

New Zealand UPP Education Trust

Performance Report

For the year ended
30 June 2016

Contents

	Page
Non-Financial Information:	
Entity Information	1-2
Statement of Service Performance	3
Financial Information:	
Statement of Financial Performance	4
Statement of Financial Position	5
Statement of Cash Flows	6
Statement of Accounting Policies	7
Notes to the Performance Report	8-13
Auditors Report	14-15

New Zealand UPP Education Trust

Entity Information

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

For the year ended
30 June 2016

Legal Name of Entity:	New Zealand UPP Education Trust
Other Name of Entity (if any):	UPP Club
Type of Entity and Legal Basis (if any):	The entity is a charitable trust registered under the Charitable Trusts Act 2005
Registration Number:	CC23839

Entity's Purpose or Mission:

To provide our Down Syndrome members with the skills to live independently through friendships and social education programs.

Entity Structure:

The New Zealand UPP Education Trust is governed by a Board of Trustees.

The Trustees as at 30 June 2016 are:

Greg Rozen (Chairman)

Ann Kofed

Alison Schroeder

Ashleigh Steward

The Christchurch branch is run by Operations Manager Gemma Foulds and Youth Coordinator Elsinore Crozier along with other youth workers.

The Dunedin branch is smaller with youth workers providing activities for a smaller group of Down Syndrome members.

Main Sources of the Entity's Cash and Resources:

Our main source of income is from funding including, but not limited to, The Lotteries Commission, Rata Foundation, COGS Christchurch, COGS Dunedin, Pub Charity, Mainland Foundation, The Trusts Community Foundation, and Air Rescue.

We rely heavily on the above funding to achieve our day-to-day running of the organisation to cover wages and programs from our members.

We also receive Government support from Carer Support days provided from the families of our members.



New Zealand UPP Education Trust

Entity Information

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

For the year ended
30 June 2016

Main Methods Used by the Entity to Raise Funds:

The main method of fundraising is through applications to the foundations provided above.

Other sources of funding include the sale of the Entertainment book, BBQ's and gold coin donations for discos etc.

Entity's Reliance on Volunteers and Donated Goods or Services:

We don't use volunteers as our members need support to undertake social activities. Experience has shown us that the consistent approach achieved by experienced support workers provides the best outcomes for our members.

Our objective outcome is to support via educational activities that enhance our membership's ability to become independent.

Additional Information:

Providing educational activities requires trained staff.

Contact details

Physical Address:	301 Tuam Street, Christchurch 8011
Postal Address:	301 Tuam Street, Christchurch 8011
Phone/Fax:	022 646 8107
Email/Website:	www.uppclub.org.nz



New Zealand UPP Education Trust
Statement of Service Performance
 "What did we do?", When did we do it?"
 For the year ended
 30 June 2016

Description of the Entity's Outcomes:

NZ UPP Education Trust is a social education service to children and young people with down syndrome. All events offer opportunities for members to attend fun events, and spend time with friends.

Our primary focus is to build a program that includes an educational component, developing their independence, confidence and functional life skills such as, money skills, planning, problem solving using public transport and cooking. We provide these services to ages 8- 30+ with specific courses tailored to each individual age groups and abilities that fit with them.

We offer these services by providing events on a fortnightly Friday night rotor, and splinter groups on alternative Fridays as well as courses that typically run for six week blocks.

We have elected not to run our services with volunteers as our membership have specific learning difficulties and these need to be addressed in the delivery of our services to enable members to learn and retain those learnings as life skills. We believe our members build better relationships with the consistency of core youth workers and our program coordinator on a weekly basis. It is also important to remember that our membership do not adjust to change to environments nor relationships. We note that our members are highly reliant on our services for their social interactions and when offering new services, these are generally taken up quickly.

Our financial outcomes have been to find further funding to continuous support our growing number of members and to support our coordinator with a full 20 hours of work. To gain greater access to career support as a sustainable source of income and to maintain a sustainable funding cycle.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual This Year	Actual Last Year
Registered members- Christchurch	102	100
Registered members- Dunedin	14	8
Active members- Christchurch (members who attend more than just annual camp)	73	72
Active members-Dunedin (members who attend more than just annual camp)	12	8
Number of programs delivered	10	10
Number of events	141	133
Total hours of courses	597	545

Additional Output Measures:

Post each event we collate data from members and youth workers to better understand the financial requirements, the planned educational outcomes and review if these have been attained. This then informs the next event planning.



New Zealand UPP Education Trust

Statement of Financial Performance

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

For the year ended

30 June 2016

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	2,016	769
Fees, subscriptions and other revenue from members	1	16,877	11,889
Revenue from providing goods or services	1	98,976	85,997
Interest, dividends and other investment revenue	1	1,897	2,691
Total Revenue		119,766	101,346
Expenses			
Volunteer and employee related costs	2	81,731	62,030
Costs related to providing goods or services	2	40,425	33,628
Other expenses	2	565	696
Total Expenses		122,721	96,354
Surplus/(Deficit) for the Year	12	(2,955)	4,992



New Zealand UPP Education Trust

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 June 2016

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	91,615	115,114
Debtors and prepayments	3	-	187
Total Current Assets		91,615	115,301
Non-Current Assets			
Property, plant and equipment	4	609	426
Total Non-Current Assets		609	426
Total Assets		92,224	115,727
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	4,502	2,914
Employee costs payable	3	2,313	-
Unused donations and grants with conditions	3	35,500	59,949
Total Current Liabilities		42,315	62,863
Total Liabilities		42,315	62,863
Total Assets less Total Liabilities (Net Assets)		49,909	52,864
Accumulated Funds			
Accumulated surpluses or (deficits)	5 & 12	49,909	52,864
Total Accumulated Funds		49,909	52,864

Trustee



Chairperson

28 February 2017

Fonds

Q



New Zealand UPP Education Trust

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 June 2016

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	1,269	1,516
Fees, subscriptions and other receipts from members	16,877	11,889
Receipts from providing goods or services	75,274	85,485
Interest, dividends and other investment receipts	2,084	3,114
Cash was applied to:		
Payments to suppliers and employees	118,255	94,887
Net Cash Flows from Operating Activities	(22,751)	7,117
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	748	400
Net Cash Flows from Investing and Financing Activities	(748)	(400)
Net Increase / (Decrease) in Cash	(23,499)	6,717
Opening Cash	115,114	108,397
Closing Cash	91,615	115,114
This is represented by:		
Bank Accounts and Cash	91,615	115,114



New Zealand UPP Education Trust

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 June 2016

Basis of Preparation*

New Zealand UPP Education Trust 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.

Goods and Services Tax (GST)

New Zealand UPP Education Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

New Zealand UPP Education Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and 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.

Property, Plant & Equipment

Property, Plant & Equipment is recorded at cost less accumulated depreciation. Depreciation has been calculated on a diminishing value basis at the maximum rates permitted by the Inland Revenue Department.

Grants and Other Income

Receipts from donations, fundraising and from members are recognised on receipt. Grants Received are recognised on receipt unless there is a "use or return" condition or services are to be performed and these have not been met as at balance date. In the situation where the service has not been provided, the relevant amount is recorded as unused donations or grants in advance in the Statement of Financial Position.

Membership Fees

Membership Fees are recognised on receipt.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	General Donations	2,016	769
	Total	2,016	769

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	Fees and subscriptions from members	5,880	5,180
	Camp Income	3,106	2,900
	Garden Party Income	-	725
	Social Activities Income	7,891	3,084
	Total	16,877	11,839

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Air Rescue Services	-	602
	Community Organisation Grants Scheme	7,250	5,000
	Canterbury Community Trust	19,170	15,605
	NZ Lotteries Grants Board	45,219	53,618
	Pub Charity	4,313	-
	Mainland Foundation	5,000	-
	Ministry of Health	18,024	11,172
	Total	98,976	85,997

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	1,897	2,691
	Total	1,897	2,691



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	80,299	60,031
	ACC levies	315	247
	Staff Training	-	810
	Payroll Services	1,117	942
	Total	81,731	62,030

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	<u>Direct Costs relating to Service Delivery</u>		
	Camp Expenses	6,035	10,204
	Garden Party Expenses	-	725
	Social Activity Expenses	13,870	8,063
	Venue Hire	8,628	7,021
	<u>Other Administration Costs</u>		
	Audit Fees	3,338	1,300
	Bank Fees	190	186
	Computer Expenses	565	415
	General Expenses	261	905
	Insurance	1,130	582
	Office Expenses	1,194	579
	Office Rental	3,451	1,992
	Postage & Stationery	288	696
	Telephone & Internet	1,275	912
	Website Expenses	200	48
Total	40,425	33,628	

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	565	602
	Loss on sale of disposal of assets	-	94
Total		565	696



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASB Society Cheque Account	-	21,851
	Westpac 00 Account	5,040	3,039
	Westpac Online Saver	86,575	50,224
	ASB Term Deposit	-	40,000
	Total	91,615	115,114
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accrued Interest	-	187
	Total	-	187
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	1,191	3,637
	Audit Accrual	3,000	1,150
	Credit Card Payable	311	-
	Total	4,502	4,787
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Wages and salaries earned but not yet paid	2,313	-
	Total	2,313	-
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Canterbury Community Trust	-	19,170
	NZ Lotteries Grants Board	35,500	35,719
	Pub Charity	-	4,313
	Donations	-	747
	Total	35,500	59,949



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Office equipment	426	748		565	609
Total	426	748	-	565	609

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Office equipment	722	400	94	602	426
Total	722	400	94	602	426

Significant Donated Assets Recorded - Source and Date of Valuation

None

Significant Donated Assets - Not Recorded

None



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	52,864	-	52,864
Capital contributed by owners or members	-			-
Capital returned to owners or members	-			-
Surplus/(Deficit)		(2,955)		(2,955)
Distributions paid to owners or members		-		-
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	49,909	-	49,909

Last Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	47,872	-	47,872
Capital contributed by owners or members				-
Capital returned to owners or members				-
Surplus/(Deficit)		4,992		4,992
Distributions paid to owners or members		-		-
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	52,864	-	52,864



New Zealand UPP Education Trust

Notes to the Performance Report

For the year ended
30 June 2016

Notes 6-12

Note 6: Commitments & Contingencies

Commitments

The Trust entered into a commercial lease on 1 November 2015 for one year with two rights of renewal on 1 January 2017 and 1 January 2018 for a further year. The lease amount is \$3,198 excluding GST per annum. There are no other commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

The Trust has credit cards with a maximum limit of \$2,000. Other than this, there are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability

None.

Goods or Services Provided to the Entity in Kind*

None.

Assets Used as Security for Liabilities*

None.

Note 8: Assets Held on Behalf of Others

There are no assets held on behalf of Others.

Note 9: Related Party Transactions

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 10: Events After the Balance Date

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

Note 11: Ability to Continue Operating

The trust is expected to continue in operation for the foreseeable future.

Note 12: Correction of Errors

An amount of \$1,872 was recognised as a creditor as at 30 June 2015 in error. This has been removed from the 30 June 2015 creditors which has resulted in the 2015 surplus increasing by \$1,872.



INDEPENDENT AUDITOR'S REPORT

To the Members of New Zealand UPP Education Trust

Report on the Performance Report

We have audited the accompanying performance report of New Zealand UPP Education Trust on pages 1 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 2016, the statement of financial position as at 30 June 2016, and the statement of accounting policies and other explanatory information.

The Responsibility of the Board for the Performance Report

The Board is 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 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 in New Zealand 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the performance report based on our audit. We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the performance report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes, evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Martz Accounting Limited an associated entity to Green Pen Audit Limited has compiled the performance report based on source records supplied by New Zealand UPP Education Trust. New Zealand UPP Education Trust has taken responsibility for the performance report. Other than Martz Accounting Limited compiling the performance report and in our capacity as auditor we have no relationship with, or interests in, New Zealand UPP Education Trust.

Opinion

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 performance report on pages 1 to 13, in all material respects, gives a true and fair view of:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of New Zealand UPP Education Trust as at 30 June 2016, and its financial performance, and cash flows for the year then endedin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Other Matter

Green Pen Audit Limited were appointed auditors on 12 January 2017. The financial statements of New Zealand UPP Education Trust for the year ended 30 June 2015 were audited by another auditor who expressed a modified opinion on the report on 28 October 2015.

Green Pen Audit Limited



Christchurch
28 February 2017

