

evaro

empowering adults with disabilities



ANNUAL REPORT 2025

www.evaro.nz



EVARO: empowering adults with disabilities

President's Report 2025

The past year has been one of continued consolidation for Evaro's operations and services. Our accounting and management systems are now fully established, and external contractors continue to deliver high-quality support. Like many organisations, we have felt the impact of a slower economy, experiencing some reductions in funded services and challenges in a tight employment market.

A key milestone this year was the completion, approval, and registration of our new Constitution under the Incorporated Societies Act 2022. We have retained the original name, Wellington After Care Association Inc, in recognition of our founders who first registered the service in 1928.

Our history is a proud one. Records show that we were the first Occupation Centre in New Zealand. At that time, the Education Department's school grading system created confusion for parents of children labelled "uneducable," who were consequently denied education. To provide respite for families and opportunities for these children, a group of prominent women established the After-Care Association—offering activities and outings for those left outside the education system.

Nearly 100 years later, government ministries continue to debate definitions, classifications, and eligibility for resources. The Ministry of Education has recently removed the word "special" from all references to disabled students and services—although, in practice, the wider community has long recognised and valued these supports.

Financially, Evaro achieved an improved operational result this year, recording a small surplus which combined with the recovery in our investment fund produced an overall surplus of \$64,129. Both revenue and expenditure increased in line with budgeted expectations.

We gratefully acknowledge the generous support received from our funders and partners, which has enabled Evaro to deliver services that go beyond the basics.

During the year under review:

- We welcomed three new Board members: Chris Di Leva, Chris Maoate, and Mark Hadfield.
- Our collaboration with MIX continued, with Evaro providing management services across three Hutt Valley locations. Kervin Farr has been instrumental in coordinating this work, and the arrangement has been extended for another year.
- The Government announced significant Disability Support Services (DSS) funding changes, effective from 2026. Key features include:
 - o Greater flexibility in how individuals use their support funds.
 - o Individualised budgets.
 - o Fair and consistent assessments.
 - o Enhanced support for families and carers.
 - o Increased total investment, with the 2025

Government Budget allocating an additional \$1 billion over four years for DSS, including dedicated funding for residential care.

- o Transition of DSS oversight to the Ministry of Social Development to improve system management and accountability.

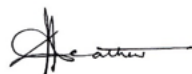
We sincerely thank Jarden (now JBWere) for their financial advice and guidance over the past year.

Our appreciation also goes to the following organisations for their invaluable grant/funding support:

- Ministry of Social Development
- Capital Support
- TG Macarthy Trust
- Wellington City Council
- NZ Lotteries
- Te Pou Limited
- The Lion Foundation
- COGS

On behalf of the Board, I extend heartfelt thanks to Kervin Farr, our management team, staff, volunteers, and interns/students for their dedication and contribution to Evaro's mission. I also thank my fellow Board members — Karen Davidson, Patrick Lane, Chris Di Leva, Chris Maoate, and Mark Hadfield — for their governance and commitment.

Now is a time for a change in leadership and as such this will be my final year serving as President of Evaro. I look forward to supporting the Board in a new capacity, should I be re-elected.



David Heather

President

EXECUTIVE BOARD 2024 - 2025

David Heather (President)
Karen Davidson (Secretary)
Chris Di Leva (Treasurer)
Patrick Lane
Chris Maoate
Mark Hadfield

HONORARY SOLICITOR
Charlotte von Dadelszen

ADVISORY BOARD

Dean Bussell
Don Ryder
Peter McLaren



Aotea Lagoon splashpad and BBQ

Management Report 2024-2025

General Organisation

On the 16th of July 2025 Wellington After-Care Association Incorporated held a Special General Meeting to approve the draft changes to the Constitution as required under the Incorporated Societies Act 2022. This has been a long process, so we are happy to announce that the Constitution changes have been signed off and filed with Incorporated Societies, and that we have received our new certificate of incorporation.

Evoro Community Participation

During the 2024–2025 financial year, staff provided support to 67 Evoro members with the programme containing 37 different community activities. Members spent a combined total of 7,100 hours in the community. Staff continue to move towards a programme that better incorporates an EGL approach with more individualised and small group community activities.

Evoro had the inaugural Sports Day at Willowbank Reserve in Tawa which was a huge success! Evoro was joined by Whitford Brown, MASH Trust, Spectrum Care, Salvation Army, NBR Functional Training, and lots of whānau for a day of sports, socialising and shared kai. Ka rawe!

Evoro members took the bus and train out to Aotea Lagoon for a summer community day and had lots of fun at the splashpad and enjoyed a shared BBQ.

Small groups visited the “Disney: The Magic of Animation” exhibition at Tākina featuring over 600 objects, including original sketches and rare artworks, showcasing nearly a century of Disney magic.

Evoro members participated in a workshop at Te Papa. Te Papa staff guided the members through the Matariki Taonga Trail, highlighting significant taonga on display that related to Matariki. The group then headed to Te Marae for a hands-

on activity creating kākahu (cloaks) for karetao (Māori puppets).

In November 2024 Evoro held “Unfiltered Visions”, at Thistle Hall Gallery. This was an exhibition of photography, art and sculptures featuring the work of Richard Heather, Ben Wong, Lousia Arnold, Daphne Lowe, and Andrew Foster. The concept was to have a joint photography and interactive tactile art exhibition enabling these artists to express their creativity and showcase to the wider community what individuals with disabilities can achieve.



‘Unfiltered Visions’ exhibition

Over the last financial year Evoro has been focusing on incorporating a Te Ao Māori perspective into our organisation to ensure a more diverse, culturally inclusive, and responsive service delivery model. This objective acknowledges the beneficial effects of Māori cultural practices — spiritual, mental, physical, emotional and whānau wellbeing — for disabled people. We were thankful to receive a grant from the MSD innovation fund towards this purpose. Funding enabled Evoro to contract a Kapa Haka tutor for 2 hours per week to lead a newly formed Kapa Haka group at Evoro. This involved 15 adults with disabilities and proved very popular. Members learnt waiata and te ao Māori concepts such as aroha and manaakitanga. Evoro members were supported by staff to make resources to use including rākau sticks and poi which look fantastic! We also developed ngā pukapuka waitata (song books) for the roopu kapahaka (kapahaka group). A group from Evoro went to watch some of the Te Anga Pāua o Aotearoa festival and saw several great performances!

On two occasions members collected kawakawa leaves and then used them to make kawakawa balm. The members learnt how kawakawa is an important healing herb used by Māori for medicinal purposes. The balm was very popular.



“Disney: The Magic of Animation” exhibition at Tākina

Staff completed two days of staff training and development covering Te Tiriti o Waitangi, Te reo Māori (Whaikōrero & Karanga), and Tikanga workshops.

Evaro members also prepared and participated in the cooking of both a hāngī and a hākari (celebration/feast) and shared kai with others to celebrate Matariki and Te Wiki o Te Reo Māori. It has been awesome to see the marked increase in whānau engagement that has occurred because of this mahi.

Another focus area during the year was to implement more individualised plans and/or FOCUS Plans for VHN members to ensure we are fully integrating an Enabling Good Lives (EGL) approach at Evaro. The Te Whare Tapa Whā model of health was incorporated into all support plans and goal plans. The MSD innovation grant ensured dedicated time for individualised planning, implementation, and support. Staff participated in two days of EGL specific training & development. Material covered included disability history, the founding documents behind the EGL approach, the EGL report - the eight principles and the report's recommendations, and the use of universal support, natural support and peer support. At the end of the two days staff had a much greater understanding of the EGL principles, could outline ways we currently incorporate EGL into our service as well as gaining new ideas on how to develop the service moving forward.



Rocking Rainbows performing at Play My Way 2025 (Carolina Flora Diaz Photography)

Music Therapy & Performances

The Rocking Rainbows and guests performed at the NZ Fringe Festival 2025. Guy from Art Murmurs - Wellington Reviews wrote "Supported by music therapist Sophie Sabri, the band put together a really joyful gig and created a wonderful shared space to perform their music." "The band crossed genres easily, from rock and Manu-Chaoesque reggae to a haunting Andean folk piece." "The real beauty of The Rocking Rainbows, however, was the energy they created and shared." "This was a space for the band to express themselves, to share what brings them joy and perform what they'd created. With the music pumping and lights flashing, The Rainbows looked as comfortable on stage as any other band, and they performed with more gusto than most. I was grateful to have been a witness to it." In June the Play My Way: Celebrating Musicians with Disabilities event celebrated the talents and contributions of musicians with disabilities with a diverse lineup of artists, highlighting the rich tapestry of musical expression within the disability community. The event brought together bands formed within disability services and independent artists from across Wellington.

Evaro Employment

The Wellington job market is currently extremely competitive due to the large number of public sector redundancies and the closing of multiple retail and hospitality venues. Wellington City job losses are particularly high compared to the rest of the country with many ex-public servants still searching for work after last year's public sector cuts. We are seeing more jobseekers who are highly skilled and qualified finding themselves unemployed. This is having a significant impact on our ability to get those with disabilities into employment with the number of applications for advertised jobs continuing to vastly exceed the number of jobs available.

During the 2024-2025 financial year the Evaro Employment team worked with 59 clients providing a total of over 1,200 hours of support. We had 34 enrolments, placed 5 people with a disability or mental health condition into mainstream employment, provided placement support to 17 people to assist them to maintain their current paid employment - several of whom are now totally independent - and spent hundreds of hours job searching with clients. Please see the success stories on the following pages which highlights the effectiveness of individualised support and the impact of our team in helping clients achieve meaningful employment. A huge congratulations to Olly who has achieved his NZ Diploma in Health & Wellbeing Applied Practice - Employment Support!! Ka pai Olly!!

Olly, Bas, and Sian attended the SENCO Expo to share information about our transition and employment services, and Sian organised an Evaro mini-expo - which was a chance for students and job seekers to meet employers and training providers.

Evoro Transition

During the 2024-2025 financial year Evoro Transition supported 17 students in their final two years of school to find positive life outcomes beyond secondary school. The Transition team provided over 550 hours of support assisting students to find work experience opportunities, look at potential tertiary training options, and learn essential life skills. One of our current transition students is interested in a career in journalism. Her transition consultant organised for them to attend the event “This Is The F#\$%ING News” and got them some in person time with news journalist Paddy Gower! The transition consultant also organised a tour of Parliament. The anecdotes on the following pages highlight some of the work of the transition team during the last financial year.

Grants & Training

Grant sources continue to be much more competitive, so we are particularly grateful to the Lotteries Community Fund and The Lion 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, and the Te Pou Training Grant which paid the course fees for Sian to enrol in the NZ Health and Wellbeing Diploma Level 5 in Employment Support.

Finally, we would like to thank all the Staff and the Executive Board for their work which has led to the ongoing success of Evoro 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.



Kervin Farr
Manager



Nerys Foster
Assistant Manager



Emily meeting Paddy Gower from “This Is The F#\$%ING News”



Touring Parliament

Evoro Employment

Success Story One:

Isla* has a mild intellectual disability, ADHD, dyslexia, and dyscalculia and came to Evoro employment looking for support to establish a career in the caregiving profession. With guidance, tailored support, persistence, and a collaborative effort from the employment team, Isla navigated job applications, interviews, and workplace onboarding. Despite facing challenges related to her disability and a restricted driver's license, Isla remained committed to her goal of working 15 hours per week. The team supported her through every step—from refining her CV and cover letters to preparing for interviews and liaising with employers to ensure her needs were understood and accommodated.

Isla received a casual contract with an organisation providing home care services for clients with varying support needs. Isla's resilience and professionalism shone through as she began working with clients, developed her own budgeting tools, and maintained strong communication with her managers and support team.

Isla has now been in her job for six months and is regularly working 17 hours per week. She is looking forward to beginning study towards her Health and Wellbeing Level 3. Isla has grown in independence and confidence and has set clear goals, including saving money to go flatting and continuing her Special Olympics swimming. The employment team's ongoing support and encouragement has empowered Isla to thrive in her role and build a sustainable career in caregiving. In the future Isla would like to move into disability advocacy work.

Success Story Two:

William* came to Evoro Employment at the end of 2024 looking for help to find work after a 20-year break from paid employment. The Evoro Employment Consultant met with William, and together they developed his CV and established a career plan. After regular job search meetings, William found part-time work as a Coordinator for Amigo's Peer Support Group. Some of the tasks in this role include taking minutes for meetings, data entry, filling out attendance sheets and working on their website. As of September 2025, William has just completed his sixth month at Amigo's and has no intention of stopping. He really enjoys his time working there and loves contributing to his community in such a positive way. William continues to engage in regular contact and catchups with his Evoro Employment Consultant. Awesome mahi William!

*Names have been changed to protect privacy.

Evoro Transition

Success Story One:

Luke* and Evoro Transition started working together in May 2024. He has autism and is generally nonverbal. His initial goal was to enrol in WelTec's New Zealand Certificate in Supported Living course for 2025. To prepare for the course we started working on his independence, this involved exploring a range of phone apps and Chromebooks so Luke could communicate successfully with others out in public. Some weren't compatible with Luke's needs, but he found one that he liked and started using it to ask people questions and directions in public.

Luke had his interview at WelTec in August 2024 and did well; they confirmed that he would be welcome to participate in the course for 2025. After we received the news, we started tailoring activities toward him attending WelTec. We started small and caught the bus from school to his home, then we started making longer journeys to the campus which took about an hour each way. We would visit the campus and buy items from the cafe. We did this several times for him to get used to the campus during both busy and quiet periods. A visual was created for Luke to follow and by the time he started at WelTec he was feeling confident in attending. He was also much more independent and was able to get on and off the bus himself with minimal support. Luke is now thriving at WelTec.

Success Story Two:

Zoe* and the Evoro Transition team first started working together in May 2024. It was established early on that due to her complex needs it would be important to find a suitable community participation service for 2025. Due to a health condition and her disability Zoe always requires one on one support. The funding process for this can be a long process to obtain, so we needed a team effort to find a suitable outcome if she was to attend a service 5 days a week in 2025. This involved advising and supporting the whānau to access individualised funding.

Zoe and her whānau visited the Evoro community participation service and really enjoyed the atmosphere and the activities on offer so she decided she would like to attend. The wider Evoro team worked together to formalise all paperwork and recruit a new staff member to work one on one with Zoe while including and reassuring her family throughout the process. Zoe had several visits to Evoro during the latter quarter of 2024 to get her familiar with Evoro and comfortable with the upcoming transition from school. She is now thriving and attending Evoro up to 5 days per week with the necessary support to ensure she can be fully involved and safe while attending the various activities. She particularly enjoys music and hanging out with her friends.

*Names have been changed to protect privacy.

Amigos Peer Support Group Report

Mission Statement

Our mission is to provide support to people who have experience with mental distress. We offer activity groups to enhance our clientele's sense of community, belonging and well-being. We foster friendships and make connections with all the people who find themselves in our service.

Coordinator's Summary

As always, 2024-2025 has been a busy period for Amigos. For those of you who don't know, my name is Chris. I have been the Amigos Coordinator for the past 6 months. During this period, Steve Kohler has been very generous with his time in training me. I am so grateful to find myself employed and working with such a wonderful group of people.

New Groups

I'm excited to tell you that we now have a couple of new groups. On Wednesday mornings, there is an Amigos group that meet in Brooklyn at the Penthouse Cinema. This group is not subsidised with participants paying the full cost of their movie ticket and snacks. However, if you are a senior and buy a ticket for the 10:30am session the cinema offers complimentary tea, coffee and freshly baked scones. This group doesn't meet every Wednesday, only when they find a movie suitable for our members. Amigos members get on the text list for updates.

The second new Amigos group will begin in the upcoming year and take place on the second Monday of each month at the Wellington City Mission. This venue offers free lunches (though you can pay a koha). We plan to meet there at 11:30am.

Groups & Events

There are currently 10 groups available for Amigos to attend (not including the two new groups). I have seen more new people trickle in overtime, which is great. Some become regulars, many only come once or twice. We welcome everybody who needs the support we offer. Our flagship group is probably the Tuesday Newtown Coffee Group. People from Te Whare O Matairangi (TWOM) also attend

which means this group has the most participants. This group has half-priced coffees available to all the attendees (including the TWOM attendees) thanks to donations from our Givealittle page.

Things We've Done This Year:

- Contracted a new Coordinator for the service
- Enrolled six Amigos in an introductory Te Reo course
- Purchased a variety of Arts & Crafts materials
- Held a summer barbecue which was attended by Amigos and people from TWOM
- Went to several movies
- Printed 600 promotional colour brochures

Some Stats for the Year:

- Age range of attendees - 21 to 91 years
- Average age of attendees - 61.0 years
- Gender ratio of attendees - male 53%, female 45%, LGBTQ 1%
- Total number of contacts* - 2938
- Total contacts from TWOM (Te Whare O Matairangi) - 444
- Total number of individuals attending Amigos events - 266
- Number of events held - 408
- Total Amigos volunteer contact hours - 576
- Total Amigos volunteer training hours - 60

* One contact = one person attending one event; thus, the number of contacts is more than the number of individual participants.

A big thanks to Evaro for their wonderful support throughout the year, especially Kervin Farr and Nerys Foster. Also, a big thank you to Steve Kohler for your endless work - Amigos wouldn't exist without you. Finally, thanks to all our amazing volunteers, group leaders, and attendees.

Chris Maoate
Coordinator
Amigos Peer Support Group



Amigos at our Coffee & Crafts Group

Funding, Grants, and Donations 2024-2025

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.	\$741,675	NZ Lotteries Commission Towards Music Therapy Programme 2025.	\$40,000
MSD Innovation Grants Incorporating a Te Ao Māori perspective and Individual Planning / Focus Planning at Evaro.	\$38,755	Lion Foundation Towards Music Therapy Programme 2025	\$2,500
Capital Support Funds to provide service for individuals on VHN contracts.	\$48,086	TG Macarthy Trust Towards the 2025 Sports and Rec Programme.	\$5,000
Other Support Contracts Funds to provide service for individuals on VHN contracts.	\$75,040	Te Pou Training Grants NZ Health & Wellbeing Level 5 - Employment Support.	\$2,000
		COGS Communications and Client Management System for Evaro & Evaro Employment.	\$3,000



NBR Functional Training in Porirua





Wellington After-Care Association Incorporated

Performance Report Contents

For The Year Ended 30 June 2025

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Evoro-Wellington After-Care Association Incorporated

Entity Information

For the year ended 30 June 2025

Legal name of entity

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

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.

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 Evoro 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 2025

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 2025

Description of the entity's objectives

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 significant activities

	2025	2024
Actual number of individuals participating in the Evvaro service.	67	64
Number of group activities in the community.	37	34

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.

Memorandum of Understanding with Amigos to umbrella their peer support activities. Memorandum of Understanding with MIX Connecting Creative Living INC. to provide General Management Services.



Statement of Financial Performance For the year ended 30 June 2025

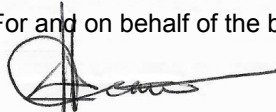
	Note	2025	2024
Revenue			
Membership fees and subscriptions	1	5,043	4,873
Government service delivery contracts		741,675	736,502
Non-Government service delivery contracts	1	123,126	100,706
General grants	1	90,170	38,768
Interest and dividends		83,659	87,784
Other revenue		52,670	50,978
Revaluation of investments	1	141,318	68,529
Total Revenue		1,237,661	- 1,088,141
Expenses			
Employee remuneration and related costs	2	868,567	834,483
Expenses related to service delivery	2	259,892	252,695
Other expenses	2	45,009	31,311
Total Expenses		1,173,469	- 1,118,489
Surplus/Deficit for the year		64,192	- (30,348)



Evvaro-Wellington After-Care Association Incorporated
Statement of Financial Position
As at 30 June 2025

	Note	2025	2024
Assets			
Current Assets			
Bank accounts and cash	3	355,949	345,674
Debtors and prepayments	3	23,234	84,210
Other current assets	3	-	59
Portfolio investment	3	135,363	106,694
Total Current Assets		514,546	536,637
Non-Current Assets			
Portfolio investment	3	2,239,727	2,202,335
Property, plant and equipment	5	64,075	72,933
Total Non-Current Assets		2,303,802	2,275,268
Total Assets		2,818,348	2,811,905
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	45,950	32,616
Employee costs payable	4	83,693	81,507
Deferred Revenue	4	12,940	15,116
Amigos funds held in trust	4	16,639	36,077
Other current liabilities	4	29,213	80,907
Total Current Liabilities		188,436	246,224
Total Liabilities		188,436	246,224
Total Assets less Total Liabilities (Net Assets)		2,629,913	2,565,681
Accumulated Funds			
Accumulated surpluses/(deficits)	6	2,214,913	2,150,721
Other reserves	6	415,000	415,000
Total Accumulated Funds		2,629,913	2,565,721

For and on behalf of the board:



Chairperson



Board Member

31 October 2025

Date authorised for issue



Evvaro-Wellington After-Care Association Incorporated
Statement of Cash Flows
For the year ended 30 June 2025

	Note	2025	2024
Cash flows from operating activities			
Cash was received from:			
Donations		100	
Fees, subscriptions and other receipts from members		5,049	4,873
Government service delivery contracts		751,643	771,328
Non-Government service delivery contracts		181,535	138,506
General grants		83,110	38,768
Interest and dividends		38,916	40,425
Other cash received		4,688	51,696
Cash was applied to:			
Employee remuneration and related payments		871,384	730,517
Other payments related to service delivery		288,599	360,954
Grants and donations paid		55	13
Net GST paid		2,302	(3,602)
Net cash flows from operating activities		(97,299)	(42,286)
Other 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		12,427	9,914
Net cash flows from investing & financing activities		107,573	110,086
Net increase / (decrease) in cash		10,274	67,800
Opening bank accounts and cash		345,674	277,875
Closing bank accounts and cash		355,948	345,675
This is represented by:			
Bank accounts & Cash	3	355,949	345,674



Evoro-Wellington After-Care Association Incorporated

Statement of Accounting Policies

For the year ended 30 June 2025

Basis of preparation

Wellington After-Care Association Inc. has elected to apply Teir 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. 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

Portfolio investments are measured at market value at year end and comprise investments in equities, fixed interest and cash. Movements in market value are recognised in the statement of financial performance.

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 (2024- 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.



Evoro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2025

Note 1: Analysis of Revenue		2025	2024
Revenue Item	Analysis		
Member donations and subscriptions			
	Subscriptions from members	43	43
	Member donations	5,000	4,830
	Total	5,043	4,873
Contracts for services			
	Ministry of Social Development	741,675	736,502
	Capital Support	48,086	54,596
	Other Support Contracts	75,040	46,110
	Total	864,801	837,208
Grants			
	COGS	-	3,000
	Ministry of Social Development	38,755	-
	Music Helps	-	2,609
	NZ Lotteries	42,115	12,045
	One Foundation	-	5,000
	The Lion Foundation	-	4,511
	T G Macarthy Trust	5,000	7,434
	Wellington City Council	2,561	4,169
	Te Pou Limited	1,739	-
	Total	90,170	38,768
Revaluation of Investments			
	Realised gains/losses on investments	(29,365)	5,021
	Unrealised gains/losses on investments	170,683	63,508
	Total	141,318	68,529



Evoro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2025

Note 2: Analysis of Expenses		2025	2024
Expense Item	Analysis		
Staff and volunteer related costs			
	Salary & Wages	780,524	752,543
	Kiwisaver employer contributions	16,221	16,076
	Contract Tutors	61,888	55,891
	Recruitment	-	1,057
	Staff Supervision	-	1,703
	Staff Welfare/Health & Safety	2,665	1,403
	ACC Levies	7,269	5,809
	Total	868,567	834,483
Expenses related to service delivery			
	Development and training	19,052	21,419
	External services	52,468	44,346
	Office Costs	9,592	11,936
	Programme Expenses	24,272	21,945
	Travel expenses	6,125	7,453
	Vehicle expenses	11,299	10,027
	Cleaning	5,518	5,737
	Insurance	12,163	14,754
	Power & Gas	5,232	4,462
	Rent/Leases	114,172	110,401
	Repairs & Maintenance	-	216
	Total	259,892	252,695
Sundry expenses			
	Bank charges	190	345
	General expenses	3,999	3,307
	Recordbase MSD reporting	-	3,164
	Printing and advertising	1,860	2,732
	Subscriptions	17,676	3,199
	Repairs and maintenance-Equipment	-	-
	Depreciation	21,285	18,564
	Total	45,009	31,311



Evoro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2025

Note 3: Analysis of Assets		2025	2024
Asset Item	Analysis		
Bank accounts and cash			
	Bank account cheque	243,728	239,181
	Bank account -02	1,065	494
	Bank account savings	111,121	105,905
	Petty Cash	36	94
	Total	355,949	345,674
Other current assets			
	Accrued interest	-	59
		-	59
Debtors and prepayments			
	Accounts receivable	8,846	71,984
	Prepaid expenses	14,388	12,226
	Total	23,234	84,210
Portfolio investment			
	Cash and short term deposits	135,363	106,694
	Fixed interest and property	1,151,307	1,205,249
	Equities	1,088,420	997,086
	Total	2,375,090	2,309,029
<p>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.</p> <p>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.</p>			
Note 4: Analysis of Liabilities		2025	2024
Liabilities Item	Analysis		
Creditors and accrued expenses			
	Accounts payable	33,994	23,378
	Accrued audit fee	9,650	8,140
	ANZ Visa	2,306	1,098
	Total	45,950	32,616
Employee costs payable			
	Annual leave accrual	81,512	70,276
	ACC Levies	2,181	1,696
	Salaries and Wages owing	-	9,536
	Total	83,693	81,507
Unused donations and grants with conditions			
	Grants	12,940	15,116
		12,940	15,116
Amigos funds held in Trust			
	Opening balance	36,077	51,282
	Inflow	33,109	10,890
	Outflow	52,548	26,095
	Closing balance	16,639	36,077
Other current liabilities			
	Realities funds held in trust	458	458
	Deferred Income	-	38,755
	Net GST payable	28,755	41,694
		29,213	80,907



Notes to the Performance Report For the year ended 30 June 2025

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	49,836	-	18,331	3,025	28,482
Motor Vehicles	84,403	-	62,733	6,501	15,170
Furniture and fixtures	24,735	930	23,172	354	2,138
Office equipment	18,580	-	16,228	1,116	1,237
Website	3,500	-	2,944	147	409
Computers	33,773	11,497	28,406	7,829	9,035
Machinery&Program Eq.	34,172	-	24,256	2,313	7,603
Total	248,999	12,427	176,069	21,285	64,075

Last 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

Significant donated assets recorded - source and date of valuation

No donated assets received during the year. (2024 Nil)

Significant donated assets - not recorded

No donated assets received during the year. (2024 Nil)



Evoro-Wellington After-Care Association Incorporated
Notes to the Performance Report
For the year ended 30 June 2025

Note 6: Changes in Accumulated Funds
This Year

Description	Accumulated Surpluses or (Deficits)	Reserves	Total
Opening Balance	2,150,721	415,000	2,565,721
Surplus	64,192	-	64,192
Closing Balance	2,214,913	415,000	2,629,913

Last 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

Nature and purpose of other reserves

	2025	2024
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 grants with documented performance expectations

2025

Grant	Unspent as at beginning of year	Received during year	Expended during year	Unspent at end of year
N Z Lotteries	12,555	40,000	35,055	17,500
T G Macarthy Trust	-	5,000	-	5,000
WCC Creative Communities	2,561	-	2,561	-
The Lion Foundation	-	2,500	-	2,500
	15,116	47,500	37,616	25,000

Note 7: Unused grants with documented performance expectations

2024

Grant	Unspent as at beginning of year	Received during year	Expended during year	Unspent at end of year
NZ 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	2,340	-	2,340	-
WCC Creative Communities	-	4,390	1,829	2,561
The Lion Foundation	10,000	0	10,000	-
	14,274	42,099	41,257	15,116



Evoro-Wellington After-Care Association Incorporated

Notes to the Performance Report

For the year ended 30 June 2025

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.

	2025	2024
Current commitment	114,359	112,476
Non-current commitment	9,572	93,730
Total	123,931	206,206

Note 9: Contingent Liabilities

At balance date there were no known contingent liabilities. (2024: Nil)

Note 10: Related Party transactions

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 General Manager began providing contracted management services for MIX from 1 October 2021. During the financial year, the Association received \$51,680.00 from MIX for the General Manager's management services. (2024:\$51,619.00)

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. (2024: 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. (2024: Nil)



Independent auditor's report

To the Members of Wellington After-Care Association Incorporated

Opinion

We have audited the accompanying performance report of Wellington After-Care Association Incorporated t/a Evaro on pages 14 to 26 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2025 the statement of financial position as at 30 June 2025, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:

- a) 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 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods, and
 - the financial position of Wellington After-Care Association Incorporated t/a Evaro as at 30 June 2025, and its financial performance, and cash flows for the year then ended in accordance with the XRB's Tier 3 (NFP) Standard 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 t/a Evaro 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 t/a Evaro.

Board's responsibilities for the performance report

The Board are responsible for:

- a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and

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- e) Such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of Wellington After-Care Association Incorporated t/a Evaro for assessing Wellington After Care-Association Incorporated t/a Evaro'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 t/a Evaro 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 t/a Evaro's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with the 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 t/a Evaro. 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 Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
4 November 2025







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