



Report

New Zealand UPP Education Trust

Annual Report & Accounts

Prepared for Funders, Members & Partners

By the Board

January 2016



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1 Forward from the Board Chair.

20015 is the first year that the Board reviewed the structure of operational matters and made a number of pivotal changes to the way it transferred operational management to the Youth Coordinator and expanded the locations where services are provided.

Emma Tutty began 2015 in her new 40 p/week role which is recognition by the Board that the role has greatly expanded and required additional focus and direction. Emma brings considerable experience to the planning and structuring of the educational programmes offered to our members, against the Boards annual objectives. The Board also recognises that such operational detail is best left to a suitably qualified professional with good reporting in place. We also have a Board member best placed to assist with key performance measures.

It all sounds very structured and it is, but it has allowed the Board to focus on governance direction and less about the daily management of the Trust's activities – a considerable step forward.

What we can evidence is that Emma has built around her a truly supportive team of youth workers, some who have been with us for over 5 years. She has developed a highly effective team of senior members that play a critical role in the planning and management of events. This has without doubt built a culture of ownership and pride in all seniors attending UPP Club. At our recent Garden Party a number of seniors very articulately expressed what UPP Club means to them and what an important part it is to their daily lives – what a great endorsement for Emma and her team and a proud moment for the Board.

Our expansion into Dunedin has also left a significant impression and gave rise to the Trust renaming to match the multiple locations from

“Canterbury UPP Education Trust”, to “New Zealand UPP Education Trust”.

What I can report is that the membership in Dunedin is steady and growing and filling a need within that community, just as it was in Canterbury in the early days. Our membership has grown steadily over the years to a combined 110 teenagers across the South Island that now have a supportive social activity based group, where they feel connected, safe and part of a community they can hang out with; just like any other teenager.

The take up to the options available to our members each week is truly outstanding, a variable social set of activities matched to members ages and capabilities, designed to just stretch them that little bit each time with a learning component built into the activity.

And how have members reacted to these activities? Watch our members at social events and they are taking part in activities with such ease and confidence we would not have thought possible a short while ago.

Any measure of success must be have we delivered what we said we would and are members learning and benefiting from our activities? A resounding yes to both – the Board has a review mechanism and measure in place.

I would like to thank my Board and Emma's team for the considerable efforts and time they have all given this year and look set to give equally in the coming year.

Again special thanks to our financial contributors who recognise and continue to support our vision.

Greg Rozen – Chairman.

2 The Board

The Board has resolved this year to rename the Trust from the Canterbury UPP Education to Trust to the New Zealand UPP Education Trust. The reason for the adjusted name is to clarify that the Trust will expand beyond Canterbury.

Each region will annotated with that region, i.e. New Zealand UPP Education Trust (Canterbury). For members there is no change and the everyday conventions will remain as UPP Club, regardless of the region.

The make-up of the Trust's board has traditionally been drawn from member's parents and this formula has worked for many years. As the Trust's services have expanded there is a clear need to separate out operational management from a governance role.

Whilst parents are often the best advocates for our members, the board now recognises that it does need professional external support to assist with the delivery of our programmes.

The Board has a growing understanding of its role at a governance level and all operational matters are best left to Emma and her with our on-going support.

Diversity of the Boards governance roles is a key focus for the coming year and in 2016 we have resolved to consolidate that thinking and draw upon those willing to join the Board to help take the Trust on a path of long term planning and strategy definition.

We will be looking to fill new roles in IT development and Communications. Our IT platforms are not keeping pace with changing social media nor are they potentially the best solution for our membership to access.

Whilst our immediate community understands what we do, the broader community is often unaware of our memberships presence, abilities and needs. This is largely due to the lack of our external communications or planning on how to raise awareness beyond our community.

I'll be addressing this issue in 2016 and look forward meeting those from within our community that are interested in bringing these skills to our Board.

Board Members & Roles

Greg Rozen - Areas of Responsibility, Processes, Governance & Direction

Greg is a principal director at Beca Ltd and is the business market leader for its programme management business in the South Island. Greg has been the chair since 2011.

Bridget Rees - Areas of Responsibility, Treasurer, Financial Control, Funding Applications

Bridget has been the financial secretary since 2009 and has lead all funding applications and the allocation of these funds.

Ann Kofoed – Areas of Responsibility, Junior Group, Fund Raising Opportunities.

Ann joined the Board at the beginning of 2014 to transition Step UPP from the CDSA to the Trust's governance.

Alison Schroder - Areas of Responsibility, Education & Skills Programmes & Opportunities

Alison has over 19 years' experience of working with children who have language and communication difficulties (in New Zealand, England and

Hong Kong) and has specialised in the area of social communication. Alison is the founder of “Socially Speaking” here in Christchurch and runs a successful consultancy service.

Lisa Sinclair – Areas of Responsibility, Liaison with our Youth Coordinator, new training opportunities.

Lisa is an Intern Child and Family Psychologist and is a new addition to the board, transitioning from the coordinator role to a board member in 2015.

Jonathan Rillstone – Areas of responsibility, financial advisory.

Jon has a long association with UPP Club having worked as a youth worker for many years. Jon is a chartered accountant so now joins the Board to provide an overview perspective of our events and oversight of the financial strategy and accounting.

3 Programmes Delivered

3.1 Camp

The annual UPP Club camp for 2015 was held at living springs. This was a great success and provided a perfect opportunity for members to gain greater independence and try new and challenging activities. The Club is always aiming to offer new experiences therefore 2016 will see a change in camp location to Woodend camp. This will offer members the opportunity to experience a different location and the new challenges and experiences that come with it.

3.2 Senior UPP Club (18 + Years)

This group continues to grow and numbers attending Friday night events are higher than ever. All events offer an opportunity for members to attend fun events, spend time with friends and make new ones. 2015 has seen a strong focus on including further educational components into all events. For seniors this has been focused around developing events that foster independence, confidence and functional life skills such as money handling, planning, problem solving, using public transport and cooking. The members are extremely enthusiastic about further developing their skills and are craving further independence, thus the introduction of further educational components into events has been well received.

3.2.1 Facebook – internet safety

The board have been keen to explore new and relevant ways for the membership to connect socially. A large sector of the teenage population does this via various social media platforms most predominantly Facebook. Facebook if used safely is a great way for members to access information about workshops, events and other information relevant to them. Safety and privacy however is always an ongoing concern in today's technological world. A fun and interactive information night was offered to seniors that covered internet safety and

what information you should and shouldn't be giving out online. As well as covering how to use facebook and find information online.

3.2.2 Cooking Class

One of the key drivers for the Trust is enabling the members to manage their own lives and selecting what food to eat and how to prepare it. Cooking classes are run with all of our groups and are well attended by members of all ages. The focus of these classes is on cooking healthy meals that the members can cook predominantly themselves.

The spinoff of these cooking classes has been the potluck dinners for the seniors where they prepare a meal themselves at home and then bring it along to the potluck to enjoy with friends.

3.2.3 Bus Challenge

The ability to use public transport is a fundamental skill for our members as they move towards independence. To foster these skills Emma and her team ran a number of bus challenge events through out the year with both the junior and senior groups. In these events members work in small groups to navigate their way from one location to the other using the bus schedules. Such events give members the opportunity to develop planning and problem solving skills while also practicing an important life skill..

3.2.4 Health Nights

Another important skill for independence and managing one's own life is the ability to take care of ones self, both in preventing illness and what to do when you get sick. Members were introduced to these topics in a number of ways though out the year but most predominantly through the health night run by the Otago medical school students and healthy eating nights. Healthy eating nights cover the importance of a healthy diet and consequences of not eating healthy. Requiring members to consider their diet and where changes could be made.

3.2.5 Weekend Trips

Weekend trips away for Senior members continue to be a great success. In 2015 we wanted to expand the trips away offered to other areas of Canterbury. Therefore, 2015 trips included Hanmer, Kaikoura and a camping trip. These weekend trips give members the opportunity to develop independence, planning skills and take more responsibility. Although staff attend to assist when needed planning of the trips is left largely to the members. With members being required to book transport, make meal bookings, plan a menu, plan the schedule and set times that they all need to be really and leave by. Staff on these trips continue to be impressed by way members rise to the challenge and how quickly their skills develop from these trips.

3.3 Junior UPP Club (14+ years)

Clearly evident improvements have been seen in many of our Junior members this year particularly in areas such as social skills, confidence and functional life skills such as money handling. As with the seniors we continue to offer fun events where members can spend time with friends. But again in the past year we have put a strong emphasis on developing events that include educational components to foster the development of both social skills, confidence and functional life skills. For the Juniors educational components have centred around developing social skills, speaking in large groups, confidence and life skills such as using public transport and money handling.

3.3.1 Splinter Group Events

Splinter group events are run for both junior and senior groups and continue to be a great success.

The specific aim of these groups is to better reflect what their peers do; small groups going out for typical social interactions. These smaller groups require members to interact socially as hiding in the crowd is less

of an option. Youth workers support each group to ensure they remain on track and facilitate when things get tricky.

The great advantage of these events is that they take place on the alternate week of the main group event, so there is effectively something for members to attend each.

The types of activities are just what you might expect of their peers, meeting at a pub/restaurant/café, shopping or going to a sports game or show. We have been heartened by the support shown to members attending public events – breaking down the barriers for our members.

3.4 Step UPP (8 – 13 years)

2015 marked the second year of the Step UPP group being under the governance of UPP Club, after taking over the group in 2014. The move from being previously parent run to now being run by youth workers under UPP Clubs governance has meant that over the past year both members and parents have had the opportunity to gain independence. Majority of parents now drop members off and then collect them at the end. The opportunity for these young members to spend time with peers without parents in a supportive environment has led to huge improvements in their independence, confidence and social skills. With the inclusion of more educational components around social skill development planned for 2016, we expect to see these great improvements continue.

3.5 Junior Step UPP (5 – 8 years)

In previous years the board has recognised the need for a group for younger children, one that families could attend once children finish early intervention at 5 or 6 years of age. To address this need the Junior Step UPP group was implemented. This runs on a monthly basis and offers the children a chance to play with friends and also parents a time

to network and discusses/share information. Although numbers are still small in this group it is hoped that these numbers will grow in 2016.

3.6 Dunedin UPP Club

The end of 2015 marks one year of Dunedin UPP Club. This past year has seen a steady rise in membership numbers and feedback on the group has been very positive. The Dunedin Club meets on a fortnightly basis and similar events to the Christchurch program are run with the same focus on the inclusion of educational components.

We hope to further expand this group and the events offered in 2016.ame focus on the inclusion of educational components.

3.7 Holiday programme

Holiday programmes continue to be a great success and have all been well attended throughout 2015. Activities this year included the Antarctic Centre, Museum, Botanic gardens, Orana Park and many other fun activities at our base location and around the community. We have received great feedback from both parents and members about the holiday fun days and will continue to run these again in 2016.

3.8 Fitness Programme

Maintaining a healthy weight and keeping active is something that many of our members struggle with. The board has therefore identified that offering accessible fitness opportunities for our members is a key concern. To help address this need we trailed a 6-week fitness programme with our senior members in 2015. Sessions consisted of fun aerobics based routines to top 40 music. The sessions were extremely well received by members and in 2016 we will be running a number of 6-week block sessions of the fitness programme. We will also be expanding to offer the sessions to both the junior and senior members.

In addition to the fitness program 2015 also saw the inclusion of gym sessions, Zumba and a boxing class included in our Friday night activities.

4 Focus Areas for 2016

For 2016 the Board has developed a strategic plan for each age group. This describes the objectives we are aiming to achieve and what actions we going to need to put in place to realise these - and importantly how are we going to measure success.

This will bring the objectives of the Trust into clear vision and assist Emma with the delivery of these objectives.

4.1 Gaining greater digital connections.

The Board has observed that in recent years both our members and the greater community are becoming more digitally connected, yet our development in these areas has not kept pace.

Whilst members have varying abilities around the use of facebook and interaction with our website, the broader community needs to be able to find us, hear from us and our members could be missing out because we just don't know of technologies they could be using.

Again this coming year will see the Trust actively explore the options and will be calling for support from suitably qualified individuals to help us build a strategy around the IT needs.

4.2 Raising greater awareness of the Trust & UPP Club with the broader community.

In the past a website was all that was needed, but now we do need to be visible, proactive in our communications and easy to connect with.

This is especially important to raise awareness of who we are, what our membership is striving to achieve and that we do welcome outside support in many forms.

By raising our profile and gaining greater awareness of our needs and what our membership can bring to the community we could realise tangible benefits for our members.

These benefits could result in supporting greater opportunities for members in schooling, social activities and hopefully in securing paid employment.

To date we have not explored raising our profile in the business community where those job opportunities might be. A coordinated approach could lead to the opening of many doors for members.

The Trust is looking to secure a person with passion for our cause who has considerable experience in the area of communications who could provide sound technical advice on developing a communications plan and supporting its delivery.

4.3 Further development of educational components.

The core function of our club will always remain the same – That being a social group in which members can attend and have fun with friends, while also making new ones. The board does however recognise the importance of also setting these individuals up for fulfilling in the long term. Lives in which they are out there engaging in the community, with the greatest level of independence possible and having meaningful interactions just like anyone else.

It is therefore important that alongside providing fun social outing we are also incorporating educational components into all events to help foster the social and functional life skills required for our members to achieve this.

This has been a focus for the past few years however review of this was required. Recent review of our strategic plan has meant that age appropriate aims and focuses for each group are now clearly defined

and measures of these outcomes have been identified. This now means we are in better position to seek input from professionals in the area including the professionals on our board which include a speech and language therapist and child psychologist as to how these specific objectives can be achieved.

4.4 Additional programmes

2015 has been a year of expansion for the club, with this expansion of programmes offered to continue in 2016. The expansion of programmes is important to keep up with demand and ensure we are offering programmes that meet member's needs.

4.5 Money Skills Programme

One area that our members have great difficulty with is money skills and money handling. Emma is currently working on a money skills program that is informed by the findings of two past Master's theses completed on money skills that used some of our members as participants. This program will be set to be rolled out in 2016 and will give junior and senior members the opportunity to further develop and practice money skills.

4.6 Independent Living Skills Programme

Our key focus is always to assist members in developing important social and life skills required for them to live fulfilling lives within the community, with the greatest level of independence possible. Developing this independence is a key focus and something we incorporate into all events. To further target key skills required for independent living we intend to run an independent living programme. This is to cover skills such as cooking, cleaning, health and using public transport.

5 Financial report

Each year I address a summary of the financial position of the Trust and what it is we have delivered in that year.

It is however best to commence with a recognition that UPP Club has and continues to grow its membership base - currently around 110 members. It may seem that the membership numbers must reach an ultimate state, but each year it continues to grow.

Our annual cost to operate also continues to climb and a grant of \$35,000 (2010), is no longer sufficient to meet our needs. Membership fee contributions whilst an important source of revenue accounts for less than 6% of our operating expenditure, a fall of 2% from last year.

Our annual funding income needs to exceed \$120,000 to keep all of the activities of the Trust viable. This does represent a substantial commitment from a wide body of community supporters and falls to the role of the Youth Coordinator to secure.

Many events are also supported by the membership and that is acknowledged by the Trust Board, but to achieve the level of support our members need around social activities we do need to secure and pay support workers. Whilst many organisations operate on the basis of volunteer help we have always held that our members need knowledgeable support to facilitate community based events. Our objective is always that this support can be withdrawn when members have gained the skills and confidence to initiate social activities independently.

All of our events have an educational component designed to improve our members capabilities – which differs greatly from organising an event.

In any given week our members enjoy the opportunity to take part in social activities specifically tailored to their needs – the number of events has also grown.

Just like their teenage peer group we strive to provide our members with the opportunity to have social activities and stop the isolation.

We have limited opportunities to secure funding due to our focus on Down Syndrome and the need to fund our support workers. By broadening our search and raising awareness we remain confident the Trust can continue to secure financial support.

Our financial year runs from the 1st July to the 31st of June annually: please find attached a set of our latest accounts.

Our annual expenditure is currently running at around \$100,000 and for 2016 we are projecting an operating cost over \$120,000.

We must respectfully acknowledge and be thankful for the on-going support provided by our current funding agencies, Community Organisation Grants Scheme (COGS), New Zealand Lotteries, and the Canterbury Community Trust.

Annually the Trust posts these financial accounts on the Charity Commissions website for public knowledge as is required by the Commission. Please find attached our annual financial report for 2015.

New Zealand UPP Education Trust

Annual Financial Report For the Year Ended 30 June 2015

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New Zealand UPP Education Trust

Trust Directory

REGISTERED ADDRESS:

Christchurch Community House
301, Tuam Street
Christchurch 8011

TRUSTEES:

Lisa Sinclair	5/2/15
Alison Shroeder	19/8/14
Bridget Rees	1/7/09
Greg Rozen	1/4/11
Jennifer Swaffield	5/12/07
Ann Kofoed	21/11/13

AUDITOR:

Williams Accountants Ltd
Level 1, 105 Gasson Street
P O Box 7575, Sydenham
Christchurch, 8240
Telephone (03) 343-3348

IRD NUMBER:

98-678-816

PRINCIPAL ACTIVITY:

The education and support of teenagers and young adults with Down Syndrome in the skills and behaviour required for full participation in the wider community.

CHARITIES COMMISSION REGN No:

CC23839, Registered 5/5/08

New Zealand UPP Education Trust

Statement of Financial Performance For the Year Ended 30th June 2015

	2015 \$	2014 \$
INCOME:		
General Donations	1,516	191
Members Subscriptions	5,180	4,705
Grants Received - Note 3	74,078	61,159
Interest Received	<u>2,691</u>	<u>3,093</u>
	83,465	69,148
LESS EXPENDITURE:		
Insurance	582	403
Office Rental	1,992	-
Office Expenses	579	-
Camp Expenses (Note 4)	10,204	8,436
- less direct Camp Income	(8,600)	(5,960)
Garden Party Expenses	725	(1,900)
- less Garden Party Income	(725)	2,240
Payroll Services	942	812
Social Activities	9,935	7,260
- Less Social Activities Income	(8,556)	(2,122)
Wages	60,031	45,443
Venue Hire	7,021	4,708
ACC Levies	247	200
Staff Training	810	1,363
Computer Expenses	415	-
Website Expenses	48	17
Audit Fees	1,300	1,150
Postage & Stationery	696	1,710
General Expenses	903	858
Bank Fees	188	47
Telephone & Internet	912	453
Depreciation per Schedule	602	870
Loss on Disposal Fixed Assets	<u>94</u>	<u>-</u>
	80,345	65,988
NET SURPLUS	<u><u>\$3,120</u></u>	<u><u>\$3,160</u></u>

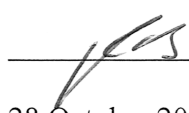


This Statement is to be read in conjunction with the accompanying Notes to the Financial Statements.

New Zealand UPP Education Trust

Statement of Financial Position As at 30th June 2015

	2015 \$	2014 \$
ACCUMULATED FUNDS	<u><u>\$50,992</u></u>	<u><u>\$47,872</u></u>
These are represented by:-		
CURRENT ASSETS		
ASB Society Cheque Account	21,851	5,682
ASB Business Saver Acct	-	16,739
Westpac 00 Account	3,039	-
Westpac Online Saver	50,224	-
ASB Term Deposit - 0073	40,000	40,000
ASB Term Deposit - 0076	-	45,976
Accounts Receivable	-	439
Accrued Interest	<u>187</u>	<u>610</u>
	115,301	109,446
LESS CURRENT LIABILITIES		
Accounts Payable	4,786	2,582
Unexpended Grants Received - Note 3	<u>59,949</u>	<u>59,714</u>
	64,735	62,296
Net Current Assets	<u>50,566</u>	<u>47,150</u>
NON CURRENT ASSETS		
Fixed Assets:		
Plant & Equipment per Schedule	426	722
Net Non Current Assets	<u>426</u>	<u>722</u>
NET ASSETS	<u><u>\$50,992</u></u>	<u><u>\$47,872</u></u>


 28 October 2015
 Trustee



This Statement is to be read in conjunction with the accompanying Notes to the Financial Statements.

New Zealand UPP Education Trust

Statement of Movements in Equity For the Year Ended 30th June 2015

	2015 \$	2014 \$
<hr/>		
ACCUMULATED FUNDS		
Balance brought forward	47,872	44,712
Net Surplus	3,120	3,160
TOTAL EQUITY	<u><u>\$50,992</u></u>	<u><u>\$47,872</u></u>



This Statement is to be read in conjunction with the accompanying Notes to the Financial Statements.

New Zealand UPP Education Trust

Schedule of Fixed Assets For the Year Ended 30 June 2015

Asset	Cost Price	Book Value 01/07/2014	Additions Disposals	Gain/Loss on Disposal	Capital Profit	--- Depreciation ---			Accum Deprec 30/06/2015	Book Value 30/06/2015
						Mth	Rate	\$		
<u>Plant & Equipment</u>										
Printer - Brother multifunction colour	1,358	16				12	60.0% DV	10	1,352	6
Computer laptop	1,133	377				12	50.0% DV	189	945	188
Olympus -waterproof camera	379	94	0	-94						0
Apple iPad	609	235				12	67.0% DV	157	531	78
I Phone			400			11	67.0% DV	246	246	154
	3,479	722	400	-94				602	3,074	426



This Statement is to be read in conjunction with accompanying Notes to the Financial Statements.

New Zealand UPP Education Trust

Notes to the Financial Statements For the Year Ended 30th June 2015

1. STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The entity is a charitable trust registered under The Charitable Trusts Act 2005.

Principal Activity

The principal activity is the education and support of teenagers and young adults with Down Syndrome in the skills and behaviour required for full participation in the wider community.

Basis of Compiling Financial Statements

The financial statements are special purpose reports prepared for the information of the trustees and the members of the trust. They have been prepared in accordance with the policies adopted by the trustees.

Differential Reporting

The entity qualifies for differential reporting as it is not publicly accountable, and is not large in terms of the framework for Differential Reporting. Advantage has been taken of all available exemptions.

GENERAL ACCOUNTING POLICIES

The measurement base is Historical Cost. Reliance is placed on the fact that the entity is a going concern.

SPECIFIC ACCOUNTING POLICIES

Specific accounting policies which have a significant effect on the financial statements are:

Non-Current Tangible Assets

Fixed assets have been recorded at their adjusted book values, cost less accumulated depreciation.

Depreciation

Fixed assets have been depreciated on a diminishing value basis. The rates applied are detailed in the Schedule of Fixed Assets.

Accounts Payable

Accounts payable have been stated at the expected amount payable.

Accounts Receivable

Accounts receivable have been stated at their expected realisable value.

Goods And Services Tax

The entity is not GST registered and hence all amounts are GST inclusive.

Taxation

The charitable nature of the entity exempts it from liability for income tax. The Trust is registered under the Charities Act 2005 (CC23839).

Investments

Investments are stated at cost

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.



New Zealand UPP Education Trust

Notes to the Financial Statements For the Year Ended 30th June 2015

2. EVENTS SUBSEQUENT TO BALANCE DATE

There are no known events occurring after balance date which would have a material effect on the performance or position reported in the financial statements.

3. GRANTS RECEIVED

The Trustees acknowledge with gratitude grants from the following organisations:

	<u>2015</u>	<u>2014</u>
Air Rescue Community Trust	-	989
Canterbury Community Trust	20,000	14,985
Community Organisation Grants Scheme	5,000	8,000
NZ Lotteries Grants Board	45,000	46,400
Pub Charity	<u>4,313</u>	<u>-</u>
	74,313	70,374
 Add Grants in Advance prior year	 59,714	 50,499
Less Grants in Advance current year:		
Air Rescue Services	-	602
Canterbury Community Trust	19,170	14,775
NZ Lotteries Grants Board	35,719	44,337
Pub Charity	4,313	-
Donations for Step UPP	<u>747</u>	<u>-</u>
	59,949	59,714
	<u>\$74,078</u>	<u>\$61,159</u>

4. CAMP INCOME & EXPENDITURE

Income:		
Camp Income	8,600	5,960
NZ Lotteries - Camp	5,394	5,000
Canterbury Community Trust	<u>1,500</u>	<u>2,000</u>
	15,494	12,960
 Less Expenses:		
Direct Camp Expenses	10,104	8,436
Wages - Camp	<u>5,394</u>	<u>4,484</u>
	15,498	12,920
 NET CAMP SURPLUS (DEFICIT)	<u>(\$4)</u>	<u>\$40</u>

5. COMMITMENTS

There are no significant capital commitments at balance date. (2014: Nil).

6. CONTINGENT LIABILITIES

There are no known contingent liabilities at balance date. (2014: Nil).



These Notes form part of, and are to be read in conjunction with the accompanying financial statements.

New Zealand UPP Education Trust

Report of the Auditor For the Year Ended 30th June 2015



AUDIT REPORT

To the readers of the financial report of the New Zealand UPP Education Trust

We have audited the special purpose financial statements of New Zealand UPP Education Trust on pages 2 to 7, which comprise the financial position of the New Zealand UPP Education Trust as at 30 June 2015, the statement of financial performance and the statement of movements in equity for the year ended then. The financial statements are prepared in accordance with the accounting policies set out on page 6.

The Responsibilities of the Trustees

The Trustees are responsible for the preparation of the financial statements in accordance with the stated accounting policies and for such internal control as they determine is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

It is our responsibility to express an independent opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). These auditing standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, 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 financial statements 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, as well as evaluating the overall presentation of the financial statements.

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

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

Basis for Qualified Opinion

As with other organisations of a similar nature, control over revenues from donations and fundraising prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.

Qualified Opinion

In our opinion, except for the matters described in the basis for qualified opinion paragraph, the financial statements on pages 2 to 7 present fairly, in all material respects, the financial position of the New Zealand UPP Education Trust as at June 30, 2015, and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

Williams Accountants Limited
Chartered Accountants

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New Zealand UPP Education Trust

Report of the Auditor For the Year Ended 30th June 2015

Williams Accountants Limited
CHARTERED ACCOUNTANTS

Basis of Accounting

Without modifying our opinion, we draw attention to statement of accounting policies on page 6, which describes the basis of accounting. The financial statements are special purpose reports prepared for the information of trustees and members. As a result, the financial statements may not be suitable for another purpose.

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CHARTERED ACCOUNTANTS
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