



ANNUAL REPORT

2010 – 2011

Rising Sun on a New Day

MASH Trust would like to acknowledge the support of the following businesses and organisations;



***Working Together
To Achieve Great Lives***

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GOVERNANCE AND MANAGEMENT

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Vision, Mission, Values

VISION

By 2015 MASH will be a
Leader of Disability
Support Services

MISSION

Working Together to
Achieve Great Lives

VALUES

MASH Trust is a dynamic,
accessible, consumer
centered organisation
dedicated to quality and
giving due regard to the
Treaty of Waitangi.

WE VALUE;

- People as our greatest asset;
- Partnerships with Tangata Whenua;
- Cultural diversity;
- Commitment to working with consumers, family/whanau and other providers;
- Personal empowerment and diversity amongst individuals;
- Open communication and collaboration;
- Shared responsibility, integrity and commitment;
- Responsiveness to community needs.

Directory

NATURE OF BUSINESS

The Trust provides community based health and disability support services for people with psychiatric, physical and intellectual disabilities.

REGISTERED OFFICE

602 - 606 Main Street
P O Box 157
Palmerston North

CONTACT DETAILS

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FAX: (06) 355-7201
EMAIL: manawatu@masitrust.org.nz
WEBSITE: www.masitrust.org.nz

PATRON

Professor Nan Kinross CBE

TRUSTEES

C H Allan QSM, J.P. (Chairperson)
J Doolan (Deputy Chairperson)
A J Chettleburgh
D Barrett
B Carlyon (resigned 26th April 2011)
S Mason
J Nitschke
P Rea
W J Tither
M Walsh

TRUST EXECUTIVE

L C Searle (Chief Executive Officer)

AUDITORS

Auditlink, Palmerston North

BANKERS

ANZ Banking Group (New Zealand) Limited, Palmerston North

SOLICITOR

Fitzherbert Rowe Lawyers, Palmerston North

BUSINESS LOCATIONS

602 Main Street, Palmerston North
362 Oxford Street, Levin



Organisational Chart



Trustees Profiles



- 1 Heather Allan (Chairperson)
- 2 John Doolan (Deputy Chairperson)
- 3 David Barrett
- 4 Joan Chettleburgh
- 5 Sheena Mason
- 6 Julie Nitschke
- 7 Peter Rea
- 8 Bill Tither
- 9 Margaret Walsh

Heather Allan - RN RMN QSM JP (Chairperson)

Appointed 1991

Heather has extensive experience in social services, the health and disability sector, local government and governance. She is a member of the NZ Institute of Directors. Her roles include being a member of the Finance, Audit & Risk Management Committee, Quality Governance Committee, CEO Employment Committee (Chairperson) and the Innovation Award Committee (Chairperson).

John Doolan - AFA AFP ALU (Deputy Chairperson)

Appointed 2002

John has vast experience in Financial Planning & Risk Management and fundraising and has been involved for more than 35 years with the movement of disabled people from institutions to the community. His role includes being a member of the Finance, Audit & Risk Management Committee and the Whaioiro Trust Board.

Trustees Profiles (*continued...*)

David Barrett

Appointed 2007

David was appointed to the MASH Trust Board as the consumer representative in 2007. He acts in an advisory role to the Trust Board for people with disabilities. His other roles include being a member of the Quality Governance Committee and the Innovation Award Committee. David is also a member of the Whaioro Trust Board and LUCK Venue Inc. Board.

Bob Carlyon

Appointed 2007

Bob has been involved with disability services for many years. He is the Chairperson of the Kapiti Welcome Trust Board. Bob resigned in April 2011 from the MASH Trust Board.

Joan Chettleburgh - BA RN

Appointed 1993

Joan has extensive experience in management, intellectual disabilities, mental health and physical disability services. Her roles include being the Chairperson of the Quality Governance Committee and a member of the CEO Employment Committee. Joan is also the Chairperson of Whaioro Trust Board.

Sheena Mason - BBS, CA

Appointed 2009

Sheena is an Associate with BDO Manawatu and has been the firms' Audit Manager since 1986. Sheena is involved in other areas besides audit, including insolvency and the farming, manufacturing and retailing industries. She has been a member of the New Zealand Institute of Chartered Accountants of NZ since 1986 and the Manawatu Branch Secretary since 1999. Sheena's other roles include being a member of the Finance, Audit & Risk Management Committee.

Julie Nitschke - RN MA (applied)

Appointed 2007

Julie has 34 years experience in the New Zealand health service in operational management, service improvement, mental health, medical nursing primary health care and governance. She has extensive experience in quality surveying in a variety of healthcare settings in New Zealand and Australia and has undertaken various leadership roles including clinical leadership and governance, quality, risk and strategic development. She is also a member of the Quality Governance Committee.

Peter Rea - Dip Bus Studs

Appointed 2003

Peter is an Authorised Financial Advisor and a Certified Financial Planner with 20 years experience in this field as well as more than 20 years in the banking industry. He is a Director of the Personal Investment Centre. His roles include being the Chairperson of the Finance, Audit & Risk Management Committee and a member of the CEO's Appraisal Committee.

Bill Tither - CA (Ret) BBS

Appointed 2004

Bill has widespread experience in accounting, financial management and human resource management in the public and private sectors. His role includes being a member of the Finance, Audit & Risk Management Committee. Bill is also a member of the Whaioro Trust Board.

Margaret Walsh

Appointed 2003

Margaret has a vast background in social work and counselling, including Maori health. Margaret is also a member of the Whaioro Trust Board.

Patron's Message

The year 2010-2011 has been a momentous one, not just for MASH but for all New Zealand. Our low point was, I think, the February earthquake centred on the central business district in Christchurch. That low however, brought out the best in all of us with communities and individuals fundraising for Christchurch and the donation of grants, money and services and holidays for Cantabrians who needed respite from their shaky ground. I confess to a few tears as I watched a wrecker ball plough through the much loved nurses' home at the Christchurch hospital.

We have learned again the lesson that it is people that are important not the bricks and mortar. MASH has learned that lesson well. From the very beginning, this organisation has concerned itself with generating a culture of self-management and recovery based on partnership between the staff of MASH and the people they support. When we began 22 years ago, we demonstrated this very different approach to providing services to those in our community with long term disabilities. The results have fully justified the decisions we made way back then.

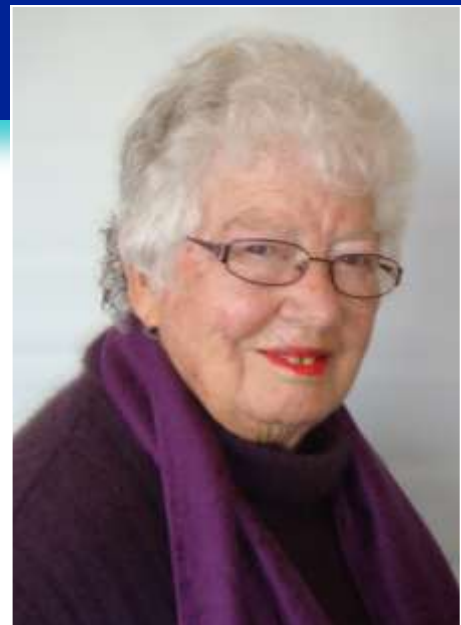
It is not surprising therefore that we offer an "Innovation Award" every year. I look forward to greeting the winners at the Annual General Meeting on September 26th 2011.

Sorrel and Minky my two Border Terriers join with me in welcoming you all to the Christmas barbeque at my place (date yet to be arranged). Sorrel has been on maternity leave (again) with some puppies this time. We are planning our summer garden already.

Congratulations to you all for an outstanding year and best wishes for 2011-2012.



Nancy J. Kinross CBE
Patron MASH Trust



Chairperson's Report



In introducing this year's annual report I am aware of the responsibility the Trust Board has in fulfilling its legal and moral requirements to both the staff and the consumers of MASH. The Trustees are mindful that they must continue to address the Board's legal obligations in order to provide sound governance to this growing organisation. In February, as a part of our strategic planning process, the Board worked with an experienced Director who is also a Fellow of the Institute of Directors. The purpose being to review the skills and expertise that members need to assist the organisation to meet today's challenges.

During the year, the Board continued to monitor MASH's Quality Framework in order to ensure that quality is adopted at every level. The adoption of the Business Excellence approach has been embraced by the organisation to complement the long term accreditation and certification processes that are already in place. This is in order to demonstrate "best practice" in all that we do. As part of Business Excellence, the Board has been investigating opportunities for benchmarking with other industry leaders in order to learn and validate the sound governance and oversight that we have.

As a Board, the Trustees not only bring the skills and expertise of their individual professions, but a commitment to MASH and a passion for ensuring that the very best support services are delivered. Each Board member endeavours to visit MASH services at least four times throughout the year. As well, they attend celebrations at events such as the annual Staff Forum, gardening competition and fun days organised for consumers in each of the services. By doing this, Board members have demonstrated that they wish to be seen throughout the organisation and they have a desire to hear directly from consumers, their families and staff about the issues that are faced on a daily basis. The Board is also interested to hear any ideas that staff or consumers may have in order to assist the consumers to have the great lives that they deserve.

Board members have met with political leaders and other key stakeholders to raise awareness of the implications of changing policies on the costs of delivering services. While the Board understand that during a recession times are difficult and funding can be constrained, politicians and government agencies should be made aware of the potential savings to service delivery costs by adopting a co-ordinated approach to funding decisions and policies.

The Board recognise that MASH has dedicated staff who certainly go above and beyond their normal duties to support our consumers. Staff members continue to give their personal time with their own families to support consumers to attend sporting endeavours, travel overseas, to re-connect with their families and participate in community events. This unselfish quality of staff members is invaluable to consumers and it is certainly appreciated. It is not surprising that the quality of the service provided by the MASH Team is being recognised by other families who have approached MASH to become their provider of choice.

The Board acknowledge that the services provided by MASH have developed and grown directly as a result of the skilled team members we have and their dedication to, not only support individuals with disabilities, but to work closely with their families to maintain relationships. This is particularly challenging where family relationships have broken down or parents are ageing and worrying about the future advocacy for their adult children.

In closing, I look forward to another challenging year. I wish to thank my fellow Board members, the Chief Executive Officer, Carol Searle and the amazing MASH Team for all that they do as we **"Work Together to Achieve Great Lives"** for all those involved with MASH.

A handwritten signature in blue ink that reads "H. Allan".

Heather Allan QSM JP
Chairperson MASH Trust

Chief Executive's Report

MASH has been operating in the Manawatu now for over 20 years and became a registered Charitable Trust in February 1999. A number of staff and Board members have been with us since the beginning and we have supported many people to live great lives in their communities, some still with MASH and others moving on to more independent living arrangements. As a service that has been operating for some time we are not unlike a family in that we have celebrated weddings, the birth of children, successes of people in educational, sporting and artistic endeavours and had the privilege of supporting people to die with dignity in their own homes.

This year has seen MASH, as an organisation, continue to grow and embrace change while at the same time sticking to our core values and purpose. We continue to celebrate and hold dear many of our traditions such as the annual "Nan's Barbecue" hosted by our Patron and enjoyed by over 200 people this year. At the same time we are putting in place changes to systems and processes to enhance the way we deliver services and support our staff. We have introduced new technology to improve payroll and HR services and implemented computer based systems to reduce time spent on writing up daily notes and reporting so that staff can spend more time doing what they love - working with the consumers. We now have an IT Team of two and wonder what we ever did without them.

As well as delivering services to individuals, MASH recognises our responsibility as a good corporate citizen to use the resources that we have to assist others and our communities. This year saw a group of people supporting Perry's Run for Christchurch. MASH provided a vehicle for the run (which travelled from Auckland to Christchurch) and many of our suppliers donated goods for the Trade Me auction. MASH staff also ran many of the stages with Perry raising a significant amount for the Christchurch earthquake appeal. A large contingent raised money by participating in the Relay for Life as well as holding hangi, garage sales and barbecues to raise funds for consumer outings.

I would like to acknowledge the skilled staff that work for MASH. Whether they are support staff working with consumers, members of the management team developing innovative solutions to meet increasingly complex support needs, Board members providing sound oversight and challenges, or those working in the office, you all enhance the reputation of MASH. We are seen by many as the organisation to approach when there is a seemingly unsolvable problem. The service teams have introduced new services, been asked to support consumers who have to move from other providers, act as business consultants and mentors, participate in national working groups, present to international conferences and assist other organisations to meet reporting and compliance standards.

The Team has embraced the Business Excellence model of quality management and internal teams have worked on "Opportunities for Improvement" to improve the way in which we work, our participation in the disability and mental health sectors as a whole and bring about positive contributions to the communities in which we live.

Funding is always an issue, we can always do with more to deliver better services. Our current funding streams provide resources for basic service delivery and the MASH Team is always endeavouring to do more to improve quality of life. We don't rest on our laurels but continually challenge ourselves to learn and grow. I have great admiration for the Team I lead and again want to say thank you for another great year. I am sure that all that you have done has contributed to us achieving our mission of *Working Together To Achieve Great Lives*. I know mine has been better as a result of your company on the journey.



Carol Searle
Chief Executive Officer MASH Trust



Quality Report

Over the last year, the quality journey of MASH Trust has been developing momentum under the guiding framework of Business Excellence.

Project teams have worked hard to develop the rubrics for measuring if consumers are having a great life. Changes to some processes have taken place with staff embedding the new Quality Framework into their daily work routine.

There have been two external audits during the last year - Certification in August 2010, and the SAMS audit in April 2011. Both audits went extremely well and the feedback from SAMS concluded that we had provided our Consumer with an 'exemplary service'. We welcome external audits to challenge us on how we are progressing service delivery and encourage the opportunities for improvement.

In February 2011 staff from all service streams undertook an organisational assessment using the Business Excellence criteria. This gave us the grounding for progressing the Project Teams and challenged us to move forward with the opportunities for improvement that our staff had identified. Individual service streams are also using the assessment to develop and progress opportunities for each of their services. It will be an exciting year ahead as we develop the project teams to address the assessment opportunities. A quality road-show to all homes over the next few months will cement the framework into all homes and facilities. A small statement from staff throughout the organisation regarding their commitment to providing a person centred service delivery will form a 'path of commitment' in our MASH Trust Board Room.

During the year the Quality Steering Group has completed either training in Business Excellence Evaluation or a Business Excellence Certificate. The Orientation Hui quality education has also changed to reflect our new Quality Framework and the MASH Re-fresher course takes staff over the opportunities for improvement and an update on what projects are in the pipeline.

As part of quality, the coordination of the Infection Prevention and Control Programme has come under the role of the Quality Coordinator with the assistance of a Registered Nurse.



Judy Pedersen
Quality Coordinator



Human Resources and Learning & Development Overview

Human Resources has continued to develop sound HR practices to enhance the organisations' ability to deliver on it's key goals. By embracing new technologies through web based solutions, MASH Trust has introduced internet based recruitment and payroll functions. As these new functions mature they have even greater potential to enhance the organisations' ability to become a leader in the disability sector.

The other area of significant change is Learning and Development and in 2008 the MASH Trust Learning and Development Framework was implemented to equip managers and staff with the knowledge and skills they need to deliver on the organisations' core values and strategic objectives. The framework focuses on the techniques and strategies based on person centred, cooperative and collaborative learning approaches where learners are involved in the learning process. A strategy which evolves from this framework is our commitment to create a learning organisation, therefore providing a qualified workforce that delivers outstanding quality care. Embedding the National Certificate qualifications within our organisation has brought about new opportunities to not only improve our delivery, but also our range of learning options, learning outcomes and achievements for all.

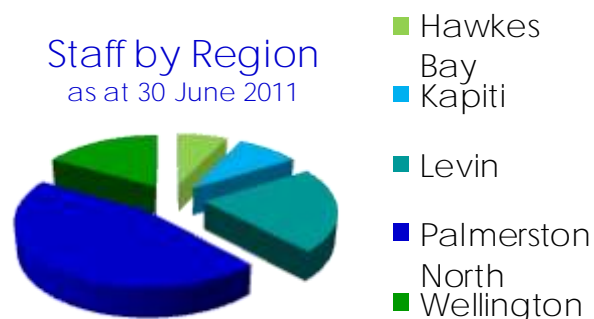


Peter Bell
Human Resource Manager

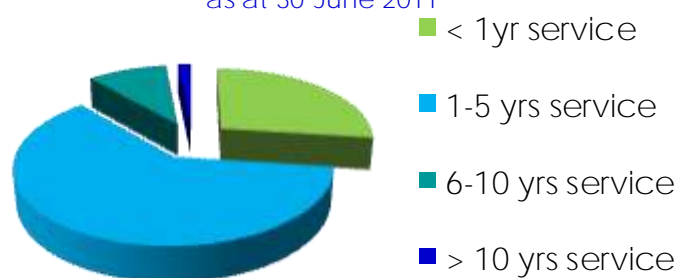
Staff Male/Female ratio
as at 30 June 2011



Staff by Region
as at 30 June 2011

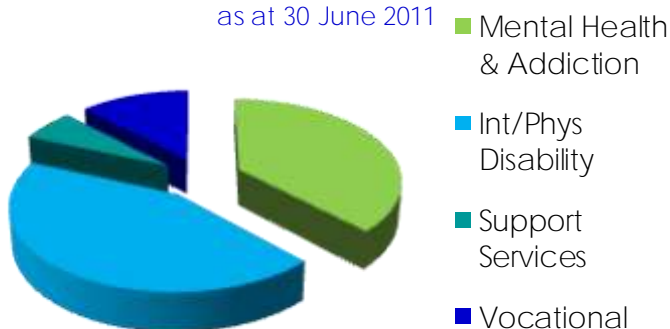


Staff Length of Service
as at 30 June 2011



Staff by Service

as at 30 June 2011



Staff by Type

as at 30 June 2011



Operational Overview

It has been an extremely busy year for all MASH Services with many varied changes and challenges taking place. Many pressures are put on services to ensure that they are viable financially and meet contractual requirements and while doing this to not lose sight of what MASH's core business is about, delivering a quality service to the people that we support.

Intellectual Disability Residential Services continue to expand with a high demand for services to support people with high and complex needs, many of these services involve one to one support 24/7 and this is a great reflection on the recognition by families and funders of the high calibre of the service being offered. However we also need to be mindful of the pressures that this places on the teams putting into place new support services and the need to take a breather and slow down and consolidate.

Intellectual Disability Vocational Services never ceases to amaze me with their ingenuity and programmes that are developed. When visiting the sites there is always a hive of activity taking place within the centres and also a large number of activities taking place in community settings. Once again there is a high demand for placements and obviously staff get great satisfaction from working in the Vocational Service as there are seldom staff vacancies.

The AOD Treatment Services have restructured their delivery and, because of the increase in numbers wishing to access programmes, any new referrals have been put on hold to allow the team to manage the current work load. Mental Health residential services continue to go from strength to strength and on visiting sites it is not uncommon to find nobody at home, which is great with people being out and about attending activities in the community.

Mental Health Support in the Community Service and LUCK continue to grow with a large demand for services to support people in their own homes and the medication support services now covering the Palmerston North and Horowhenua areas.

There are many other smaller services that sometimes get missed but provide invaluable support to MASH and people being supported that are not included in the main reports:

- Workmates providing employment opportunities for people with disabilities and also looking at the maintenance of homes and work sites ensuring they are kept at a high standard.
- Healthy Lifestyles programme that gives opportunities for people accessing Mental Health Services day activities. Currently 75 people are active in the service. Once again the ingenuity of the programmes and activities that are offered to meet people's needs is amazing.



Operational Overview (continued...)

Many services are taken for granted offering 24/7 support, there is Clinical On Call, Behaviour On Call, Roster On call and IT Support. All are there at any time of the day or night at the end of a phone to support the staff. The people answering the phone at night are normally staff who have **already done a full day's work**. I have **great admiration** for the dedication of the Managers and Team Leaders who are not officially on call, but carry their phones and at any time are prepared to respond to a call for support and assistance going well beyond the call of duty. This is what makes a great service that we can be proud of.



MASH not only goes through continuous improvement and change with service provision, but also with the growing numbers of staff who have had to move into the 21st century with technology to keep up with demand. These changes have all brought their own challenges and stresses, not only for the technicians, but also the staff who have had to cope with the changes and frustrations which often come with new systems settling in. All homes now have computers making communications easier. Along with the computers came ResCall where consumer files are recorded and there is still a long way to go before the full capabilities of this system are in use. Following that was the VOIP (Voice Over Internet Protocol) phone system linking in with the computer system. There has certainly been some frustrations and disappointments with VOIP but this has now settled down with further improvements to come. PayGlobal also had had its difficulties but through persistence by the HR Manager and his team, staff are recognizing the benefits of the programme as it becomes a very effective tool for rostering and wage payments. Staff are now able to go on line and access their timesheets and pay information and make leave applications or changes to work hours from any computer with internet access.



I make apologies to the people and services that are no doubt very worthy of mentioning, however we have been going through a major time of change and to attempt to mention everything that is going on is almost an impossible task. No doubt the coming year will have its challenges. I am proud to be associated with MASH and all the staff and consumers that make such a great team. Well done to everybody for a great effort throughout the year—you certainly live up to the mission statement '**Working Together To Achieve Great Lives**'.



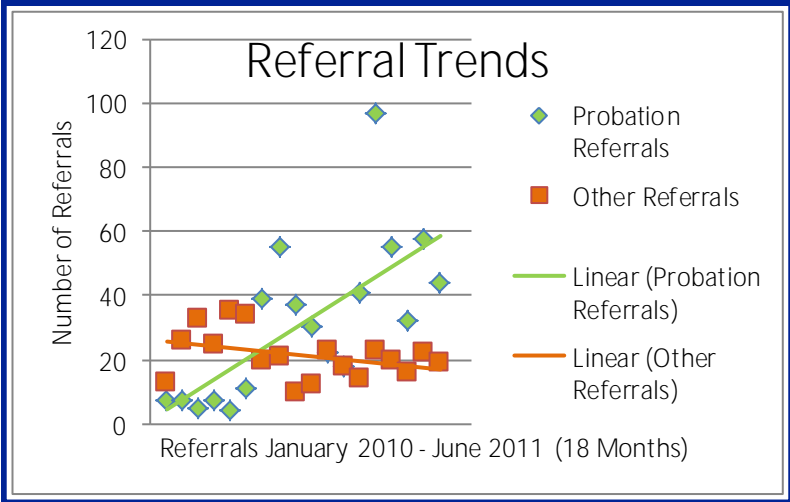
Peter Keedwell
General Manager Operations



Mental Health & Addiction Services

PALMERSTON NORTH AOD TREATMENT SERVICES

The past year has contained a lot of changes for the Mental Health and Addictions Service in Palmerston North, with a total review and evaluation of the service delivery model. There has been a significant increase in service demand and a continuum of care to support this and maximize resource utilisation has been necessary.



Various levels of care are now clearly defined.

- Facts and Effects
- Community Support Groups
- Community Support, one to one
- Monarch Programme, Community
- Monarch Programme, Residential

One of the other major changes for the team has been the way the program is designed. The program is now made up of weekly components, which create a module of three weeks. Consumers can start and finish at the end of each module, and three modules complete the full nine week course. Each component covers the following topics: addiction, state management, relapse prevention, mental health, self esteem, family and relationships, anger management, assertiveness and social skills. The team has had good feedback from consumers around the change in the program.

The team has also experienced high numbers of referrals and consumers engaging with the program and with support in the community. We are now doing five Facts and Effects groups for probation consumers a month and running two support groups a week.



HAWKES BAY DUAL DIAGNOSIS SERVICE

Hawkes Bay has aligned the service delivery of the community and residential programme to the same delivery model as Palmerston North. This allows peer review of practice and service development that is consistent to the current move to working with people who have a co-existing problem. To support higher rates of completion, the team are spending much more time preparing consumers to enter the Monarch Programme. This is providing positive consumer feedback and completion rates are now over 50%. The team has also begun working with consumers on a one to one basis following programme completion. This approach is to build resilience and maximise relapse prevention. This continuum of care is essential to support long term improved outcomes for the people we work with.



Highlights for the AOD services:

- Workforce development as team moved to new service delivery model.
- Systems and process development of referral, assessment and treatment pathways.
- Increased programme completion rates.
- Accepted to present at the TheMHS Conference Adelaide and Cutting Edge Auckland.
- Monarch Programme structure and outcomes.

TERRACE END MENTAL HEALTH RECOVERY SERVICE

Twenty consumers have resided in this service over the past year and a positive turnover within this service remains steady with 11 consumers moving on to more independent living. An example of this was the transition of a client to independent living who had been with the service for 18 months. Prior to this he had been a long term resident of the inpatient unit severely dependent on others and unable to function in the community, accept change or make decisions. He was largely responsible for the arrangements of his move and now drives a vehicle and lives in his own flat.

The team continues to focus on providing a firm and consistent approach in assisting people to recognize their full potential. Support is individualised and tailored to meet the varying physical, psychosocial and mental health needs of people accessing our service. Consumers are encouraged to participate in work experience including: Mahiora Program, Workmates, LUCK Venue, Living Plus and the Friendship Service. Some individuals have subsequently secured part-time work. With a strong recovery service in place service co-ordination has supported new entries into the service and the number of vacant bed days has been minimal.

Highlights have been:

- Supporting so many consumers to independence.
- Consistent staff approach that supports recovery in action.



CHILD AND YOUTH CRISIS RESPITE SERVICE

There have been 360 admissions to the respite facility over the past year. Some young people use the service on a regular basis and a clear improvement and change is evident in these young people and this also has a positive impact for families. We continue to work towards increased bed utilisation and have accepted referrals from Life To The Max in Horowhenua and Youth One Stop Shop. Discussions are underway with the PHO to accept referrals from their population and creative collaboration with the CAFS team is developing other areas of growth. Overall bed utilisation has increased with the weekends often being at capacity and planned respite to prevent imminent crisis occurring more during the week when the bed utilisation is lower. Current service development focus is on staff development and networking within the Horowhenua and Palmerston North regions.

Highlights have been

- Increased bed utilisation.
- Relationship with a wider group of referrers.
- Flexible care that safely supports a wide age range, 5 to 19year olds.
- Positive feedback from family/whanau.



PALMERSTON NORTH RESIDENTIAL

Twenty seven consumers have been supported over the past year. Three people have moved on to different levels of support. This is a 12.5% turnover against the 24 beds. There has been an increase in consumer involvement with family/whanau and Erin Street leads the way by inviting families for lunches, birthday celebrations and a number of other occasions. Consumer forums continue monthly and a committee of consumers from each house now assists in the planning, preparation and facilitation of these sessions which provide an opportunity for socialisation, consumer participation and feedback. The annual art and craft exhibition was held again in November with a number of quality pieces entered. Consumers are enjoying the groups that Whaioro Trust are now running. Erin Street has had an exciting kitchen upgrade and now has a sunny and spacious area to cook in. Fitzroy has had an upgrade to provide improved accessibility to one of the toilets.

Highlights have been:

- Strong person centred approach to support recovery and independence.
- Limbrick Street holiday in Havelock North.
- The fabulous work committed staff are doing to support a consumer receiving palliative care.



Mental Health & Addiction Services (continued...)

WELLINGTON RESIDENTIAL SERVICES

Forty consumers have been supported over the past year. Ten people have moved on to different levels of support. Wellington services have risen to the challenge of having a strong recovery focus and supporting consumers to independence. Having new people entering the service on a regular basis does mean that person centred plans and relationship development is part of the ongoing service delivery model now. This has resulted in some internal movement of consumers. The team strive for community engagement, supporting consumers to develop nature networks and get involved in a variety of activities. There are consumers engaged in university study, part time work, volunteer work, art groups, gym and swimming. These natural community activities contribute to the recovery pathway.

Monthly consumer forums are occurring and are facilitated by a different home each month. A shared lunch is a highlight of these days. Even the occasional Hangi is on the menu. Challenging people with new experiences is part of the approach. The tramping and camping at Mount Holdsworth Lodge behind Masterton provided a variety of fun yet challenging activities. Fifteen consumers enjoyed this experience. The recreation fund MASH supports allows a lot of this activity to continue.

In June 2011, MP Annette King was invited by Kilbirnie consumers to join them for lunch. Annette attended and enjoyed time with consumers over a meal.

Highlights have been

- Occupancy of service despite the amount of consumers through the service.
- Increased community participation of consumers.
- Recognised by the DHB as a very capable provider of service.

STAFF

The realignment of the management structure has had a positive effect in supporting all services and our mission of 'Working Together To Achieve Great Lives'. It has been a rewarding year and the staff have been extremely dedicated to their roles, ensuring an excellent service has been delivered to all.

No doubt the year ahead will be a challenging one in developing new services and the continuous reviewing of services to ensure the best possible outcomes are achieved.



Rodger McLeod
Manager Mental Health & Addiction Services



Community Support Services

“Ko te haerenga ngatahi i te taha o te hunga etautoko ana matou. Ka whakanuia te rau-kotahi o te tangata hei tuapapa mo tona tipuranga”

“Sharing the journeys of the people we support, acknowledging their individuality and strength as a foundation for growth”

The past year has been an exciting one for the Community Services Team with continued change and growth occurring. The team whakatauki and values are person centred, with varying models and rangahau supporting an individualised approach to practice.

The unique qualities of team members and people we support enables the flowing of creative ideas, activities and support. Staff have adopted a “think outside the box” approach when developing support with people, whanau and networks. Together we experience, we learn, we grow and we acknowledge that people are the experts of their life’s journey, working together so positive change can occur.

A successful tender application has seen Recovery and Medication Support Services being contracted to the Mobile Team. These new services have created opportunities to further develop and expand individualised services within the Palmerston North, Fielding, Horowhenua, Dannevirke and outlying rural areas.

The annual Mental Health Awareness week was celebrated with a family/whanau day at the PN Esplanade where nearly 300 people joined in a fun day of races, kite flying, huge bubble making, BBQ lunch and of course the good old kiwi lolly scramble. A truly fantastic day full of smiles, laughter and connection with the local community.

The creation of opportunities for new experiences has promoted positive change for a number of people who access support. These experiences are linked to external activities to promote the development of natural supports and independence. Bikes have joined the kete of resources for the team, promoting exercise, cost effective transportation and connection with the local community and bike tracks.

Some activities over the past year have been:

- Foxton Beach overnight camp – great experience with talk of the next one already.
- Coffee Club – exploring the local sites and places of interest.
- Tramping Group – continue to find new and exciting tracks in our back yard.
- Twilight cricket – was a great way to spend the



Community Support Services (continued...)

summer twilight hours.

- Visit to Southward car museum, Te Papa, and Te Manawa.
- Snow trip – brrrrrrrrrr but fun in the snow.
- Karaoke evenings – great talent was discovered on these nights.
- Hair and beauty days – haircuts and pampering, great for the spirit.
- Garden projects – the growing of seedlings and making of portable garden boxes for individuals and whanau to enjoy.
- Clothing bin project – soon to be launched on to the streets of Palmerston North.
- Cardrona Close monthly residents' meeting – supporting the development of community spirit.
- Christmas dinner – a wonderful time at Cardrona Close, beautiful food and friends with Santa calling in to lighten his sack.
- Garage sale –fundraising for the Christchurch earthquake - a great effort by all involved.
- Relay for Life – connecting people to their community and a cause that touches the lives of so many.



“Ehara taku toa I te toa. Engari he toa takitini ke”

“My strength does not come from me alone but also from others”



Community Support Services (continued...)

LUCK VENUE INC.

The LUCK Venue continues to be a great place that provides opportunities for friendship, socialisation, whakawhanaungatanga, a community within the wider community and a place where people can feel cared about. LUCK's central location facilitates easy access to low cost, nutritious lunchtime meals, support, educational activities, arts and crafts, vocational activities, laundering and shower facilities.

The adoption of a new LUCK constitution this year supported the blending of representation from both the community and LUCK Venue on the Management Committee. This expertise supports the future direction and service provision of the venue.

This year has seen new initiatives, ensuring the venue continues to meet the ever changing needs of the people who visit. Highlights for the LUCK Venue over the past year have been cultural days that have received huge support from various cultural communities, vocational opportunities and the continued development of linkages with community agencies and businesses that promote positive change for all.

The culture of the LUCK Venue is growing in strength. LUCK provides a place where people have a sense of belonging, a sense of connection with others, a sense of hope, a sense of acceptance, a place where people feel cared about and where experiences build on existing strengths and abilities, while nurturing self esteem. A community within the wider community, a place where people are people.

It has been another great year - we have farewelled some and welcomed others. We know that *working together we can achieve great lives*. We look forward to the year ahead facing new opportunities, while striving to provide services that define excellence.



Christina Hemmingsen
Manager Community Support Services

"O le pa'u a le popo uli"
"Matured and well nurtured seedlings will develop new beginnings or life"



Vocational Services



LIVING PLUS DAY SERVICES

During the past year, as part of a wider MASH Business Excellence project, we have focused on creating an evaluation tool which will allow staff to systematically assess the quality of

consumer outcomes and identify opportunities for improvement. Our first evaluation in May 2011 established a baseline operating level and from that a related action plan for quality improvement was implemented in each service. Progress on the action plans has been excellent and we are planning a full service re-evaluation in September.

Activities developed or strengthened as a result of the evaluation include:

- New Intensive Interaction programmes and staff training in communication – for consumers who have limited functional communication and who are difficult to engage in traditional activities.
- New drama programmes and activities – for people who have difficulty with expressing/recognising and responding appropriately to their or others' emotions.
- Re-organised music programmes – to develop awareness of others and co-operation, self confidence and choice making.
- Wider use of visual aides to facilitate communication i.e. use of pictures/graphics/photos/pictorial schedules etc.
- Increased focus on breaking down consumer short term goals into teachable steps.
- Increased emphasis on identifying ways to increase consumer independence within the day service environment.
- Renewed focus on ways to increase time off base in preferred community settings.

Another notable and welcomed achievement during the year has been staff progress with the National Certificate in Support Services. Of the 22 staff without a relevant qualification, 14 have completed the qualification and 8 are making good progress and are on track to complete this in 2012.



Vocational Services (continued...)

BLUE GUM ROAD VOCATIONAL SERVICE

During 2011 we had a staff change with Dave Daniels (ex residential) welcomed in to the service after Brendon Parata moved on to manage a local youth trust.

During the year there have been many notable successes: Aaron Williams and Stephen Melville completing 60 kilometre legs in the Manawatu Cycle Challenge; Ben Hall being employed for 15 hours per week as a horticulture trainee at Titoki Nursery; Tanya Peachy and Chris Pollett joining with the MASH Friendship Service as volunteers and Tanya moving offsite into independent flatting; Mark Woodward and three friends holding a successful art exhibition at the Paraparaumu Library; Paul McTaggart and Robin Bowker attending the Paraparaumu College music road show and lastly, the residents pulling together to host a very large and sumptuous BBQ for all and sundry as part of the MASH Wellington Consumer forum.

Over the year, 97 short term goals were identified and 71 (73%) were fully achieved with the majority now embedded into people's daily routines. Twenty two percent (21) were partially achieved and are ongoing and 5% (5) were disbanded due to consumer change of mind or other factors.



Vocational Services (continued...)

MASH FRIENDSHIP SERVICE

The Friendship Service co-ordinators now support more than 30 volunteers, many of whom have been in place for more than a year. Consumers are involved with their volunteer in an increasing variety of community places - cafes, parks, senior citizens groups, libraries, shopping centres, sports clubs, as well as at home or at the day bases.

During 2011 we managed to match more people with very high support needs to suitable volunteers and also to increase the number of volunteers available in the Kapiti and Horowhenua areas, thus reducing the waiting list significantly.

We have also put effort into establishing regular group support meetings for volunteers and using them as a forum to address issues of interest or concern and promote shared discussion and learning about disability.

If you would like to join up as a volunteer, please give MASH reception a ring (06-3557200) and ask to be put through to Katy or Pat.

Kia Ora



Geoff Sewell
Manager Vocational Service



Intellectual & Physical Disability Residential Services

This has been another full, exciting and challenging year for the ID/PD service throughout all regions between Havelock North and Wellington.

We have opened two new homes in the Wellington region - one in Miramar and the other in Karori. The latter has been work in progress over the last two and a half years, working along side a group of families called the 'Kingfisher Trust' who were looking for a provider to provide high quality support for their young people when leaving home for the first time. They visited many providers and finally selected MASH. It has been a long journey working with all the families, the Ministry of Health, Housing NZ etc, but this has brought about a fantastic result to enable a group of young adults to flat together and experience a new journey in their life. Having a strong partnership with all the parents of this home was instrumental to how smoothly the transition became. Their help working along side the staff on orientation, shifts and staying the night certainly was an invaluable resource for the team.

Throughout the year, Intellectual Disability Residential Services have continued to grow. There has been a demand to support people with Prader-Willi as well as one to one support for people with high and complex needs. Providing services for people with Prader-Willi was an entirely different field, creating an interesting and challenging chance to provide a new service and with a dedicated team it has been rewarding for all.

The Bluegum Road service in Paraparaumu has changed over the past year, with people who access support from Mental Health services moving to their own home which encourages their independence while creating a valued environment, thus enhancing the recovery focus and consumer driven service. By the end of the year there will be 21 homes for people accessing Intellectual Disability services.

It has been an extremely busy year opening new homes and the demand for new services continues. With the passion, dedication and commitment of the staff the service continues to provide a quality and great service for the people we support. Many people we support have been on holidays around the country and planning is underway for some overseas trips. Several attended the ACDC concert in Wellington and were completely enthralled with the experience and are planning to attend more.



Intellectual & Physical Disability Residential Services *(continued...)*

There have been a number of staff who have been working hard behind the scenes to obtain their qualification in the Human Services Certificate and other equivalent qualifications. This is a significant achievement for them as for many of them they have not studied for some years but want to enhance their skills and knowledge to provide the best support they can for our people and they are congratulated for their efforts.

Sadly, some of the older MASH people we have supported passed away during the year. They were part of the MASH family and are greatly missed. MASH is very proud of the way staff supported them through their illnesses, as well as supporting their families. They were supported through their last days in their own homes with many staff coming in out of rostered hours to sit and comfort them through their last stages. We cannot thank staff enough for their sincere dedication through these difficult times.

The next year will be another exciting challenge with growth and developing/expanding some of our complex behaviour services, but with the dynamic teams we have on board we will succeed and overcome any obstacles.



Fiona Parrant
Manager Intellectual Disability Services



Andrew McGregor
Manager Intellectual/Physical Disability Residential Services



Financial Report & Statements

for the year ending 30 June 2011

MASH Trust reports an operating surplus for the reporting year of \$211,656 compared with a last year surplus of \$131,377.

MASH Trust has again been faced with a generally tough economic environment in which to operate in. Our ability to end the year with a surplus was due partly to the extension of our services to consumers with Prader-Willi syndrome, high occupancy rates in the second half of the year and also the hard work by all staff in looking to cut costs wherever possible without impacting the quality of our service.

We expect that the next trading year will be a difficult one, with minimal funding increases and the continuation of rising costs. We will need to manage all expenses carefully to ensure we can continue to provide services to those that need them.



Adam Brodie
Finance Manager

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 30 June 2011

	Notes	2011\$	2010 \$
Total Operating Revenue	1	16,576,618	15,936,382
Operating Expenses	2	16,364,962	15,805,005
Net Surplus		<u>211,656</u>	<u>131,377</u>

STATEMENT OF MOVEMENTS IN EQUITY for the year ended 30 June 2011

	Notes	2011 \$	2010 \$
Equity at Beginning of Year		1,763,383	1,627,895
Net Surplus		211,656	131,377
Plus Capital Grants Received/(Utilised)		-	4,111
Retained Earnings Kai Arahi Trust	3	<u>115,274</u>	-
Retained Earnings Year End		2,090,313	1,763,383
Equity at End of Year		<u>2,090,313</u>	<u>1,763,383</u>

The notes on pages 29 to 35 are an important part of, and should be read in conjunction with, the financial statements

Financial Statements (continued...)

for the year ending 30 June 2011

STATEMENT OF FINANCIAL POSITION as at 30 June 2011

	Notes	2011 \$	2010 \$
Equity			
Contingency Fund	4	110,000	110,000
Retained Earnings		1,980,313	1,653,383
		<u>2,090,313</u>	<u>1,763,383</u>
Represented by:			
Current Assets			
Cash and ANZ Bank		1,757,469	294,608
Investments - Term Deposits		137,278	1,272,733
Accounts Receivable	5	1,541,572	1,427,459
Total Current Assets		<u>3,436,319</u>	<u>2,994,800</u>
Current Liabilities			
Payables and Accruals	6	2,123,457	1,880,108
Total Current Liabilities		<u>2,123,457</u>	<u>1,880,108</u>
Working Capital		1,312,862	1,114,692
Non Current Assets			
Intangibles	10	-	3,300
Property, Plant and Equipment	7	817,528	744,347
Total Non Current Assets		<u>817,528</u>	<u>747,647</u>
Less Non Current Liabilities	9	40,077	98,956
Net Assets		<u>2,090,313</u>	<u>1,763,383</u>

The Board of Trustees of MASH Trust authorised these financial statements for issue on 29th August 2011.



Heather Allan
Chairperson MASH Trust



Peter Rea
Chairperson Finance and Risk Management Committee

The notes on pages 29 to 35 are an important part of, and should be read in conjunction with, the financial statements

Financial Statements (*continued...*) for the year ending 30 June 2011

STATEMENT OF ACCOUNTING POLICIES for the year ended 30 June 2011

1. GENERAL ACCOUNTING POLICIES

The following general accounting policies have been adopted in the preparation of these financial statements.

Reporting Entity

The financial statements are for MASH Trust.

Statutory Base

MASH Trust is registered under the Charitable Trusts Act 2005.

Measurement Base

The financial statements have been prepared on the historical cost basis.

Accounting Policies

The financial statements are prepared in accordance with New Zealand Generally Accepted Accounting Practice.

2. PARTICULAR ACCOUNTING POLICIES

The accounting policies that materially affect the measurement of Financial Performance and Financial Position are set out below.

a). Revenue

Revenue comprises the amounts received and receivable under contracts from the Ministry of Health (MoH) and District Health Board (DHB) Funding Division, other contracts and for services provided to customers in the ordinary course of business. Some MoH contracts are paid net of income support received from WINZ, income support for these contracts is included in MoH contract income.

b). Grants

Grants received are not recognised in the Statement of Financial Performance until the requirements of the Grant have been met. Any Grants for which the requirements under the Grant agreement have not been completed are carried as liabilities until all the conditions have been fulfilled.

c). Interest Income

Interest income is accounted for as it is earned.

d). Property, Plant and Equipment

Any items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the Statement of Financial Performance is calculated as the difference between the sale price and the book value of the asset.

Any items or groups of items which will provide service for longer than 12 months and which cost more than \$500 are capitalised and depreciated over their useful lives.

The cost of purchased property, plant and equipment is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service.

Financial Statements (*continued...*) for the year ending 30 June 2011

STATEMENT OF ACCOUNTING POLICIES for the year ended 30 June 2011 (*Continued...*)

2. PARTICULAR ACCOUNTING POLICIES (*continued...*)

- e). Client Owned Assets
These represent items owned by clients at our Intellectual Disability houses. These items are able to be moved with the client should they relocate to a different house or provider. The items have been purchased with part of the grant monies received from the Ministry of Health when setting up houses for clients who were exiting the Kimberly Centre. The items are listed on our asset ledger but not depreciated. There is a corresponding liability recorded in the Statement of Financial Position under Current Liabilities.
- f). Depreciation
Depreciation of plant and equipment is calculated using straight line rates so as to expense the cost of the assets over their useful lives. The rates are as follows:
- | | |
|-----------------------------|----------------|
| Computer Equipment | 6% to 80.4% |
| Computer Software Equipment | 10% to 48% |
| Furniture & Fittings | 7% to 80.4% |
| Office Equipment | 9.6% to 36% |
| Lawnmowers | 28.8% to 76.2% |
| Plant & Equipment | 6.5% to 80.4% |
| Motor Vehicles | 7.8% to 31.9% |
| Leasehold Improvements | 2% to 36% |
- g). Differential Reporting
MASH Trust qualifies for differential reporting as the Trust is not publicly accountable and does not qualify as large. The Trust has taken advantage of all differential reporting exemptions except for accounting for goods and services tax.
- h). Goods and Services Tax (GST)
The Statement of Financial Performance has been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of receivables and payables, which include GST invoiced.
- i). Accounts Receivable
Accounts receivable are carried at estimated realisable value after providing against doubtful debts.
- j). Investments
Investments are stated at the lower of cost or net realisable value.
- k). Employee Entitlements
Employee entitlements to salaries and wages, annual leave, long service leave and other benefits are recognised when they accrue to employees.

Financial Statements *(continued...)* for the year ending 30 June 2011

STATEMENT OF ACCOUNTING POLICIES for the year ended 30 June 2011 *(Continued...)*

2. PARTICULAR ACCOUNTING POLICIES *(continued...)*

l). Leased Assets

Leases which effectively transfer to the Trust, substantially all the risks and benefits incidental to ownership of the leased items, are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and the corresponding lease liabilities are recognised in the Statement of Financial Position. The leased assets are depreciated over the period the Trust is expected to benefit from their use. The interest expense component of finance lease payments is recognised in the Statement of Financial Performance.

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating lease expenses are recognised on a systematic basis over the period of the lease.

m). Goodwill

Goodwill is recorded at fair value at the date of acquisition. Subsequent revaluation is based on fair value less accumulated amortisation and accumulated impairment losses.

3. CHANGES IN ACCOUNTING POLICIES

There has been no material changes in accounting policies.

Financial Statements (continued...)

for the year ending 30 June 2011

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2011

1.	OPERATING REVENUE	2011 \$	2010 \$
	Trading		
	DHB Contracts	5,857,251	5,781,658
	MOH Contracts	9,091,343	8,738,884
	Contracts Other	177,978	175,392
	Sales	137,781	132,295
	Income Support	837,120	851,778
		<hr/>	<hr/>
		16,101,473	15,680,007
	Investment		
	Interest	39,601	31,739
	Other	409,375	222,626
	Donations	26,169	2,010
		<hr/>	<hr/>
	Total Operating Revenue	16,576,618	15,936,382
		<hr/>	<hr/>
2.	OPERATING EXPENSES	2011 \$	2010 \$
	Expenses include:		
	Operating Expenses		
	Depreciation on Property, Plant and Equipment	228,649	203,957
	Rental Expense on Operating Leases	1,768,049	1,721,543
	Wages	11,883,475	11,515,744
	Bad and Doubtful Debts	17,445	3,497
	Governance Expenses		
	Trustee fees	29,738	26,215
	Interest	21,317	9,843
	Fees paid to auditors	11,535	11,200
	Rent Relief		
	Community Housing Limited charge market rentals on the properties that MASH Trust rents for residential housing. Community Housing Limited has a rent relief fund available which they are able to distribute to groups with significant financial problems. MASH Trust were successful applicants for rent relief.		
	Rent relief received	56,882	63,959

The rent relief gained was offset against the rental expense on operating leases disclosed above.

Financial Statements (continued...)

for the year ending 30 June 2011

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2011 (continued...)

3. RETAINED EARNINGS KAI ARAHI TRUST
As at the 31st May 2011 the Kai Arahi Trust was wound up and its operations, assets and liabilities at that date transferred to MASH Trust.

4. CONTINGENCY RESERVE
An amount of \$110,000 is held in a Contingency Reserve within Equity. This reserve has been created to allow for payment of fines, should any arise, from the Health & Safety Act 2002.

5. ACCOUNTS RECEIVABLE	2011 \$	2010 \$
Trade Receivables	1,522,354	1,359,936
Sundry Debtors and Accruals	3,574	54,303
Prepayments	15,644	13,220
	<u>1,541,572</u>	<u>1,427,459</u>

6. PAYABLES AND ACCRUALS	2011 \$	2010 \$
Current		
Trade Creditors	312,040	416,585
Sundry Accruals	1,515,154	1,238,768
GST	296,263	224,755
	<u>2,123,457</u>	<u>1,880,108</u>

7. PROPERTY, PLANT AND EQUIPMENT	2011 Cost	Accm Depn	Book Value	2011 Depn
	\$	\$	\$	\$
Computer Equipment	336,161	273,920	62,241	42,369
Computer Software	360,090	109,358	250,732	33,438
Furniture and Fittings	649,105	518,434	130,671	58,913
Office Equipment	88,345	78,499	9,846	6,815
Lawnmowers	21,303	21,245	58	2,089
Plant and Equipment	146,465	116,721	29,744	18,962
Motor Vehicles	346,384	191,321	155,063	53,260
Leasehold Improvements	168,551	59,547	109,004	12,803
Assets under \$500	310,186	310,186	-	-
Client Owned Assets	70,169	-	70,169	-
	<u>2,496,759</u>	<u>1,679,231</u>	<u>817,528</u>	<u>228,649</u>

	2011 \$
Opening Net Book Value	744,347
Less:	
Depreciation Charge	228,649
Expense Assets under \$500	33,426
Loss on Disposal	-
Assets Disposed of	954
Add:	
Gain on Disposal/Depreciation recovered	-
Additions at cost	336,210
Assets not yet operational	-
Closing Net Book Value	<u>817,528</u>

Financial Statements (continued...)

for the year ending 30 June 2011

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2011 (continued...)

7. PROPERTY, PLANT AND EQUIPMENT (continued...)

	2010 Cost \$	Accm Depn \$	Book Value \$	2010 Depn \$
Computer Equipment	303,559	231,551	72,008	55,010
Computer Software	154,197	75,920	78,277	14,717
Furniture and Fittings	617,731	459,521	158,210	67,404
Office Equipment	88,346	71,683	16,663	7,141
Lawnmowers	21,303	19,156	2,147	2,787
Plant and Equipment	130,899	97,759	33,140	17,326
Motor Vehicles	335,428	138,061	197,367	27,773
Leasehold Improvements	152,378	46,744	105,634	11,799
Assets under \$500	287,491	276,759	10,732	-
Client Owned Assets	70,169	-	70,169	-
	<u>2,161,501</u>	<u>1,417,154</u>	<u>744,347</u>	<u>203,957</u>

8. OPERATING LEASES	2011 \$	2010 \$
Non-cancellable operating lease commitments		
- Within one year	1,032,032	1,073,565
- Beyond one year	2,256,641	1,998,304

MASH Trust is obliged to provide a minimum of two weeks notice upon leaving a residential property. As at 30 June 2011, this commitment was \$23,562.

MASH Trust leases premises and motor vehicles.

MASH Trust entered into an agreement with Custom Fleet in May 2005 for vehicle leasing. A credit facility of up to \$340,000 is available to MASH Trust for the lease of vehicles.

MASH Trust entered into an agreement with Esanda in June 2006 for vehicle leasing. A credit facility of up to \$400,000 is available to MASH Trust for the lease of vehicles.

MASH Trust entered into an agreement with Orix in June 2008 for vehicle leasing. A credit facility of up to \$1,000,000 is available to MASH Trust for the lease of vehicles.

MASH Trust entered into an agreement with MTF in July 2010 for vehicle leasing. There is no credit facility available to MASH Trust for the lease of vehicles.

9. FINANCE LEASES	2011 \$	2010 \$
Finance Leases		
Total Owing	98,956	144,918
Less Current Portion Due	<u>(58,879)</u>	<u>(45,962)</u>
Non Current Liability	<u>40,077</u>	<u>98,956</u>

Financial Statements (continued...)

for the year ending 30 June 2011

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2010 (continued...)

10. INTANGIBLE ASSETS

Intangible assets represents goodwill arising on the purchase of a lawnmowing business some years ago. Subsequent to the purchase of the lawnmowing business it has been decided that the goodwill should be written off following its revaluation.

11. CONTINGENT LIABILITIES

MASH Trust has a potential contingent liability in respect of sleepover allowances following the recent decisions in SFWU vs Spectrum Care and PSA vs IHC as at 30 June 2011 of between \$1,560,000 and \$3,000,000 (2010: \$1,560,000) depending on the outcome of negotiations.

12. CAPITAL COMMITMENTS

MASH Trust had no capital commitments as at 30 June 2011 (2010: \$202,057).

13. MANAGEMENT CONTRACT

MASH Trust receives management fees from Whaioro Trust, Kai Arahi Trust and Community Connections for carrying out management, accounting, administration and payroll duties on behalf of these Trusts.

The amounts are:

	2011 \$	2010 \$
Community Connections	68,000	31,667
Whaioro Trust	42,000	40,000
Kai Arahi Trust	11,000	12,000
	<u>121,000</u>	<u>83,667</u>

INDEPENDENT AUDITOR'S REPORT

To the Trustees' of MASH Trust

Report on the Financial Statements

We have audited the financial statements of MASH Trust on pages 27 to 35, which comprise the statement of financial position as at 30 June 2011, the statement of financial performance, and the statement of movements in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Naylor Lawrence and Gray Trading
as AuditLink

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Trustees' Responsibility for the Financial Statements

The Trustee's are responsible for the preparation of financial statements in accordance with generally accepted accounting practice in New Zealand that give a true and fair view of the matters to which they relate, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view of the matters to which they relate in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

Opinion

In our opinion, the financial statements on pages 27 to 35:

- comply with generally accepted accounting practice in New Zealand;
- give a true and fair view of the financial position of MASH Trust as at 30 June 2011 and its financial performance and movements in equity for the year ended on that date.



Auditlink

Palmerston North

29th August 2011





FOR MORE INFORMATION:

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