

A photograph of a man carrying a young child on his shoulders. They are standing in a field of tall, golden-brown grass. The background is a bright, hazy sky with soft clouds, suggesting a sunset or sunrise. The overall mood is warm and positive.

life
unlimited

2021-2022 Annual Report

Life Unlimited Charitable Trust



Life Unlimited Charitable Trust

DIRECTORY

FOR THE YEAR ENDED 30 JUNE 2022

NATURE OF BUSINESS:	Disability Services Provider
CHARITIES COMMISSION	
REGISTRATION NUMBER:	CC26090
TRUSTEES:	Karen Coutts (Chair) Michelle Bentham Stuart Campbell (appointed May 2022) Mary Cave-Palmer Vaughan Mikkelson Tiffney Perry (resigned December 2021) Pati Umaga (resigned March 2022) Gary Williams
REGISTERED OFFICE:	20 Palmerston Street Hamilton 3204
INDEPENDENT AUDITORS:	PricewaterhouseCoopers Chartered Accountants Hamilton
SOLICITORS:	Gurnell Harrison Lawyers Hamilton

4

Messages from the
Chair and CE

8

Disability
Leadership Group
& Local Disability
Leadership Groups

10

Altogether Autism

12

Connections &
Funding

14

Community



Cover image: Man walking through long grass at sunset with a small child on his shoulders

16

Hearing Therapy



18

Mobility Centre



20

Stories of Impact



28

Financials





A Message from Karen Coutts, Chair of the Board of Trustees

Whāia te iti kahurangi ki te tuohu koe me he maunga teitei

Seek the treasure you value most dearly: if you bow your head, let it be to a lofty mountain

Tēnā koutou ngā whānau o Life Unlimited

Ngā mihi ki ngā iwi katoa

Ngā mihi ki te hunga mate

Ngā mihi ki te hunga ora

Ngā mihi ki te tumu whakarae, Megan, ngā menetia me kaimahi

Ngā mihi ki ngā whaikaha me whānau katoa

Otirā ki a koutou katoa, tēnā koutou, tēnā koutou, tēnā koutou katoa.

Greetings to everyone on behalf of the Life Unlimited Board as I reflect on a huge year for the newly merged organisation. I would like to thank John Dobson and Rachel Stephenson, and their respective Boards for their foresight and ambition to take the opportunity to merge and aspire to even greater service choice and standard to whaikaha and their families. As my whakataukī indicates, the new Board appreciates that we need to deliver this aspiration and build resilience over time for it to be achieved. We are thankful for the inherited strong basis the merged organisation stands on, especially in terms of commitment, ethics and capability.

The change has been exciting and demanding. The initial steps of combined personnel and systems was the start of the journey that continues, such as the redesign of the Needs Assessment Service Coordination (NASC) and Local Area Coordination (LAC) services. Megan and the Senior Leadership Team (SLT) really stepped up to achieve these changes smoothly and efficiently whilst navigating safely and efficiently the ongoing COVID-19 pandemic, adapted working styles and so on. Remarkably with all these changes, this SLT continued to consistently provide services to a high standard, and work on future growth and resilience. Changes during the year included farewells, one notably being Tony Paine (CEO of former AccessAbility) who has contributed significantly to this merger and sent with our thanks and best wishes.

Further key steps included the establishment of the Local Disability Leadership Groups and the Board has been pleased to establish an ongoing relationship with the National Disability Leadership Group.

We look forward to supporting the growth of this leadership across our organisation.

The Board also developed a strategy to achieve the expected aspirations by setting the vision of Disabled people thriving, living the lives they choose in their communities. We have agreed our five strategic goals to deliver the vision which include being leaders in the new disability system, advocating to improve the rights of disabled people and being an exemplar in the sector for the health of our organisation.

Our new brand and logo will support us to focus on our vision and goals which will reflect the philosophy of Enabling Good Lives. We will continue to work towards enabling innovative community solutions by and with disabled people and their families.

We are also pleased to see that the financial position of the new organisation is solid and early signs of potential growth in services ahead. Following the merger, we invested in systems and processes to ensure our new organisation had a solid base to grow from. This investment along with the downturn in the financial markets has resulted in a very small surplus for the 2022 year. Our reserves remain strong and we are confident the investment will pay off.

It has been my pleasure to establish this new Board to help shape the future. I would like to thank all Board members for their hard work this year and the growth of organisational leadership that each of them has contributed to. This year we sadly said farewell to Tiffney Perry and Pati Umaga. Thank you all for your hard work and for seeing us through the merger. We also welcomed a new Board member, Stuart Campbell, who brings sector and governance capability.

On behalf of the Board, I would like to acknowledge the tremendous efforts and achievements of the Chief Executive, Megan Thomas, and her team. We are excited by the prospect of another successful year.

As we look ahead, supporting whaikaha and their whānau, to thrive and live the lives they choose in their communities, will remain firmly at the heart of everything we do.

Ngā manaakitanga
Karen Coutts

A Message from Megan Thomas, Chief Executive

Naku te rourou nau te rourou ka ora ai te iwi

With your basket and my basket, the people will live



Bringing two motivated and successful teams together has been the theme of the year. In June 2021 we merged with AccessAbility to create a new organisation that would be prepared for upcoming sector changes. This set the scene for a year focused on the establishment of a new identity and refreshed processes.

The team have been simply amazing in their commitment towards creating something new, working through the challenges presented. We worked hard together to identify the best processes and practices, getting to understand who this new organisation is and redesigning service delivery.

Parallel to this, we continued to work in an environment heavily impacted by COVID-19. Our teams faced varying periods of lockdown and had to adjust to constant changes in settings. They never faltered in their delivery of services through lockdowns.

What keeps our team going is their true commitment to disabled people and their whānau and the strong sense of connection to what we are

Man and woman playing with a sensory toy

trying to achieve as an organisation.

Central to our conversations has been improving accessibility across our organisation and building choice and control. At the beginning of the year, we received the results of an independent evaluation we had commissioned to look at how well we were applying Enabling Good Lives principles (across all services - Altogether Autism, Community, Mobility Centre and Hearing Therapy). The results showed a team that understood and was applying the Enabling Good Lives principles well. Using the feedback, teams have worked on where they could further improve their results.

Our NASC and LAC teams went through a co-design process to redesign how we deliver our services. Now known as our Connections and Funding team, the person-centred process aims to shift our delivery to a truly aligned Enabling Good Lives model.

The redesign was finalised by the end of the financial year and the teams trained in new ways of working. We look forward to hearing the community's feedback.



A mechanism we have set up to get good feedback is the introduction of Local Disability Leadership Groups. This builds on our experience with our National Disability Leadership Group. We have a local group in every community where we provide a NASC service. The Local Disability Leadership Groups hold us to account for what we deliver, tell us where we need to improve and are supported to be advocates for change in their local community.

Merging two organisations requires a lot of rethinking on the policies and systems to support consistent practice, especially across a widely geographically dispersed organisation. Our Business Services Team have put in incredible efforts to establish best practice for the organisation. On top of this, a new finance and retail system went live 1 July 2021. I would like to recognise the efforts of Jenny Boyd and Graham Callis for making this happen.

In forming a new organisation, we wanted to start with a clear understanding on how we could best serve Pasifika and Māori communities. Our Māori Roopu and Pasifika team have worked on reshaping our strategic frameworks for delivery to our Pasifika and Māori communities.

Nga Vaka o Tagata Pasifika uses the metaphor of the 'Fale', a recognised icon across pan Pasifika nations, to bring together the values and beliefs of Pasifika People. The values and beliefs connect with the Enabling Good Lives principles to bring about systemic change and responsiveness by all staff, management and the Board within Life Unlimited. I would like to acknowledge Dr. Taima Fagaloa for her leadership in developing this strategy.

The Māori Strategic Framework uses the Pātiki or Pātikitiki which in Te Ao Māori references the diamond shape and is the word for Flounder symbolising abundance, hospitality and providing for your people. This aligns with what we see as being strategic for the team in developing our understanding of Te Ao Māori practices. The kaupapa behind this strategy is to affirm Māori approaches within our organisation and to support Māori-led initiatives to improve the wellbeing of tangata whenua, their whānau hapu and iwi. Thank you to the Māori Roopu and the leadership of April Johnson in forming this strategy.

With so much evolving over the year, it takes a committed and passionate Board and Senior Leadership Team to set direction and see the successful implementation. A great appreciation for all the effort put in.

The final word goes to the whole team, whether you are a Hearing Therapist, delivering training, supporting people connecting with our Mobility Centre, someone in our Business Services team or someone part of delivering NASC, LAC, information or community services. My deep admiration for the quality, commitment, and flexibility you bring to your role each day. Without you none of this could have happened.

We are excited by the establishment of our new organisation, alongside the establishment of Whaikaha - Ministry of Disabled People and are hopeful for what the future brings.

Ngā mihi

Megan



In Fond Memory

Sadly, this year, two of our staff members passed away, John McIntosh and Lynley Hastings.

John had been involved with Life Unlimited since 2003, when he was asked to join as Business Manager, and was involved with the development and expansion of the Life Unlimited stores. In 2015, he became a Community Liaison and was responsible for Disability Start workshops for businesses and organisations. He was also a member of the Disability Leadership Group. Prior to that he had a long career (over 30 years) in the wider disability sector.

Lynley Hastings started with Life Unlimited in the Mobility Centre in October 2007 and went on to become a Hearing Therapist in May 2014. She was an active member of the Hearing Therapist Association of New Zealand (HTANZ). Lynley had a natural way of engaging with clients, was an exceptional listener and always looked outside her knowledge base to deliver the best outcomes for her clients.



Young boy observing a liquid and bubble sculpture

Disability Leadership Group



Timothy Folkema
Hamilton

Life Unlimited are committed to upholding the Enabling Good Lives (EGL) vision of disabled people and their families having the greatest possible choice and control over their lives, and to furthering the aims of the United Nations Convention for the Rights of Persons with Disabilities.

Life Unlimited define disability leadership as: disabled people in positions of leadership and influence, with the power to set agendas, control resources, and define outcomes.

The Disability Leadership Group adopts and approves the Disability Leadership Framework that sets our strategic framework for growing disability leadership throughout the organisation.

In 2021/22, Genevieve McLachlan and Timothy Folkema were appointed co-chairs for the Disability Leadership Group. The decision to appoint co-chairs reflected the range of skill sets held by Genevieve and Timothy, but also supported the sharing of responsibilities, where their natural skill set could be used.

The Disability Leadership Group has six members in total. An expression of interest will see the recruitment of three new members.



Genevieve McLachlan
MNZM
Wellington



Vaughan Mikkelson
Hamilton



Sandra Wood
Gisborne



Troy Robertson
Hamilton



Anne Wilkinson
Hamilton

Local Disability Leadership Groups

In 2021/22 Life Unlimited established Local Disability Leadership Groups (LDLG) in six regions where our local Connections and Funding offices and are based; Hutt Valley, Whanganui, Otago, Tairāwhiti, Southland and Taranaki.

In June 2022, the LDLGs met for their first induction training which was facilitated by Grant Cleland from Creative Solutions Disability. The induction covered what supports and information LDLGs needed to be successful.

The induction training clarified LDLGs role in advocating for local and national issues for people with disabilities. It enabled them to think about how they can effectively represent disabled people and hold Life Unlimited to account. Each LDLG has adopted a work programme and appointed a chair, with administrative support provided by Life Unlimited.

The local Connections and Funding managers have been instrumental in supporting the establishment of the LDLGs. The future responsibility of the LDLGs will transition to the new Advocacy Lead, who is located within the Life Unlimited Advocacy and Identity Team.

The role of the Advocacy Lead will be to support a neutral space where LDLG members can have free and frank discussions about the services they and their local communities receive and promote an opportunity to advocate for solutions.

Genevieve McLachlan and Dame Patsy Reddy





Altogether Autism

Providing quality, evidence-based and timely information, support and professional development to autistic people, their families and professionals.



Highlights



World Autism Acceptance month Te Ihirangaranga Takiwātanga – Expressions of Autism

- Seven autistic artists shared their creative talents across our digital platforms:
 - Tamara Grant (Artist)
 - Tahuaroa Ohia (Filmmaker)
 - Sonja Howard (Creature artist)
 - Sophie Maude (Singer & songwriter)
 - Penni Winter (Author)
 - Hamish Boyle (Actor)
 - Jen Lewis (Poet)
- Concluded with Ask an Autistic video interview with Autistic Advisor, Rachael Wiltshire.
- Highly successful World Autism Acceptance month campaign as measured by website and social media engagement and reach:



1,028
Newsletter
engagements

32%
Increase in web
page views

586
New website visits

1,346
Social media
engagements



- Eight additional Autistic hosts were recruited and the number of By Autistics for Autistics zoom meet-ups increased from four to eight per month.
- Two-day workshop successfully designed and delivered in collaboration with Voices from the Spectrum Trust.
- Family Whānau Day: Autistic-led workshop for family and whānau of autistic people.
- Successfully moved planned face-to-face events online.

Mother holding her son on her shoulder



Young girl playing with blocks

"Thank you so much for the resources. It was a fantastic day. I learned an immeasurable amount. Having the autistic advisors on board was literally mind blowing for me."



10,329
e-News subscribers,
compared with **8,643**
in 2021



855
People attended **65**
network meetings with
100% positive feedback

287,011

People accessing the website, compared
with **233,423** in 2021

72,235

Engagements with our top
website post "Autism no puzzle,
nothing wrong with us"



253
Live Chat compared
with **337** in 2021

95%

Rated information as useful
compared with 99% in 2021

Professional Development

- Successfully completed eight SELO contracts, delivering 472 hours of training to Early Childhood Centres across the country.
- 240 Professional Development hours delivered, as a mix of online and face-to-face.
- Developed a series of workshops for The Warehouse Group focused around autistic employment. Multiple autistic employees from The Warehouse Group joined the training and reported that they felt more comfortable and heard in the workplace after our workshops.



4,307
Information requests,
compared with
3,893 in 2021



Connections & Funding



AccessAbility
LISTEN | LEARN | INSPIRE

Our Connections & Funding team deliver our Needs Assessment Service Coordination (NASC) and our Local Area Coordination (LAC) services. We are present in Bay of Plenty (LAC only), Taranaki, Whanganui, Tairāwhiti, Hutt Valley, Otago and Southland.

Our role is to listen and learn what living well would look like for a person and then assist where needed with connections and resources to enable that good life. This can be a mix of community connections and funded support services.

Highlights

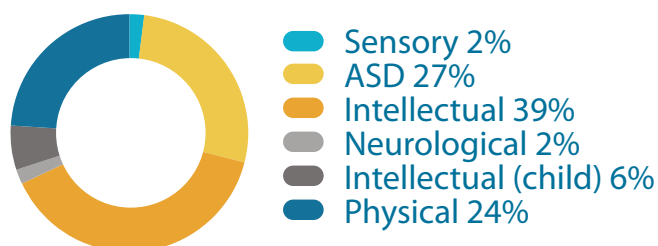
- We brought together two NASC and LAC teams, with the merger of two organisations (AccessAbility and Life Unlimited).
- We went through a significant redesign of our services, to ensure we were well set for the future and meeting the needs of the disability community.

7,525 People we have supported nationally

People supported - geographically

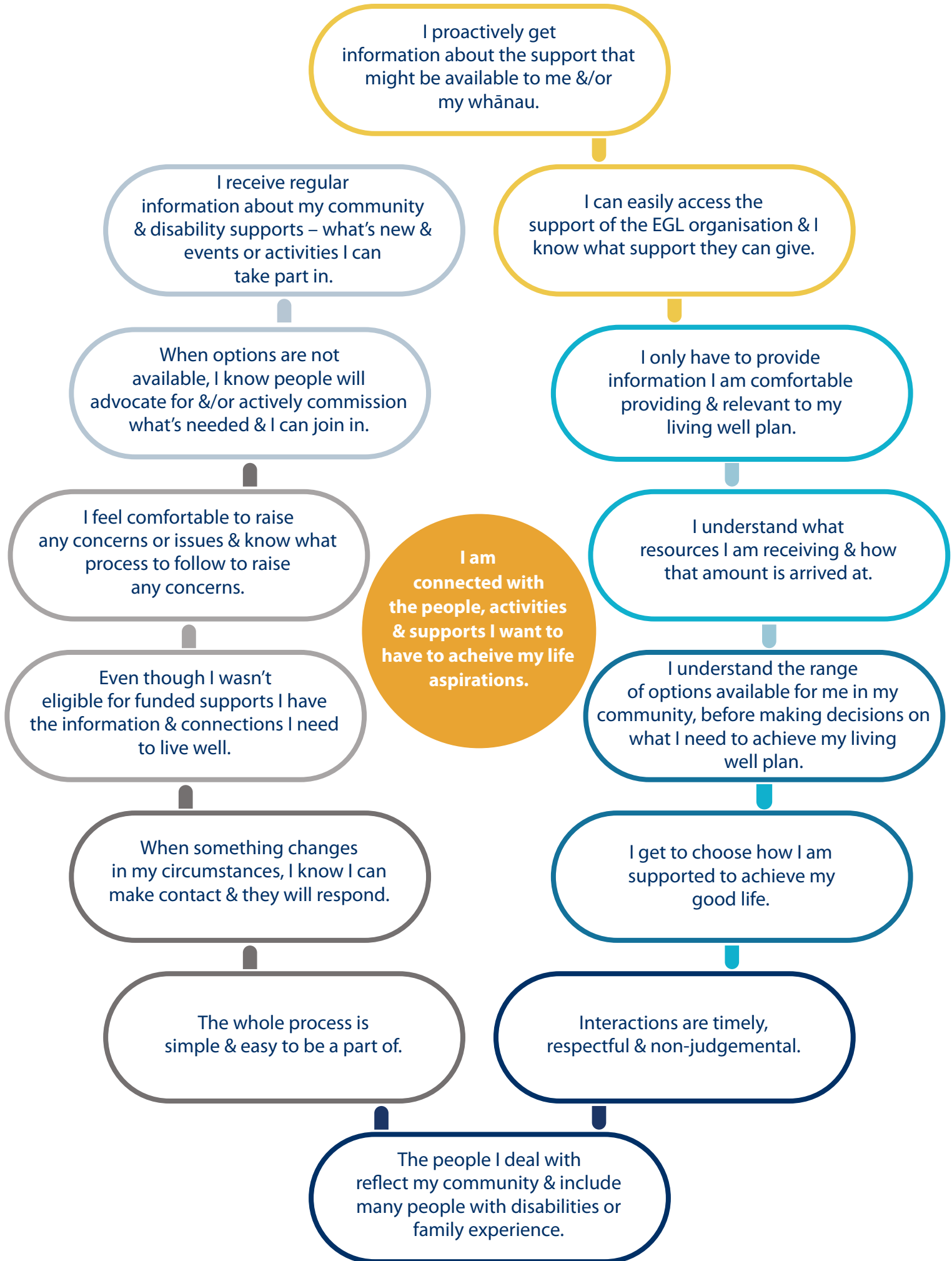


Disability - based on eligibility outcome



Young man brushing a wig

What we want People to Experience





Community

Supporting people to live full active lives as participants in their community and providing information to assist disabled people and their families to navigate the system.



Highlights

- Our focus was on supporting individuals to gain further independence in their life with goal setting as the vehicle to plan for their next steps.
- Due to the long COVID-19 lockdowns in the Waikato in 2021, we needed to change the way in which we delivered our services to ensure community engagement was still meaningful for people.
- During lockdowns, online communication and technology was key to enable participation in our programmes.

621



Live Website Chat supported, compared with **573** in 2021. In 2022, our largest months for Live Chat were August and September when the Waikato and Auckland regions were in lock down due to the COVID-19 pandemic.

855

 People engaged with our service

85

People completed sensory training

Man being supported while doing exercise



Two women chatting and smiling at each other



96%

Of clients said our services helped them participate in the community, to their desired level



4,600

Information requests received via 0800 number, email or face-to-face

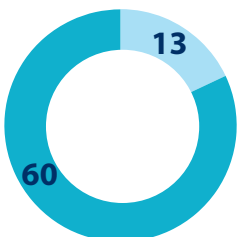


78

People supported under Enabling Good Lives (EGL) in the Waikato

Tupu Aotearoa Initiative

- Tupu Aotearoa is a service that is delivered by Life Unlimited for the Ministry for Pacific Peoples.
- The Tupu Aotearoa Pasifika journey will support Tagata Pasifika to engage in education, employment, and training.
- We use Pasifika concepts to develop a Nga Vaka plan, supporting Pasifika people to live well and achieve their goals and aspirations.
- We have successfully linked Pasifika people to services and other agencies to gain further training and employment.
- We have employed Tagata Pasifika within our own organisation and have experienced the benefits of lived experience and cultural values in our work force.



73 Total number of PAC and Transitions

13 Transitions from school
60 Positive Action Course participants



Hearing Therapy



A national service providing personalised support, community education and awareness programmes to improve the quality of life for people living with hearing loss.

Highlights

- In March, the World Hearing Day's theme was "To hear for life, listen with care". Hearing Therapy took the campaign to retail, light engineering and tertiary education. Our focus was on the importance of safe listening as a means of maintaining good hearing across the life course.
- The "hey you" programme was launched to raise awareness to recognise, prevent and address:
 1. Occupational hearing loss in many industries.
 2. Recreational hearing loss, cause, and effect.Prevention (avoid creating hearing loss) and awareness should start long before exposure to potentially damaging sound. The aim is to raise awareness and have people avoiding unnecessary hearing loss.
- Working with refugees: Helping newcomers primarily from the Syrian and Arabic community resettlement programme, we worked collaboratively to advocate for and liaise directly with case managers across government departments. This resulted in innovative and positive outcomes for individuals and communities.
- Navigating hearing challenges and COVID: Some COVID-positive sufferers have been experiencing tinnitus as a result of the virus and we have seen some of those coming in as clients. Navigating this as well as mental health challenges associated with COVID-19, we supported clients with face-to-face, email and phone support, often resulting in Personal Listening Device and Breathing App / Relax & Sleep Well App installations.

Drilling crewmen prepare to remove a core sample from a rig drilling near Greymouth New Zealand



Mother and daughter drinking coffee at home



3,374

Individual consultations



197

Workshops and community gatherings

95.95% People felt unbiased service

“She could not believe how much her brother talked to me during the appointment and they were very happy with the service they received.”

98.29% People comfortable with service

“After many years of visiting hearing professionals you gave me the best explanation of my hearing loss and hearing therapy that I’ve ever had.”

Initiatives

- Hearing Teleclinics - We responded to the barriers COVID-19 presented to accessing Hearing Therapy service by introducing teleclinics.

Teleclinics allow people to communicate with a hearing therapist using technology, as opposed to physically visiting a Hearing Therapy clinic environment. With teleclinics, a person can discuss symptoms, hearing issues, and more with a hearing therapist in real time using video, and email.
- Southern Cochlear Implant Programme (SCIP) is developing outreach services to recipients of Cochlear Implants, allowing them to access services closer to home. To support this initiative Life Unlimited, who have Hearing Therapy services available nationally were approached to facilitate the outreach clinics.

Life Unlimited’s role enables the services to be provided by SCIP with the technical assistance of Life Unlimited Charitable Trust.



Imagine Better

Imagine Better partners with disabled people, their families/whānau, the disability service sector and communities to bring about positive change through the sharing of information and mutual learning.



We believe that the processes of active awareness raising are as important as the learning itself and when this is done well, it lays the platform for transformative change.

Learning Topics

Content explored with participants included:

- How the System Works.
- Planning Alternative Tomorrows with Hope (PATH) & Graphic Facilitation.
- Employment and Micro-Business.
- Family Collectives.
- Creating a Vision.
- What is a Home.
- Social Role Valorisation.
- Foundations of a Good Life and Enabling Good Lives.
- Circles of Support.
- Implementation of Enabling Good Lives.

589 Attended online workshops

747 Attended in-person workshops

Participants in events included people with lived experience, family/whānau, front line support staff, provider, MoE, MSD and DHB teams.

Woman in a wheelchair smiling at a man doing gardening



Boy and his mother looking at a long visual plan, with two other women looking on

Research & Development Initiatives

Imagine Better was contracted to deliver various research and development projects, including:

- Research project with three DHBs across Wellington region to understand about the experiences of disabled people accessing local healthcare services and identify opportunities to build upon the accessibility of services.
- Imagine Better supported Altogether Autism to make a submission on Ministry of Education Highest Needs Review
- Building understanding around Enabling Good Lives and building a self-evaluation tool for Needs Assessment and Service Coordination (NASCs) organisation.
- A series of video training resources on Enabling Good Lives.
- The National Diploma of Health and Wellbeing | Employment Support (Level 5).

"Was a great balance of give and take, practice and theory. Loved the ebb and flow, opening up yourself, experiences etc. Loved that you showed, not told."

"I didn't know what to expect but enjoyed the course, with a good mix of practical activities. I gained a wealth of new information which will be valuable as a teacher and as a father."



1,336

People attended Imagine Better training events

"Thought-provoking workshop which has helped me encourage agencies to customise employment opportunities to get local people into jobs. A big thank you, we couldn't have done it without your guidance and mentorship."



Mobility Centre

Supporting people to live independently and remain mobile, through the provision of advice and guidance, for the selection of mobility equipment and living aids that best meet their needs and budgets.



Highlights

- Exhibited at Show Your Ability trade shows in Auckland, Hamilton and Palmerston North and the two-day Assistive Technology NZ expo in Auckland.
- Introduced mobility scooter use on buses education and awareness initiative with Waikato Regional Council's "Bus It" local bus fleet.
- Very successful Invacare mobility scooter and Pride lift chair promotion.
- Secured NZ rights for unique Quingo Flyte mobility scooters that self-load into cars.
- Secured new premises for relocation of Tauranga store to Papamoa and Lower Hutt store from Epuni to High Street, Lower Hutt. These will provide a more superior customer experience and raise community presence.
- Secured mobility scooter hire rights for national Fieldays being held in November 2022.
- Continued high level (or improved) customer survey results.



BUSIT

Man in a wheelchair boarding a car



Quingo Flyte



Mobility Centre Van



18,643

e-News subscribers, compared with **17,805** in 2021

455,624

Website views, compared with **119,981** in 2021

"Really, really helpful. They certainly know their products very well. I've been here numerous times and the service is always of a high standard."



Scooter Training



Trade Show

Stories of Impact



Connections & Funding

Beginning Early & Easy to Use

Devylen

From when Devylen was little, his Mum, Nicole felt something was “not quite right.” After years of insistence with medical professionals, Devylen was referred to a Paediatrician. Then came COVID-19, a referral for a cognitive assessment, and a two-and-a-half year waitlist. Nicole worried about all that he would miss out on, all the support “he could have had” in those two and a half years. Devylen’s paediatrician referred him to AccessAbility. Nicole received a phone call from the Referrals Coordinator, to discuss support options for Devylen. They discussed Devylen’s strengths and interests, as well as his family’s goals and vision for the future. They also discussed the cognitive assessment, the waitlist, and the cost for a private assessment. A solution was found that allowed Devylen to wait only four weeks for an assessment, rather than two and a half years.

Nicole said, “It’s given the school the opportunity to apply for different types of funding around his learning difficulties. Or if there’s any courses or programmes in town, I can pay for someone to pick him up from school, to take him there, and then bring him back to school afterwards.”

Devylen and his brother on the beach

Man attending education class





Boy playing with a coloured stretchy toy on the floor

Connections & Funding

Mana Enhancing & Relationship Building

Janine

When Suse, LAC Hutt Valley, first visited Janine, she was at home most days due to her health and mobility – watching TV or reading books. Janine has Multiple Sclerosis (MS) and has had varying health, since her diagnosis ten years ago. Janine is an avid book reader and when Suse first visited, books were what they discussed first. Janine showed Suse her “little library” she has at home. A few months later, Suse supported Janine to begin volunteering at her local library. “I only go for a few hours, two days a week, but now I’m feeling like that’s enough. I need to simplify my life these days. You never know when you’re going to have symptoms.”

In June, for Volunteer Week, the library staff put on a surprise morning tea for Janine, to thank her for her volunteering. They shared how much they appreciated her work. “They spoiled me, so that was really nice, and I feel appreciated.” Reflecting on the support of Life Unlimited, Janine said, “Connecting me up with the library has been a good thing, it brought more structure to my day, because I was basically sitting around the house all day doing not much of anything. It has given me somewhere to go and get in better habits, so it’s been a positive thing.”

Janine in the library



Stories of Impact



Connections & Funding

Beginning Early & Ordinary Life Outcomes

Grace

21-year-old Grace is in her last year of school. Her parents, Judy and Greg, have been supporting Grace to begin thinking about life after school. Utilising Individualised Funding (IF), Grace has time with her mentors twice a week. Judy shared that this time looks very casual, but it is filled with intention. From catching the bus, to going shopping, playing cards – Judy shared that these are all opportunities where Grace is learning independence, social skills and how to make mistakes in a safe and supported way.

On Tuesdays, Grace and her mentor cook dinner for the family. They are repeating the same recipe every week, butter chicken, until Grace can buy the ingredients, prepare and serve dinner on her own. Grace loves these opportunities to shine and feeling like she is moving into adulthood.

Grace and her brother making chopping boards



Connections & Funding

Self Determination & Ordinary Outcomes

Codie

22-year-old Codie is focused on building a life for himself. Codie knows that he has a better chance of achieving this, of getting what he wants, by creating a plan and identifying goals alongside all the little steps and actions to get there. However, he has also felt the challenges that having his life affected by a disability can bring. Codie's communication is impacted by a medical condition, which means interacting with others, socialising, and getting things done is not always as easy, as it is for others. When first working with Journey Together Local Area Coordinator, Jeanette, she would encourage and model goal setting and vision planning. This year Codie has studied full time towards his Level 6 Diploma in Software Development at Toi Ohomai Institute of Technology and is achieving great marks. He looks well placed to successfully complete his Diploma. Codie has again reviewed his plan and identified new goals for himself, including enrolling for 2023 study and seeking additional streams of funding and scholarships.

Codie outside the Whakatane War Memorial

Connections & Funding

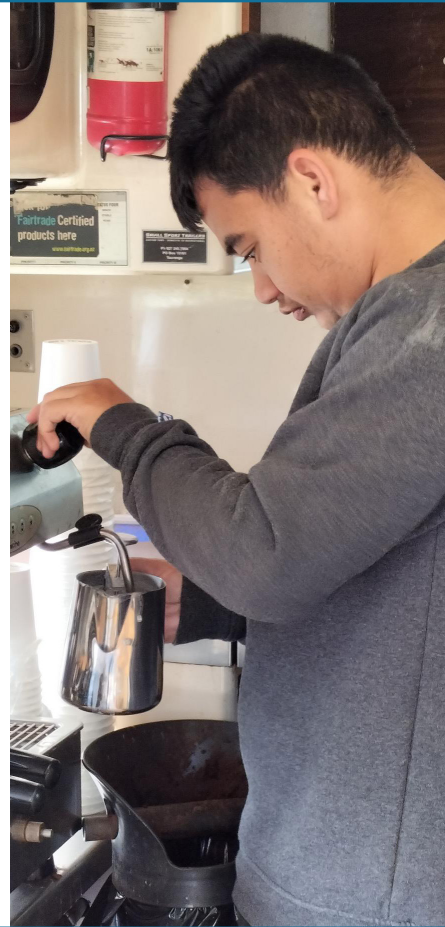
Relationship Building & Easy-to-use

Oren

In a converted ambulance you can find Oren, and his mum Aimee, keeping the Tairāwhiti community caffeinated. Oren loves to drink coffee and interact with the customers. He memorises their favourite coffee choices which is one of the great traits of being autistic! You only need to tell him once and he will remember forever.

“The best thing about Individualised Funding (IF) means we don’t have to worry about any other service that may let us down. We have control in how resources are used. Reliability is the key,” says Aimee. “Life Unlimited has been so supportive. A burning light in a dark room. Nothing is too hard. If we are struggling, we are asked ‘how can Life Unlimited help?’ Not a door slammed in your face.” IF has meant Oren trusted carers. Days and hours can be swapped with trusted people, if someone needs to be away, Aimee says, “it makes life way easier.”

Oren making a coffee



Connections & Funding

Beginning Early & Mainstream First

Millie

At 13 months old, Millie was referred to AccessAbility. Millie lives with her mum and dad in a small Southland town. Millie’s mum, Georgia, delivered daily physiotherapy sessions to Millie, until she shared with her Community Facilitator, Brett, that she wanted to feel more like Millie’s mum rather than her physiotherapist. Utilising Individualised Funding (IF), Georgia found a local carer who is qualified in sport and exercise to deliver some of Millie’s sessions. This has been a huge relief to Georgia and her partner, Tyrone. They can utilise a mainstream provider in their small town, and Georgia is able to be Millie’s mum rather than her therapist. “Maybe in the scheme of things two hours seems small but it means, during those two days, I don’t have to worry about how she moves, and how her treatment is going. I can use that time to do jobs and the rest of the day can be playing or a playdate or going to the park. I just want her to have more fun with me. Just take a bit of pressure off. It’s a big deal.”

Toddler Millie, father Tyrone and mother Georgia



Quotes of Impact



Mobility Centre

Easy-to-use, Ordinary Life Outcomes & Mana Enhancing

"I used the Mobility Centre's online service which I found really easy to use. The turnaround was immediate, and the products purchased were amazing. I was bed bound post-surgery for a bit and the ability to give myself a "bed wash" that made me feel clean and fresh was superb. A little went a long way into my inpatient stay and allowed me to maintain a little independence."

Self-determination, Mana Enhancing & Person-centred

"They were able to recommend products more suitable. They are just so helpful and friendly it really makes a difference. Thank you."

Mobility Centre staff giving instruction to a woman on a mobility scooter



Hearing Therapy

Self-determination, Mana Enhancing, Relationship Building & Person-centred

"I was grateful to be put in touch with an organisation, which could give me accurate information, clear, friendly and helpful advice while making it clear that what decisions I made as a result were up to me.

I really appreciated that. My hearing therapist was relaxed, intelligent and sensitive in her manner, listened carefully and acknowledged my opinions, and I enjoyed meeting her. Many thanks for the help."

Easy-to-use

"The Hearing Therapist, looked at me face-on so I could lip read. It wasn't echoey in the room, it was good. If they rang me and I couldn't hear them properly, they would write up a follow-up email with everything I needed to know."

Woman teaching Sign Language to children in a classroom

Community

Ordinary Life Outcomes & Beginning Early

"Yes, definitely it's been a change in my life, of course. Life Unlimited give me options and advice. They figure out a new mindset for me, mentally and physically. They make sure that I am comfortable, and they don't rush things."

"I am supported by Life Unlimited to try new things."

Person-centred

"Whenever I suggest something, the Life Unlimited team are just there to listen and have patience. Not rushed."

Man in a wheelchair with basketballs



Altogether Autism

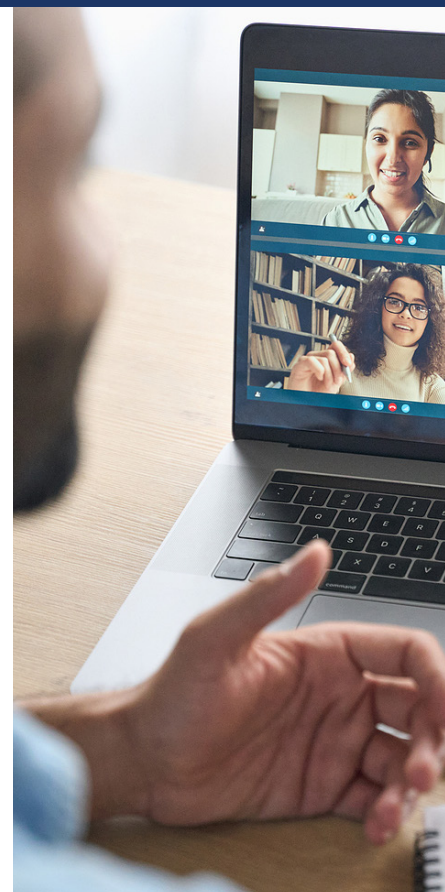
Relationship Building

"The different workshops and information Altogether Autism provide have opened me up to a wider support network – predominantly mothers – in the community. They know what you are going through or have walked a similar path."

Relationship Building, Ordinary Life Outcomes, Person-centred & Mana Enhancing

"I really appreciate the weekly Zoom Hui (by autistics for autistic adults). It is helping me learn to stick in there and keep trying to be social, because I have a long history of isolating and avoiding social contact. The Christmas gift last year was very special too - thank you for that. I also liked the Autism Acceptance Month Facebook 'take-over' posts by autistics and their family members - it was clear from the tone of the posts that Altogether Autism is a service that autistic people can trust. Thank you."

Man on a Zoom call, on his laptop



LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES DIRECTORY

FOR THE YEAR ENDED 30 JUNE 2022

NATURE OF BUSINESS:	Disability Services Provider
CHARITIES COMMISSION REGISTRATION NUMBER:	CC26090
ADDRESS:	20 Palmerston Street Hamilton
TRUSTEES:	Karen Coutts (appointed Chair on 16 June 2021) Tiffiney Perry (resigned on 23 December 2021) Mary Cave-Palmer (appointed on 30 June 2020) Vaughan Mikkelson (appointed on 30 June 2020) Gary Williams (appointed on 16 June 2021) Pati Umaga (resigned on 26 March 2022) Michelle Bentham (appointed on 16 June 2021) John Dobson (resigned Chair on 16 June 2021) Bruce Tocker (resigned on 16 June 2021) Sarah Verran (resigned on 16 June 2021) Lindsay Cumberpatch (resigned on 16 June 2021)
REGISTERED OFFICE:	20 Palmerston Street Hamilton
INDEPENDENT AUDITORS:	PricewaterhouseCoopers
SOLICITORS:	Gurnell Harrison Lawyers Hamilton
BANKERS:	Westpac and BNZ Bank Hamilton

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$	2021 \$
Revenue from Non-Exchange Activities			
Donations		65,912	1,207
Grant Revenue		151,242	74,900
		<u>217,154</u>	<u>76,107</u>
Revenue from Exchange Activities			
Government Contract Revenue		10,443,655	5,612,036
Expenses Reimbursed		17	95
Interest Income		3,908	3,429
Sundry Income	17	695,916	479,015
Rental Income		21,780	25,591
Gain on Disposal of Property, Plant and Equipment		7,163	10,531
Store Trading Sales		3,994,298	3,937,986
		<u>15,166,736</u>	<u>10,068,683</u>
Total Revenue		<u>15,383,890</u>	<u>10,144,790</u>
Expenses			
Bad Debts		38,243	89,007
Bank Fees and Interest		42,591	47,083
Sub Contractual Services		1,507,842	1,010,603
Depreciation		357,492	251,114
Grants and Donations Expenses		1,117	2,088
Rent and Rates		730,437	402,810
Professional Services Fees		53,057	449,902
Wages and Salaries		8,862,066	4,754,863
Store Trading Expenses		1,965,853	1,966,319
Service Delivery Costs		508,371	474,802
General Office Expenses		932,245	566,090
Total Expenses		<u>14,999,314</u>	<u>10,014,681</u>
Share of Enrich Life Limited Surplus/(Deficit)	5	-	626
Surplus/(Deficit) from Continuing Operations		<u>384,576</u>	<u>130,735</u>
Surplus/(deficit) from Discontinued Operations	18	-	(40,132)
Total Surplus/(Deficit)		<u>384,576</u>	<u>90,603</u>
Other Comprehensive Revenue and Expenses			
Gain/(Loss) on Revaluation of Financial Assets available for sale		(369,861)	95,118
Total Comprehensive Revenue and Expenses		<u>14,715</u>	<u>185,721</u>

The accompanying notes form part of these financial statements

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Fair Value Reserve	Retained Surplus	Total Equity
Opening Balance 1 July 2021		172,004	9,152,343	9,324,347
Total Comprehensive Revenue and Expenses for the Year		<u>(369,861)</u>	<u>384,576</u>	<u>14,715</u>
Closing Equity 30 June 2022		(197,857)	9,536,919	9,339,062
Opening balance 1 July 2020		76,886	3,627,238	3,704,124
Total Comprehensive Revenue and Expenses for the Year		95,118	90,603	185,721
Retained Surplus from AccessAbility Amalgamation	11	<u>-</u>	<u>5,434,501</u>	<u>5,434,501</u>
Closing Equity 30 June 2021		172,004	9,152,343	9,324,347

The accompanying notes form part of these financial statements

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES


STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2022	2021
<u>Current Assets</u>			
Cash and Cash Equivalents	3	2,380,524	3,418,658
Receivables from Exchange Transactions	4	1,986,247	1,324,873
Prepayments	9	29,177	20,119
Inventories		506,847	435,012
Total Current Assets		4,902,795	5,198,662
<u>Non-Current Assets</u>			
Investments	5	4,099,774	3,619,636
Property Plant and Equipment	6	1,323,949	1,163,180
Intangible Asset	7	940,000	940,000
		6,363,723	5,722,816
Total Assets		11,266,518	10,921,478
<u>Current Liabilities</u>			
Trade and Other Creditors	8	988,871	812,251
Employee Entitlements		938,585	754,881
Deferred Settlement	10	-	15,000
Total Current Liabilities		1,927,456	1,582,132
<u>Non - Current Liabilities</u>			
Deferred Settlement	10	-	15,000
Total Non-Current Liabilities		-	15,000
Total Net Assets		9,339,062	9,324,346
<u>Net Assets</u>			
Retained Surplus		9,536,919	9,152,342
Fair Value Reserve		(197,857)	172,004
Total Net Assets Attributed to the Group		9,339,062	9,324,346

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on 29 November 2022

Trustee Name Michelle Bentham

Trustee Name Stuart Campbell

Trustee Signature 

Trustee Signature 

Date 29.11.22

Date 29.11.22

The accompanying notes form part of these financial statements

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022	2021
		\$	\$
Cash flow from operating activities			
<u>Receipts</u>			
Receipts from non-exchange transactions		217,153	76,107
Receipts from exchange transactions		14,580,558	9,789,150
Interest received		3,908	1,810
Net GST Received		45,722	-
		14,847,341	9,867,067
<u>Payments</u>			
Payments to suppliers and employees		(14,494,375)	(9,715,852)
Net GST Paid		-	(102,478)
		(14,494,375)	(9,818,330)
Net cash flow from operating activities		352,966	48,737
Cash flow from investing activities			
<u>Receipts</u>			
Proceeds from sale of property, plant and equipment		8,261	42,228
Repayment of Enrich Life Limited advance		-	24,125
Cash received on amalgamation with AccessAbility	11	-	2,630,555
		8,261	2,696,908
<u>Payments</u>			
Purchase of property plant and equipment		(519,360)	(203,500)
Acquisition of business assets (net of cash acquired)	10	(30,000)	(130,403)
Purchase of portfolio investment		(850,000)	-
		(1,399,360)	(333,903)
Net cash flow from investing activities		(1,391,099)	2,363,005
Net increase (decrease) in cash and cash equivalents		(1,038,133)	2,411,742
Cash and cash equivalents at 1 July		3,418,657	1,006,915
Cash and cash equivalents at 30 June	3	2,380,524	3,418,657

The accompanying notes form part of these financial statements

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

REPORTING ENTITY

Life Unlimited Charitable Trust (the "Trust") is a Charitable Trust registered under the Charitable Trust Act 1957 and registered under the Charities Act 2005. The Trust is domiciled in New Zealand.

The financial statements comprising the Trust and its controlled entities Journey Together Limited and Imagine Better Limited, form the "Group", are presented for the year ended 30 June 2022.

The Group provides a range of health and disability services, advice and equipment, both regionally and nationally. The Group is a not for profit organisation committed to enhancing wellbeing by enabling people to live the life they choose. Services are funded by the Ministry of Health, the Ministry of Social Development, and directly by Life Unlimited.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 29 November 2022.

The financial statements of the Group have been prepared on a going concern basis.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The Group qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure and is not publicly accountable.

CHANGES IN ACCOUNTING POLICY

There have been no changes in accounting policies for the year ended 30 June 2022.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

(a) Base of Measurement

These financial statements have been prepared on the basis of historical cost, except for the available for sale investments, which have been measured at fair value.

(b) Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is the Group's functional currency. All values are rounded to the nearest dollar, unless otherwise stated.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

(c) Business Combination and Goodwill

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group. The Group controls an entity when it has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The Group measures goodwill at the acquisition date as the aggregate of the following:

- The fair value of consideration transferred
 - The recognised amount of any minority interests in the acquire, and
 - The fair value of any pre-existing equity interest in the acquire
- Less:
- The fair value of the net identifiable assets acquired and liabilities assumed.

The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired.

Any goodwill that arises is tested annually for impairment – refer to note 1(f). Any gain on bargain purchase is recognised in surplus or deficit immediately. Transaction costs related to a business combination incurred by the Group are expensed in surplus or deficit as incurred. The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in surplus or deficit.

Any contingent consideration payable is measured at fair value at the acquisition date. If the contingent consideration is classified as equity, then it is not subsequently remeasured and settlement is accounted for within net assets/equity. Otherwise, subsequent changes in the fair value of the contingent consideration are recognised in surplus or deficit.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquire are assigned to those units.

Where goodwill forms part of a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this circumstance is measured based on the relative values of the operation disposed of and the portion of the cash-generating unit retained.

Amalgamation:

An amalgamation occurs when none of the parties that existed prior to the combination gain control over the combining operations, the resulting entity is a new reporting entity.

Amalgamations are accounted for prospectively using the modified pooling of interest method which requires an entity to measure the assets and liabilities of the combining operation at their carrying amounts in the financial statements of the combining operations as at the amalgamation date. An amalgamation does not give rise to goodwill, with the net assets/equity of the combining operation being recognised directly in the Group's equity.

The Group has elected to not present financial statements for the combining operations for periods prior to the amalgamation date and account for amalgamations prospectively.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

(d) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from Non-Exchange Transactions

Grant Revenue

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

Revenue from Exchange Transactions

Store Sales Revenue

Revenue from the sale of goods at the Life Unlimited Stores is recognised when the significant risks and rewards of ownership have been transferred to the buyer on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Group.

Government Contracts Revenue

Revenue from government contracts relates to income received from Ministry of Health (MoH), Ministry of Social Development (MSD), Ministry for Pacific Peoples (MPP) and ACC and is provided as funding for various services the Group provides relating to disability support and assessments. Revenue is recognised in the period the services are provided.

Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

(e) Financial Instruments

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Group's financial assets are classified as financial assets, loans and both receivables from exchange and non-exchange or as available for sale financial assets. The Group's financial assets include: cash and cash equivalents, short-term deposits, receivables from exchange transactions, and investments.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Group's cash and cash equivalents, receivables from exchange transactions and receivables from non-exchange transactions fall into this category of financial instruments.

Available for sale financial assets

Available for sale financial assets (AFS) include equity investments and debt securities. Equity Investments classified as AFS are those that are neither classified as held for trading nor designated at fair value through surplus or deficit. Debt securities in this category are those that are intended to be held for an indefinite period of time and that may be sold in response to needs for liquidity or in response to changes in the market conditions.

After initial measurement, AFS financial investments are subsequently measured at fair value with unrealised gains or losses recognised in other comprehensive revenue and expenses and accumulated in the AFS reserve until:

- the investment is derecognised, at which time the cumulative gain or loss is recognised in other operating income, or;
- the investment is determined to be impaired, when the cumulative loss is reclassified from the AFS reserve to the statement of financial performance in finance costs.

Interest earned whilst holding AFS financial investments is reported as interest income using the effective interest rate method.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

Impairment of financial assets

The Group assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

Impairment of Available for sale financial assets

For AFS financial investments, the Group assesses at each reporting date whether there is objective evidence that an investment or a group of investments is impaired.

In the case of equity investments classified as AFS, objective evidence would include a significant or prolonged decline in the fair value of the investment below its cost. 'Significant' is evaluated against the original cost of the investment and 'prolonged' against the period in which the fair value has been below its original cost.

When there is evidence of impairment, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognised in surplus or deficit – is removed from net assets/equity and recognised in surplus or deficit.

Impairment losses on equity investments are not reversed through surplus or deficit; increases in their fair value after impairment are recognised in other comprehensive revenue and expense.

In the case of debt instruments classified as AFS, the impairment is assessed based on the same criteria as financial assets carried at amortised cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortised cost and the current fair value, less any impairment loss on that investment previously recognised in surplus or deficit.

In determining whether there are any objective evidence of impairment, the Group first assesses whether there is objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Group determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases, and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2022

Financial liabilities

The Group's financial liabilities include trade and other creditors. All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

(f) Impairment of non-financial assets

The carrying amount of the Group's non-financial assets, including inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

Goodwill and indefinite life intangible assets are tested annually for impairment. An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its estimated recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows (for cash-generating assets) or future remaining service potential (for non-cash-generating assets) are discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to the asset or CGU.

For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGU's. CGU's to which goodwill has been allocated are aggregated so that the level at which impairment testing is performed reflects the lowest level at which goodwill is monitored for internal reporting purposes. Goodwill acquired in a business combination is allocated to groups of CGU's that are expected to benefit from the synergies of the combination.

Impairment losses are recognised in surplus or deficit. Impairment losses recognised in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU (group of CGUs), and then to reduce the carrying amounts of the other assets in the CGU (group of CGUs) on a pro rata basis.

An impairment loss in respect of goodwill cannot be reversed in future periods. For other assets, an impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

(g) Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(h) Inventories

Inventories held for sale on a commercial basis are measured at the lower of cost and net realisable value. For inventory that was acquired through non-exchange transactions, the cost of the inventory is its fair value at the date of acquisition.

For inventory held for distribution or consumption in providing goods and services to be distributed at no charge or for nominal charge, these are measured at cost adjusted for any loss of service potential.

Inventories held for consumption in the provision of services that are not sold on a commercial basis are measured at the lower of cost and net realisable value.

Cost of goods sold is recognised on a first in first out basis.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30 JUNE 2022

(i) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight-line basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Buildings and fit out	3 - 33 years
Office Equipment, furniture and IT	1 - 33 years
Motor Vehicles	4-7 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in the surplus and deficit component of the Statement of Comprehensive Revenue and Expenses.

(j) Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, is recognised as an expense on a straight-line basis over the lease term.

(k) Income Tax

Due to its charitable status, the Group is exempt from income tax.

(l) Intangible Assets

Intangible assets are initially measured at cost, except for goodwill, which is measured in accordance with business combination accounting – refer to note 1 (c). Following the initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of comprehensive revenue and expense when the asset is derecognised.

Amortisation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(m) Significant Judgements and Estimates

In preparing the financial statements, the Group is required to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Group bases its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur. Significant judgements and estimates include the provision for depreciation, impairment of goodwill, the provision for doubtful debts and valuation of investments.

(n) Equity Method

Life Unlimited previously held an interest in equity-accounted investees comprise of interests in a joint venture, that is 50% ownership of shares in a limited liability company. There is no interest held as at 30 June 2022. Life Unlimited has presented the summarised financial information of the joint venture based on the joint venture's own financial statements, prepared in accordance with NZ GAAP. This is consistent with PBE IPSAS 36.

Interests in the joint venture are accounted for using the equity method. They are initially recognised at cost and the carrying amount is increased or decreased to recognise Life Unlimited's share of the surplus or deficit of the investee. Distributions received from an investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for changes in Life Unlimited's proportionate interest in the investee arising from changes in the investee's other comprehensive revenue and expenses.

NOTE 2: AUDITORS REMUNERATION

During the 2022 year PricewaterhouseCoopers has provided audit services and the total audit fee is \$52,250 (2021: \$53,000) During the 2022 year PricewaterhouseCoopers also provided short term finance support services for a total fee of \$107,355. (2021: \$43,950)

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include the following components:

	2022	2021
	\$	\$
Current Accounts	2,126,006	2,384,270
Westpac- \$USD Account	-	28,760
Online Saver Accounts	-	1,045
Term Deposits with Maturities Less Than 3 Months	254,518	1,004,582
	2,380,524	3,418,657

The Group has a business credit card facility with BNZ Bank with a limit of \$35,000 (2021: \$35,000).

NOTE 4: CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of financial instruments presented in the statements of financial position relate to the following categories of assets and liabilities:

	2022	2021
	\$	\$
Financial Assets		
Loans and Receivables		
Cash and Cash Equivalents	2,380,524	3,418,658
Gross Receivables from Exchange Transactions	2,186,247	1,424,873
Provision for Doubtful Debts	(200,000)	(100,000)
Net Receivable from Exchange Transactions	1,986,247	1,324,873
	4,366,770	4,743,531
Financial Assets at Fair Value – Available for Sale		
Term Deposits and Bonds	1,543,576	1,647,083
Equities and other	2,556,198	1,972,552
	4,099,774	3,619,635
Financial Liabilities at Amortised Cost		
Trade and Other Creditors	695,603	658,135
Deferred Settlement	-	30,000
	695,603	688,135

10

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 5: INVESTMENTS

The investments of the Group include the following components:

Portfolio investment held through Forsyth Barr & Craigs

Investment Partners:	2022	2021
	\$	\$
Cash held IN Investment	143,653	148,017
Fixed Interest Bonds	1,543,576	1,647,083
Property	157,852	121,431
New Zealand Equities	638,400	642,123
Australian Equities	559,800	418,084
Global Equities	1,056,492	642,898
Total Investments	4,099,774	3,619,636
 Current Portion	 4,099,774	 3,619,636
	4,099,774	3,619,636

Equity investment in Enrich Life Limited

Enrich Life Limited is a company incorporated on 25 September 2019. There was no interest held as at 30 June 2021. Until 11 June 2021, the shares in the company were held equally (50% each) by Life Unlimited Charitable Trust and Enrich+ Trust. All shares held equal voting rights. Enrich Life is a shared services entity providing the finance, marketing & communications and HR functions for both shareholders. There was no uncalled share capital relating to Enrich Life. The investment with Enrich Life Limited was exited by the Trust in June 2021 at which time the services provided by Enrich Life Limited were taken back inhouse to the Life Unlimited.

Financial results are accounted for under the equity method of accounting.

	2022	2021
Opening balance (1 July)	-	6,926
Annual Leave liability transferred on formation - movement	-	17,199
Working capital extended movement	-	(24,750)
Consideration received	-	(1)
Share in surplus/(loss)	-	-
Other impairments	-	626
Closing balance (net balance)	-	-

The Working capital extended of \$24,750 was repaid during the 2021 financial year. The balance of the Annual Leave liability that transferred on formation (\$17,199) was repaid during the 2021 financial year.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 6: PROPERTY PLANT AND EQUIPMENT

	Work in Progress	Land	Buildings	Office Equipment	Motor Vehicles	Total
2022						
Cost	-	26,620	1,315,910	2,191,620	805,764	4,339,914
Accumulated Depreciation	-	-	929,684	1,449,791	636,490	3,015,965
Net Book Value	-	26,620	386,226	741,829	169,274	1,323,949
2021						
Cost	60,380	26,620	1,306,267	1,812,272	801,988	4,007,527
Accumulated Depreciation	-	-	904,136	1,332,230	607,982	2,844,348
Net Book Value	60,380	26,620	402,131	480,042	194,006	1,163,179

Reconciliation of the carrying amount at the beginning and end of the period:

	Work in Progress	Land	Buildings	Office Equipment	Motor Vehicles	Total
Opening Balance	60,380	26,620	402,131	480,042	194,006	1,163,179
Additions	148,272	-	9,643	307,261	56,346	521,522
Disposals Cost	-	-	-	(136,565)	(52,570)	(189,135)
Depreciation	-	-	(25,548)	(251,394)	(80,550)	(357,492)
Accumulated Depreciation on Disposals	-	-	-	133,833	52,042	185,875
Transfers	(208,652)	-	-	208,652	-	-
Closing Balance	-	26,620	386,226	741,829	169,274	1,323,949

NOTE 7: INTANGIBLE ASSETS

On 7 October 2020, the Group acquired business assets and goodwill through the purchase of a Van Mobility Store for the consideration of \$160,403. The fair value of identifiable assets and liabilities at the date of acquisition was \$45,403. Goodwill of \$115,000 was therefore recognised (refer to note 10). The opening balance goodwill of \$825,000 in 2021 relates to the purchase of a Mobility Centre on 5 October 2018.

Goodwill was tested for impairment as at 30 June 2022, reviewing current and future Sales price to EBIPDT fo 3 and EBIPDT of 2, to Goodwill, which concluded no impairment is required.

	2022	2021
Opening Balance	940,000	825,000
Intangible assets recognised during the period on acquisition	-	115,000
Amortisation for the period	-	-
Closing Balance	940,000	940,000

NOTE 8: TRADE AND OTHER CREDITORS

	2022	2021
	\$	\$
Trade Creditors	338,091	334,198
Deposits held	212,411	123,895
Other payroll liabilities	-	16,007
Accrued expenses	145,102	184,035
GST payable	293,267	154,116
	988,871	812,251

NOTE 9: PREPAYMENTS

	2022	2021
	\$	\$
Prepayments	29,177	20,119
Total	29,177	20,119

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 10: BUSINESS COMBINATION - VAN

On 7 October 2020 the Group acquired the assets of a Van Mobility Store, key details are described below.

(i) Net identifiable assets acquired

The fair value of the identifiable assets and liabilities of the Van Mobility Store at the date of acquisition were:

Assets:	Fair value at acquisition date \$
Inventories	15,403
Property, plant and equipment	<u>30,000</u>
	45,403
Less: Liabilities	<u>-</u>
Net identifiable assets acquired	45,403
Add: Goodwill	<u>115,000</u>
Net assets acquired	<u>160,403</u>

The fair values above represent the full and final amounts of each item in respect of the business combination accounting. Therefore none of the amounts above represent "provisional amounts" that would be subsequently finalised during the measurement period (being the period lasting no more than one year from acquisition date).

(ii) Consideration transferred

The fair value of the consideration transferred included the following

	At acquisition date \$
Cash and cash equivalent	130,403
Deferred Settlement	<u>30,000</u>
Total Consideration transferred	<u>160,403</u>

The deferred settlement shown above relates to 2 instalments of \$15,000 one paid on 6 October 2021 and the other paid on 28 March 2022, as agreed. These are shown within the current and non current liabilities for 2021, on the Statement of Financial Position.

(iii) Goodwill

There were no adjustments to goodwill in the current period relating to business combinations in previous periods. Goodwill in relation to the business combinations was recognised as follows:

	At acquisition date \$
Total consideration transferred (fair value)	160,403
Less: Net identifiable assets acquired (fair value)	<u>45,403</u>
Goodwill	<u>115,000</u>

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 11: BUSINESS COMBINATION - AccessAbility Group

On 25 June 2021, the Life Unlimited Charitable Trust amalgamated with AccessAbility Group, incorporating AccessAbility Charitable Trust, Journey Together Limited and Imagine Better Limited. The amalgamation aims to position the new organisation, which upholds the rights of disabled people, to take control of their own lives, to provide improved services. Key details are described below:

(i) Net identifiable assets transferred

The carrying value of the identifiable assets and liabilities of AccessAbility at the date of acquisition were:

Assets:	Carrying value at transferred date \$
Cash and cash equivalents	2,630,555
Prepayments	15,000
Investments	2,926,659
Property, plant & equipment	<u>179,938</u>
	5,752,152
Less: Liabilities	
Accrued expenses	(3,072)
Accounts payable	(58,572)
GST payable	(69,173)
Employee entitlements	<u>(186,834)</u>
	<u>(317,651)</u>
Net identifiable assets transferred	5,434,501

The carrying values above represent the full and final amounts of each item in respect of the amalgamation accounting.

(ii) Revenue and expenditure for the operations

The revenue and expenditure for the AccessAbility Group operations from 1 July 2020 to 25 June 2021, the amalgamation date, were:

Revenue from non exchange transactions	\$
Donations	29,496
Revenue from exchange transactions	
Government contract revenue	4,563,050
Interest & dividend income	13,622
Investment revenue	270,376
Other operating revenue	<u>304,984</u>
Total revenue from exchange transactions	<u>5,152,032</u>
Total revenue	5,181,528
Expenses:	
Administration cost	729,930
Depreciation and amortisation	77,792
Employment costs & staff training	2,918,769
Other operating expenses	<u>390,255</u>
Total expenses	<u>4,116,746</u>
Total comprehensive revenue and expenses	<u>1,064,782</u>

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 12: OPERATING LEASE COMMITMENTS - AS LESSEE

The Group has entered into commercial property leases on regional offices and retail space at year end. The leases have remaining terms of up to 14 years.

Future minimum rental payable under non-cancellable operating lease as at 30 June 2022 and 2021 are as follows:

	2022	2021
	\$	\$
Not later than one year	426,865	406,161
Later than one year and not later than two years	287,897	264,894
Later than two years and not later than five years	433,166	178,867
Later than five years	6,826	7,707
Total Leases	1,154,754	857,629

NOTE 13: CAPITAL COMMITMENTS

There are no material capital commitments at balance date (2021: Nil)

NOTE 14: CONTINGENT ASSETS AND LIABILITIES

There are no contingent assets or liabilities at the reporting date (2021: Nil)

NOTE 15: RELATED PARTIES

Related Parties- transactions and balances

The key management personnel are classified as related parties as defined by PBE IPSAS20 Related Party Disclosures and includes members of the Board of Trustees (being the governing body of the trust), Chief Executive Officer, Deputy Chief Executive Development & Business Services, General Manager Business Services, National Manager NASC and LAC, Service Manager Hearing, Service & Development Manager - Stores, National Manager Altogether Autism.

Transactions with related parties during the reporting period:

Life Unlimited, until 11 June 2021, previously owned a 50% shareholding in Enrich Life Limited, a shared services corporate created 25 September 2019 (refer Note 5). Enrich Life provides finance, HR and marketing & communications services to Life Unlimited. During the year ended 30 June 2022 Life Unlimited paid Enrich Life \$0 for these services (2021: 409,937).

Transactions with Key Management Personnel during the reporting period is as follows:

	2022	2021
	\$	\$
Total Remuneration	1,088,154	623,740
Number of people	7.5	6.31

The only transactions with the Board of Trustees (in their capacity as Trustees) are specified meeting fees for participation in scheduled Board meetings. Total meeting fees for the period were \$97,094 (2021: \$35,182), and are included in the Total Remuneration figures above.

NOTE 16: EVENTS SUBSEQUENT TO BALANCE DATE

There are no material subsequent events after balance date.

LIFE UNLIMITED CHARITABLE TRUST AND SUBSIDIARIES
 NOTES TO THE FINANCIAL STATEMENTS (continued)
 FOR THE YEAR ENDED 30 JUNE 2022

NOTE 17: SUNDRY INCOME

	2022	2021
	\$	\$
invoiced hours		7,878
Other income	696,299	462,267
Management services	(383)	8,870
	695,916	479,015

NOTE 18: DISCONTINUED OPERATIONS

During the 2020 financial year the Board resolved to discontinue the Gisborne and Rotorua Mobility Centre operations. Both stores were closed as of 30 September 2020 with the lease at Rotorua being reassigned to a third party and the Gisborne lease staying in place for other operations. All inventory and fixed assets were transferred to other Mobility Centres.

	2022	2021
	\$	\$
Grant income		
Sundry income		376
Store trading sales		86,932
Total revenue from discontinued operations		87,308
Sub Contractual Services		1,525
Rent and Rates		27,041
Wages and Salaries		42,258
Store Trading Expenses		31,283
Service Delivery Costs		7,310
General Office Expenses		18,023
Total expenses from discontinued operations		127,440
Net surplus/(deficit) from discontinued operations		(40,132)

NOTE 19: COVID-19 PANDEMIC

The Covid-19 pandemic continues to cause disruption and uncertainty within New Zealand. The Group has considered the impact of Covid-19 on the financial statements and control environment. Assets, including property, have not been impaired because of Covid-19. The year to 30 June 2022 included national and regional lockdowns, however as most service staff are essential workers the delivery of services continued and the impact on the Group's operations was not material.



Independent auditor's report

To the Trustees of Life Unlimited Charitable Trust

Our opinion

In our opinion, the accompanying financial statements of Life Unlimited Charitable Trust (the Trust), including its subsidiaries (the Group), present fairly, in all material respects, the financial position of the Group as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

What we have audited

The Group's financial statements comprise:

- the statement of financial position as at 30 June 2022;
- the statement of comprehensive revenue and expenses for the year then ended;
- the statement of changes in net assets/equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board and the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our firm carries out other services for the Group in the areas of staff secondment and financial advisory services. The provision of these other services has not impaired our independence as auditor of the Group.

Responsibilities of the Trustees for the financial statements

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group'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 Group or to cease operations, or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>

This description forms part of our auditor's report.

Who we report to

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

The engagement executive director on the audit resulting in this independent auditor's report is Peter Sharp.

For and on behalf of:

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.

Chartered Accountants
30 November 2022

Hamilton



life
unlimited