

# Performance Report

Able Charitable Trust (Southern Family Support)  
For the year ended 30 June 2023

Prepared by McCulloch & Partners

# Contents

<b>3</b>	Entity Information
<b>5</b>	Statement of Service Performance
<b>8</b>	Statement of Financial Performance
<b>9</b>	Statement of Financial Position
<b>10</b>	Statement of Cash Flows
<b>11</b>	Statement of Accounting Policies
<b>13</b>	Notes to the Performance Report
<b>19</b>	Our Supporters

# Entity Information

## Able Charitable Trust (Southern Family Support) For the year ended 30 June 2023

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

Other Name of Entity: Trading as Able Minds

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 (Chair and Chair of Fundraising Committee), 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

The fundraising committee has two fundraisers planned for the 2023/24 financial year to supplement its main source of income from government departments and ministries and, applications to community funders.

### **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

Email: [admin@able.org.nz](mailto:admin@able.org.nz)

Website: [www.able.org.nz](http://www.able.org.nz)

### **Chairperson**

Rachel Bird

### **Accountant**

McCulloch & Partners Chartered Accountants  
Level 1  
20 Don Street  
Invercargill

### **Auditor**

BDO  
Invercargill

### **Bankers**

ASB Bank  
Invercargill

### **Solicitors**

Gallaway Cook Allan

### **IRD Number**

117-522-598

### **Registered Charity Number**

CC52530

# Statement of Service Performance

## Able Charitable Trust (Southern Family Support)

For the year ended 30 June 2023

### About Able Charitable Trust trading as Able Minds

Able Charitable Trust trading as **Able Minds** mission is to support tangata whaiora who are affected by mental distress or addiction and their family and whānau in New Zealand. Our goal is to provide individuals and whānau with the strengths, skills and support they need for a better life experience at home, at work and in the community both now and into the future.

Our **Support workers** are experts in this area – they understand the impacts of mental distress and addiction, the system and collaborate with agencies 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 also facilitates **whānau peer support groups** to inform whānau on topical matters. These groups also promote connection and create support networks between families.

Able Minds delivers three signature programmes in the community. **Light Beyond the Shadows** is where we walk alongside those who have suffered bereavement as a result of suicide. **CUMIA** (Children Understanding Mental Illness and Addiction) is designed for tamariki who have a loved one that is affected by mental distress or addiction. **RAW** (Rangatahi and Wellbeing), is our youth mentoring programme to empower and build resilience. All programmes are a combination of counselling, one on one emotional support and peer support as appropriate, 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 **lived experience Coordinators** 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' holds the **Supporting Parent's Healthy Children** contract which is the primary link between Te Whatu Ora and community needs with a focus on achieving better health outcomes for children, parents and family as a whole. This comes from a family /whānau centred health viewpoint and is about analysing 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](mailto:admin@able.org.nz)**

## Output Measures

Our output measures add context to the service Able Minds delivers. They serve as a qualitative indication of efficacy of our services and the help we provide in the community. It has been three years since Able Minds undertook a significant management of change and restructure process including dealing with the adverse effects of the Covid-19 Pandemic and associated lockdowns, forcing centre closures and minimising face-to-face contact. The results for this financial year, however, show that we have well and truly transcended these challenges.

Able Minds has experienced a period of growth, not only in reach around the region but in the suite of services Able Minds offers. Our referrals increased by 27 clients from 384 to 411 along with 375 discharges, up from 341 for the same period last year. The average length of stay in the service, however, has increased to 157 days (approximately five months) – a reflection that mental health needs in the community are more complex.

The 2022-23 financial year has also had a focus on quality services. With our registered social workers qualified in supervision taking the lead. Supervision acts as a safe place to troubleshoot client issues, learn, takes care of our people and minimises risk to our organisation. External supervision adds another lens to situational management and is a safeguard. Able Minds continued investment in staff capability means that our team is better equipped to walk alongside clients and empower them to live their best life and that our model of care is delivered effectively.

Our CUMIA (Children Understanding Mental Illness and Addiction) programme has been redesigned to modernise the content and to make it fit for purpose for tamariki living in the 2020s. As such, it was delivered to 71 children up 41 in the previous financial year. Able Minds has also developed and trialled its own suicide bereavement and prevention programme “Light Beyond the Shadows” taking into account recent research and designing its delivery to accommodate the demands of everyday life.

The feedback from the clients of the pilot was exceptional and as such, we are shortly to rollout a second course. Our RAW (Rangatahi and Wellbeing) programme has also grown since the trial period, assisting 43 youth up from 11 since its inception and establishing itself as a programme in need in the community.

The use of technology including virtual meetings continues to enable support workers to stay connected to those that are isolated. This, however, does not replace the need for face-to-face contact and post Covid-19 lockdowns has meant that there is a slight increase in km travelled. Conversely and now that we are post pandemic, our contacts in the community (both client and non-client) has escalated to 25,467. This is over double of this time last financial year and has cemented our presence in the community, added to name recognition and resulted in the increased service reach.

Participation in our Activity Centres and groups has increased across the region. Notably the Dunedin Activity Centre helped 86 members over the financial year whilst the Invercargill peer support groups grew culminating in the attendance of 60 people at our Matariki celebration. This shows appealability and need for the drop in, day centre model which, builds comradery and confidence in tangata whaiora. Further, and due to demand, our Alexandra team has established a peer support art-based group in Roxburgh, extending our reach and capability into the Teviot.

The provision of food parcels through our food-share service continues as a vital service in the South Dunedin region. Although food parcels delivered was slightly reduced this financial year, the cost-of-living crisis continues to bite, with families in need requiring the service. The partnership with KiwiHarvest is a valuable one, providing rescued food to combine it with our Dunedin Activity Centre’s fresh produce grown in our gardens, tendered to by our members. The collation of food parcels is also managed by our members and gives them experience in practical logistics as well as promoting a sense of place in community.

Our Timeout Contact service has continued to grow. With an investment in key staff (now employing two permanent supervisor positions) and a decision to expand the service throughout Southland and Otago regions, referrals have continued to rise by 23 families since the previous financial year.

	2023	2022
<b>Output Measures</b>		
Referrals for period (all services except TOC)	411	384
Discharges for period	375	341
Average length of stay in Family Service (days)	157	111
Contacts (with clients, and non-clients)	25,467	12,288
Kilometers travelled	107,156	104,337
Peer Groups held	343	142
CUMIA (Children enrolled)	71	30
RAW (youth enrolled)	43	11
Food parcels (through food share)	432	439
Supervised Contact sessions	1,118	1,200
Supervised Contact referrals	81	58
Light Beyond the Shadows (ex-Waves)	2	-

## Conclusion

Able Minds has come a long way in a short three 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)

For the year ended 30 June 2023

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	383,120	321,989
Revenue from providing goods or services	2	1,521,005	1,391,116
Other revenue	3	55,386	961
Interest, dividends and other investment revenue	4	412	50
<b>Total Revenue</b>		<b>1,959,922</b>	<b>1,714,117</b>
<b>Expenses</b>			
Volunteer and employee related costs	5	1,273,521	1,245,459
Costs related to providing goods or service	6	175,886	192,181
Other expenses	7	179,348	190,226
<b>Total Expenses</b>		<b>1,628,756</b>	<b>1,627,866</b>
<b>Surplus/(Deficit) for the Year</b>		<b>331,166</b>	<b>86,250</b>

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)

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank Accounts & Cash	8	709,956	479,858
Debtors and Prepayments	9	218,066	144,343
<b>Total Current Assets</b>		<b>928,022</b>	<b>624,202</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	10	1,003,510	894,899
Intangible Assets		817	817
<b>Total Non-Current Assets</b>		<b>1,004,328</b>	<b>895,716</b>
<b>Total Assets</b>		<b>1,932,350</b>	<b>1,519,918</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	11	17,850	13,334
GST Payable		50,553	40,237
Employee Costs Payable	12	106,217	123,158
Unused Donations and Grants with Conditions	14	57,875	99,500
Current Portion of Hire Purchase - Insurance		15,557	14,041
<b>Total Current Liabilities</b>		<b>248,053</b>	<b>290,271</b>
<b>Total Liabilities</b>		<b>248,053</b>	<b>290,271</b>
<b>Net Assets</b>		<b>1,684,297</b>	<b>1,229,647</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	20	1,211,404	1,211,404
Accumulated Surpluses or (Deficits)	19	(156,042)	(487,209)
Property Revaluation Reserve	18	628,935	505,451
<b>Total Accumulated Funds</b>		<b>1,684,297</b>	<b>1,229,647</b>

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: 26/10/2023

Signed by:  
  
Signature: EB86CD0083B6D452

Name: Sarah Dowie

Position: \_\_\_\_\_

Date: 25/10/2023

Signed by:  
  
Signature: 5A250F7E8C314B37

Name: Rachel Bird

Position: Chair

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) For the year ended 30 June 2023

2023 2022

### Statement of Cash Flows

#### Cash Flows from Operating Activities

##### Cash was received from:

Donations, fundraising and other similar receipts	340,512	361,278
Receipts from providing goods or services	1,449,569	1,605,471
Interest, dividends and other investment revenue	412	50
Cash receipts from other operating activities	54,383	25,088
Net GST	10,317	-
<b>Total cash receipts</b>	<b>1,855,193</b>	<b>1,991,887</b>

##### Cash was applied to:

Payments to suppliers and employees	1,627,632	1,806,450
<b>Total cash payments</b>	<b>1,627,632</b>	<b>1,806,450</b>

**Net Cash Flows from Operating Activities** 227,561 185,437

#### Cash Flows from Investing and Financing Activities

##### Cash was received from:

Receipts from sale of property, plant & equipment	1,029	-
<b>Total cash receipts</b>	<b>1,029</b>	<b>-</b>

##### Cash was applied to:

Payment to acquire property, plant & equipment	2,522	3,597
Repayment of loans borrowed from other parties	-	22,600
Cash flows from other investing and financing activities	(4,030)	28,905
<b>Total cash payments</b>	<b>(1,508)</b>	<b>55,102</b>

**Net Cash Flows from Investing and Financing Activities** 2,537 (55,102)

Net Increase (Decrease) in Cash Held	230,098	130,335
Cash at the Beginning of the Year	479,858	349,523
Cash at the End of the Year	709,956	479,858
Net change in cash for period	230,098	130,335

# Statement of Accounting Policies

## Able Charitable Trust (Southern Family Support)

For the year ended 30 June 2023

### 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	13-67% 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) For the year ended 30 June 2023

	2023	2022
<b>1. Donations, fundraising and other similar revenue</b>		
Aotearoa Gaming Trust Grant	10,000	5,160
Central Lakes Trust	50,000	20,000
COGS Grant	5,750	18,000
COVID 19 Grants	-	13,620
Covid-19 Wage Subsidy and Leave Support Payments	5,400	8,272
Donations	145	10,813
Dunedin City Council Grants	7,190	8,980
Frozen Funds grant	10,000	3,160
ILT & ILT Foundation grant	25,000	25,000
Lotteries	147,500	147,500
Otago Community Trust	57,000	35,286
Other grants	14,125	10,938
Community Trust South	20,000	-
Wages Subsidy	31,010	15,260
<b>Total Donations, fundraising and other similar revenue</b>	<b>383,120</b>	<b>321,989</b>
	2023	2022
<b>2. Revenue from providing goods and services</b>		
Contracts - MSD	70,803	64,348
Contracts - SDHB	1,179,108	1,138,117
Supervised Contact Income	271,095	188,651
<b>Total Revenue from providing goods and services</b>	<b>1,521,005</b>	<b>1,391,116</b>
	2023	2022
<b>3. Other revenue</b>		
Depreciation Recovered	979	-
Room Hire	1,055	961
Other Revenue	37,852	-
Apprenticeship Boost - MSD	15,500	-
<b>Total Other revenue</b>	<b>55,386</b>	<b>961</b>
	2023	2022
<b>4. Interest, dividends and other investment revenue</b>		
Interest Income	412	50
<b>Total Interest, dividends and other investment revenue</b>	<b>412</b>	<b>50</b>

	2023	2022
<b>5. Volunteer and employee related costs</b>		
KiwiSaver Employer Contributions	32,724	29,661
Wages related expenses	1,240,797	1,215,798
<b>Total Volunteer and employee related costs</b>	<b>1,273,521</b>	<b>1,245,459</b>
	2023	2022

**6. Costs related to providing goods or services**

ACC Levies	12,827	9,143
Accommodation and Travel - Domestic	2,411	4,438
Accommodation and Travel - International	-	3,701
Activity Centre Expenses	6,728	4,768
Advocacy/Education	136	1,216
CEs Discretionary Fund	-	5,000
Conference and meetings - SMT	2,883	2,248
Conference and Staff meetings	1,906	1,850
Events/Promotions	1,943	7,068
Health & Safety expenses	5,104	2,596
Mileage Costs	4,437	2,448
Peer Support Groups	2,960	1,904
Printing including photocopying	6,886	6,976
Rent - Alexandra	16,524	16,320
Rent - Gore	4,208	2,259
Rent - Home Office	-	2,472
Rent - Invercargill	17,253	20,888
Rent - Oamaru	5,606	4,854
Resilience Program	-	10,000
Room Hire (by hour/day)	4,168	3,045
Staff Training	1,245	4,626
Staff Training - Mandatory	3,923	1,932
Supervised Contact Expenses	533	187
Supervision Costs	4,230	4,400
Trustee Honorarium	6,167	7,216
Vehicles - other	1,800	1,354
Vehicles - fuel	15,395	15,035
Vehicles - leasing	46,612	44,120
Volunteer Expenses	-	117
<b>Total Costs related to providing goods or services</b>	<b>175,886</b>	<b>192,181</b>

	2023	2022
<b>7. Other expenses</b>		
Accounting Fees	1,528	1,530
Advertising	15,207	8,824
Audit	4,140	4,140
Bank Fees	291	325
Branding	218	8,699
Building repairs & maintenance	11,793	3,557
Cleaning & Sanitation	528	1,064
Cleaning Supplies	479	692
Client record management	9,972	9,128
Cumia program	700	1,646
Depreciation	16,518	16,904
Education resources	259	-
Equipment lease	11,160	9,463
Equipment repairs & maintenance	2,246	1,527
Expensed equipment	3,982	5,506
Fringe Benefit Tax	5,751	7,073
Garden maintenance	447	164
General Expenses	921	1,121
Insurance	17,113	15,851
Interest Expense	1,154	295
IT Support	8,066	5,694
Legal expenses	11,846	28,761
Electricity and heating	11,296	9,733
Loss on disposal of assets	827	1,422
Office Consumables	30	-
P O Box Rental	378	357
Postage & Stationery	1,478	2,417
Professional Registration	4,423	1,958
Rates	12,068	11,179
RAW programme	1,283	61
Recruitment Costs	1,285	5,064
Rubbish disposal	1,152	1,224
Security	533	438
Subscriptions	2,350	3,611
Team Building	1,755	1,806
Telephone & Internet	15,995	15,307
Trustee Expenses	162	541
Trustee Expenses - Day rate	-	500
Trustee Travel - Domestic	-	904
Trustee Travel - International	-	1,624
Suicide Bereavement program	17	55

Youth Centre	-	61
<b>Total Other expenses</b>	<b>179,348</b>	<b>190,226</b>
	<b>2023</b>	<b>2022</b>

### 8. Bank Accounts & Cash

Able Charitable Trust - Cheque	681,002	451,316
On call account	28,954	28,542
<b>Total Bank Accounts &amp; Cash</b>	<b>709,956</b>	<b>479,858</b>
	<b>2023</b>	<b>2022</b>

### 9. Debtors & Prepayments

Accounts Receivable	204,685	132,245
Prepayments	13,381	12,098
<b>Total Debtors &amp; Prepayments</b>	<b>218,066</b>	<b>144,343</b>

### 10. Property, Plant and Equipment

This Year

Asset Class	Opening Carrying Amount	Purchases	Revaluations	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	573,000		322,000			895,000
Buildings	261,344		(198,516)		7,828	55,000
Motor Vehicles	347				90	257
Plant and Equipment	60,208	2,522		1,029	8,600	53,254
<b>Total</b>	<b>894,899</b>	<b>2,522</b>	<b>123,484</b>	<b>1,029</b>	<b>16,518</b>	<b>1,003,510</b>

Last 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
<b>Total</b>	<b>909,628</b>	<b>3,597</b>	<b>1,422</b>	<b>16,904</b>	<b>894,899</b>



	2023	2022
<b>11. Creditors &amp; Accrued Expenses</b>		
Accounts Payable	15,336	13,334
ASB Visa Cards	2,514	-
<b>Total Creditors &amp; Accrued Expenses</b>	<b>17,850</b>	<b>13,334</b>

	2023	2022
<b>12. Employee Costs Payable</b>		
PAYE Payable	41,977	27,076
Accrued Annual Leave	60,872	62,453
Wages Accrual	3,368	33,630
<b>Total Employee Costs Payable</b>	<b>106,217</b>	<b>123,158</b>

### 13. Related Party Transactions

In the current financial year there are no related party transactions.

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

Simon Eddy was a Trustee of the Able Charitable Trust (he is no longer a Trustee).

### 14. Grants In Advance

Grants in advance total \$57,875 and are detailed as follows:

Otago Community Trust	\$45,000
ANZ	\$10,875
Alexandra Arts Trust	\$2,000
<b>Total</b>	<b>\$57,875</b>

Previous years Grants in Advance total \$99,500.

### 15. 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.

### 16. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2023 (LY: Nil).

### 17. 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.

	2023	2022
<b>18. Property Revaluation Reserve</b>		
Opening balance	505,451	505,451
Revaluations	123,484	-
<b>Total Property Revaluation Reserve</b>	<b>628,935</b>	<b>505,451</b>
	2023	2022
<b>19. Surpluses or Deficits</b>		
Opening balance - (deficit)	(487,209)	(573,459)
Surplus/(Deficit) for the year	331,166	86,250
<b>Total Surpluses or Deficits</b>	<b>(156,042)</b>	<b>(487,209)</b>
	2023	2022
<b>20. Capital Contributed by Owners or Members</b>		
Opening balance	1,211,404	1,211,404
<b>Total Capital Contributed by Owners or Members</b>	<b>1,211,404</b>	<b>1,211,404</b>

**21. 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)

# Our Supporters

## Able Charitable Trust (Southern Family Support) For the year ended 30 June 2023

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

### **Grants**

ANZ Staff Foundation

Central Lakes Trust

Central Lakes Trust -CLASS (Central Lakes arts support scheme)

COGS – Central Otago

COGS – Coastal Otago/Waitaki

Community Trust South

Dunedin City Council

Frozen Funds

Invercargill Licencing Trust Foundation

Lotteries

Otago Community Trust

### **Funders**

Ministry of Justice

Ministry of Social Development

Te Whatu Ora

### **In Kind**

Anonymous member (x2)

Bunnings Dunedin

Good Bitches Baking

Intercultural Church

Kieran Fitzsimmons

Kiwiharverst

Learning Differences Aotearoa

McCulloch & Partners

New World City Centre Dunedin

New World Elles Road

Otago Polytechnic Te Pukenga

Sarah Jones

TANK members

Te Whatu Ora Southern

The Gore Host Lions

The Warehouse Invercargill

Through the other side Trust

Wilson's Veges

Xtreme Promotions

Young Reflections Toy Shop