.

Transition

Evapo Transition supported 13 students in their final year of school to find positive life outcomes beyond secondary school. The Transition team assisted students to find work experience opportunities, look at potential tertiary training options, and learn essential life skills. The anecdotes on the following pages highlight some of the work of the transition team during the last financial year.

Grants & Training

Grant sources have become much more competitive, so we are particularly grateful to the Lotteries Grant board, MusicHelps and the One Foundation who generously supported our Music Therapy programme, Wellington City Council's Creative Communities Scheme who funded Musicking Together, TG Macarthy Trust who once again supported our Sports and Recreation programme, the Lion Foundation who covered the cost of a new steriliser, and the Te Pou Training Grant which paid the course fees for Olly to complete the NZ Health and Wellbeing Diploma Level 5 in Employment Support.

Evapo was successful in securing two MSD innovation grants. One grant provided funding to support Evapo to better incorporate a Te Ao Māori perspective into our services and one grant provided funding to better reflect an EGL perspective through the increased use of Individual Planning / Focus Planning. Staff training and development was a big focus over the year. With all staff completing a two-day Tiriti o Waitangi and Tikanga Māori training course where staff learnt about Te Tiriti, kawa, tikanga, Te Ao Māori, the principles of partnership, protection, and participation, and how to introduce ourselves in te reo. Staff also attended two days of FOCUS training to learn how to facilitate individualised graphic plans to ensure our members can be supported in expressing and achieving their goals as we work together to move toward all members living their best life.

Finally, we would like this opportunity to thank all the Staff, Students, Interns and the Executive Board for the work they have contributed to the ongoing success of Evapo this financial year. It has been a pleasure to work with such a dedicated group of people, and we look forward to the year ahead. We would like to make a special mention of Stavros Kyriakides who passed away in December 2024. Stavros was a casual staff member at Ace House and more recently a valued member of the Evapo Board. Management recently attended a community tribute to Stavros in Island Bay which celebrated his love of rock sculptures.



Photo Credit - Ross Giblin / Dominion Post

Stavros Kyriakides' rock sculpture, Island Bay

Kervin Farr
Manager

Nerys Foster
Assistant Manager

Evaro Employment

Success Story One:

Paul* is neurodiverse and has autism. He loves pop music and walking. Paul was supported by his Evaro Employment Consultant to secure a permanent role for 27.5 hours per week as a kitchenhand at Southern Cross hospital which provides meals for delivery to the patients.

Paul works as part of a team in a commercial kitchen and has an excellent reputation and is well-liked by others in his team. He is extremely diligent and independently gets himself to and from work every day on the bus. The employer has stated that he is very happy with Paul stating he was “blown away” and “couldn’t ask for a better person to work for him”. He added “Paul now demonstrates excellent time management and has now started basic food preparation. He is very confident and does jobs without being asked”. In 2025 Paul will have the opportunity to expand the scope of his work as kitchenhand and involve himself in more of the food preparation processes. Paul has been continuously employed for nearing a year and connects with his Evaro Employment Consultant for ongoing post-placement support.

Success Story Two:

Rawiri* has high levels of anxiety and is a passionate advocate for mental health consumers. In July 2023 Rawiri was supported by Evaro Employment to find work as a part-time Kitchenhand. In time Rawiri became unhappy with the role and communicated this to his Employment Consultant. Following Rawiri’s desire to change roles, and in accordance with his interests and skills, his Evaro Consultant approached a private hospital to set up an interview with Rawiri to discuss what skills he could bring to the company. A role was created just for him with Rawiri now working 8 hours per week as an Activities Officer, a role he really enjoys. Rawiri works as part of the diversional therapy team and is very highly regarded there. The patients greatly value Rawiri and his calm, empathetic, and professional approach. In his role he has sole-charge responsibility to work with very high-needs dementia patients, helping them participate in various activities such as reading, puzzles and walks.

Rawiri has been continuously employed two days a week on a permanent part-time contract since May 2024. He independently gets the train to and from work at the hospital and receives a good hourly rate for his work. His job is an integral part of his identity, and he is a staunch advocate of patient care and supporting mental health consumers, something he has lived experience of.

When not at work Rawiri is very involved at MIX – Connecting, Creating, Living where he is a volunteer and occasional art tutor. In 2025 Rawiri hopes to obtain a third paid day of work. His Evaro consultant is regularly in contact with Rawiri to offer support to address any issues that may arise. Support from Evaro employment is a key part of Rawiri’s personal wellbeing plan.

*Names have been changed to protect privacy.

Evapo Transition

Success Story One:

During her transition Sharon* had a 3-month work experience at the Pak n Save deli working on Wednesday afternoons from 2-5 pm. When that ended the Transition Consultant organised for Sharon to have a 6-week work experience at the Masonic Care Home Laundry. She was supported in the workplace by the Transition Consultant for a significant part of this time. Sharon then attended a baking taster course at WelTec, Petone which she absolutely loved, and Sharon confirmed that she would like to continue with more baking opportunities. In June 2024 Sharon was accepted into the WelTec commercial baking level 3 course which she passed in November 2024. Sharon is now being supported by Evapo Employment to find paid work.

Success Story Two:

At his PATH Plan meeting Michael* was unsure of what he wanted to do after school. The transition programme was therefore tailored to give Michael the opportunity to try different areas to see what he liked. The Transition Consultant contacted Advantage Tyres on Kent Terrace to see if there was capacity for Michael to do some work experience there. Advantage Tyres is a short walk from Michael's school and Michael started going there every Friday for a few months as he had a gap in his classes at that time. Michael enjoyed his time there and learnt some new skills about fitting car tyres. After Michael finished at Advantage Tyres, the Transition Consultant arranged for him to go to Te Rito Gardens in Porirua, an organisation that specialises in growing native plants. He started attending there every Friday. Michael particularly enjoyed volunteering at Te Rito Gardens and continues working there one day per week. Another part of the transition programme was to support Michael to improve his social skills. Michael was invited to attend the evening social group which started in May 2024, and he attended every month doing a range of activities with other young men of a similar age.

Success Story Three:

Miloje* completed a 2-year transition. With support from Evapo Transition, Miloje gained work experience opportunities at SPCA (for six months) and Advantage Tyres (for 10 months). Miloje then expressed an interest to pursue a job in security, so he was supported by his Transition Consultant and high school to successfully gain his certificate of approval which is a requirement to work in a security related job. Miloje was also supported to develop the skills to be able to travel completely independently on the bus. Miloje began attending the evening Evapo social group each month to meet new people and participate in community activities.

*Names have been changed to protect privacy.

Amigos Peer Support Group Report

Mission Statement

The mission of Amigos is to provide peer support in welcoming groups to foster friendship and self-development for people who have experienced mental distress, in order to enhance their wellbeing.

Amigos is a group of adults who have experienced mental distress and are interested in connecting with other adults who have had similar experiences for friendship, to help in their recovery, and as a stepping-stone to integration within the wider community.

Coordinator's Summary

- Our previous coordinator, Mary Carr sadly, passed away suddenly in December 2023. It was a measure of her mana that hundreds of people turned out for her funeral. Mary had a lovely, gentle disposition and was very diligent in performing her duties. Indigo Ireland took over again as a temporary coordinator.
- Tu Ora Compass Health funding of Amigos, which had previously been terminated, meant we had to make a lot of effort to find sufficient funding this financial year.
- We began holding a Coffee and Crafts Group at Te Whare O Matairangi (The adult mental health facility in Wellington hospital). This occurs once a month, on the 3rd Saturday of each month. The kaupapa is to connect the patients to the Amigos group so they can also enjoy the benefits of friendship and social connection, and to give them the confidence to attend Amigos events once they are discharged from the ward.
- Wellington High School offers an amazing array of night classes for adults (many of which are free so definitely check them out!) Six of our Amigos enrolled in an Introductory Te Reo Māori course held at WHS. This has been a fantastic opportunity for learning and a concrete way for us to demonstrate support for the Māori language in our communities.
- Our popular Cafe groups and the Curry Catch-Up group continue to offer opportunities for informal, friendly social connection, and we have enjoyed exploring different venues in recent times. Amigos also

offers more active and practical wellbeing groups such as Crafts, Creative Writing, Mindfulness, Movement for Fun, and Fishing.

- Amigos has expanded its health and safety initiative by further developing its Code of Conduct. De-escalation Training and the internationally recognised Peer Support Training will bolster this.
- We acknowledge and give thanks to the whānau of Conray Samuel who kindly sponsored a thoroughly enjoyable tour and catered visit of Te Papa in his memory.
- Unfortunately, the Kilbirnie Walking Group wound down due to lack of support/attendance.

A summary of Amigos' attendance - 389 group events comprising:

- Attendees 242 (individuals)
- Contacts 2582 (an individual may make more than one contact)
- Of the 2582 contacts, 293 were from Te Whare O Matairangi

We would like to take this opportunity to thank Evaro for all their support over this year, especially Kervin Farr, Diane Mathews, and Nerys Foster. Additional thanks to Evaro for their ongoing financial assistance which supports Amigos' activities. Also, I would like to thank all the Amigos leaders and volunteers (Jan, Steve, Bruce, Carolyn, Chris, Nick, Marise, Warren, Aaron, Tom, Diana, Christine, Arama, Stephanie, Mandy, Paddy, Portia, and Heeni) who have made Amigos the success that it is.

Sincerely
Amigos Committee



Funding, Grants, and Donations 2023-2024

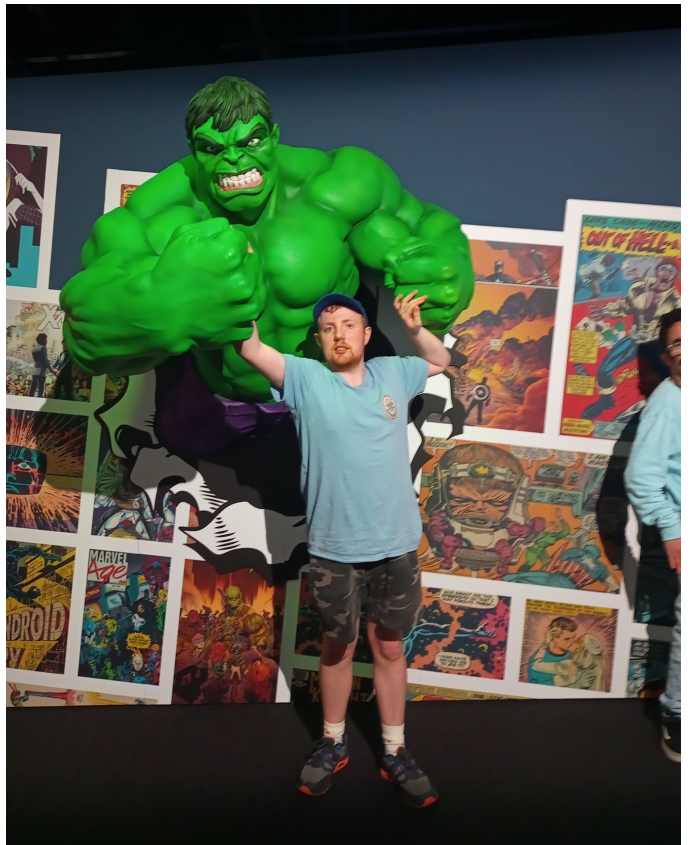
Please note that this section is not part of the financial statements and should not be read as part of them.
All figures are GST exclusive.

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 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.	\$736,502	Lion Foundation Steriliser for Evaro.	\$4,511
MSD Innovation Grants Incorporating a Te Ao Māori perspective and Individual Planning / Focus Planning at Evaro.	\$15,000	Music Helps Towards Music Therapy Programme 2024.	\$3,000
Capital Support Funds to provide service for individuals on VHN contracts.	\$54,596	NZDSN Training Funding Training for Transition & Employment Staff	\$3,409
NZ Lotteries Commission Towards Music Therapy Programme 2024.	\$24,600	TG Macarthy Trust Towards the 2024 Sports and Rec Programme.	\$5,500
COGS Communications and Client Management System for Evaro & Evaro Employment.	\$3,000	WCC – Creative Communities “Musicking Together” monthly inclusive music circle for 2024.	\$4,560
		One Foundation Towards Music Therapy Programme 2024.	\$4,560







Wellington After-Care Association Incorporated

Performance Report Contents

For The Year Ended 30 June 2024

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Wellington After-Care Association Incorporated

Entity information

For the year ended 30 June 2024

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.



Evvaro-Wellington After-Care Association Incorporated

Entity Information

For the year ended 30 June 2024

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

Statement of Service Performance

For the year ended 30 June 2024

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	2024	2023
Actual number of individuals participating in the Evvaro service.	64	62
Number of activities in the community.	34	41

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.



Evvaro-Wellington After-Care Association Incorporated
Statement of Comprehensive Revenue and Expense
For the year ended 30 June 2024


	Note	2024	2023
Revenue			
Member donations and subscriptions	1	4,873	5,347
Contracts for service	1	837,208	854,482
Grants	1	38,768	53,867
Interest and dividends		87,784	78,367
Other revenue		50,978	57,156
Realised gains/loss on investments		5,020	3,938
Total Revenue		1,024,632	1,053,157
Expenses			
Occupancy expenses	2	135,570	134,842
Staff and volunteer related costs	2	834,483	760,374
Staff development and training		21,419	8,622
External services		44,346	47,798
Office costs		11,936	8,644
Program expenses		21,945	18,554
Sundry expenses	2	12,747	16,064
Travel expenses		7,453	15,265
Vehicle expenses		10,027	7,779
Depreciation and other expenses		18,564	24,394
Total Expenses		1,118,489	1,042,336
Surplus/Deficit for the year		(93,856)	10,821
Other comprehensive revenue and expenses			
Unrealised gains on investments		63,508	79,990
Total comprehensive revenue and expenses for the year		(30,348)	90,811



Statement of Financial Position As at 30 June 2024

	Note	2024	2023
Assets			
Current Assets			
Bank accounts and cash	3	345,674	277,875
Debtors and prepayments	3	84,210	130,000
Other current assets	3	59	-
Portfolio investment	3	106,694	162,659
Total Current Assets		536,637	570,534
Non-Current Assets			
Portfolio investment	3	2,202,335	2,150,542
Property, plant and equipment	5	72,933	81,580
Total Non-Current Assets		2,275,268	2,232,122
Total Assets		2,811,905	2,802,656
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	32,577	46,489
Employee costs payable	4	81,507	60,767
Unused donations and grants with conditions	4	15,116	4,274
Amigos funds held in trust	4	36,077	51,282
Other current liabilities	4	80,907	43,824
Total Current Liabilities		246,184	206,636
Total Liabilities		246,184	206,636
Total Assets less Total Liabilities (Net Assets)		2,565,721	2,596,020
Accumulated Funds			
Accumulated surpluses/(deficits)	6	2,150,721	2,181,022
Other reserves	6	415,000	415,000
Total Accumulated Funds		2,565,721	2,596,022

For and on behalf of the board:



Chairperson



Board Member

31 March 2025

Date authorised for issue

The accompanying notes form part of these financial statements



Evvaro-Wellington After-Care Association Incorporated
Statement of Cash Flows
For the year ended 30 June 2024

	Note	2024	2023
Cash flows from operating activities			
Cash was received from:			
Donations, fundraising and other similar receipts			5,347
Fees, subscriptions and other receipts from members		4,873	
Receipts from providing goods or services		1,000,298	869,495
Interest, dividends and other investment receipts		40,425	8,148
Cash was applied to:			
Payments to suppliers and employees		1,091,485	939,600
Net GST paid		(3,602)	(42,249)
Net cash flows from operating activities		(42,286)	(14,361)
Cash flows from investing & financing activities			
Cash was received from:			
Receipts from the sale of investments		120,000	120,000
Cash was applied to:			
Payments to acquire property, plant and equipment		9,914	15,727
Net cash flows from investing & financing activities		110,086	104,273
Net increase / (decrease) in cash		67,800	89,912
Opening bank accounts and cash		277,875	187,963
Closing bank accounts and cash		345,675	277,875
This is represented by:			
Bank accounts & Cash	3	345,674	277,875



Evapo-Wellington After-Care Association Incorporated **Statement of Accounting Policies** **For the year ended 30 June 2024**

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 (2023- 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.



Evapo-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2024

Note 1: Analysis of Revenue		2024	2023
Revenue Item	Analysis		
Member donations and subscriptions			
	Subscriptions from members	43	5,330
	Member donations	4,830	17
	Total	4,873	5,347
Contracts for services			
	Ministry of Social Development	736,502	760,675
	Capital Support	54,596	54,793
	Other Support Contracts	46,110	39,014
	Total	837,208	854,482
Grants			
	COGS	3,000	3,000
	NZDSN Training Fund/Inclusive NZ	-	3,409
	Music Helps	2,609	2,970
	N Z Lotteries	12,045	24,600
	One Foundation	5,000	-
	The Lion Foundation	4,511	10,000
	T G Macarthy Trust	7,434	5,610
	Wellington City Council	4,169	4,278
	Total	38,768	53,867
Note 2: Analysis of Expenses		2024	2023
Expense Item	Analysis		
Occupancy expenses			
	Cleaning	5,737	5,256
	Insurance	14,754	16,060
	Power & Gas	4,462	3,759
	Rent/Leases	110,401	109,767
	Repairs & Maintenance	216	-
	Total	135,570	134,842
Staff and volunteer related costs			
	Salary & Wages	752,543	689,776
	Kiwisaver employer contributions	16,076	13,836
	Contract Tutors	55,891	45,889
	Recruitment	1,057	1,805
	Staff Supervision	1,703	1,096
	Staff Welfare/Health & Safety	1,403	1,976
	ACC Levies	5,809	5,996
	Total	834,483	760,374
Sundry expenses			
	Bank charges	346	402
	General expenses	3,307	5,668
	Recordbase MSD reporting	3,164	4,218
	Printng and advertising	2,732	2,864
	Subscriptions	3,199	2,574
	Repairs and maintenance-Equipment	-	338
	Total	12,747	16,064



Evvaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2024

Note 3: Analysis of Assets

Asset Item	Analysis	2024	2023
Bank accounts and cash			
	Bank account cheque	239,181	15,747
	Bank account -02	494	1,215
	Bank account savings	105,905	260,891
	Petty Cash	94	22
	Total	345,674	277,875
Other current assets			
	Accrued interest	59	-
	Total	59	-
Debtors and prepayments			
	Accounts receivable	71,984	117,813
	Prepaid expenses	12,226	12,187
	Total	84,210	130,000
Portfolio investment			
	Cash and short term deposits	106,694	162,659
	Fixed interest and property	1,205,249	1,197,444
	Equities	997,086	953,098
	Total	2,309,029	2,313,201

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	2024	2024
Creditors and accrued expenses			
	Accounts payable	23,339	25,958
	Accrued audit fee	8,140	8,050
	Accrued other expenses	-	11,273
	ANZ Visa	1,098	1,208
	Total	32,577	46,489
Employee costs payable			
	Annual leave accrual	70,276	58,608
	ACC Levies	1,696	2,159
	Salaries and Wages owing	9,536	-
	Total	81,507	60,767
Unused donations and grants with conditions			
	Grants	15,116	4,274
	Total	15,116	4,274
Amigos funds held in Trust			
	Opening balance	51,282	17,730
	Inflow	10,890	78,352
	Outflow	26,095	44,800
	Closing balance	36,077	51,282
Other current liabilities			
	Realities funds held in trust	458	458
	Deferred Income	38,755	-
	Net GST payable	41,694	43,366
	Total	80,907	43,824



Evvaro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2024

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	49,059	777	16,205	2,126	31,506
Motor Vehicles	84,403	-	53,445	9,287	21,671
Furniture and fixtures	24,735	-	22,789	383	1,563
Office equipment	16,407	2,173	15,357	871	2,352
Website	3,500	-	2,744	200	556
Computers	31,771	2,002	25,328	3,078	5,368
Machinery&Program Eq.	29,210	4,962	21,767	2,490	9,915
Total	239,085	9,914	157,635	18,434	72,933

Last 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

Significant donated assets recorded - source and date of valuation

No donated assets received during the year. (2023 Nil)

Significant donated assets - not recorded

No donated assets received during the year. (2023 Nil)



Notes to the Performance Report For the year ended 30 June 2024

Note 6: Changes in Accumulated Funds This Year

Description	Accumulated Surpluses or (Deficits)	Reserves	Total
Opening Balance	2,181,069	415,000	2,596,069
Surplus	(30,348)	-	(30,348)
Closing Balance	2,150,721	415,000	2,565,721

Last Year

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

Nature and purpose of other reserves

	2024	2023
Vehicle Replacement	115,000	115,000
To replace vehicles as necessary.		
Building maintenance	100,000	100,000
To set aside funds for general upkeep of property.		
Special Projects		
Funds set aside to develop a youth holiday programme and for sports activities		
Operations	200,000	200,000
To maintain operations for at least three months in event of an emergency.		
Total	415,000	415,000

Note 7: Unused donations and grants with conditions reconciliation

2024

Grant	Unspent as at beginning of year	Received during year	Expended during year	Unspent at end of year
N Z Lotteries	-	24,600	12,045	12,555
T G Macarthy Trust	1,934	5,500	7,434	-
Music Helps	-	2,609	2,609	-
One Foundation	-	5,000	5,000	-
WCC Creative Communities 2023	2,340	0	2,340	-
WCC Creative Communities 2023	-	4,390	1,829	2,561
The Lion Foundation	-	0	0	-
	4,274	42,099	31,257	15,116

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	0	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



Evapo-Wellington After-Care Association Incorporated

Notes to the Performance Report

For the year ended 30 June 2024

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.

	2024	2023
Current commitment	112,476	112,120
Non-current commitment	93,730	133,480
Total	206,206	245,600

Note 9: Contingent Liabilities

At balance date there were no known contingent liabilities. (2023: Nil)

Note 10: Related Party transactions

There is \$4,566.01 due from related parties (MIX) at balance date. (2023: Nil)

The Association's General Manager was co-opted onto the Board of Schizophrenia Fellowship Association Wellington Branch Incorporated (SFWB) in December 2019. The

The Association's General Manager began providing contracted management services for MIX from 1 October 2021. During the financial year, the Association received \$51,619.00 from MIX for the General Manager's management services. (2023:\$50,030.00)

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. (2023: 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. (2023: 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 2 to 13, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2024, the statement of financial position as at 30 June 2024, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the 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 2024, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) 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 ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) The Audit of Service Performance Information. 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.

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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 NZ AS 1 (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 NZ AS 1 (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.

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1 April 2025







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empowering adults with disabilities

www.evaro.nz
T: (04) 470 7892 E: web@evaro.nz

Level 1, James Smith Corner, 65 Cuba Street, Te Aro, Wellington
P.O. Box 11737, Manners Street, Wellington 6142

