



Te Rīpoata-a-Tau | Annual Report 2022 - 2023

Your Way | Kia Roha Charitable Trust



Your Way | Kia Roha

Your Way | Kia Roha Charitable Trust

FOR THE YEAR ENDED 30 JUNE 2023

NATURE OF BUSINESS:	Disability Services Provider
CHARITIES COMMISSION REGISTRATION NUMBER:	CC26090
TRUSTEES:	Michelle Bentham (appointed Chair November 2022) Stuart Campbell (appointed July 2022) Mary Cave-Palmer (resigned September 2023) Vaughan Mikkelson Gary Williams Peter Williams (appointed January 2023) Karen Coutts (fixed term interim Chair, resigned November 2022)
REGISTERED OFFICE:	20 Palmerston Street, Hamilton 3204
INDEPENDENT AUDITORS:	PricewaterhouseCoopers Chartered Accountants, Hamilton
SOLICITORS:	Gurnell Harrison Lawyers, Hamilton

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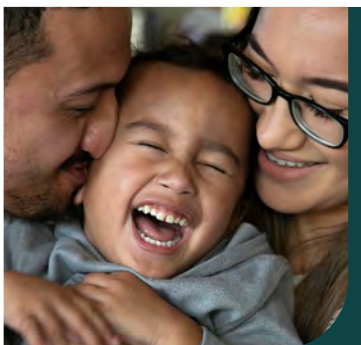
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Cover image: Laughing child being embraced by a woman and man.

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Te Kupu ā Ngā Kaihautu | A Word from our Leaders



Michelle Bentham and Megan Thomas.

Kia ora koutou

Two years ago, we began the journey of creating a new organisation with a fresh identity. In December 2022, we proudly unveiled our new name, Your Way | Kia Roha.

While still acknowledging the legacy of long-standing brands and their histories, adopting a new name required courage and belief in everything our new organisation stands for. The hui | gathering in Wellington in November 2022 played a key role in uniting our team and solidifying our values as we set our sights on the future. The dedication, resilience, and commitment of our team have facilitated growth and development of our organisation into its new identity.

Throughout this period of change, we remained steadfast in delivering on our core responsibilities. Over the past year, Your Way | Kia Roha personally interacted with over 23,000 people, catering to various needs such as information requests, disability funding and supports, helping people to live the life they choose, and engaging in a range of learning activities. More than 24,000 people relied on us for mobility equipment through our



**He kai kei aku ringa
There is food at the end
of my hands.**

Mobility Centre stores, and our websites saw over 600,000 engagements. We are proud of our team in delivering their best during these interactions, along with the exceptional support from our behind-the-scenes champions.

Our organisation is anchored around four Tuāpapa | Foundations:

- The people and communities we serve
- Te Tiriti o Waitangi
- United Nation Convention on the Rights of Disabled Persons (UNCRDP)
- Enabling Good Lives (EGL) vision and principles

Our work over the past year has focused on growing our understanding and commitment to these Tuāpapa | Foundations: while ensuring that our Mātāpono | Values are reflected in everything we do.



Central to bringing our Tuāpapa | Foundations to life has been the development of disabled leaders throughout our organisation. In the last year we have welcomed two new Board members, Stuart Campbell and Peter Williams, and expanded our Disability Leadership Groups to seven, in addition to having an active Autism Advisory Group.

Our Disability Leadership Groups play an important role in leading the direction of Your Way | Kia Roha. They hold us accountable in our delivery and advocating for broader community change, following the EGL vision and principles and UNCRDP. In April, these groups gathered to learn from one another and welcomed inspirational speakers, such as Paula Tesoriero, Chief Executive of Whaikaha | Ministry of Disabled People, and Kris Faafoi, who shared insights into advocacy training.

We were pleased to engage Dr Pouroto Ngaropo, Senior Māori Cultural Advisor. Our understanding of the crucial partnership with mana whenua and our commitment to Te Tiriti o Waitangi is being shaped through the progression of our Māori Strategic Framework.

As we established our new name, it was important for us to honour our Environmental, Social, and Governance (ESG) obligations. In March, the Board approved an ESG policy that will guide Your Way | Kia Roha towards sustainable, inclusive, and transparent operations while upholding our vision of

disabled people thriving, living the lives they choose in their communities.

Rebranding an organisation with diverse services and multiple locations across the country was no small feat. However, our entire team played an integral role in bringing the brand to fruition. The launch of a new website featuring the Your Way | Kia Roha identity provided a wonderful platform to showcase the various aspects of our organisation and reflect our current work. This was especially beneficial for our Connections & Funding team and our new Learning & Information Centre.

Connections & Funding brings together our Needs Assessment and Service Coordination (NASC) and Local Area Coordination (LAC) teams, and our work throughout the year focused on redesigning our approach to align with the principles of EGL. Our website now offers a simple introduction to what we do, enabling people to start the process for themselves online.

The Learning & Information Centre, established in October 2022, brings together all our information services and professional development into one hub, including Altogether Autism and Imagine Better. Our website showcases a comprehensive range of professional development opportunities available through this centre.

All these achievements have been made possible by the determination, resilience, and



efforts of our team, who continuously strive for better outcomes. In an external environment rife with uncertainty and change, we faced challenges with our contracting and pricing, experienced high team turnover, and grappled with growing costs in line with cost-of-living pressures.

We welcomed the introduction of Whaikaha | Ministry of Disabled People at the beginning of the year and look forward to the Ministry fulfilling its promises.

One of our values is Manawatoa | Courage, embodying innovation, aspiration, and boldness in our actions. Our team exemplified this value throughout the year, particularly in responding to catastrophic weather events and flooding. Thanks to their efforts, we were able to locate and support our clients during these exceptionally difficult circumstances.

Looking ahead, we anticipate more stability and growth on the solid foundation we have

established. The Board has recently approved a five-year staged strategic plan, providing a clear pathway ahead for Your Way | Kia Roha. The past year demanded much effort from the entire team. Learning new ways of working, developing new services, welcoming new people, extending ourselves, and delivering daily required dedication and commitment. We extend heartfelt gratitude to the Board, our Disability Leadership Groups, and the team for their valuable contributions, which have positioned us well for the future.

Noho ora mai,

Michelle Bentham
Chair

Megan Thomas
Chief Executive



Adult and child hands building a sand mound together.



All the hard work sets us up well for the future ahead.

Michelle Bentham



Tribute to Barbara Tane and Bruce Tocker

In memory of Barbara Tane, on 3 June 2023, we were deeply saddened by her sudden passing.

Barbara joined Your Way | Kia Roha 23 years ago in our Hamilton office. She was involved in setting up Nga Mara Ātea | Seeds that Grow, which continues today at Kirikiriroa Marae. More recently, Barbara led Māori Disability Information and Advisory Services (DIAS) and conducted Māori needs assessments for Disability Support Links. We loved having Barb on our team and we miss her deeply.



A photo of Barbara Tane.



I love what I do. I love supporting the people. I'm part of an awesome organisation and that's what gets me up in the morning.

Barbara Tane

Our beloved founding trustee Bruce Tocker was unwavering in his vision to see New Zealand's disabled community supported, advocated for, and represented to live the life they choose. Bruce passed peacefully on 26 January.



A photo of Bruce Tocker.



Ngā Kōrero e Pa Ana Ki a Your Way | Kia Roha | About Us

Our Roots

40 Years of Impact

Your Way | Kia Roha has been creating opportunities for disabled people to make and be in control of their own life choices for over 40 years.

We began in 1979 as the Disabled Living Centre (Waikato) Trust Inc. and changed our operating name in 1997 to Life Unlimited to reflect the wider scope of services provided. "Life" means "Living Independence for Everyone."

In June 2021, Life Unlimited merged with the charitable trust, AccessAbility, which provided NASC service in Otago, Southland, Whanganui, Taranaki, and LAC service in Otago and Southland.

Imagine Better (advocacy, research, and training) and Journey Together (delivering Local Area Coordination in Bay of Plenty) were wholly owned subsidiaries of AccessAbility and became part of the whole organisation.

In recognition of the significance of Life Unlimited and AccessAbility merging, in late 2022 we changed our name to Your Way | Kia Roha – a new name to take us forward.



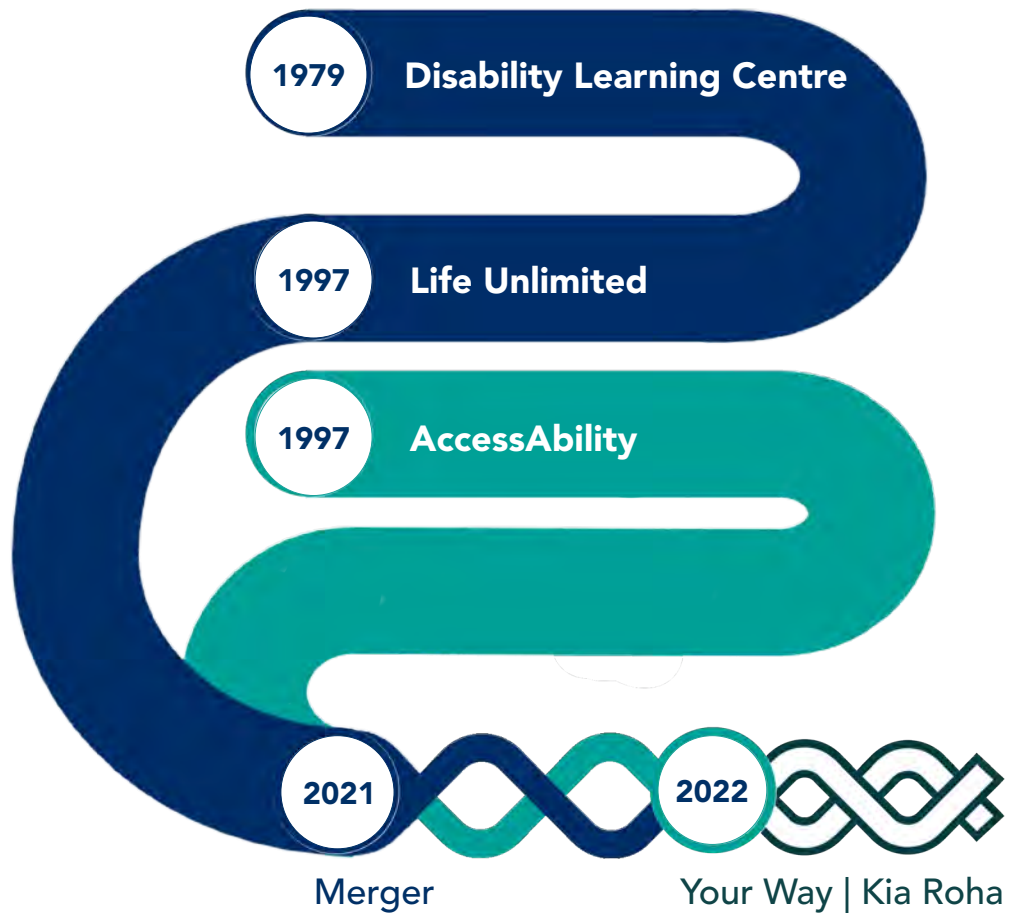
Disabled people deserve and need the ability to decide what's important and helpful to them.

Gary Williams

Right: Barry Hutchinson and friend by lake. Left: Jack Lovett-Hurst on tricycle.



Our Journey



Graphic showing our journey to becoming Your Way | Kia Roha.

Our Name

Our new name, Your Way | Kia Roha, was selected to honour the past of the two strong organisations – Life Unlimited and AccessAbility – that have joined together to create meaningful impact in the lives of disabled people.

We aspire to everyone having choice and control in their life and reaching their aspirations. Each person's connection with us is unique. What is certain is we will respond in the way that works and matters for each individual.

"Your Way" refers to the fact that each person is unique, with their own goals. It is an expression of choice and control that captures both the aspirations and the importance of the process. It speaks to self-determination.

"Kia Roha" means to spread your wings and fly. This means that we want to support each person in achieving their dreams and aspirations, in whatever fashion they choose.

Rautaki | Strategy

Moemoeā | Vision

Disabled people thriving, living the lives they choose in their communities.

Kaupapa | Purpose

Enabling innovative community solutions by and with disabled people.

Mātāpono | Values



Rangatiratanga | Self-leadership

Choice and control over decisions builds on the mana of every individual.



Manawatoa | Courageous

Innovative, aspirational, and bold in our actions.



Kotahitanga | Inclusion

Everyone is included and respected for who they are.



Whanaungatanga | Connection

Relationships matter, we work together with whānau and others.



Kaitiakitanga | Guardianship

Sustain and respect the mauri | life force of those we work with.

Tuāpapa | Foundations

We acknowledge and are committed to understanding and implementing these in our work:

- The people and communities we serve
- Te Tiriti o Waitangi
- United Nations Convention on the Rights of Disabled Persons
- EGL vision and principles

Whāinga | Goals



Be leaders in the new disability system

We focus on helping disabled people and their families in a way that works for them so that they thrive, making their own choices and living the lives they choose in their communities.



Acknowledge and support people to express their identity

By promoting diversity and inclusivity, we create a supportive space for people to be their authentic selves, particularly Māori and Pasifika.



Respond to unmet need

When we see gaps we work with our partners to see how these gaps can be resolved or look to see if we can fill the need.



Advocate to improve the rights of disabled people

Through the establishment of Disability Leadership Groups we are strengthening the voices of disabled people to both hold us to account and advocating for the rights of disabled people to be upheld.



Be an exemplar in the sector for the health of our organisation and our people

We recognise that to be effective in our work, we must prioritise the health and wellbeing of our organisation and our people. By focusing on sustainability, professional development, and fostering workplace culture, we ensure that our team remains motivated and passionate about our collective mission.

Father sitting on trampoline with young twins.



Ko Ngā Wehenga Pakiwaitara | Team Stories

In the pursuit of our mission, our kaimahi | team members play a pivotal role in bringing our vision to life.

Your Way | Kia Roha is made up of a group of devoted professionals who are committed to enhancing the lives of disabled people and their families across Aotearoa New Zealand.

We are continually inspired by the stories our team share about their work and the

communities they serve. These anecdotes exemplify what we deeply understand: the core of our organisation is built upon compassionate and dedicated individuals.

We present a glimpse into the experiences of some of our people.

Hearing Therapist – Sharon Webber Services

As a Hearing Therapist who has personally dealt with hearing loss, I find immense joy in listening to the stories of the people we serve. It's truly heartwarming to hear how our efforts have restored their confidence and sense of belonging. Witnessing them reconnect with everyday life and feel included brings me great satisfaction.

I've discovered my true passion in this field, and being a part of a dedicated team all striving for the same goal is incredibly fulfilling. Knowing that I'm contributing to positive change is the driving force that makes me excited to come to work every single day.



Community Facilitator – Harriet Toa Connections & Funding

I do what I do because of people and our community. I believe that good relationships can guide people in discovering their strengths and that's what they need to achieve their goals. Everyone matters and has something valuable to give. My purpose is to create these connections every day, whether it's with tāngata whaikaha | disabled people or our team. Seeing people understand who they want to be and how to reach their goals makes me happy.





Programme Coordinator – Helena Van Berkel Services

This mahi | work is important to me because it makes a difference to those who need awhina | support. It is inspiring to be part of a team that fosters whanaungatanga | connection and supports others to achieve their goals.

Our marae-based day service Ngā Mara Ātea is a positive space. Everyone feels welcomed and leaves feeling connected. It incorporates tikanga | Māori practices into daily life, enabling people to connect and be part of the Māori world.

Seeing people take part in our programmes and gaining confidence in themselves is what motivates me.



Mobile Sales Manager – Gary Darkes Mobility Centre

My motivation stems from creating positive changes in my customers' lives, finding satisfaction in problem-solving and offering solutions. I find great fulfilment in enabling people to embrace greater independence and witnessing their smiles brings me joy and brightens my day.



Online Creation and Engagement – Jamie-Leigh Timoti Learning & Information

I want to contribute toward creating equity in our health system. I believe that a person-centred approach is necessary to achieve this. It is important that people are informed of their rights and receive guidance in a way that respects their mana | spiritual essence.

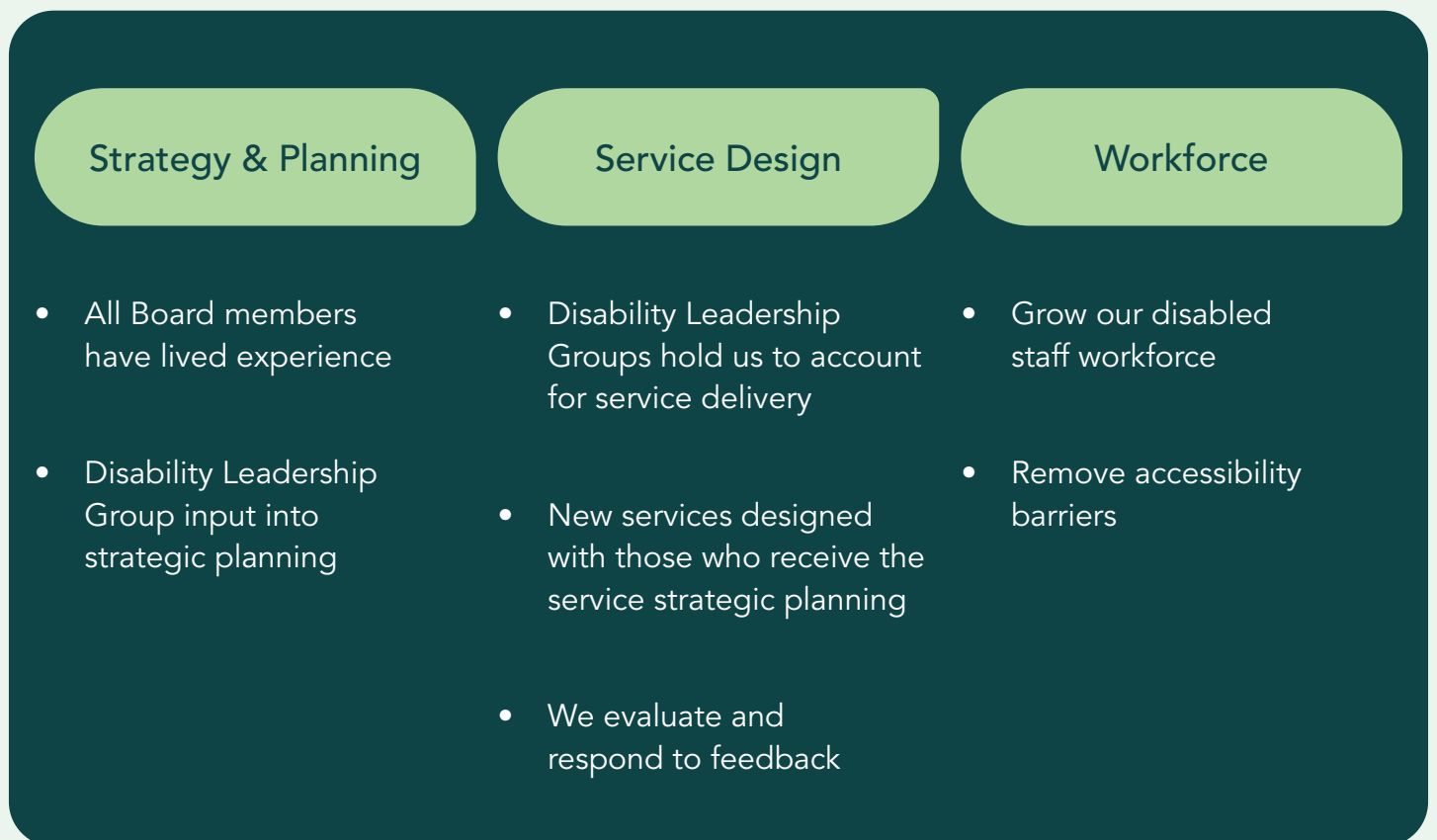
What truly drives me is the opportunity to help people recognise the inherent value of their unique abilities and the contributions each of us can make to our world.

He aha te mea nui o te ao? He tāngata, he tāngata, he tāngata!
What is the most important thing in the world? It is people, it is people!

Whakatipuranga haua o Ngā Tētēkura | Growing Disability Leadership

Guided by disabled people and their whānau | family, we take deliberate steps to uphold our commitment to grow disability leadership across our organisation and the sector. Our Disability Leadership Framework serves as a foundation to foster this growth.

Disability Leadership Framework



Local Disability Leadership Groups

This year we grew our disability leadership initiatives through the introduction and development of six local Disability Leadership Groups in the regions of Taranaki, Whanganui, Tairāwhiti, Hutt Valley, Otago, and Southland. These groups play a significant role in ensuring

that local disabled people and whānau | family members receive services that align with the principles of EGL and to advocate for positive change in the community, with a particular focus on our Connections & Funding services.



Members of the Disability Leadership Group sharing their views at the hui.

National Disability Leadership Group

In addition to the local groups, we also continued to grow and develop our National Disability Leadership Group. The national group contributes to our strategy development with the Board, ensuring effective implementation of the Disability Leadership Framework, and advocating for systemic change to improve the lives of disabled people. Notably, the group actively participated in the Accessibility Bill submission, advocating for legislation that aligns with the United Nations Convention on the Rights of Disabled Persons.

Autism Advisory Group

Within our Altogether Autism service, we have an advisory group made up of Autistic people, parents, and professionals. This advisory group plays a crucial role in responding to complex information requests and providing valuable recommendations to guide the strategic direction of Altogether Autism.



As a proud Deaf woman, I love promoting awareness of support services to help people thrive in their lives.

Madison, LDLG Taranaki



Woman and young man working in a garden centre.



Connections & Funding

Te Ara Whanaungatanga, Te Pūtea Toiora

Before 2022, Needs Assessment & Service Coordination (NASC) and Local Area Coordination (LAC) services were separately handled by Life Unlimited, AccessAbility, and Journey Together. Now unified under Your Way | Kia Roha, our Connections & Funding team supports disabled individuals, offering personalised Tō Oranga Pai | Living Well plans and connections to resources, support, and information for a better life. Responsible for NASC in five regions and LAC in select areas, our services include the Health of Older Persons programme in Whanganui, ADHD support in Taranaki and Manaaki Tairāwhiti in Tairāwhiti.



7,854

People registered for NASC and LAC services



11,786

People supported across six regions

Your Way | Kia Roha received almost 500 new service referrals in 2022/23. More than a third of the individuals supported had an intellectual disability as their primary diagnosis, and over a quarter were Autistic.

There has been a noticeable rise in referrals for Autistic children and young people. In certain areas, there has been an increase in the involvement of disabled Māori in our services.



Tyler relaxing at home with his colourful fidget ball.

A Journey of Planning and Support

Transitioning to the next phase of life can be challenging for anyone. Tyler and his family met with us to set goals and plan for the future using our Tō Oranga Pai | Living Well Plan. They prioritised communication and safety, aiming to integrate him into the community.

Tyler's family envisioned routines and safety measures, laying the groundwork for future connections. With support from TalkLink Trust and a communication device, they sought to enhance Tyler's communication abilities.

Securing a dedicated living space on their property, his parents combined Individualised Funding with CCS Disability Action support, fostering flexibility.

Tyler's transition, guided by familiar caregivers, emphasises the significance of personalised planning and strong family networks. The family encourages others on similar journeys to seek help, prioritise their child's needs, and embrace reliable support.

Highlights

- **Enhanced Accessibility**
We are continuously developing accessible and self-directed resources that empower disabled people and their whānau | families, providing them with greater control over their lives.
- **Embracing Enabling Good Lives Principles**
Our organisation is committed to integrating the EGL principles into our daily operations, allowing us to better support disabled people and their whānau | families.
- **Strengthened Team**
We have expanded our team to ensure we can effectively serve the diverse needs of disabled people.



You've been so understanding, and I appreciate it immensely! Now getting to take this step towards independence and assistance through Your Way | Kia Roha. I hope that with this support, each day should get just that little bit easier. I feel so grateful that this service exists.

Young man and three women smiling and planning in an office.





Group of adults having a discussion in a meeting.



Learning & Information

Rukuhia Te Puna Mātauranga

Your Way | Kia Roha Learning & Information Centre provides learning opportunities to Autistic and disabled people, their whānau | family and professionals. We partner with Parent to Parent to deliver disability information and advisory services under Altogether Autism. Through workshops, courses and reliable information, we aim to improve understanding of autism and disabilities so that the people we support live the life they choose within their communities.

90%

Rated information
as useful



3,267

People attended events
(in-person and online)



489,549

Website views

78,952

Engagements with our top
website post: "Strengths and
abilities in autism"

Information Hub
resources accessed

28,754 times



5,346

Information requests
for support

These numbers highlight a growing demand for our services. Information requests surged by 20%, double the previous year's growth, while Live Chat requests rose by 11%.

The complexity of requests continues to increase annually. Free network meetings more than doubled, from 65 to 120, expanding both onsite and online.



Youth and woman in a home, smiling and talking over an open laptop.

Supporting Autistic Adult Through Easy-to-Use Information and Peer-to-Peer Understanding

In Aaron's words:

"I have found Altogether Autism really helpful. Having Autistic people to communicate with removes a barrier for me personally and means I am not treated like a child.

It is rare for me to access resources about autism without running into misleading and judgemental language. I was pleasantly surprised knowing that the person writing this

was Autistic. I didn't feel like the information was cold, dismissive, or vague. When asking about a potentially divisive or loaded topic that involves stigma, I usually encounter sources that are more concerned with neutral sounding articulate language and does not answer my questions or help me manage my safety and gauge threats. This was balanced so beautifully; it didn't condemn, alienate, or stigmatise anyone, it also didn't dismiss the safety issues I have encountered."

Highlights

- **Published six guides for Tertiary Educators**

Commissioned by Te Amorangi Mātauaranga Matua | Tertiary Education Commission. These guides help staff at tertiary education organisations to support Autistic learners in their educational journey.

- **We launched 'vĀsifika: Our Autism Journeys**

We introduced this book with Mila's Books, sharing stories of Autistic Pasifika people and their families.

- **International Initiative of Disability Leadership**

Imagine Better played a key role in the planning and delivery of New Zealand's international host match on employment known as Equally Working.

- **Social Role Valorisation (SRV) Online International Conference**

Imagine Better played a significant role in the inaugural conference. Tony McLean and Gary Williams presented a paper on "SRV and Culture in Aotearoa New Zealand".

- **World Autism Awareness month**

We launched the #AutismAppreciation social media campaign. This featured the "He Karu, He Taringa" roadshow, supporting Autistic film director Tahuaroa Ohia with free community screenings in Hamilton, Wellington, and an online screening.

- **Collaborated with KidzFirst**

This resulted in an autism-friendly hospital at Middlemore, with comprehensive online training provided to medical, surgical, and outpatient staff.

- **Diploma of Employment Support**

Continuing to lead New Zealand's formal training for Employment Support professionals, Imagine Better successfully engaged and progressed the fourth cohort.

- **Developed an Online Autism workshop**

This workshop was tailored for clinicians and Needs Assessment Coordinators in the mental health sector.

**ALTOGETHER
AUTISM
TAKIWĀTANGA**



This workshop broadened my understanding of what needs to be improved in my workplace and with our staff.



Girl and man greeting each other.



Services

Ratonga

Our portfolio of work includes a range of supports designed to enrich lives through community engagement and support with hearing loss across New Zealand.

Our Community programmes like Positive Action Courses, Transition Programme, Life Fit, and Ngā Mara Ātea empower people to embark on a journey of personal growth and development, taking positive strides towards a fulfilling life.

Our free hearing services ensure that people can live well with hearing loss.



4,257

Individual Hearing
Therapy consultations

1,355

People engaged with our
Community programmes

98%

People felt comfortable
with our hearing services



97%

Of clients said our services
helped them participate in
the community

Through 4,257 individual consultations and 183 workshops / community gatherings, the hearing service made a substantial effort to engage with the community. The overwhelming positive feedback is a testament to its quality, with 98.2% feeling the service is unbiased and 98% expressing comfort with it.

1,355 people actively engaged with the service. With 459 information requests fulfilled and 72 EGL Waikato people supported, the services influence is growing.



Two women sharing laughter and stories.

How Hearing Therapy Helped Helen

Helen's hearing journey started when she was six years old. A playground accident led to her needing a hearing aid for her right ear. Over the years, her left ear also faced challenges, and by age 11, she experienced a sudden loss in hearing. Despite these obstacles, Helen managed mainstream schooling, ballet, sports, and various jobs in customer service.

At age 56, Helen faced a sudden and severe loss of hearing, leading to a diagnosis of hyperacusis. Researching her options, she connected with Your Way | Kia Roha Hearing Therapy.

Facing communication challenges during the COVID-19 pandemic, Helen persevered with support from her daughter, Sarah, and her hearing dog, Meg. Recently having qualified for a cochlear implant, Helen underwent surgery, and began the journey of retraining her brain to interpret sounds. Despite the challenges, Helen embraces her cochlear implant, seeing it as a positive step in her evolving hearing experience.

Highlights

- **Celebrating Culture**

Our Māori Services are making a positive impact. We're proud to see disabled people actively participating on the marae and our team supporting families at all stages of life.

- **Sensory Adventures**

The multi-sensory room is becoming more popular. It's an important space for families in the Waikato and beyond, offering enriching sensory experiences.

- **Empowering Accessibility**

Our dedication to accessibility remains unwavering. To cater to diverse needs, we introduced open clinic days in Central Otago, a move that has yielded positive outcomes and strengthened our connection with the community. Our ongoing Teleclinic services continue to bridge the gap for those who are unable to attend in-person appointments.

- **Expanding Service Reach**

In our commitment to reach more individuals in need, we expanded our service by opening new clinics in remote areas. This strategic initiative aims to ensure that our services are accessible to those living in regions with limited healthcare resources.

- **Community Support**

Families and friends in the Waikato have come together to help EGL participants become more independent. We're thrilled to see people accessing their community in their own way.

- **Smooth Transitions**

Many school-leavers have successfully taken their next steps with Your Way | Kia Roha. We're proud of our reputation for guiding them into the next chapter of their lives.

- **Life-Saving Partnerships**

Your Way | Kia Roha Hearing Service partnered with Fire and Emergency New Zealand to provide safety equipment for homes of those with hearing impairment.



**YOU'RE AMAZING and I am thankful for you.
Thank you for all your support and recommendations.
Cochlear is going great.**



Mobility Centre staff showing two woman how to use a Lift Chair.



Through the provision of assistive devices and mobility aids, we understand the need for independence, helping people to actively engage in their communities.

Our stores in Hamilton, Papamoa, Hastings and Lower Hutt serve as hubs of accessibility housing a range of mobility equipment and daily living aids. Mobility Centre remains committed to supporting people to live the lives they choose in their communities.



27,168

e-Newsletter subscribers



23,714

Stores and
online transactions



1,180,562

Website views

Mobility Centre has experienced significant growth and engagement in various online platforms. The number of e-News subscribers who tune in for mobility tips and product highlights increased to 27,168, an increase from the previous year's 18,643. Similarly, website views saw a remarkable surge, reaching 1,180,562 compared to the

prior year's 455,624. This surge in online engagement indicates a substantial increase in our digital reach. 24,013 people connected with Mobility Centre to purchase a mobility aid underlined the service's ability to effectively connect with a diverse audience through various channels.



Mobility Centre staff showing a couple some products.

Discovering Genuine Care: Brad's Positive Experience with Mobility Centre

When Brad stumbled upon Mobility Centre during an online search for mobility aids, little did he know he was about to experience genuine empathy and care. After a failed attempt to reach another company, he connected with Bev, a compassionate representative from the Mobility Centre Papamoa store, who listened attentively to his mother's needs.

Understanding the challenges caused by his mother's injuries, Bev assured Brad, "I might have just the thing for you." She presented him with two options, and Brad decided to get both electric wheelchairs. From that moment on, Mobility Centre's commitment to exceptional service became evident.

Bev effortlessly organised the delivery and trial period, ensuring a smooth and stress-free experience for Brad and his family. Her communication and follow-up were outstanding, leaving Brad impressed and grateful for her genuine care.

The impact of Mobility Centre's support extended beyond the transaction. Brad's mother found joy and increased independence in the wheelchair provided, enhancing her daily life. This outcome exemplified the empathetic approach that Mobility Centre embodies.

Highlights

- **Empowering customers with online guides**

We take pride in empowering our customers, and to further support their needs, we introduced comprehensive online guides. These resources are specifically designed to assist customers with product selection and offer valuable guidance on products that cater to different abilities. Our commitment to ensuring choice and control for our community is reflected in these guides, allowing everyone to make informed decisions that best suit their requirements.

- **Expanded reach with new premises**

We successfully opened two new premises in Lower Hutt and Papamoa.

- **Enhanced sales service in Auckland**

In response to the evolving demands of the market, we launched a dynamic van-based sales service in Auckland.



We had wonderful service from the mobile sales van in Auckland when they demonstrated the walkers to us at our retirement village. The advice and help offered was exceptional! Friendly and knowledgeable staff and top-quality product made the experience worth paying a bit more money.

Jane and Arthur Charlton

A Mobility Centre staff servicing a mobility scooter.





FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

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YOUR WAY | KIA ROHA CHARITABLE TRUST DIRECTORY

FOR THE YEAR ENDED 30 JUNE 2023

NATURE OF BUSINESS:	Disability Services Provider
CHARITIES COMMISSION REGISTRATION NUMBER:	CC26090
ADDRESS:	20 Palmerston Street Hamilton
TRUSTEES:	Michelle Bentham (appointed Chair November 2022) Mary Cave-Palmer (resigned September 2023) Vaughan Mikkelson Gary Williams Stuart Campbell (appointed July 2022) Peter Williams (appointed January 2023) Karen Coutts (fixed term interim Chair, resigned November 2022)
REGISTERED OFFICE:	20 Palmerston Street Hamilton
INDEPENDENT AUDITORS:	PricewaterhouseCoopers
SOLICITORS:	Gurnell Harrison Lawyers Hamilton
BANKERS:	BNZ Bank Hamilton

YOUR WAY | KIA ROHA CHARITABLE TRUST
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023	2022
		\$	\$
Revenue from Non-Exchange Activities			
Donations		148	65,912
Grant Revenue		10,943	151,242
		<u>11,091</u>	<u>217,154</u>
Revenue from Exchange Activities			
Government Contract Revenue		11,373,381	10,443,655
Expenses Reimbursed		-	17
Interest Income		20,544	3,908
Sundry Income	16	540,625	695,916
Rental Income		19,026	21,780
Gain/(Loss) on Disposal of Property, Plant and Equipment		(82,152)	7,163
Store Trading Sales		4,177,387	3,994,298
		<u>16,048,811</u>	<u>15,166,736</u>
Total Revenue		<u>16,059,902</u>	<u>15,383,890</u>
Expenses			
Bad Debts		60,613	38,243
Bank Fees and Interest		32,876	42,591
Sub Contractual Services		1,433,627	1,507,842
Depreciation		385,210	357,492
Grants and Donations Expenses		11,143	1,117
Rent and Rates		738,089	730,437
Professional Services Fees		67,684	53,057
Wages and Salaries		9,445,248	8,862,066
Store Trading Expenses		2,067,739	1,965,853
Service Delivery Costs		962,249	508,371
General Office Expenses		908,320	932,245
Total Expenses		<u>16,112,798</u>	<u>14,999,314</u>
Surplus/(Deficit) from Continuing Operations		<u>(52,896)</u>	<u>384,576</u>
Total Surplus/(Deficit)		<u>(52,896)</u>	<u>384,576</u>
Other Comprehensive Revenue and Expenses			
Gain/(Loss) on Revaluation of Financial Assets through other comprehensive revenue and expenses		333,230	(369,861)
Total Comprehensive Revenue and Expenses		<u>280,334</u>	<u>14,715</u>

The accompanying notes form part of this financial report

YOUR WAY | KIA ROHA CHARITABLE TRUST
 STATEMENT OF CHANGES IN NET ASSETS/EQUITY
 FOR THE YEAR ENDED 30 JUNE 2023

	Fair Value Reserve	Retained Surplus	Total Equity
Opening Balance 1 July 2022	(197,857)	9,536,919	9,339,062
Total Comprehensive Revenue and Expenses for the Year	333,230	(52,896)	280,334
Closing Net Assets/ Equity 30 June 2023	135,373	9,484,023	9,619,396
Opening balance 1 July 2021	172,004	9,152,343	9,324,347
Total Comprehensive Revenue and Expenses for the Year	(369,861)	384,576	14,715
Closing Net Assets/ Equity 30 June 2022	(197,857)	9,536,919	9,339,062

The accompanying notes form part of this financial report

YOUR WAY | KIA ROHA CHARITABLE TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023	2022
<u>Current Assets</u>			
Cash and Cash Equivalents	3	1,737,818	2,380,524
Receivables from Exchange Transactions	4	2,207,452	1,986,247
Prepayments	9	25,161	29,177
Inventories		538,335	506,847
Total Current Assets		4,508,766	4,902,795
<u>Non-Current Assets</u>			
Investments	5	4,433,005	4,099,774
Property Plant and Equipment	6	1,885,534	1,323,949
Intangible Asset	7	940,000	940,000
		7,258,539	6,363,723
Total Assets		11,767,305	11,266,518
<u>Current Liabilities</u>			
Trade and Other Creditors	8	1,053,800	988,871
Employee Entitlements	8	1,094,109	938,585
Total Current Liabilities		2,147,909	1,927,456
Total Net Assets		9,619,396	9,339,062
<u>Net Assets/Equity</u>			
Retained Surplus		9,484,023	9,536,919
Fair Value Reserve		135,373	(197,857)
Total Net Assets Attributed to the Group		9,619,396	9,339,062

Signed for and on behalf of the Board of Trustees who authorised the financial report for issue on 28 November 2023

Trustee Name Michelle Bertham

Trustee Name Stuart Campbell

Trustee Signature 

Trustee Signature 

Date 28 Nov 2023

Date 28/11/2023

The accompanying notes form part of this financial report

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023	2022
		\$	\$
Cash flow from operating activities			
<u>Receipts</u>			
Receipts from non-exchange transactions		11,092	217,153
Receipts from exchange transactions		15,918,067	14,580,558
interest received		20,545	3,908
Net GST Received			<u>45,722</u>
		<u>15,949,703</u>	<u>14,847,341</u>
<u>Payments</u>			
Payments to suppliers and employees		(15,437,680)	(14,494,375)
Net GST Paid		<u>(71,209)</u>	<u>-</u>
		<u>(15,508,889)</u>	<u>(14,494,375)</u>
Net cash flow from operating activities		440,815	352,966
Cash flow from investing activities			
<u>Receipts</u>			
Proceeds from sale of property, plant and equipment		870	8,261
		<u>870</u>	<u>8,261</u>
<u>Payments</u>			
Purchase of property plant and equipment		(1,084,390)	(519,360)
Acquisition of business assets (net of cash acquired)	10	-	(30,000)
Purchase of portfolio investment		-	<u>(850,000)</u>
		<u>(1,084,390)</u>	<u>(1,399,360)</u>
Net cash flow from investing activities		(1,083,520)	(1,391,099)
Net increase (decrease) in cash and cash equivalents		(642,706)	(1,038,133)
Cash and cash equivalents at 1 July		2,380,524	3,418,657
Cash and cash equivalents at 30 June	3	<u><u>1,737,818</u></u>	<u><u>2,380,524</u></u>

The accompanying notes form part of this financial report

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

Moemoeā | Vision

Disabled people thriving, living the lives they choose in their communities

Kaupapa | Purpose

Enabling innovative community solutions by and with disabled people

Tūāpapa | Foundations

We acknowledge and are committed to understanding and implementing these in our work:

- The people and communities we serve
- Te Tiriti o Waitangi
- United Nations Convention on the Rights of Disabled Persons
- Enabling Good Lives Vision and Principles

Mātāpono | Values

Rangatiratanga Self-leadership	<i>Choice and control over decisions builds on the mana of every individual</i>
Manawatoa Courageous	<i>Innovative, aspirational, and bold in our actions</i>
Whanaungatanga Connection	<i>Relationships matter, we work together with whānau and others</i>
Kotahitanga Inclusion	<i>Everyone is included and respected for who they are</i>
Kaitiakitanga Guardianship	<i>Sustain and respect the mauri (lifeforce) of those we work with</i>

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE (continued)

FOR THE YEAR ENDED 30 JUNE 2023

Whāinga | Goals

Goals: We will-	Outcomes/Targets
1. Be leaders in the new disability system	<ul style="list-style-type: none"> 95% people interacting with us report that we made a difference Evaluations show we are delivering in a manner consistent with enabling good lives principles Provider of choice for the disability community Evidence that <i>disability leadership framework</i> has been implemented
2. Respond to unmet need	<ul style="list-style-type: none"> We have identified and successfully implemented at least two new areas of service that address unmet needs. We have partnerships in place that support outcomes for Māori and Pasefika.
3. Acknowledge and support people to express their identity	<ul style="list-style-type: none"> 95% people working interacting with us report that we worked in a way that worked well for them. Increased cultural competence for all service staff Outcomes for Māori we support at least as good as others Outcomes for Pasefika we support at least as good as others Māori framework and action implemented Pasefika framework and action plan implemented Increased representation of neurodiverse voices in DLG and in systems transformation
4. Advocate to improve the rights of disabled people	<ul style="list-style-type: none"> Local DLGs supported to successfully advocate for changes in their community Each service area identifies an area to advocate for positive change LDLG feel they are well supported to advocate for local change
5. Be an exemplar in the sector for the health of our organisation and its people	<ul style="list-style-type: none"> Positive audits: financial and service Staff engagement shows over 85% agree and definitely agree with the statements <ul style="list-style-type: none"> Feel connected with the organisation vision Have the tools and systems needed to do their job Overall engagement Positive return on investment by year three of any new initiative Contracts delivered with minimum 2% margin after overhead allocation

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE (continued)

FOR THE YEAR ENDED 30 JUNE 2023

How we delivered to our purpose during the year

Connections & Funding

Delivers government contracted services of Needs Assessment and Service Coordination (NASC) and Local Area Coordination (LAC). NASC is delivered in Taranaki, Whanganui, Tairāwhiti, Hutt Valley, Otago and Southland. LAC in Bay of Plenty, Hutt Valley and Otago/Southland.

NASC role is to understand what living well looks like for a person and put in place the disability supports needed to live well. This includes allocating government disability support budgets. LAC role is focused on building community connections and supporting people to plan what their good life looks like.

The past year has focused on re-designing how we deliver our Connections & Funding services to work in an enabling good lives way.

Number of people we reached:

11,786* people across 6 regions (2022: 11,909)

**Note that this number includes people we have provided workshops / education sessions to, and people not registered with us for a service.*

7,854 registered for NASC and LAC services (2022: 7,309)

People receiving the services reported:

94% responded their experience working with us was positive (2022: not measured)

Services

The hearing service delivers on the aural rehabilitation service funded by Whaikaha Ministry of Disabled People across the country. From 24 locations around the country we provide personalised support, community education and awareness programmes to improve the quality of life for people living with hearing loss.

In the Waikato we hold disability contracts with Ministry of Social Development and Whaikaha Ministry of Disabled People. The services support people to live full active lives as participants in their community and provide information to assist disabled people and their families to navigate the system.

In Wellington we have a contract with Ministry Pacific Peoples to support pacific disabled people and their carers into employment or education (Tupu Aotearoa).

Our focus in the past year was on improving the outreach of hearing services particularly into communities under served.

Number of people we reached:

4,257 hearing therapy appointments across 34 locations (2022: 3,725)

1,355 participated in our community programmes in the Waikato (2022: 1,570)

People receiving the services reported:

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE (continued)

FOR THE YEAR ENDED 30 JUNE 2023

Community Survey

92% of people enjoyed their engagement with community programmes (2022: not measured)

Learning and Information Centre (LAIC)

We provide information and learning opportunities for autistic and disabled people, their whānau and professionals.

The Learning and Information Centre was formed over the past year, bringing together all the information and areas of learning following the merger of Life Unlimited and Access Ability under one team.

Our online offering of workshops was improved and we setup an internal learning programme for all Your Way | Kia Roha team members. We were successful in a tender with Whaikaha for a new facilitation service to be delivered in the new financial year.

Number of people we reached:

258 workshops (2022: 183 workshops) and events to 3,267 people nationally (2022: not measured)

5,346 responses to Altogether Autism information requests (2022: not measured)

311,678 website visits to Altogether Autism site (2022: 289,629)

People receiving the services reported:

90% Altogether Autism workshop participants reported the training was useful (2022: 85%)

90% autism information reported the information was useful for the participant (2022: 96%)

Mobility Centre

Supporting people to live independently and remain mobile, through the provision of advice and guidance for the selection of mobility equipment and daily living aids.

Our focus over the past year was upgrading two store locations (Lower Hutt and Papamoa) and setting up a van sales operation in Auckland.

Number of people we reached:

18,232 transactions were completed across our 4 physical stores, 2 mobile vans and 2 consignment stores. (2022: 16,564)

5,482 transactions were completed through our online store. (2022: 6,453)

348,726 website visits (2022: 307,343)

People receiving the services reported:

From 788 respondents to our annual survey (2022: 262) the percentage of people who responded very satisfied to the following questions:

- 98.36% the quality of the advice given and/or products you have purchased (2022: 86%)
- 98.98% The range of products that Mobility Centre carries (2022: 85%)

Advocacy & Identity

Advocacy and Identity are focused on delivering to three key strategic frameworks we have in place:

- Disability Leadership Framework,
- Te Māhere Ata Poutama Māori Strategic Framework
- Nga Vaka o Tagata Pasifika, Pasifika Strategic Framework.

YOUR WAY | KIA ROHA CHARITABLE TRUST

STATEMENT OF SERVICE PERFORMANCE (continued)

FOR THE YEAR ENDED 30 JUNE 2023

Key deliverables 2022-23

Disability Leadership Framework

- 6 local disability leaderships groups formed: Taranaki, Whanganui, Hutt Valley, Tairāwhiti, Otago, Southland
- Joint hui for all disability leadership group members, advocacy training part of hui.

Te Māhere Ata Pounamu Māori strategic framework

- Senior Māori cultural advisor appointed.
- Team capability building plan in place, training begun.
- 84% team feel comfortable in working with Māori (target: 85%)

Nga Vaka Tagata Pasifika strategic framework

- Pasifika Strategic advisor appointed
- Team capability building plan in place, training begun.
- 79.2% team feel comfortable in working with Pasifika (target: 85%)
- Worked in partnership with Mila Books to see the production of Vasifika, a book focused on Pasifika autism stories.
- Sautu event bringing together over 50 people in Hutt Valley to celebrate Pasifika disability community.

Total Online Engagement

730,828 website visits (2022: 657,428)

11,048 Facebook followers (2022: 10,762)

Increased volumes in both website visits and Facebook followers reflect an increased connectiveness and interaction to our community that we serve.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

REPORTING ENTITY

Your Way | Kia Roha Charitable Trust is the Trust's new name (previously: Life Unlimited Charitable Trust), effective from 3 July 2023, which honours the past of Life Unlimited Charitable Trust and Access Ability Charitable Trust. Your Way | Kia Roha 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 report 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 2023.

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, Whaikaha - the Ministry of Disabled People, and directly by Your Way | Kia Roha.

This financial report has been approved and were authorised for issue by the Board of Trustees on 28 November 2023.

This financial report of the Group has been prepared on a going concern basis.

STATEMENT OF COMPLIANCE

The financial report 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 are two changes in accounting policies for the year ended 30 June 2023.

- Added Statement of Service Performance under PBE FRS 48, which establishes service performance reporting requirements for Tier 1 and Tier 2 PBE's. This standard establishes new requirements for the selection and presentation of service performance information. The Trust has adopted PBE FRS 48. The main change between PBE FRS 48 and PBE IPSAS 1 Presentation of Financial Statements is that PBE FRS 48 requires additional information to be disclosed on the judgements that the most significant effect on the selection, measurement, aggregation, and presentation of service performance information. This is disclosed on page 6 of the financial report.

- In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41: Financial instruments, which supersedes PBE IPSAS 29 Financial instruments : Recognition and measurement. The trust has adopted PBE IPSAS 41 for the first time this year (Note 4). The adoption of the new standard had the impact of changing the classification and terminology used in the policy for the financial instruments (e.) and adoption of the Expected Credit Loss (ECL) model for the impairment of financial assets. This change did not have a material impact on the recognition and measurement of financial assets and liabilities in the financial report.

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

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

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

(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 acquisition, and
 - The fair value of any pre-existing equity interest in the acquisition
- 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 acquisition 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 report 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 not to present financial report for the combining operations for periods prior to the amalgamation date and account for amalgamations prospectively.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2023

(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 Mobility Centre 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 Whaikaha Ministry of Disabled People, 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

Recognition and measurement

A financial asset or liability is recognised if the Trust becomes party to the contractual provisions of the assets or liability. Regular purchases and sales of financial assets and liabilities are recognised on the trade date, the date on which the trust commits to purchase or sell the asset or liability.

Financial assets

Financial assets measured at amortised cost are initially recognised at fair value plus transaction costs and subsequently measured in accordance with the business model in which assets are managed and their contractual cash flow characteristics. Financial assets are measured at:

- amortised cost where the business model is to hold the financial assets in order to collect contractual cash flows and those cash flows represent solely payments of principal and interest. The Trust cash and cash equivalents and Trade receivables fall under this category.
- fair value through other comprehensive revenue and expense ("FVCRE") where the business model is to both collect contractual cash flows and sell financial assets and the cash flows represent solely payments of principal and interest. The Trust's equity instruments and term deposits fall under this category.

Financial assets are subsequently measured at amortised cost using the effective interest. If issued with a duration less than 12 months they are recognised at their nominal value unless the effect of discounting is material. Interest and impairment losses are recognised in the Statement of Financial Performance.

An expected credit loss (ECL) model is used to recognise and calculate impairment losses for financial assets subsequently measured at amortised cost and debt instruments subsequently measured at FVCRE. Financial assets are to be assessed at each reporting date for any significant increase in the credit risk since initial recognition.

The simplified approach to providing for expected credit losses is applied to trade and other receivables.

The simplified approach involves making a provision at an amount equal to lifetime expected credit losses. The allowance is assessed on a portfolio basis based on the number of days overdue and taking into account the historical loss experience and incorporating any external and future information.

The general model prescribed is adopted for individual financial assets or groups of financial assets held at amortised cost or FVCRE, other than trade and other receivable.

This model recognises impairment losses in line with the credit quality stage of the financial asset.

Impairment of financial assets that are individually significant are determined on an individual basis. Specific lifetime expected credit losses allowance is recognised for these assets under both the general and simplified impairment model.

Fair values of quoted investments are based on market prices. Regular purchases and sales of all financial assets are accounted for at trade date. If the market for a financial asset is not active, fair values for initial recognition and, where appropriate, subsequent measurement are established by using valuation techniques, as set out in the notes to the financial statements. At each balance date an assessment is made whether there is objective evidence that a financial asset or group of financial assets is impaired.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Financial liabilities

Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost. The Group's financial liabilities include trade and other creditors. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Financial liabilities entered into with durations of less than 12 months are recognised at their nominal value. Amortisation and, in the case of monetary items, foreign exchange gains and losses, are recognised in the Statement of Financial Performance as is any gain or loss when the liability is derecognised.

(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.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

(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	10 - 50 years
● Office Equipment, furniture and IT	2.5 - 8.33 years
Motor Vehicles	5 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 report, 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 report 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.

NOTE 2: AUDITORS REMUNERATION

During the 2023 year PricewaterhouseCoopers has provided audit services and the total audit fee is \$65,650 (2022: \$52,250)

There were no non-audit services provided in the 2023 year. PricewaterhouseCoopers has provided non-audit services relating to Emergency secondee services for \$107,355 in the 2022 year.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include the following components:

	2023	2022
	\$	\$
Current Accounts	1,501,625	2,126,006
Term Deposits with Maturities Less Than 3 Months	236,193	254,518
	1,737,818	2,380,524

The Group has a business credit card facility with BNZ Bank with a limit of \$35,000 (2022: \$35,000).

NOTE 4: CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The Group's objectives when managing its capital is to safeguard its ability to continue as a going concern so they can continue to provide benefit to their stakeholders and maintain its services delivered within the community.

The Group does this by retaining an optimal level of cash and investment reserves to:

- ensure the Group can meet its daily and monthly cash flow requirements, including meeting its outstanding debts and commitments when they fall due;
- ensure the Group is able to deliver on its operational and strategic activities;
- safeguard against short term changes in contractual funding and community needs for services; and
- allow for continual reinvestment and transformation necessary to fulfil its long term social and strategic commitments.

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

	2023	2022
	\$	\$
Financial Assets		
Amortised Cost		
Cash and Cash Equivalents	1,737,818	2,380,524
Gross Receivables from Exchange Transactions	2,379,254	2,186,247
Provision for Doubtful Debts	(171,802)	(200,000)
Net Receivable from Exchange Transactions	2,207,452	1,986,247
	3,945,270	4,366,770
Financial Assets at Fair Value through other comprehensive income and expenses		
Term Deposits and Bonds (1)	1,606,019	1,543,576
Equities and other	2,826,986	2,556,198
	4,433,005	4,099,774
Financial Liabilities at Amortised Cost		
Trade and Other Creditors	795,756	695,603
	795,756	695,603

(1) \$32,092 In term deposits is held by BNZ as a Bank Guarantee for Set-Off and Security Interest for one of the lease properties.

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 5: INVESTMENTS

The investments of the Group include the following components:

Portfolio investment held through Forsyth Barr & Craigs Investment Partners:

	2023	2022
	\$	\$
Cash held in Investment	186,613	143,653
Fixed Interest Bonds	1,606,019	1,543,576
Property	159,091	157,852
New Zealand Equities	655,986	638,400
Australian Equities	616,888	559,800
Global Equities	1,208,408	1,056,492
Total Investments	4,433,005	4,099,774
Non-Current Portion	4,433,005	4,099,774

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 6: PROPERTY PLANT AND EQUIPMENT

	Work in Progress	Land	Buildings	Office Equipment	Motor Vehicles	Total
2023						
Cost	37,507	26,620	1,276,306	2,826,223	946,636	5,113,292
Accumulated Depreciation	-	-	942,091	1,636,901	648,766	3,227,758
Net Book Value	<u>37,507</u>	<u>26,620</u>	<u>334,215</u>	<u>1,189,322</u>	<u>297,870</u>	<u>1,885,534</u>
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	-	<u>26,620</u>	<u>386,226</u>	<u>741,829</u>	<u>169,274</u>	<u>1,323,949</u>

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	-	26,620	386,226	741,829	169,274	1,323,949
Additions	718,272	-	-	225,246	140,872	1,084,390
Disposals Cost	-	-	(39,604)	(252,574)	(18,834)	(311,012)
Depreciation	-	-	(23,046)	(285,183)	(76,981)	(385,210)
Accumulated Depreciation on Disposals	-	-	10,639	98,073	64,705	173,417
Transfers	(680,765)	-	-	661,931	18,834	-
Closing Balance	<u>37,507</u>	<u>26,620</u>	<u>334,215</u>	<u>1,189,322</u>	<u>297,870</u>	<u>1,885,534</u>

NOTE 7: INTANGIBLE ASSETS

The Group acquired business assets and goodwill through the purchase of a Mobility Van Sales operation with recognition of \$115,000 of Goodwill (see more details in Note 10). The Group also has acquired business assets and goodwill through the purchase of a Mobility Centre Store with recognition of \$825,000 of Goodwill.

Goodwill was tested for impairment as at 30 June 2023. The key assumptions of the model are the EBIDPT multiple and forecasted EBIDPT, which concluded no impairment is required.

	2023	2022
Opening Balance	940,000	940,000
Intangible assets recognised during the period on acquisition	-	-
Amortisation for the period	-	-
Closing Balance	<u>940,000</u>	<u>940,000</u>

NOTE 8: CURRENT LIABILITIES

TRADE AND OTHER CREDITORS	2023	2022
	\$	\$
Trade Creditors	406,477	338,091
Deposits held	298,861	212,411
Accrued expenses	183,020	145,102
GST payable	258,043	293,267
Other payables	(92,602)	-
	<u>1,053,800</u>	<u>988,871</u>

EMPLOYEE ENTITLEMENTS	2023	2022
	\$	\$
Accrued Salary & Wages	847,748	823,336
Accrued PAYE	246,362	115,249
	<u>1,094,109</u>	<u>938,585</u>

NOTE 9: PREPAYMENTS

	2023	2022
	\$	\$
Prepayments	25,161	29,177
Total	<u>25,161</u>	<u>29,177</u>

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 10: BUSINESS COMBINATION - VAN

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

(i) Net identifiable assets acquired

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

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

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
Non - Current Liabilities	30,000
Total Consideration transferred	160,403

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. There were no further business acquisitions since this transaction.

(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)	45,403
Goodwill	115,000

NOTE 11: 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 12 years.

Future minimum rental payable under non-cancellable operating lease as at 30 June 2023 and 2022 are as follows:

	2023 \$	2022 \$
Not later than one year	532,601	426,865
Later than one year and not later than two years	401,443	287,897
Later than two years and not later than five years	645,173	433,166
Later than five years	398,154	6,826
Total Leases	1,977,370	1,154,754

NOTE 12: CAPITAL COMMITMENTS

There are no material capital commitments at balance date (2022: Nil)

NOTE 13: CONTINGENT ASSETS AND LIABILITIES

There are no contingent assets or liabilities at the reporting date (2022: Nil)

YOUR WAY | KIA ROHA CHARITABLE TRUST

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 14: 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 Connection and Funding, National Services Manager, National Manager Mobility Centre, National Manager Learning and Information Centre and National Manager People and Culture

Transactions with related parties during the reporting period:

During the year ended 30 June 2023 Your Way/Kia Roha had no transactions with related parties.

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

	2023	2022
	\$	\$
Total Remuneration	1,047,952	1,088,154
Number of people	6.83	7.5

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 \$111,946 (2022: \$97,094), and are included in the Total Remuneration figures above.

NOTE 15: EVENTS SUBSEQUENT TO BALANCE DATE

There are no material subsequent events after balance date.

NOTE 16: SUNDRY INCOME

	2023	2022
	\$	\$
Other income	532,225	696,299
Management services	8,400	(383)
	<u>540,625</u>	<u>695,916</u>



Independent auditor's report

To the Trustees of Your Way | Kia Roha Charitable Trust

Our opinion

In our opinion the accompanying financial report of Your Way | Kia Roha Charitable Trust (the Trust), and its subsidiaries (together, the "Group") on pages 2 to 20 presents fairly, in all material respects, the financial position of the Trust as at 30 June 2023, and its service performance, financial performance and cash flows for the year ended on that date in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

What we have audited

The financial report which comprises:

- The consolidated financial statements (the "financial statements"), including:
 - the statement of financial position as at 30 June 2023;
 - 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 report, which include significant accounting policies and other explanatory information
- the statement of service performance for the year ended 30 June 2023 (the "service performance information").

Basis for opinion

We conducted our audit of the financial report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and International Standards on Auditing (ISAs). The audit of the service performance information was conducted in accordance with International Standard on Assurance Engagements (New Zealand) 3000 (Revised) (ISAE (NZ) 3000 (Revised)).

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

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

Our independence and quality management

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.

We apply Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of financial report, or Other Assurance or Related Services Engagements*, which requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other than in our capacity as auditor we have no relationship with, or interests in, the Group.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial report and our auditor's report thereon. The annual report is expected to be made available to us after the date of the auditor's report.



Our opinion on the financial report does not cover the other information, and will not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information not yet received, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Trustees and use our professional judgement to determine the appropriate action to take.

Other matter

The service performance information presented for the corresponding year ended 30 June 2022 is unaudited.

Responsibilities of the Trustees for the financial report

The Trustees are responsible, on behalf of the Trust for the preparation and fair presentation of the financial report in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and service performance information that is free from material misstatement, whether due to fraud or error.

The Trustees are also responsible, on behalf of the Trust, for identifying performance measures and/or descriptions to report in the financial report that are a faithful representation of the Group's service performance and that are relevant, understandable, timely, comparable and verifiable.

In preparing the financial report, 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 report

Our objectives are to obtain reasonable assurance about whether the financial report, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ), ISAs or ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report, including performing procedures to obtain evidence about and evaluating whether the service performance information is a faithful representation of the Group's service performance and that is relevant, understandable, timely, comparable and verifiable.

As part of our audit, we 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.

As part of our audit in accordance with ISAs (NZ), ISAs and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements and service performance information, 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the Group to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 financial statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements and service performance information, including the disclosures, and whether the financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the information of the entities or business activities within the Group to express an opinion on the financial statements and service performance information. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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 identified during the audit.

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:

Chartered Accountants
30 November 2023

Hamilton

Ko Ngā Mihi Whakamānawa | Thank you

The majority of our income is from government funding. We would like to acknowledge and thank those who have supported us.



We extend our heartfelt gratitude to all our funders, contributors, and partners. We are grateful for your support and for joining us on this journey towards a more equitable future.

Enabling innovative community solutions by and with disabled people.

A person in a wheelchair watching the sunrise with a bird flying in the sky.





Child on her dad's shoulders happily high-fiving a woman.

Waiho i te toipoto, kua i te toiroa.

Let us keep close together, not wide apart.

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 **Your Way
Kia Roha**