



Annual Report 2020






**Your generosity has changed
805 lives and created \$1,702,712
of social value!**



It's not a year I would choose to repeat but it did help to show what is most important to us all. Upside's core work rose to the fore and its value proved greater than ever. The resilience of mentoring relationships shone through during the pandemic, and amazingly we didn't have one relationship break up because of covid in 2020. Whilst face to face contact was limited, connecting in all the other ways became the 'norm'. A real surprise amidst a pandemic was how many people wanted to get involved in their community and do something practical to help. We were inundated with volunteers as mentors and it's been awesome to see them turning that motivation to help into meaningful connections with young people.

I need to acknowledge the huge efforts and sacrifices of the staff in 2020. The uncertainty, willingness to reduce hours, pack food parcels and do whatever it took to ensure the young people, families and mentors of Upside were supported was beyond admirable. To look at the outputs and outcomes now you wouldn't know the mountains and valleys that were traversed last year. It's a real privilege to lead such a committed and skilled team.

A huge highlight for me was working to galvanise our partnership programme in 2020 with the launch of Coast Mentoring in Whangaparaoa. This means Upside mentoring is now working in 4 locations across Aotearoa and shows the effectiveness of partnership and collaboration rather than replicating and competing. I really believe this has to be the model for scaling the impact of charities in NZ in the future.

Finally, working with Sir Bill English and the team at ImpactLab to understand the social return on investment for Upside really was the best way to end the year. A 470% return is something that all the mentors, staff, donors and supporters should be proud of. Oh and we changed our name – welcome to life on the Upside! 

– DAVE ROBERTSON



A note from the CEO

Gold

Johnson & Johnson

GW
GRAYSONWAGNER

 **FOUNDATION
NORTH**
*Te Kaitiaki Pūtea o
Tāmaki o Tai Tokerau*

 **Lottery Grants Board**
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY

Silver

Four Winds
FOUNDATION

 **THE LION
FOUNDATION**

ANZ
Staff
Foundation

ministry for **Women**
minitātanga mō ngā
Wāhine 

Bronze


MILESTONE
Foundation

John
Ilott
Charitable Trust

Blue Sky
COMMUNITY TRUST

COGS
Community Organisation
Grants Scheme


Pub Charity
THE HEART OF COMMUNITY FUNDING

 **WILBERFORCE**
FOUNDATION


Proudly Serving the Community

Sir John Logan Campbell
Residuary Estate 

Our supporters.

A note from our partners.

1. Tipu Skills for Life – Tauranga

"Tipu Skills for Life, has had the privilege of working with Upside since April 2019. During this time we have so appreciated the professional and quality work and systems that Upside have demonstrated. We have had consistent support through Zoom calls or phone calls and regular visits or invitations to appropriate seminar events run by Upside. We are running the Upside mentoring service with our young people in Tauranga, and consider the Upside system, follow through, and attention to detail to be the highest quality available. I would highly recommend Upside, its management and staff to any agency."

– Stuart Caldwell, National Director

2. Springboard – Snells Beach

"Upside and Springboard have been in partnership since the beginning of our mentoring programme in 2010. It has been a great collaborative journey in discovering the best ways to support young people in our community. We value the expertise, the personal support, the resources and systems but more so the connection this partnership promotes. There's a real synergy at the core of our organisations that operate from the heart for relationship, which enables influence from there we can empower change. It's the core value of partnership in practice that has a wide reaching impact on our community and in our young people, and Upside has played a big role in that over the years."

– Dan Gray, General Manager

3. Coast Mentoring – Whangaparaoa

"We wear the Upside badge with great pride on the Coast! Partnering with Upside has made getting started on the mentoring journey in our community a smooth and easy process. Our community has received the programme with great confidence knowing that there is years of tried and proven processes behind the programme. We have been well supported by the professional and fun Upside team at every stage of the journey. Partnering with Upside, has also meant we have access to an excellent database system which will enable us to effectively manage the anticipated future growth of the programme. Overall, the Coast Mentoring team are very grateful for the generous support Upside has provided by way of resources, advice and encouragement."

– Caitlin Watson, Mentoring Project Manager



A note from our hub leaders.

1. Panama Rd School

"We are indebted to Upside mentoring for the support they have given to our students at our school over the past two and a half years. Ten of our Year 4 to 6 students currently have Upside mentors who meet with them weekly to talk, go on outings and support them. Previously a number of mentors have attended the end of year school Prize Giving and Cultural Festival. It was wonderful to see the mentors thoughtfully giving up additional time for our students."

Upside staff also attend our assemblies and Powhiris. They provide us with gifts that we are able to award as prizes. In 2020, Upside set up a hub at our school. They are in our school every Thursday and attend the weekly Special Educational Needs meeting.

We greatly appreciate all that Upside has done and continues to do for our school community at Panama Road School. The staff at Upside are such cheerful, positive and enthusiastic people who have a real 'can do' attitude. They are a great bunch of people to be around."

– Elisabeth Price (Deputy Principal)

2. Otahuhu Intermediate

"Since we have been working alongside Upside, there have been many successful matches with mentors who get to see the young person regularly and gives the young person a chance to explore places they may not get to see or experience."

The feedback I have had from the students is awesome. They can't wait till they get to see their mentor again with a huge smile on the young person's face as they are talking about Upside Youth."

Also feedback from the caregivers/parents has been delightful, that they can see how excited their child is from having a mentor and that it gives them something to look forward to. From an agency view, I can see the positive impact it has on the whole child's environment. From within the child, school and within their home from having a positive engagement from a Mentor."

– Savannah Pedofsky (SWIS)



My daughter, Greta, suffers from anxiety which has become much more severe since starting at college last year. She was hardly attending school, had become isolated from her peers, didn't really want to do anything that involved interacting with other people and mostly just wanted to stay home all the time.

I was really impressed with the effort and care that Upside took in matching Greta and her mentor, Rachel. I didn't really know what to expect but when we first met Rachel alongside Kimberly there was a kind of instant connect between us all. Both Greta and I immediately felt at ease with Rachel and it did not take long before a warm, trusting relationship grew between us all.

My daughter fully trusts Rachel and thinks the world of her. Rachel has been amazingly supportive to Greta and encourages her in her interests,

I cannot thank Upside enough for connecting Greta, and myself, with Rachel. I am so extremely grateful for the close friendship that has grown from this connection and will definitely continue into the future. Although Greta still suffers from anxiety she is a lot more confident and has become very open with Rachel. She is attending school much more regularly and has even made some new friends.

My only regret is that we did not know about Upside sooner. Engaging with a mentor has been life changing for us and I am always happy to share with others how great and positive our experience with Upside and Rachel has been.

A note from a parent.

2020 Highlights



1

In March, Brothers in Arms became Upside!

We love our new name (and look)!



2

COVID-19 may have thrown our whole lives into limbo but Upside was able to pivot and here we are still helping young people in our community



3

Our usual camp plans were put on hold in 2020 due to the pandemic. However our mentors went above and beyond to provide an alternative day out at Rainbows End for our lucky young people



4

After a year of cancellations and disruptions, we were able to end the year on a high with a graduation and christmas party

Research

At Upside we're in a continuous cycle of improvement. We're endlessly curious about how we can work together to achieve better outcomes for young people, their whānau and volunteer mentors.

To help us answer our questions, in this reporting period we completed three external academic research projects.



All research reports are available, on request from info@upside.org.nz.

1

Impact Lab compared the positive outcomes we achieve for young people to the cost of each Upside mentoring relationship. They determined Upside's social return on investment (SROI) is \$1:\$4.70. This means for each dollar invested into Upside, we can return \$4.70 of value for each child. How cool is that!

2

Next, **Auckland University of Technology (AUT)** researchers helped us substantiate how integral the Upside Mentoring Coordinators are to the success of the mentoring relationship. In 2020, 94% of Upside mentoring relationships lasted 12 months or more – 28% higher than the international average for comparable mentoring programmes. We associate this success to the expertise and commitment of our Upside Mentoring Coordinators.

3

Finally, **University of Auckland** researcher Dr. Pat Bullen's comprehensive research told us that the whole whānau are better off with an Upside mentor. This research shows Upside mentors add to the social ecology of the families by adding support and care when needed. This is important because children are better off when their parents are less stressed and feel more supported.

Changing lives in four locations

In 2020, Upside supported 161 mentoring relationships across four sites in Auckland, Tauranga, Whangaparaoa and Snells Beach.

That means 805 people directly benefited from Upside mentoring relationships including 161 young people.

The Upside logo features the word "upside" in a lowercase, rounded, orange font.

Auckland

555 lives changed,
including 111 young people



Tauranga

75 lives changed, including
15 girls in year 6



Snells Beach

120 lives changed, including
24 young people



Whanagparaoa

55 lives changed, including
11 young people



In 2020, 94% of Upside mentoring relationships lasted 12 months or more – 28% higher than the international average for comparable mentoring programmes*.

And, we're getting better and better at supporting our mentoring relationships to success – in 2018 we had a 84% success rate.



*DeWit, D. J., DuBois, D., Erdem, G., Larose, S., Lipman, E. L., & Spencer, R. (2016). Mentoring relationship closures in Big Brothers Big Sisters community mentoring programs: Patterns and associated risk factors. *American Journal of Community Psychology*, 57(1-2), 60-72.



Financial Reports.

Performance Report

Upside Youth Mentoring Aotearoa
For the year ended 31 December 2020

Prepared by Bona Fide Accounting Limited

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Upside Youth Mentoring Aotearoa

Opinion

We have audited the accompanying performance report of Upside Youth Mentoring Aotearoa on pages 6 to 7 and 9 to 19, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2020, the statement of financial position as at 31 December 2020, 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 performance report on pages 6 to 7 and 9 to 19 presents fairly, in all material respects:

- the entity information for the year ended 31 December 2020;
- the service performance for the year then ended; and
- the financial position of Upside Youth Mentoring Aotearoa as at 31 December 2020, 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).

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). 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 Upside Youth Mentoring Aotearoa 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, Upside Youth Mentoring Aotearoa.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

(a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

(b) the preparation and fair presentation of the performance report which comprises:

- the entity information;

- the statement of service performance; and

- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

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

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

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity'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 entity 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Shuttleworth Chartered Accountants Ltd

Shuttleworth Chartered Accountants Ltd

Auckland

22 June 2021

Entity Information

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

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

Legal Name of Entity

Upside Youth Mentoring Aotearoa (previously called Brothers in Arms Charitable Trust till 10 March 2020)

Entity Type and Legal Basis

Registered Charitable Trust

Registration Number

CC 24572

Entity's Purpose or Mission

"Upside Youth Mentoring" exists to bring hope and life-changing relationships to marginalised young people through quality, long term mentoring relationships.

Entity Structure

"Upside Youth Mentoring" is a registered charity in New Zealand. The Trust is governed by a board of trustees who meet a minimum of 4 times a year and who also communicate over email and phone to discuss operational duties with management.

During the 2020 year, the "Upside Youth Mentoring" trustees were Greg Langton (Chairperson), Bill Grayson (Treasurer/Secretary), Alayna Matthews (Trustee), Todd Calkin (Trustee) and Nia Tomo (Trustee).

The operations and programme delivery of the Trust was delivered by David Robertson (CEO), Melissa Powell (Operations Manager), Kimberley Pond (Mentoring Coordinator), Daryl Powell (Mentoring Coordinator), Stevie Hamiora (Mentoring Coordinator). There was also 1 contractor over the course of the 2020 year.

Main Sources of Entity's Cash and Resources

Grants (Trust funding, community grants, government contracts corporate sponsorship)

Donations (Individuals, AP's, Sundry Donations)

Main Methods Used by Entity to Raise Funds

"Upside Youth Mentoring" actively seeks funds from community grant making schemes, trusts, individual donors and the business community.

Entity's Reliance on Volunteers and Donated Goods or Services

The delivery of our service to the youth of Auckland is all carried out by volunteers. "Upside Youth Mentoring" resources go into the recruitment, training, support and supervision of its volunteer mentors. The organisation is unique in this way and is under a much higher demand than it can deliver on.

Physical Address

300 Great South Road, Greenlane, Auckland, New Zealand 1051

Shuttleworth
Audit

Postal Address

PO Box 62614, Greenlane, Auckland, New Zealand 1546

Website

www.upside.org.nz (previously www.brothersinarms.org.nz)

Accountants

Bona Fide Accounting Limited
PO Box 112318
Auckland 1642

Bankers

Kiwibank Limited
Auckland

Solicitors

Kemps Weir Lawyers
PO Box 62-566
Auckland 1544

Approval of Financial Report

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of the Upside Youth Mentoring Aotearoa Charitable Trust (previously Brothers in Arms Charitable Trust) for year ended 31 December 2020.

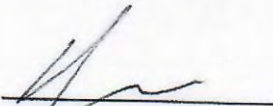
On behalf of the Board

APPROVED



Chairman

Date 21/6/21



Treasurer

Date 22/6/21

Statement of Service Performance

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To recruit, train and match volunteer mentors in the Auckland region with at-risk youth.

	2020	2019
Outputs		
Young People in Programmes		
Mentoring Auckland	115	102
Mentoring Partners	45	28
Total Young People in Programmes	160	130
New Mentors Trained		
Mentoring Auckland	42	50
Mentoring Partners	33	22
Total New Mentors Trained	75	72
New Matches		
Mentoring Auckland	42	45
Mentoring Partners	29	7
Total New Matches	71	52

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Audit**

This statement should be read in conjunction with the accompanying audit report.

Statement of Financial Position

Upside Youth Mentoring Aotearoa As at 31 December 2020

'What the entity owns?' and 'What the entity owes?'

	NOTES	2020	2019
Assets			
Current Assets			
Cash & Bank Balances		346,434.48	294,684.48
Prepayments		1,011.88	995.76
Goods & Services Tax		4,273.01	5,396.54
Total Current Assets		351,719.37	301,076.78
Non-Current Assets			
Property, Plant and Equipment	3	11,894.00	11,083.00
Total Non-Current Assets		11,894.00	11,083.00
Total Assets		363,613.37	312,159.78
Liabilities			
Current Liabilities			
Accounts Payable		17,105.74	21,548.42
Employee Costs Payable		-	10,433.39
Deferred Income	5	73,586.70	85,391.25
Provision for Holiday Pay		14,955.36	11,613.45
Total Current Liabilities		105,647.80	128,986.51
Total Liabilities		105,647.80	128,986.51
Total Assets less Total Liabilities (Net Assets)		257,965.57	183,173.27
Accumulated Funds			
Trust Capital	4	10.00	10.00
Accumulated Surpluses/(Losses)	4	257,955.57	183,163.27
Total Accumulated Funds		257,965.57	183,173.27

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Audit**

This statement should be read in conjunction with the accompanying notes and audit report.

Statement of Financial Performance

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

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

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	550,499.46	473,097.83
Revenue from providing goods or services	1	29,062.50	82,928.67
Interest, dividends and other investment revenue	1	714.69	1,653.34
Other revenue	1	1,006.57	-
Total Revenue		581,283.22	557,679.84
Expenses			
Expenses related to public fundraising	2	42,182.03	21,080.55
Volunteer and employee related costs	2	327,062.59	357,984.98
Costs relating to providing goods and services	2	110,252.32	133,439.73
Donations and grants made	2	1,027.08	26,016.16
Other expenses	2	25,966.90	20,715.81
Total Expenses		506,490.92	559,237.23
Surplus/(Deficit) for the year		74,792.30	(1,557.39)

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This statement should be read in conjunction with the accompanying notes and audit report.

Statement of Cash Flows

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

'How the entity has received and used cash'

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	538,694.91	521,094.75
Receipts from providing goods or services	29,062.50	63,612.75
Interest, dividends and other investment receipts	714.69	1,653.34
Goods & Services Tax (Net)	(472.27)	2,512.08
Payments to suppliers and employees	(497,030.30)	(515,212.25)
Donations or grants paid	(3,277.08)	(23,766.16)
Total Cash Flows from Operating Activities	67,692.45	49,894.51
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	1,129.57	-
Payments to acquire property, plant and equipment	(17,072.02)	(3,060.81)
Total Cash Flows from Investing and Financing Activities	(15,942.45)	(3,060.81)
Net Increase/(Decrease) in Cash	51,750.00	46,833.70
Cash Balances		
Cash and cash equivalents at beginning of period	294,684.48	247,850.78
Cash and cash equivalents at end of period	346,434.48	294,684.48
Net change in cash for period	51,750.00	46,833.70

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This statement should be read in conjunction with the accompanying notes and audit report.

Statement of Accounting Policies

Upside Youth Mentoring Aotearoa

For the year ended 31 December 2020

'How did we do our accounting?'

Reporting Entity

Upside Youth Mentoring Aotearoa Charitable Trust (previously Brothers in Arms Charitable Trust) is a Discretionary Trust, established by a trust deed dated and registered under the Charities Act 2005. The trust is a reporting entity for the purposes of the Financial Reporting Act 2013.

The trust is involved in youth mentoring.

Basis of Preparation

The trust has elected to report under Tier 3 of 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 equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Going Concern

The financial statements have been prepared on the going concern basis which the Trustees believe is valid. However, the Trustees recognise that the Trust is dependent on various grants and sponsorship for financial support. Should the support not be maintained, the going concern basis may be invalid and provision would have to be made for any possible loss on realisation of the trust's assets.

Specific Accounting Policies

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

(a) 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.

(b) Grants

Grants received are recognised in operating receipts, unless specific conditions attach to a grant and repayment of a grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met. Grants are recognised in income over the period during which the services are provided under the funding arrangement with the funding provider.

(c) Bank Accounts and Cash

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

(d) Accounts Receivable

Receivables are recognised at their estimated realisable value.

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(e) Property, Plant & Equipment

Property, plant and equipment is recognised at cost less aggregate depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

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

(f) Income Tax

The trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

(g) Goods and Services Tax (GST)

The trust is registered for GST. Revenues and expenses have been recognised in the performance report exclusive of GST. All items in the Statement of Financial Position are stated exclusive of GST except for accounts receivable and accounts payable which are stated inclusive of GST.

(h) Changes in Accounting Policies

The Statement of Cash Flows was previously prepared on a GST inclusive basis. The statement is now prepared on a GST exclusive basis to be consistent with the rest of the Performance Report. The comparative amounts in the Statement of Cash Flows have been restated on the new basis. There were no other changes in accounting policies. All other accounting policies have been applied on a consistent basis with those of the previous reporting period.

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Notes to the Performance Report

Upside Youth Mentoring Aotearoa For the year ended 31 December 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	192,846.81	126,765.05
Grants		
ANZ Staff Foundation	8,833.30	12,700.00
Auckland Council	-	1,170.00
Bluesky Community Trust	880.00	-
COGS Auckland City	7,000.00	3,000.00
COGS Manukau	5,387.32	1,612.68
COGS North Shore & Rodney	2,803.29	1,612.71
COGS Waitakere City	5,500.00	1,000.00
Constellation Communities Trust Ltd	-	1,220.87
Foundation North	94,570.81	75,949.19
Four Winds Foundation	22,000.00	6,000.00
John Illott Charitable Trust	3,450.00	-
Johnson & Johnson	35,000.00	52,500.00
Lottery Community Sector Research	-	35,000.00
Milestone Foundation	8,885.00	-
Ministry of Social Development	33,492.93	-
Ministry for Women	10,000.00	-
Miscellaneous	5,700.00	-
Mt Wellington Foundation	5,000.00	-
NZ Lottery Grants Board	76,699.00	88,463.33
Pub Charity	7,940.00	1,215.00
Sir John Logan Campbell Residuary Estate	750.00	1,750.00
Skycity Auckland Community Trust	4,147.51	32,372.49
The Lion Foundation	14,613.49	15,766.51
The Trusts Community Foundation	-	5,000.00
Wilberforce Foundation	5,000.00	5,000.00
Youthtown	-	5,000.00
Total Grants	357,652.65	346,332.78
Total Donations, fundraising and other similar revenue	550,499.46	473,097.83
Revenue from providing goods or services		
Johnson and Johnson - Bridge to Employment	-	77,848.67
Partnership Income	25,000.00	-
Services Provided	4,062.50	5,080.00
Total Revenue from providing goods or services	29,062.50	82,928.67
Interest, dividends and other investment revenue		
Interest Received	714.69	1,653.34
Total Interest, dividends and other investment revenue	714.69	1,653.34

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	2020	2019
Other revenue		
Capital Gain on Sale of Fixed Assets	565.57	-
Depreciation - Depreciation Recovered	441.00	-
Total Other revenue	1,006.57	-
	2020	2019

2. Analysis of Expenses

Expenses related to public fundraising

Contract Work	41,292.55	20,754.16
Fundraising	-	80.00
Marketing	889.48	246.39
Total Expenses related to public fundraising	42,182.03	21,080.55

Volunteer and employee related costs

Accident Compensation Levies	735.63	911.97
Mentor Reimbursements	15,620.70	20,505.00
Mentor Training	2,892.79	5,448.18
Professional Development	460.08	842.46
Staff Supervision	1,720.00	4,438.30
Wages & Salaries	305,633.39	325,839.07
Total Volunteer and employee related costs	327,062.59	357,984.98

Costs related to providing goods and services

Computer Expenses	133.90	128.70
Events - Non Mentoring	669.75	2,862.45
Fee for Service Contractors	1,850.00	-
General Expenses	6,159.11	3,509.25
Insurance	5,185.79	4,788.28
Match Supervision - Professional	66.15	-
Match Support & Supervision	10,466.33	5,965.15
Mentor Expenses FFS	340.40	-
Mentoring Programme Events	27,713.51	48,031.92
Postage, Printing & Stationery	4,166.25	3,842.40
Programme Recruitment	533.03	1,323.54
Rent	11,387.85	13,078.69
Research & Evaluation	9,695.20	12,489.80
Telephone, Tolls & Internet	2,721.85	4,277.00
Travelling Expenses	560.92	4,331.47
Vehicle Expenses	14,738.41	12,122.07
Web Media - Website, database, social media, video	13,863.87	16,689.01
Total Costs related to providing goods and services	110,252.32	133,439.73

Grants and donations made

Koha / Gifts	1,027.08	2,766.16
Scholarships	-	23,250.00
Total Grants and donations made	1,027.08	26,016.16

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	2020	2019
Other expenses		
Accountancy Fees	7,093.04	4,667.93
Audit Fees	4,265.00	3,628.64
Bank Charges & Interest	72.50	70.00
Depreciation	14,470.36	11,269.24
Depreciation - Loss on Disposal	66.00	-
Legal Expenses	-	1,080.00
Total Other expenses	25,966.90	20,715.81

3. Property, Plant & Equipment

Property, Plant & Equipment 2020	Cost \$	Accumulated Depreciation \$	Closing Book Value \$
Computer Hardware & Software	31,463	29,892	1,571
Furniture & Fittings	856	360	496
Office Equipment	10,262	5,106	5,156
Website	9,707	5,036	4,671
Total	52,288	40,394	11,894

Property, Plant & Equipment 2018	Cost \$	Accumulated Depreciation \$	Closing Book Value \$
Computer Hardware & Software	28,983	23,049	5,934
Furniture & Fittings	856	270	586
Office Equipment	3,888	3,046	842
Website	5,380	1,659	3,721
Total	39,107	28,024	11,083

	2020	2019
4. Accumulated Funds		
Accumulated Funds		
Opening Balance	183,163.27	184,720.66
Surplus/(Deficit) for the year	74,792.30	(1,557.39)
Total Accumulated Funds	257,955.57	183,163.27
Total Accumulated Funds	257,955.57	183,163.27

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	2020	2019
5. Deferred Income		
ANZ Staff Foundation	4,194.70	-
COGS Auckland	-	2,000.00
COGS North Shore & Rodney	-	803.29
COGS Manukau	-	1,887.32
COGS Waitakere	-	2,500.00
Foundation North	29,480.00	24,050.81
Four Winds Foundation	-	8,000.00
John Illot Charitable Trust	550.00	2,000.00
Milestone Foundation	4,555.00	-
NZ Lottery Grants Board	25,712.00	32,411.00
Pub Charity	-	2,607.83
Sir John Logan Campbell Residuary Estate	-	750.00
Skycity Auckland Community Trust	-	4,147.51
The Lion Foundation	9,095.00	4,233.49
Total Deferred Income	73,586.70	85,391.25

6. Capital Commitments

The trust has committed to and contracted for future capital expenditure totaling \$Nil which has not been accounted for in the financial statements (2019 - \$6,505).

7. Lease Commitments

The trust has leased premises from Parenting Place Charitable Trust for one year which expires on 10 July 2021. The lease commitment at 31 December 2020 is \$4,780 (2019 - \$2,184).

The trust has signed vehicle lease agreements for three vehicles which expire on 31 August 2021 and 6 October 2021. The total lease commitment at 31 December 2020 is \$8,474 (2019 - \$7,084).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2020 (2019 - \$Nil).

9. Services Provided in Kind

No services have been provided during the year free of charge (2019 - \$Nil).

10. Related Party Transactions

During the financial year, the trust received donations totaling \$60,000 from FW Grayson Family Trust, a trust in which FW Grayson, trustee, is also a trustee (2019 - \$60,000). The trust also received donations from Todd Calkin (trustee) and a relative totaling \$768 (2019 - \$930) and from Gregory Langton (trustee) totaling \$Nil (2019 - \$500).

Nia Tomo, a trustee, was contracted to perform accounting services for the organisation and was paid \$3,600 for accounting services for the 2020 year.

11. 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 (2019 - \$Nil).

12. Ability to Continue Operating

The Board of Trustees and CEO of the trust have considered in depth the impacts of COVID-19 on the work delivered by the Trust, particularly on the income streams and the commitments to young people and whānau. Scenario planning was undertaken and management have taken the necessary steps to reduce expenses. The board has maintained a cash reserve policy to ensure the work committed to can be delivered. Based on this, the Board is confident that the entity will continue for the foreseeable future.

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