

Performance Report

Able Charitable Trust (Southern Family Support) trading as Able
Minds
For the year ended 30 June 2022

Prepared by McCulloch & Partners

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Entity Information

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

Legal Name of Entity: Able Charitable Trust (Southern Family Support)

Type of Entity and Legal Basis: Charitable Trust registered under the Charities Act 2005

Entity's Purpose or Mission

Able Minds supports Tangata Whaiora who are affected by mental distress or addiction and their whanau in New Zealand. Our goal is to provide individuals and families with the strength, skills and support they need for a better life experience at home, at work and in the community both now and into the future.

Trustees

Rachel Bird (Acting Chair and Chair of Fundraising), Simon Eddy (on a leave of absence), Michael Harte, Roger Leslie, Rachael Adams, Brett Hudson (Chair of Audit and Risk)

Nature of Business

Social services provider.

Entity Structure

The Trust is governed by a Board of Trustees with a Chief Executive managing the day to day operations of the Trust.

Main Sources of Entity's Cash and Resources

Able Minds has contracts with the Ministry of Social Development (MSD) and the Southern District Health Board (SDHB) for services. Our Timeout Contact Division provides a fee for service for the Ministry of Justice, Oranga Tamariki and Able Minds receives grants and donations.

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust relied on gifts of volunteer time and expertise to complete work in many essential roles such as governance and some operational areas such as peer support and activity groups.

Main Methods Used by Entity to Raise Funds

Able Minds has established a fundraising committee but due to Covid-19 has not undertaken any fundraising in the 2022 financial year. In the 2022 financial year Able Minds main sources of funds was via government departments and ministries and applications to grant funds.

Contact Details

Physical Address:
34 Prince Albert Road
St Kilda
Dunedin 9012

Postal Address:
PO Box 4003
St Kilda
Dunedin 9046

Phone: 0800 494 262



Entity Information

Email: admin@able.org.nz

Website: www.able.org.nz

Chairperson

Rachel Bird (Acting)

Accountant

McCulloch & Partners Chartered Accountants
Level 1
20 Don Street
Invercargill

Auditor

BDO
Invercargill

Bankers

ASB Bank
Invercargill

Solicitors

Galloway Cook Allan

IRD Number

117-522-598

Registered Charity Number

CC52530



Statement of Service Performance

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

About Able Charitable Trust trading as Able Minds

Able Charitable Trust trading as **Able Minds** came about from the merger of four organizations – Supporting Families Southland, Waitaki and Central Otago and the Schizophrenia Fellowship Otago.

Its primary purpose is **to provide support to family and whānau** that have a family member suffering from mental distress and/or addiction challenges. In particular it is a community-based service, providing emotional support, information, advocacy and peer support groups for families.

Our **Fieldworkers'** are experts in this area – they understand the impacts mental distress and addiction, they understand the system and collaborate with the District Health Board and other services so that clients are well resourced in the care of their loved one. It can be demanding with mental distress or addiction in the family, Able Minds builds resilience so that families can cope effectively with the challenges they face.

Able Minds delivers three reputable and signature programmes in the community. Skylight **Waves** which is an eight-week course to walk beside those who have suffered bereavement as a result of suicide. **CUMIA** (Children Understanding mental Illness and Addiction) which is designed for primary school aged children who have a family member that is affected by mental distress or addiction and **RAW** (Rangatahi and Wellbeing), being an empowering youth programme to build resilience. All programmes are a combination of peer support and one on one emotional support that are designed to impart tools, tactics and strategies to move forward and live well.

Able Minds facilitates **Activity Centres and Groups** which are formalised meetings where those with mental health and addiction issues can come for peer support but also to actively focus on their recovery by learning new skills to build self-esteem and confidence. They are proven groups led by **Facilitators** or **Peer Support Workers** to reconnect people back into the community.

Our **Timeout Contact** provides individual supervised contact for parents and children who are exposed to challenges associated with separation. Timeout Contact creates a safe environment to strengthen and maintain vital relationships so that long term, any feelings of guilt or blame is reduced.

Able Minds' **Supporting Parent's Healthy Children** Coordinator is the primary link between the District Health Board and community needs with a focus on achieving better health outcomes for children, parents and family as a whole. This comes from a family /whanau centered health viewpoint and is about analyzing trends in the community and feeding this back into the system so that it evolves and produces equitable outcomes.

Able Minds is a free, confidential and mobile service and people can self-refer. We have office presence in Invercargill, Gore, Dunedin, Alexandra and Oamaru.

Contact us via Telephone: 0800 494 262 or email: admin@able.org.nz



Output Measures

Our output measures add context to the service Able Minds delivers. They serve as a substantive indication of the help we provide to the community and our reach around the region despite only having small contracts with Southern District Health Board (now, Te Whatu Ora) and Ministry of Social Development. Unfortunately, however, the statistics also show that poor mental health is a growing issue in the Southern District whether these are exacerbated by the lingering effects of the Covid-19 pandemic or not.

Able Minds' referrals have continued to increase - up 33 people from the previous financial year. These people were assisted despite not receiving further support worker funding. To combat this, the organisation has focussed in on its model of care and invested in the training of staff, to better equip them to empower clients to reduce their length of stay in our service. This statistic does not however, reflect that some cases are more complex and require more time than others. It also, does not prevent clients from re-referring to the service later in their journey.

One positive effect of the Covid-19 pandemic is the use of technology, which has enabled support workers to stay connected to those that are isolated. This has also reduced our carbon footprint and resulted in less kilometres travelled. While technology will never replace face to face meetings, virtual meetings are a valuable tool in providing meaningful and ongoing support to clients. Conversely, with the pandemic lingering - Able Minds has not been able to engage with the public as in pre pandemic times resulting in less contacts made.

Post pandemic, many clients are now prepared to reconnect and with a focus on activity groups, Able Minds has seen increased participation. This increase has occurred mainly in our city centres of Invercargill and Dunedin and, there are plans to extend this service in Alexandra and Oamaru.

Our signature courses have required adaptation post pandemic with some clients being reluctant to join larger groups. Able Minds is therefore delivering CUMIA (our tamariki course) in smaller family sized groups and, is in the process of updating its content to cover a wider breadth of health issues. The measure has therefore changed this financial year from groups run to children enrolled to better reflect our reach in this regard. Our pilot RAW programme, assisting rangatahi, has been developed and now implemented. In its first four months of operation, it has been well received in the Dunedin community with 11 referrals. Over the next six months (moving into the new financial year) - it will be expanded into Invercargill, Oamaru and Alexandra. Our delivery of Skylight Waves (a suicide bereavement course) was seriously hindered by the Covid-19 pandemic. Given this course is designed and controlled by Skylight, we have found the prescribed format challenging to roll out in Otago/Southland communities. Able Minds is therefore in the process of developing its own suicide bereavement and prevention programme to better suit a modern southern community.

The provision of food parcels through our food-share service was up by 55 compared to the previous financial year. This is attributed to the cost-of-living crisis that New Zealand now finds itself in and the food-share service being more efficient and becoming more well known in the South Dunedin area.

Our Timeout Contact service has continued to grow. With an investment in key staff and a decision to expand the service throughout Southland and Dunedin, referrals have jumped by 19 families since the previous financial year. This has resulted in 748 extra sessions.

	2022	2021
Additional Output Measures		
Referrals for period	384	351
Discharges for period	341	357
Average length of stay (days)	111	252
Total number of contacts for the period	12,288	13,799
Kilometers travelled	104,337	130,305
Peer Groups run	142	93
(Children enrolled) Cumia	30	8
Waves	-	2
(Rangatahi enrolled) RAW (started Jan 2022)	11	-
Number of food parcels provided for the period	439	384
Supervised contact sessions for the period	1,200	452
Referrals to supervised contact for the period	58	39

Conclusion

Able Minds has come a long way in a short two years since its management of change programme launched in 2021. This is due to the dedication of the team members who are passionate about making a difference and empowering people to live a better life experience, at home, at work and in the community, both now and in the future.

Sarah Dowie

Chief Executive

Statement of Financial Performance

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	321,990	299,930
Revenue from providing goods or services	2	1,391,116	1,220,852
Other revenue	3	961	4,772
Interest, dividends and other investment revenue	4	50	14
Total Revenue		1,714,117	1,525,569
Expenses			
Volunteer and employee related costs	5	1,245,459	1,056,667
Costs related to providing goods or service	6	192,180	162,239
Other expenses	7	190,227	170,560
Total Expenses		1,627,867	1,389,466
Surplus/(Deficit) for the Year		86,250	136,102



This statement has been audited. It should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Able Charitable Trust (Southern Family Support) trading as Able Minds As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Bank Accounts & Cash	8	479,858	349,523
Debtors and Prepayments	9	144,343	121,112
Total Current Assets		624,202	470,635
Non-Current Assets			
Property, Plant and Equipment	10	894,899	909,642
Intangible Assets		817	817
Total Non-Current Assets		895,716	910,459
Total Assets		1,519,918	1,381,094
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	11	13,334	25,060
GST Payable		40,237	35,786
Employee Costs Payable	11	123,158	115,168
Unused Donations and Grants with Conditions	15	99,500	39,084
Current Portion of Hire Purchase - Insurance		14,041	-
Total Current Liabilities		290,271	215,098
Non-Current Liabilities			
Loans	13	-	22,600
Total Non-Current Liabilities		-	22,600
Total Liabilities		290,271	237,698
Net Assets		1,229,647	1,143,397
Accumulated Funds			
Capital contributed by owners or members	21	1,211,404	1,211,404
Accumulated Surpluses or (Deficits)	20	(487,209)	(573,459)
Property Revaluation Reserve	19	505,451	505,451
Total Accumulated Funds		1,229,647	1,143,397



This statement has been audited. It should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

This performance report has been approved by the Trustees, for and on behalf of Able Charitable Trust (Southern Family Support) trading as Able Minds:

Date: 20-Sep-2022

Signature: *Rachel Bird*

Name: Rachel Bird

Position: **Chairperson**

Date: 20-Sep-2022

Signature: *Sarah Dowie*

Name: Sarah Dowie

Position: **Chief Executive**



This statement has been audited. It should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Able Charitable Trust (Southern Family Support) trading as Able Minds
For the year ended 30 June 2022

Account	2022	2021
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	361,278.09	231,505.00
Receipts from providing goods or services	1,605,471.49	1,247,944.00
Interest, dividends and other investment receipts	50.30	14.00
Cash receipts from other operating activities	25,087.58	26,054.00
Total	1,991,887.46	1,505,517.00
Cash was applied to:		
Payments to suppliers and employees	1,806,450.46	1,396,499.00
Total	1,806,450.46	1,396,499.00
Total Cash Flows from Operating Activities	185,437.00	109,018.00
Cash Flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	3,597.04	5,308.00
Receipts from sale of PPE	0.00	(39,130.00)
Repayments of loans borrowed from other parties	22,600.00	0.00
Cash flows from other investing and financing activities	28,904.67	0.00
Total Cash Flows from Investing and Financing Activities	(55,101.71)	33,822.00
Net Increase/(Decrease) in Cash	130,335.29	142,840.00
Bank Accounts and Cash		
Opening cash	349,522.88	206,683.00
Closing cash	479,858.17	349,523.00
Net change in cash for period	130,335.29	142,840.00

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

Reporting Entity

Able Charitable Trust (Southern Family Support) trading as Able Minds is an incorporated society under the Incorporated Societies Act 1908 and a registered charity under the Charities Act 2005.

The performance report of Able Charitable Trust (Southern Family Support) trading as Able Minds has been prepared according to general purpose financial reporting in New Zealand as determined by the External Reporting Board.

Statement of Compliance and Basis of Preparation

Able Charitable Trust Southern Family Support trading as Able Minds is eligible to apply Tier 3 PBE Accounting Requirements: 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. The trust has elected to report in accordance with PB SFR-A (NFP). All transactions in the Performance Report are reported using the accrual basis of accounting.

The accounting principals recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by the trust, unless otherwise stated in the Specific Accounting Policies.

The information is presented in New Zealand dollars. All values are rounded to the \$.

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Specific Accounting Policies

The following specific policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, to the extent it is probable that the economic benefits will flow to the trust and revenue can be reliably measured.

Interest income is recognised on a cash basis.

Fundraising, grants and donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a use or return condition, the donation initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised. Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Gain on disposals are recognised when control of the asset transfers to the new owner.

Trade Receivables

Trade Receivables are recognised at estimated realisable value.



Property, Plant and Equipment

Land and Buildings were revalued to latest rateable valuation at 30 June 2020. Other property, plant and equipment is recognised at cost less aggregate depreciation. The assets transferred from the merged organisations into the Trust were transferred at the book value shown in the originating organisations balance sheets at the transfer date of 1 November 2015.

All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

Gains and losses on disposal of fixed assets are taken into account in determining the net result for the year.

The Trust has the following classes of assets and depreciation rates:

Land	0%
Buildings	3% Straight Line
Motor Vehicles	26% Diminishing Value
Office Furniture & Fittings	7.5-40% Diminishing Value
Plant & Equipment	10-40% Diminishing Value
Computer Equipment	10-40% Diminishing Value

Income Tax

Able Charitable Trust (Southern Family Support) trading as Able Minds is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Goods and Services Taxation (GST)

All amounts are recorded exclusive of GST, except for debtors and creditors which are stated inclusive of GST.

Bank Accounts and Cash

Bank accounts and cash comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Intangible Assets

Intangible assets are recorded at cost and have not been amortised.

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of the asset. Lease payments under an operating lease are recognised as an expense on a straight line basis over the lease term.

Contributed Equity

The contributed equity of the Trust comprises the net assets and liabilities of the four merged entities at the date of transfer 1 November 2015.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous performance report.



Notes to the Performance Report

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

	2022	2021
1. Donations, fundraising and other similar revenue		
Aotearoa Gaming Trust Grant	5,160	1,963
Central Lakes Trust	20,000	17,000
COGS Grant	18,000	-
COGS Central Otago	-	3,000
COGS Coastal Otago	-	4,000
COGS Southland	-	10,000
COVID 19 Grants	13,620	52,153
Covid-19 Wage Subsidy and Leave Support Payments	8,272	-
Donations	10,813	1,072
Dunedin City Council Grants	8,980	9,440
Frozen Funds grant	3,160	6,340
ILT & ILT Foundation grant	25,000	-
Lotteries	147,500	60,000
Otago Community Trust	35,286	50,006
Other grants	10,938	50,716
Sutherland Trust Grant	-	18,591
Wages Subsidy	15,260	15,650
Total Donations, fundraising and other similar revenue	321,990	299,930
	2022	2021

2. Revenue from providing goods and services

Contracts - MSD	64,348	58,863
Contracts - SDHB	1,138,117	1,082,370
Supervised Contact Income	188,651	79,620
Total Revenue from providing goods and services	1,391,116	1,220,852
	2022	2021

3. Other revenue

Depreciation Recovered	-	3,219
Other Revenue	-	679
Room Hire	961	874
Total Other revenue	961	4,772
	2022	2021

4. Interest, dividends and other investment revenue

Interest Income	50	14
Total Interest, dividends and other investment revenue	50	14



	2022	2021
5. Volunteer and employee related costs		
KiwiSaver Employer Contributions	29,661	25,080
Wages - Administration	-	26,321
Wages - Timeout Carers	-	72,285
Wages Family Support	-	519,777
Wages Management	-	313,506
Wages related expenses	1,215,798	13,430
Wages Vocational Support and Activities	-	86,267
Total Volunteer and employee related costs	1,245,459	1,056,667
	2022	2021

6. Costs related to providing goods or services

ACC Levies	9,143	11,126
Accommodation and Travel - Domestic	4,438	3,196
Accommodation and Travel - International	3,701	-
Activity Centre Expenses	4,768	1,456
Advocacy/Education	1,216	-
CEs Discretionary Fund	5,000	-
Clubhouse member activities	-	1,430
Clubhouse member service unit	-	360
Conference and meetings - SMT	2,248	-
Conference and Staff meetings	1,850	2,622
Events/Promotions	7,068	61
Health & Safety expenses	2,596	2,443
Mileage Costs	2,448	3,196
Peer Support Groups	1,904	1,015
Printing including photocopying	6,976	7,908
Rent - Alexandra	16,320	18,708
Rent - Cromwell	-	237
Rent - Dunedin	-	500
Rent - Gore	2,259	-
Rent - Home Office	2,472	-
Rent - Invercargill	20,888	35,298
Rent - Oamaru	4,854	1,494
Resilience Program	10,000	16,435
Room Hire (by hour/day)	3,045	-
Staff Training	4,626	13,791
Staff Training - Mandatory	1,932	-
Suicide prevention & mental health awareness program	-	3,482
Supervised Contact Expenses	187	108
Supervision Costs	4,400	4,126
Trustee Honorarium	7,216	-
Vehicles - other	1,354	6,824

Vehicles - fuel	15,035	16,411
Vehicles - leasing	44,120	8,446
Volunteer Expenses	117	1,567
Total Costs related to providing goods or services	192,180	162,239
	2022	2021

7. Other expenses

Accounting Fees	1,530	-
Advertising	8,824	575
Audit	4,140	4,500
Bank Fees	325	320
Branding	8,699	-
Building repairs & maintenance	3,557	2,917
Business review fees	-	100
Cleaning & Sanitation	1,064	1,398
Cleaning Supplies	692	-
Client record management	9,128	9,128
Copmia camps and activities	-	549
Cumia program	1,646	3,067
Depreciation	16,904	17,854
Education resources	-	126
Equipment lease	9,463	2,575
Equipment repairs & maintenance	1,527	1,009
Expensed equipment	5,506	10,900
Fringe Benefit Tax	7,073	2,611
Garden maintenance	164	186
General Expenses	1,121	4,779
Insurance	15,851	16,242
Interest Expense	295	1,233
IT Support	5,694	3,366
Legal expenses	28,761	7,488
Electricity and heating	9,733	9,007
Loss on disposal of assets	1,422	17,589
P O Box Rental	357	339
Postage & Stationery	2,417	2,673
Professional Registration	1,958	668
Public Relations	-	446
Rates	11,179	10,537
RAW programme	61	-
Recruitment Costs	5,064	11,303
Rubbish disposal	1,224	1,189
Security	438	397
Subscriptions	3,611	2,150
Team Building	1,806	-



Notes to the Performance Report

Telephone & Internet	15,307	14,635
Trustee Expenses	541	6,544
Trustee Expenses - Day rate	500	-
Trustee Travel - Domestic	904	2,137
Trustee Travel - International	1,624	-
Waves programs	55	-
Woodworking Activity expenses	-	26
Youth Centre	61	-
Total Other expenses	190,227	170,560
	2022	2021

8. Bank Accounts & Cash

Able Charitable Trust - Cheque	451,316	320,893
On call account	28,542	28,492
Petty Cash - Southland	-	138
Total Bank Accounts & Cash	479,858	349,523
	2022	2021

9. Debtors & Prepayments

Accounts Receivable	132,245	109,772
Prepayments	12,098	11,341
Total Debtors & Prepayments	144,343	121,112

10. Property, Plant and Equipment

This Year

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposal	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	573,000				573,000
Buildings	269,172			7,828	261,344
Motor Vehicles	468			122	347
Plant and Equipment	66,987	3,597	1,422	8,954	60,208
Total	909,628	3,597	1,422	16,904	894,899

Last Year

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposal	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	573,000				573,000
Buildings	277,000			7,828	269,172
Motor Vehicles	48,218		39,130	165	468
Plant and Equipment	76,379	5,308		9,861	66,987
Total	974,597	5,308	39,130	178,544	909,627

2022 2021

11. Creditors & Accrued Expenses**Accounts Payable**

Accounts Payable	13,334	25,060
Total Accounts Payable	13,334	25,060

2022 2021

12. Employee Costs Payable

PAYE Payable	27,076	24,450
Accrued Annual Leave	62,453	62,062
Wages Accrual	33,630	28,657
Total Employee Costs Payable	123,158	115,168



	2022	2021
13. Term Loans		
Small Business loan - COVID19	-	22,600
Total Term Loans	-	22,600

The Inland Revenue small business cashflow loan was drawn down on 8 June 2020. It is required to be repaid within 60 months, with no compulsory repayments required in the first 24 months. Voluntary repayments can be made at any time and if it is paid off within the first 24 months no interest will be charged. If the loan is not fully repaid within 24 months it will be subject to interest for the entire term of the loan. The Trust paid off this loan during the year ending 30 June 2022.

14. Related Party Transactions

In the current financial year Simon Eddy received payment for professional services in relation to two strategic projects totalling \$10,500.

In the prior financial year Simon Eddy charged the Trust for recruitment services totaling \$38,219.

Simon Eddy is a Trustee of the Able Charitable Trust.

15. Grants In Advance

Grants in advance total \$99,500 and are detailed as follows:

Aotearoa Gaming Trust	\$10,000
Lotteries	\$47,500
OCT	\$42,000
Total	\$99,500

Previous years Grants in Advance total \$39,084.14.

16. Commitments

The entity has lease agreements for the Alexandra, Invercargill, Oamaru, and Gore premises. The Dunedin premises are owned by the entity and therefore rates and water are paid. Other room hires around the district are on a casual basis. Vehicles and some IT equipment is leased.

17. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 (LY: Nil).

18. Going Concern

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future. The entity is reliant on the funding from grants and contracts to provide services, which are applied for on an on-going basis.

	2022	2021
19. Property Revaluation Reserve		
Opening balance	505,451	504,375
Capital Gain on Disposal of Assets	-	1,076
Total Property Revaluation Reserve	505,451	505,451



	2022	2021
20. Surpluses or Deficits		
Opening balance - (deficit)	(573,459)	(709,561)
Surplus/(Deficit) for the year	86,250	136,102
Total Surpluses or Deficits	(487,208)	(573,459)

	2022	2021
21. Capital Contributed by Owners or Members		
Opening balance	1,211,404	1,211,404
Total Capital Contributed by Owners or Members	1,211,404	1,211,404

All balances were the net assets/liabilities at 1 November 2015. This comprised cash transferred of \$779,552, property, plant and equipment of \$431,902 and other net liabilities taken over (mainly holiday pay) of \$48,324. Various contracts for service delivery were assigned to the Trust, effective 1 November 2015. All four of the merged entities have been wound up.



Our Supporters

Able Charitable Trust (Southern Family Support) trading as Able Minds For the year ended 30 June 2022

Able Charitable Trust (Southern Family Support) t/a Able Minds gratefully acknowledge the contribution of the following supporters of our organisation and its programmes:

- Southern District Health Board
- Ministry of Social Development
- Ministry of Justice
- Lottery Grants Board (Lotteries Community; Funding for Change)
- Otago Community Trust
- Central Lakes Trust
- COGS – Community Organisation Grants Scheme
- ILT Foundation
- Aotearoa Gaming Trust
- Dunedin City Council
- Kathleen Dorothy Kirkby Charitable Trust
- Waitaki District Council
- KiwiHarvest
- Otago Polytechnic
- Bunnings – Dunedin Branch
- McCulloch and Partners
- Good Bitches Baking – Alexandra
- Waianiwa Country Institute
- Te Kete Pounamu
- Intercultural Church
- Invercargill Rotary
- Mr R Leslie
- Wastebusters
- Lisa Williams (LULU: Live You Love You)
- True Light Crystals
- Sweet as Honey
- Tribal Nations MC Te Taurapa (Otago)
- Kingi Family

Our Supporters

- Mr D and Mrs R Chalk
- Bailey Rowe
- Naida Mulligan
- Sally Jory
- Graeme Fairburn
- Maria Shea
- Matt Jackson
- Kirsty Andrews
- Chris Cole
- Christine Marshall
- Hannah Batt
- Chris Edwards

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ABLE CHARITABLE TRUST (SOUTHERN FAMILY SUPPORT)

Report on the Performance Report

Opinion

We have audited the performance report of Able Charitable Trust (Southern Family Support) (“the Trust”), 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 2022, the statement of financial position as at 30 June 2022, and the statement of accounting policies and other explanatory 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 ended 30 June 2022;
 - the service performance for the year then ended; and
 - the financial position of the Trust as at 30 June 2022, and its financial performance, and cash flows for the year then ended

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

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (“ISAE (NZ) 3000 (Revised)”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust.

Other Information

The trustees are responsible for the other information. The other information obtained at the date of this auditor’s report is ‘Our Supporters’ on pages 21 and 22, which are included in the performance report.

Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial information in the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial information in the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees for the Performance Report

The Trustees 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 the Trust 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) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust 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 Trustees 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.

Who we Report to

This report is made solely to the Trust's Trustees, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Invercargill

BDO Invercargill
Invercargill
New Zealand
20 September 2022