

upside

ANNUAL REPORT 2021



WITH
YOU

WE'RE MAKING A DIFFERENCE

*Supporting
Aotearoa's
young people
to feel a little
brighter and a
little more
loved than they
did yesterday.*



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A NOTE FROM THE CHAIRMAN.

The Upside board is incredibly proud of the resilience of the team and community again during 2021. After the year we faced in 2020, a further four months of lock down here in Tāmaki Makaurau was a huge challenge for mentors, young people, and their whānau.

The relationships the team developed with the young people and their whānau enabled us to work in new ways to ensure that Upside was supporting strengthened connections and finding new ways to provide value to the communities we work within, even at a time when our volunteer mentors and young people couldn't meet face-to-face.

Upside is incredibly fortunate to have staff who are not only hard working but are passionate about the mahi they do and the people they serve. It was heartening to see that even when our Upside whānau were unable to connect face-to-face with their mentors, the team created new opportunities to provide activities for the young people and food parcels for the whole whānau.

Despite the challenges that Upside faced due to the pandemic, over the we were able to see growth. New partnerships are being developed across the country and mentoring hub relationships continuing to strengthen; with new programmes to work together on and support communities. The team also grew from five at the beginning of the year to eight by the end of it. As it's the heart of what we do, I am so pleased that Upside was able to support more mentoring relationships and quality connections with our partners, who also support meaningful mentoring relationships in their communities.

I can never say enough for and am so immensely grateful for the hard work of our volunteer mentors, who continued to engage and support young people in their individual journeys, which included more disruption to the norm for the end of the year. Their devotion and care for each young person is heartwarming



A NOTE FROM THE CHAIRMAN.

— ...continued

to see and is a testament to them and the relationship they each build together.

Lastly, thank you to all those who supported Upside financially through the year of 2021. Covid presented a range of difficulties and for many money became top of mind.

So to continue to see financial support from a special group donors who see the impact Upside has, was amazing as it showed that even in tough times can see the value in the mahi of Upside and youth mentoring.

Together, we are impacting one young life at a time. Without the support of the community this wouldn't be possible, so please accept my largest of thanks for all involved and all that you choose to do for youth mentoring.

Arohanui,

Greg Langton

CHAIRMAN FOR THE BOARD

P.S. The greatest champion of and for Upside is Dave! There have been so many roles he's undertaken from founder, mentor, board member, CEO and forever and always ambassador and advocate.

For 2022 Dave and his whānau have decided to accept a new challenge, and his time as Upside's CEO has finished up as of April 2022. He's been an incredible man to work with, giving so much passion and energy to making positive change for youth – without ego or compromise to reach whatever the best outcome would be.

He's left Upside in a quality place for new leadership to join the team and continue to grow and we're excited to see Upsides growth and where the ocean may take Dave next. My thanks and best wishes to the Robertson family.

A NOTE FROM THE CEO.



It's fair to say, that I didn't think 2021 would give the year prior a run for its money. However, I was proven wrong! Last year was equally full of challenges that we didn't expect but that being said, Upside dealt with the obstacles of Covid better and quicker the second time around.

It was heartwarming to see that, just like the year prior, people's generosity and aroha was still as strong. We have had a fantastic cohort of mentors, volunteers, donors and other supporters come on board to support young people and change one life at a time together.

Overall, I've been very proud to lead a growing team of full and part-time roles, from 5.5(FTE) to 6.7(FTE) with greater diversity in our skill sets. This included the introduction of a Programme Manager, Programme Support & Events Coordinator and a Fundraising Manager.

Outside of the impact our Mentoring Coordinators have had, the Partnered organisations were also busy supporting 63 matches. Thank you to Tipu Skills for Life, Springboard and especially to Coast Mentoring who reached their 1 year milestone. This was such a special accomplishment to reach, as those 12 months saw COVID disruptions and would not have been possible without working together to build the Upside programme in Whangaparaoa. Alongside our Partners model, I want to share my sincere appreciation for a long-time supporter – Johnson & Johnson. Daryl & I worked on a project as part of the 'Talent for Healthy Communities' initiative which has impacted the way we look at our partnerships and how we can continue to reach young people where they are going forward.

When the August lockdown swept across the country, we were able to snap into action to deliver 71 Chur Packs to all of Upside's whānau, thanks to the

A NOTE FROM THE CEO.



— ...continued

generosity of the community who also saw a need and took action. These were designed to keep our young people busy at such a difficult time when we all felt uncertain of the following weeks, and months. Further to this we worked on building relationships with food bank suppliers to collect and distribute parcels to households in need.

A personal highlight for me was being able to combine work, and passion with the inaugural “Upside Cup fundraising event”. The regatta was an important step to begin diversifying our funding streams and engaging with corporate supporters. It was amazing to see people rallying together to support this cause and get out on the water.

Upside stands strong in our belief that supporting Aotearoa's young people to feel a little brighter and a little more loved than they did yesterday is mahi worth doing. I would like to pay a very special thanks to all whānau who entrust us to do the best we can to have a positive impact on their children, and welcome us into their lives to make this journey together with Upside and their volunteer mentor.

And the biggest CHUR to each and every volunteer mentor. Without their commitment to make a difference in their community and share their time and heart so generously, none of this would be possible!

Thank you – Ngā mihi nui

Dave Robertson

CHIEF EXECUTIVE OFFICER

A NOTE FROM OUR PARTNERS.



Coast Mentoring is very grateful for the support provided by Upside over our first year of partnership! It has been especially helpful having Upside's guidance and resource sharing during this challenging Covid season. Upside's encouragement has helped us to deliver the mentoring programme with confidence to our community. We appreciate Upside's fun and professionalism. We love being a part of the Upside whānau and value the opportunities provided to be connected with a wider mentoring community, sharing events and hui together.

– Caitlin Watson, Mentoring Project Manager



For over 10 years Springboard has worked closely with Upside. While COVID had a huge impact on community mentoring in 2021, we felt the weight of our partnership through wellbeing check ins and practical help with the transition to our new premises. It's awesome to have an authentic connection with like minded people that are about common organisational goals as well as simply doing life together in a genuine relationship.

– Dan Gray, General Manager



Tipu Skills for Life Tauranga, has enjoyed three years working with Upside. Through this partnership, and with Upsides consistent support, we have been able to train our staff and volunteers in the skills required to operate a quality mentoring service. This has in turn flowed on to our program participants and their whanau who have all benefited from these relationships. We consider ourselves privileged to be able to run the Upside mentoring service with our young people in Tauranga, and consider the Upside system second to none. We can fully endorse Upside, their staff and systems, and can totally recommend Upside, to any agency."

– Stuart Caldwell, National Director

A NOTE FROM HUB LEADERS.



Glenavon School

The Upside Youth mentors have made such a difference in a number of our students' lives over the last 2 years. Having that 1:1 time with an attuned adult means so much to the students the mentors have been matched with. It gives them the opportunity to do things they might not normally do and have the focus totally on them.

Our students are the best advertisement for the programme. Through the initial students that were matched with mentors, the word has spread through the school and students will approach me asking if I can organise a mentor for them because it sounds so cool. We also have whole families with mentors as it has been such a positive experience for the oldest sibling. The Upside Staff are regularly in at school making connections with our students and the wider school community.

– Rochelle Lambourn, SENCO at Glenavon School



Panama Road School

Panama Road School is most grateful to Upside Mentoring for the amazing work that they do with our students. We are delighted to see the supportive, healthy relationships formed between the mentors and mentees, both immediate and long-term. The positive impact that mentoring with Upside is having on the lives of our children cannot be underestimated. We are seeing a shift in academics, school attendance, social interactions and within the homes of some of the mentees. The students who benefit from having a mentor feel connected, motivated and hopeful.

The staff from Upside are supportive of the school and regularly attend assemblies and events. They form part of our fortnightly Learning Support meetings where our students with the highest needs are discussed. They are always proactive and supportive, looking for ways to work better and more efficiently with both our students and their whānau. Upside Mentoring is an integral part of our school and how we work with our students and their whānau!

– Joy Fiebiger, Learning Support Coordinator
at Panama Road School

OPEN LETTER FROM A MENTOR.



“ In the beginning, Laumanu was very shy. She was so nervous that she would whisper when she spoke, and if I offered food at lunchtime, we would pretend she wasn't hungry. So, at this stage, I would have to guess what she might like for lunch and just place it in front of her so she felt she had to eat it. Many of her replies in our conversations were short answered, which made the conversation challenging. My tactic was to keep throwing out questions and getting her to elaborate on her answers as much as possible. We also did activities such as baking or painting to get us talking over something.

When the August 2021 lockdown hit, we had only had our first three hangouts. We'd just met and hadn't made many memories together, so the lockdown was hard. I often felt really guilty that I couldn't see her. I would phone her, but conversations were even more challenging over the phone, especially when no one was doing anything too exciting in lockdown. Through lockdown, I would send cookies or pasta for the family for dinner and always with a card saying how excited I am to catch up when we can. I tried to show my efforts and care through little homemade gift bags.

Through lockdown, Upside also hosted very beneficial Zoom events. Talking to the other mentors about their experiences with their young person made us realise that most kids don't have much to say over lockdown, which was a relief. Upside kept assuring us that just showing that you're consistently showing up, whatever that looks like is what counts.

After the lockdown, I was so nervous that it would be starting from square once again, but we really just picked back off where we left off. If anything, it wasn't long after this that I had a breakthrough with Laumanu. I took her out for her birthday to Paint & Create, and I remember that day so clear that she just would not stop talking. She went from very short answers to my questions to telling me hilarious, embarrassing stories. It was honestly a very drastic change. I always assumed the breakthrough would be gradual, so I thought someday, 'maybe she doesn't like me' or 'will she ever trust me?'. Upside has always said through our training or regular mentor meeting to just stick in there.

Lots of kids like Laumanu haven't had much consistency in their life with people sticking around. So for Laumanu, I've realised it was a time thing. She let me in when she realised I was not going anywhere. This was about the 5-month point. Ever since this day, she has been very open with me, and we are now very close. We often laugh about the days when she was too shy to say she was hungry because now when we have lunch, she will happily ask for seconds and thirds.



OPEN LETTER FROM A MENTOR.



— ...continued

“ We have been hanging out for 9 months now. Our hangouts are always different depending on the day. Sometimes we go out to do fun activities as a treat like the movies, but a lot of the time we go back to my house, and she chooses something she wants to learn to bake or cook (we also do a lot of painting). She really enjoys baking and cooking, and I really like doing this because it's practical as it's extra food to bring home, and she's learning new skills.

A huge difference I've noticed in Laumanu is her confidence. Laumanu is the oldest of four siblings. Her mother is no longer present in her life. As much as Laumanu's dad looks after all the children, I think Laumanu naturally feels she has to take on a mothering role with her siblings. So for Laumanu having a mentor has meant having a reliable and trusting female in her life in her mother's absence. Also, having time away from her sibling where she is being looked after instead of doing the looking after.

In any family, I think being the oldest, the attention is put more on the younger ones as they aren't as capable, so I think it's nice and relaxing for once a week to have a hang out where it's all about Laumanu. For myself, I have loved building this relationship with Laumanu.

We have got to the stage where I have told her that even when the year is up with Upside, I will always be there as long as she wants me to be in her life. I grew up with two caring parents that have a stable income. I know I am in a fortunate position. My journey with Laumanu has been a real learning experience for me. The social and economic struggles she has to face every day just amazes me and is just something one can't understand to the full extent without experiencing it. She is so strong. It's an absolute pleasure to use my privilege to give Laumanu some experiences she wouldn't have experienced otherwise. Being a mentor makes me feel so important and lucky that I get to be this kind girl's special person. She has become such a big part of my life.

Thank you to Upside Youth Mentoring for pairing us. The ongoing support that both Laumanu and I get from Upside is fantastic. Whether it's foodbanks, puberty resources or just their regular check-ins, they really think of it. Their process is so personalised. Upside has made us part of such a tight-knit community. Keep changing people's lives, and keep up the excellent mahi.

— Emily Johnson





THANK YOU.

We would like to thank the following organisations, trusts and foundations for their valued support of mentoring relationships throughout 2021.

Ngā mihi nui ki a koe to each and everyone involved!

2021 HIGHLIGHTS.



1

Despite lockdowns forcing the cancellation of several events, we were still able to hold a fun day out at Gravity Trampoline Park and a trip to the movies to see Space Jam 2 for our young people and their mentors.



2

When Auckland went back into lockdown in August, the team knew we needed to support our Upside whanau. Every Upside whanau received a food parcel and every child received an activity pack to keep them busy during lockdown.



3

A chance email turned out to be hugely beneficial to Upside! Paul Neman's Own Foundation donated \$12,500 (USD) to Upside to help facilitate five mentoring relationships in our community!



4

A group of Upside mentors, partners and staff came together at Awataha Marae to learn more about Maori and Pasifika culture for Upside's second annual Cultural Training Day.



5

We were lucky enough to pull off the first ever Upside Cup fundraiser in March, a week in between lockdowns. The city was buzzing from the America's Cup and corporates came for a day on the water in support of Upside and our mahi.



6

The full Upside staff and Board of Trustees came together for a weekend on Waiheke Island to plan what Upside's future looks like.

CHANGING LIVES IN FOUR LOCATIONS.

In 2021, Upside supported 146 mentoring relationships across four sites in Auckland, Tauranga, Whangaparaoa and Snells Beach.

That means 730 people directly benefited from Upside mentoring relationships including 146 young people.



Auckland

415 lives changed,
including 83 young people



Tauranga

115 lives changed,
including 23 young people



Snells Beach

100 lives changed,
including 20 young people



Whangaparaoa

100 lives changed,
including 20 young people

FINANCIAL REPORTS.



Performance Report

Upside Youth Mentoring Aotearoa
For the year ended 31 December 2021

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 2021, the statement of financial position as at 31 December 2021, 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 2021;
- the service performance for the year then ended; and
- the financial position of Upside Youth Mentoring Aotearoa as at 31 December 2021, 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 New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. 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 ISAs and NZ AS1 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) and NZ AS1, 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.

A handwritten signature in black ink, appearing to be 'Shuttleworth'.

for Shuttleworth Chartered Accountants Ltd

Shuttleworth Chartered Accountants Ltd
Auckland
4 August 2022

Entity Information

Upside Youth Mentoring Aotearoa For the year ended 31 December 2021

'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 2021 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), Phil Trotter (Operations Manager), Daryl Powell (Programme Manager), Kimberley Pond (Mentoring Manager), Rachel Clarke (Fundraising Manager), Lesieli de Luen (Mentoring Supervisor), Jo Chanyau (Mentoring Supervisor), Fleur Mealing (Communications & Digital Manager). There was also 1 contractor over the course of the 2021 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

**Shuttleworth
Audit**

Approval of Financial Report

Upside Youth Mentoring Aotearoa For the year ended 31 December 2021

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 2021.

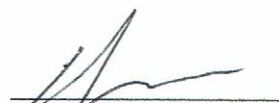
On behalf of the Board

APPROVED



Chairman

Date 4/8/22



Treasurer

Date 4/8/2022

Statement of Service Performance

Upside Youth Mentoring Aotearoa For the year ended 31 December 2021

'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.

	2021	2020
Outputs		
Young People in Programmes		
Mentoring Auckland	83	115
Mentoring Partners	63	45
Total Young People in Programmes	146	160
New Mentors Trained		
Mentoring Auckland	32	42
Mentoring Partners	31	33
Total New Mentors Trained	63	75
New Matches		
Mentoring Auckland	19	42
Mentoring Partners	28	29
Total New Matches	47	71

**Shuttleworth
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 2021

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

	NOTES	2021	2020
Assets			
Current Assets			
Cash & Bank Balances		601,384	346,434
Accounts Receivable		2,018	-
Prepayments		1,661	1,012
Goods & Services Tax		800	4,273
Total Current Assets		605,864	351,719
Non-Current Assets			
Property, Plant and Equipment	3	16,819	11,894
Total Non-Current Assets		16,819	11,894
Total Assets		622,683	363,613
Liabilities			
Current Liabilities			
Accounts Payable		19,308	10,717
Employee Costs Payable		10,747	6,389
Deferred Income	5	170,375	73,587
Provision for Holiday Pay		26,268	14,955
Total Current Liabilities		226,698	105,648
Total Liabilities		226,698	105,648
Total Assets less Total Liabilities (Net Assets)		395,985	257,966
Accumulated Funds			
Trust Capital	4	10	10
Accumulated Surpluses/(Losses)	4	395,975	257,956
Total Accumulated Funds		395,985	257,966

**Shuttleworth
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 2021

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

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	666,842	550,499
Revenue from providing goods or services	1	128,080	29,063
Interest, dividends and other investment revenue	1	482	715
Other revenue	1	-	1,007
Total Revenue		795,403	581,283
Expenses			
Expenses related to public fundraising	2	20,242	42,182
Volunteer and employee related costs	2	457,308	327,063
Costs relating to providing goods and services	2	150,967	110,252
Donations and grants made	2	3,908	1,027
Other expenses	2	24,959	25,967
Total Expenses		657,384	506,491
Surplus/(Deficit) for the year		138,019	74,792

**Shuttleworth
Audit**

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 2021

'How the entity has received and used cash'

	2021	2020
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	763,630	538,695
Receipts from providing goods or services	126,325	29,063
Interest, dividends and other investment receipts	482	715
Goods & Services Tax (Net)	3,738	(472)
Payments to suppliers and employees	(620,941)	(497,030)
Donations or grants paid	(3,908)	(3,277)
Total Cash Flows from Operating Activities	269,325	67,692
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	1,130
Payments to acquire property, plant and equipment	(14,376)	(17,072)
Total Cash Flows from Investing and Financing Activities	(14,376)	(15,942)
Net Increase/(Decrease) in Cash	254,949	51,750
Cash Balances		
Cash and cash equivalents at beginning of period	346,434	294,684
Cash and cash equivalents at end of period	601,384	346,434
Net change in cash for period	254,949	51,750

**Shuttleworth
Audit**

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 2021

'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

There have been no changes in accounting policies during the year. All accounting policies have been applied on a consistent basis with those of the previous reporting period. (2020: 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.)

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Notes to the Performance Report

Upside Youth Mentoring Aotearoa For the year ended 31 December 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	266,523	192,847
Grants		
ANZ Staff Foundation	4,195	8,833
Auckland Council	2,000	-
Grants - Bluesky Community Trust	-	880
COGS Auckland City	-	7,000
COGS Manukau	3,500	5,387
COGS North Shore & Rodney	-	2,803
COGS Waitakere City	-	5,500
Foundation North	84,620	94,571
Four Winds Foundation	8,000	22,000
John Illott Charitable Trust	550	3,450
Johnson & Johnson	75,000	35,000
Milestone Foundation	4,555	8,885
Ministry of Social Development	5,500	33,493
Ministry for Women	-	10,000
Miscellaneous	-	5,700
Mt Wellington Foundation	-	5,000
NZ Lottery Grants Board	116,765	76,699
Pub Charity	5,107	7,940
Sir John Logan Campbell Residuary Estate	-	750
Skycity Auckland Community Trust	66,938	4,148
The Lion Foundation	13,589	14,613
Wilberforce Foundation	10,000	5,000
Total Grants	400,319	357,653
Total Donations, fundraising and other similar revenue	666,842	550,499
Revenue from providing goods or services		
Event Tickets	33,135	-
Partnership Income	15,000	25,000
Services Provided	79,945	4,063
Total Revenue from providing goods or services	128,080	29,063
Interest, dividends and other investment revenue		
Interest Received	482	715
Total Interest, dividends and other investment revenue	482	715
Other revenue		
Capital Gain on Sale of Fixed Assets	-	566
Depreciation - Depreciation Recovered	-	441
Total Other revenue	-	1,007

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	2021	2020
2. Analysis of Expenses		
Expenses related to public fundraising		
Contract Work	19,670	41,293
Fundraising	314	-
Marketing	258	889
Total Expenses related to public fundraising	20,242	42,182
Volunteer and employee related costs		
Accident Compensation Levies	707	736
Mentor Reimbursements	12,350	15,621
Mentor Training	9,117	2,893
Professional Development	3,511	460
Staff Supervision	4,042	1,720
Wages & Salaries	427,580	305,633
Total Volunteer and employee related costs	457,308	327,063
Costs related to providing goods and services		
Computer Expenses	584	134
Events - Non Mentoring	11,854	670
Fee for Service Contractors	1,900	1,850
General Expenses	8,519	6,159
Insurance	5,674	5,186
Match Supervision - Professional	65	66
Match Support & Supervision	11,570	10,466
Mentor Expenses FFS	419	340
Mentoring Programme Events	8,125	27,714
Partnership Grant	40,000	-
Postage, Printing & Stationery	2,187	4,166
Programme Recruitment	4,482	533
Rent	16,086	11,388
Research & Evaluation	-	9,695
Telephone, Tolls & Internet	4,954	2,722
Travelling Expenses	3,210	561
Vehicle Expenses	17,012	14,738
Web Media - Website, database, social media, video	14,327	13,864
Total Costs related to providing goods and services	150,967	110,252
Grants and donations made		
Koha / Gifts	3,908	1,027
Total Grants and donations made	3,908	1,027

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2021 2020

Other expenses

Accountancy Fees	10,907	7,093
Audit Fees	4,280	4,265
Bank Charges & Interest	321	73
Depreciation	9,451	14,470
Depreciation - Loss on Disposal	-	66
Total Other expenses	24,959	25,967

3. Property, Plant & Equipment

Property, Plant & Equipment 2021	Opening Book Value \$	Additions \$	Disposals \$	Depreciation \$	Closing Book Value \$
Computer Hardware & Software	1,571	10,368		2,192	9,747
Furniture & Fittings	496			89	407
Office Equipment	5,156	2,620		4,159	3,617
Website	4,671	1,388		3,011	3,048
Total	11,894	14,376		9,451	16,819

Property, Plant & Equipment 2020	Opening Book Value \$	Additions \$	Disposals \$	Depreciation \$	Closing Book Value \$
Computer Hardware & Software	5,934	2,480		6,843	1,571
Furniture & Fittings	586			90	496
Office Equipment	842	6,938	123	2,501	5,156
Website	3,721	6,052	66	5,036	4,671
Total	11,083	15,470	189	14,470	11,894

2021 2020

4. Accumulated Funds**Accumulated Funds**

Opening Balance	257,956	183,163
Surplus/(Deficit) for the year	138,019	74,792
Total Accumulated Funds	395,975	257,956
Total Accumulated Funds	395,975	257,956

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	2021	2020
5. Deferred Income		
ANZ Staff Foundation	-	4,195
COGS Auckland	5,000	-
COGS North Shore & Rodney	2,000	-
COGS Waitakere	3,000	-
Foundation North	44,860	29,480
John Illot Charitable Trust	-	550
Milestone Foundation	-	4,555
NZ Lottery Grants Board	106,947	25,712
Skycity Auckland Community Trust	3,062	-
The Lion Foundation	5,506	9,095
Total Deferred Income	170,375	73,587

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 (2020 - \$Nil).

7. Lease Commitments

The trust has signed a lease commitment with Parenting Place Charitable Trust for a term of one year which expires on 10 June 2022. The lease commitment at 31 December 2021 is \$8,205 (2020 - \$4,780).

The trust has signed four vehicle lease agreements with LeasePlan New Zealand Limited which expire on 7 November 2023. The total lease commitment at 31 December 2021 is \$35,641 (2020 - \$8,474).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2021 (2020 - \$Nil).

9. Services Provided in Kind

No services have been provided during the year free of charge (2020 - \$Nil).

10. Related Party Transactions

During the financial year, the trust received donations totalling \$60,000 from FW Grayson Family Trust, a trust in which FW Grayson, trustee, is also a trustee (2020 - \$60,000). The trust also received donations from Todd Calkin (trustee) and a relative totalling \$432 (2020 - \$768).

Nia Tomo, a trustee, was contracted to perform accounting services for the organisation and was paid \$4,400 for accounting services for the 2021 year (2020 - \$3,600). Level Up Accounting Services Ltd, a company of which Nia Tomo is a director and shareholder, was contracted to perform accounting services and was paid \$2,070 for the year (2020 - \$Nil).

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 (2020 - \$Nil).

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12. Ability to Continue Operating

The Board of Trustees are satisfied that the entity can operate financially for the foreseeable future. (2020: 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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