



Help for today.
Hope for tomorrow.

ms. auckland board members for 2019.

President	Neil Woodhams
Vice President (shared role)	Jan Hollway
Vice President (shared role)	Donald Bowie
Treasurer	Peter Wood
Members	Amit Abhyankar
	Julie Adams
	Judith Herbert
	Robert Irving
	Maxine Pitch
	Louise Reed
	Peter Tutty
	Maureen Wood

Staff 2019

General Manager	Ingrid Minett
Business Manager	Mark Blackie
Projects Coordinator	Liz Callinan
Admin & Volunteer Assistant	Becky Tucker
Community Advisors	Luminita Apostol
	Dianne Bartlett (until March 2019)
	Priyanka Kumar (from March 2019)
	Andrea Kortas-Ray (Maternity Leave from September 2019)
	Lucy Reade (Maternity Leave contract)
	Catherine Glover (Maternity Leave contract)

Our Patrons

Dr Ernie Willoughby
Dr Jennifer Pereira

Our Ambassadors

John and Lorraine Street
Lady Raewyn Henry
Sam Smith

Our Honorary Life Members

David Ashton	Dianne Bartlett	Barbara Broome	Bruce Cameron
Ken Hall	Milton Jennings	Diane Hampton	Judith Linton
Graeme Sinclair	Doug & Marvyn Smith	Jo Smith	John Street
Lorraine Street	Graham Wear	Judy Wear	Dr Ernie Willoughby



president's report for the year ending 31 December 2019.



2019 was a very productive year for MS Auckland.

As far as business as usual was concerned our key members' services continued. Our hydrotherapy classes continued to be well supported but unfortunately we lost access to the West Wave pool for most of the year due to maintenance work at the pool. Keeping exercising and fit is a key plank in living well with MS. I encourage those of you who have not taken part to consider doing so.

Our monthly support groups have also flourished with their key aim being fellowship, peer support and sharing of information.

Our Life Buoy lunch was spectacularly successful raising a record amount due in no small part to the dedicated support of a group of volunteers who worked tirelessly with Ingrid and her staff to make this a special event.

On a smaller scale but no less successful was the Comedy Night. We thank Sam Smith and his team for once again providing a night of fun and entertainment.

The Street Appeal still remains an important source of both funding and awareness. For a second year the funds raised were disappointing when compared with previous years and the staff and board will look to solutions to make this event more successful this year.

In addition to all of the normal business as usual events and activities the board undertook a detailed Strategic Planning exercise that recognised a number of key factors with MS are changing. These include:

- People are being diagnosed with MS at a much earlier in the course of their disease
- Drugs are now available and funded in New Zealand which promise much slower progression and are far more effective than treatments previously available
- Sources of information available to people with MS are many- some reliable and accurate and some not. Therefore a focus on providing update and accurate information is essential.
- We have always known that the time of diagnosis and the first year afterwards is a critical one for people with

MS, their partners and families so that a particular emphasis on the way we deliver these services is very important.

Thank you to those who completed our survey in support of this work which gave us a clear indication of what you thought was important.

As part of this strategic work in December we held a Special General Meeting to change the name of the Society to Multiple Sclerosis Auckland as well as adopting a Board structure to replace the previous Committee. At the same time the rules around membership were changed to reflect the wish to be more inclusive but at the same time recognising that contributing membership by way of life membership, an annual subscription or a regular donation were a key plank of our ongoing financial viability.

We have continued to enjoy a close working relationship with the MS nurses at Auckland DHB, the jointly run Newly Diagnosed Days are but one excellent example of this cooperation. This was recently recognised in a letter from the DHB to one of our members which acknowledged that the Society was now providing services previously provided by the DHB because they no longer had the capacity to provide them. We are very concerned that the services the DHB provided to around 1000 PwMS in Auckland fall well short of recognised international standards. New Zealand is chronically short on neurologists and Auckland is no exception.

The 2019 Research Day was again a great success. Run in conjunction with the New Zealand MS Research Trust, it again drew a crowd of over 200. In September I had the privilege of attending ECTRIMS 2019 [the European Conference for the Treatment, Research and Information on MS] in Stockholm. It was a hectic three days of multiple presentations to over 9000 delegates. It is hard to sum up my impressions in a sentence. One overriding impression was that internationally there is a great deal more emphasis on the impact MS has on cognition than I think exists in New Zealand where because DMTs are largely available based on a





person's mobility emphasis on EDSS scores seems to be paramount. I came away with a high degree of confidence that every effort is being made across all dimensions of the disease to find solutions to the multiple issues MS creates for PwMS and their families.

Last year I referred to the difficulties we were having in addressing with PHARMAC their very restrictive access criteria for MS drugs in New Zealand. This means that PwMS here still have much poorer access in a timely manner for drugs which are proven to slow or stop progression. This compares unfavourably with most first world health systems. In addition, if MS does progress, access to drugs is stopped in NZ at a much earlier point than overseas. I am delighted to report that finally at the November 2019 meeting of the Pharmac PTAC committee recommendations were made to Pharmac to increase significantly access to MS drugs. The recommendations have been made with "high Priority" for funding which still has not been approved. If approved, it will mean that people will be able to access MS drugs before disability is detected AND continued until PwMS reach a score of 5.5 on the EDSS scale. The current two step progression which triggers discontinuation of access will be discarded. We look forward to a very speedy decision by PHARMAC to fund this very key development.

Finances

The accounts included in this report for Multiple Sclerosis Auckland Inc. are for the year ending 31 December 2019. It is pleasing that the accounts show a surplus of \$206,505 due in large part to a generous bequest received towards the end of the year.

The Accumulated Funds of the Society are in good shape which is a credit to the staff and committee which continues to manage the needs of members with the need for financial sustainability where over 90% of the annual revenue must be raised each year by fund raising of one sort or another.

Honorary Life Members: It is with sadness that I record the death in Scotland of our honorary Life member Tina French. Tina was a dearly loved employee of both MS North Shore and MS Auckland. She had been very ill for a considerable period and had made the decision with her husband Roy to move to Scotland to be nearer family. To Roy and the rest of Tina's family we extend our sincere condolences.

I am delighted that later in the meeting we will be honouring two longstanding members Joan Thomson and Fran Watts with honorary Life membership. Both these two women have been involved actively in the Society for many years in several roles, Secretary, Committee member, fund raiser and volunteer.

MS Auckland Committee

My thanks goes to all of the committee especially our two vice presidents Jan Hollway and Donald Bowie and Peter Wood as Treasurer for their support and the hours of work they have contributed as volunteers to the sound governance of the Society. The strategic planning process has involved far more committee work than is normal and significant additional hours of committee time has been put in.

My Role

As indicated elsewhere in the agenda I am standing down as President at this meeting. It brings to an end around seventeen years of active involvement with MS Auckland. While I am standing down from this role I will continue with my other roles with MS in NZ as Vice President of MSNZ, as a Trustee of the New Zealand MS Research Trust and as a member of MS Auckland. I am also standing down at a time when there is real depth in the membership of the board, and I have expressed my confidence in this by nominating Jan Hollway to fill the role of President.

Neil Woodhams
President

message from the general manager.



2019 was another year of change and growth for MS Auckland, as we continue to strive to meet the diverse needs of people affected by MS and fulfil our mission of people with MS living well. I am grateful to work with a staff that embraces change and continues to strive to meet the needs of our community. I am also very thankful to our volunteer Committee who have worked tirelessly to keep the organisation relevant and meeting the needs of people affected by MS.

Changes to the Community Team

Diane Hampton our long-term Field Worker on the North Shore retired at the end of 2018. Luminita joined us in January in a full-time role to look after the North Shore and Central Auckland. In March of 2019, the last of our long-term Field Workers, Dianne Bartlett, retired. Dianne had been looking after the South Auckland area for over 12 years, and like Diane in the North left a big void to fill. Priyanka came in temporarily to support the South Auckland community while a re-thinking and a strategy for the future of MS Auckland was being worked on. Further changes came later in the year when Andrea, the Field Worker for the West and Rodney, went on Maternity Leave. We were fortunate to have Catherine, who covered for us in Central Auckland the year before, return to look after the Rodney area and Lucy, an OT who was currently taking some time out from work, join us to look after the West community.

Strategy development

The strategy work that began in 2018 continued through 2019. The key goals for the strategy work were:

- To grow membership and become a more inclusive society
- To meet the changing needs and expectations of people newly diagnosed today
- To be a reliable and dependable source of information amidst a growing range of MS related information sources
- To ensure the work of the society continues to meet the needs of people living with MS
- To become financially more sustainable

The 5 Areas of focus and goals for the Strategy Team were:

Area of Focus	Goal
Structure and Membership	Inclusive community
Funding and Finance	Self-sufficient
Information Management	Information driven
Marketing and Branding	Credibility and clarity
Future services and Collaboration & Partnerships	People with MS living well

In December of 2019 a Special General Meeting was held to vote on proposed changes to the MS Auckland Constitution. The key change proposed was new membership criteria in an effort to meet our goal of a more inclusive community. The other change was to move our 'Committee' to a 'Board' in recognition of the governance role they fulfill. All changes were adopted, and a new constitution came into effect at the end of 2019.

Another change was in the title role of our Field Workers. The title of 'Field worker' was replaced with 'Community Advisor', which was seen to embrace more accurately their work.

Community survey

In September an on-line survey was conducted to seek feedback and ideas on our strategy direction. The survey was answered by 251 people, as seen in the following table.

People with MS within the past year	17	7%
People with MS 1 -5 years	41	16%
People with MS 5 – 10 years	29	11%
People with MS 10+ year	127	51%
A person who cares for or supports a person with MS	35	14%
Other	2	1%
Total	251	100%

We were pleased to have good representation from all areas of Auckland and all ages.



Some of the key findings of the extensive survey was as follows:

- A. The things people valued most about belonging to MS Auckland
 - a. They liked keeping up to date with news, information and events
 - b. They enjoyed being with and learning from others with MS
 - c. It made them feel good
- B. The reasons that best describe their thoughts at the time of joining
 - a. They were keen to get as much support as they could
 - b. They were interested in the programmes, events and/or workshops we offered
 - c. It was recommended to them and they were curious as to what we could offer
- C. The most important elements of a Newly Diagnosed service were seen as
 - a. Access to information and support available
 - b. Access to and/or understanding of the information about MS
 - c. Personal time with a Community Advisor
 - d. Support to understand the neurologist or health specialist recommendations
- D The 6 Areas (Domains) of interest were rated on importance as follows:

	At diagnosis	A year after diagnosis
Knowledge of MS	1st	2nd
Living well with MS	2nd	1st
Employment and MS	3rd	4th
Home, Budget and Transport Needs	4th	3rd
Leisure Activities	5th equal	5th equal
MS and Relationships	5th equal	5th equal

The feedback we received through the survey gave us further insight into areas where we were doing well, areas that needed more attention, and areas where there still remained gaps. We appreciate the honest responses and continue to work with them to shape the organisation for the future.

Highlights of the Year

There is never a dull moment at MS Auckland. Every day that we are able to support, connect and assist people with MS and their families to live the best life possible, is a highlight for us. We all feel truly blessed to be able to do the work we do and connect and meet with so many beautiful people across the region.

Here, in a nutshell are just a few of the highlights:

- A workshop on Nourishing the body and mind, which was followed with a term of yoga classes in our Takapuna premise – our second workshop of the year was enjoyed so much that we invited the Holly, the workshop facilitator, to run a set of yoga classes for a term.
- A group counselling programme for men, was held with participants noting the positive impact the programme had.
- Together with Stroke Northern we trialed two exercise programmes in Otahuhu and Henderson, with the Henderson one continuing throughout the year and into 2020.
- Highly successful Life Buoy for MS charity lunch, with special guest Jennifer Ward-Lealand and MC Scotty Stevenson – Our biggest fundraising event of the year just keeps getting better and better, thanks to a dedicated volunteer committee of: Lorraine Street, Joan Thomson, Raewyn Henry, Celia Snedden, and Christina Cairns.
- Sam Smith joins us as one of our ambassadors and put on once again another brilliant Comedy Night to launch MS Awareness Week – The Comedy Night event has become a favourite for many!
- We trial the first Text to Give campaign over the week of Street Appeal, and thanks to the fabulous promotion by TV3’s The Project, was a great success.



- Working together with the Hopeworks Foundation's Home Fire Safety Programme, which saw a number of people with MS supported with a visit from the Fire Service for fire safety information and support.
- Three workshops on Medicinal Cannabis, led by Shane Le Brun from Medical Cannabis Awareness NZ, were well attended and received.
- The Community Consultation survey which provided valuable information in our work going forward.
- Annual Christmas Lunch at the Remuera Club – this annual event wraps up the year nicely for us with a lovely lunch shared by members, volunteers and supporters.

Some Feedback and Comments Received over the year

Counselling Course Feedback:

“By speaking to the group I could see issues more objectively and my feelings and past experiences made me feel positive of choices I make. I feel like I built more self-esteem and confidence. The group counselling has helped me take control of my life and be more assertive. I am more realistic now in setting myself achievable small goals.”

“I found the MS counselling sessions hugely beneficial and I learnt a lot of tools to help me cope and also manage my MS and family life.”

“I have never had counselling before and felt more comfortable having group counselling and feeling that I am not alone.”

“It helped me deal with many things that were underlying for me that made me feel frustrated. After counselling I was not feeling like this and it was a fabulous service of support provided to us by the MS Society.”

Street Appeal Volunteer Quotes:

“I really enjoyed collecting. It was great meeting the other volunteers, who made it fun.”

“Thank you so much for letting us have the opportunity to serve the community through bucket collecting.... I was very happy to be supporting MS Auckland and had a fun time with my friend! I will definitely be recommending it in the future to my friends.”

“Always great to help with fund raising. It's never a problem. And a very big thank you for all the work the MS Organisation does as well.”

“It wasn't hard to raise the money. Most people were very kind and we also had some people who were quite interested to know more about MS as well. My husband and I were blown away beyond overwhelmed at how generous people were. Our children helped collect as well. It made them more aware of what I was suffering with.”

“I have been collecting for MS Auckland for many years now across many locations. I enjoy doing it and find it a satisfying couple of hours knowing I am raising money for MS Auckland.”

Community Advisors:

Our Community Advisors provide our core service for people with MS and we receive much appreciation from the community on their work. The work they do is diverse and far reaching. A few comments gathered over the year were:

“Thank you so much for coming to visit our family. Its been a huge help to my parents.” (Dad has MS)

“Thank you for assisting me with my quest for independence and adventure.” (person with MS)

“Really can't tell you how grateful I am; not only for following up so quickly, and in such depth but also for being the kind of person that I know, instinctually, I can trust. That's irreplaceable. Huge thanks to you.” (Newly diagnosed)

“Thanks heaps for organising this morning. It was exactly what I needed.” (Mum's support group)



Ingrid Minett
General Manager

partners, trusts and organisations that support our work.

We could not do our work without the kind and generous support of the community.

AJ Scott Fund
Allied Medical Ltd
Auckland Council
Biogen
Blue Sky Community Trust
Blue Waters Community Trust
Care on Call
COGS
Constellation Communities Trust
Dragon Community Trust
Foundation North
Four Winds Foundation
Furley Digital
Harcourts Cooper & Co
Hugo Foundation
ILS
IT Performance
John Illott Charitable Trust
JUCY
Lion Foundation
Lions Club of Remuera

Lottery Grants Board
Lynch & Associates
Macandco
Milestone Foundation
Mt Wellington Foundation
North and South Trust
North Shore Presbyterian Hospital Trust
Novartis Pharmaceuticals
Perpetual Guardian
Pub Charity Limited
Rehabilitation Welfare Trust
Roche
Rod Milner Motors
Rotary Club of Newmarket
Sanofi
Southern Trust
St. John's Rotary Club
Stevenson Village Trust
The Trusts Community Foundation
Tomizone

Plus all the people and businesses that donated items for Life Buoy for MS and all the people who support our work with donations and volunteer time.

Our heartfelt thanks and appreciation to all our donors and supporters.

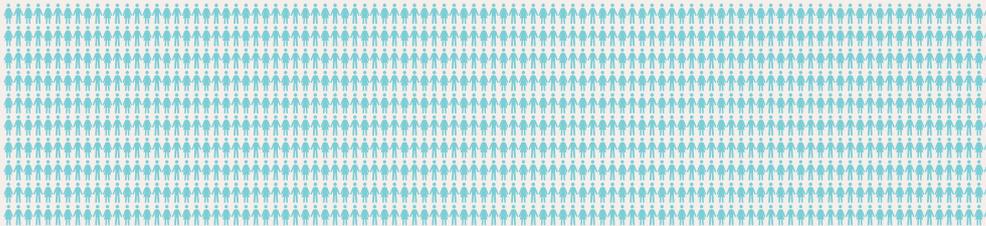




Community Advisors
3 FTE



Support Staff
3.25 FTE



1000+ People with MS in Auckland



43
People Newly Diagnosed with Multiple Sclerosis in the Auckland region



1,201
Visits by Community Advisors



244
People attended educational and well being programmes or courses offered throughout the year



1,248
People attended Hydrotherapy sessions across five Auckland venues



893
People attended MS Support and Networking groups



16,436
Multiple News magazine and e-newsletters distributed to the MS community, health Professionals and other outlets



2,983
Volunteer hours spent assisting in the office, at Hydrotherapy, Support Groups, Events and Admin

4100+

The reach of our service throughout Auckland, including people with MS, their carers, families, friends, employers and other agencies

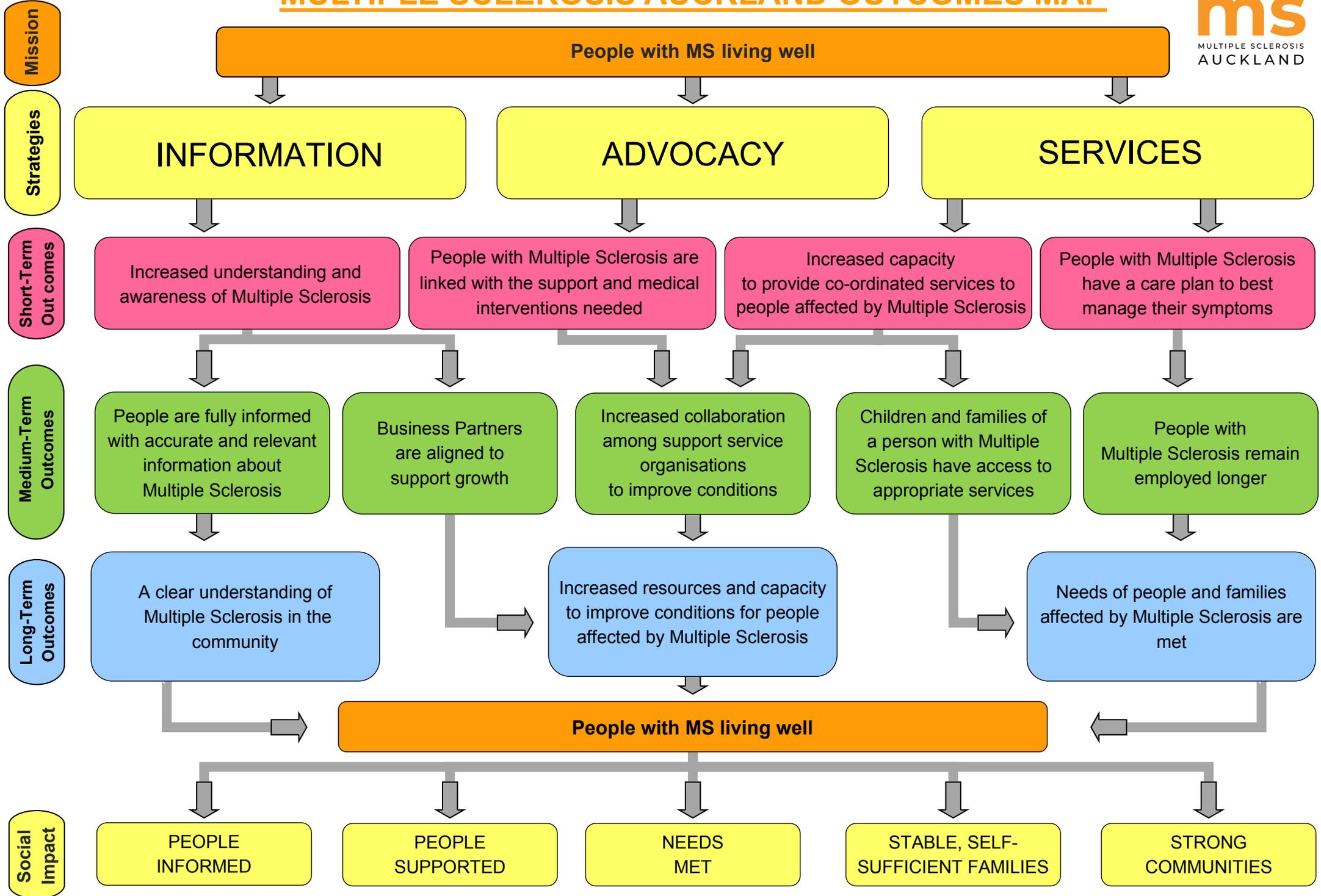


of operating expenses received from Ministry of Health funding



of funds raised go directly into supporting people with Multiple Sclerosis in the Auckland region

MULTIPLE SCLEROSIS AUCKLAND OUTCOMES MAP



MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

REGISTERED CHARITY NUMBER - CC10863

PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

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MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Approval of Performance Report

For the Year Ended 31 December 2019

The Board hereby approve and adopt the Performance Report of Multiple Sclerosis Auckland Incorporated for the year ended 31 December 2019.

Sign  _____
President

1 April 2020
Date

Sign  _____
Treasurer

1 April 2020
Date

Entity Information

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED For the Year Ended 31 December 2019

Legal name of Entity	Multiple Sclerosis Auckland Incorporated
Entity type and legal basis	Multiple Sclerosis Auckland Incorporated is a registered Incorporated Society under the Incorporated Societies Act 1908
Registration number	Charities Services registration number CC10863
Physical address	Takapuna Community Services Building Top Floor 5-7 The Strand Takapuna Auckland 0622
Postal address	PO Box 33574 Takapuna Auckland 0740
Phone	(09) 845 5921
Website	www.msakl.org.nz

Our Mission

People with MS living well.

Who We Are

MS Auckland is a charitable organisation managed by a small office team who handle the running of the Society. A team of professional MS Community Advisors cover the Auckland region providing home visits, phone support, and information to people affected by MS and their families. A volunteer Board oversees the work and the direction of MS Auckland.

Entity Structure

Multiple Sclerosis Auckland is an Incorporated Society governed by a Board. The Rules specify that the Board is to be comprised of the officers of the Society comprising the President, Vice-President, Secretary and Treasurer together with up to eight further Board members and the General Manager of the Society (ex officio) of which it is desirable that 50% be people with Multiple Sclerosis or their carers.

Entity Information

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

For the Year Ended 31 December 2019

The Treasurer is responsible for supervising the financial transactions of the Society and the preparation of monthly financial reports. Four MS Community Advisors employed by the Society are responsible for providing information and support services to people with MS. Four administration staff (including the GM) looks after remaining duties being done primarily by volunteers. The MS Auckland Trust supports the work of the Society through investing to support MS Research and services. Four of the Trustees of the Trust are also members of the Board of the Society.

Main sources of cash and resources

In 2019 Multiple Sclerosis Auckland raised funds to cover all of its operating expenses through donations, bequests, grants from charitable organisations and philanthropic trusts and fundraising endeavours – such as an annual Street Appeal, a charity lunch and a Comedy evenings. The society also received funds from a Disability Advisory and Information contract with the Ministry of Health.

Main Method Used to Raise Funds

Multiple Sclerosis Auckland is active in applying for grants and has volunteers collecting donations at the entrance of major supermarkets and other stores for their annual Street Appeal. They also run Life Buoy for MS, an annual charity luncheon with auction items and Laughter is the Best Medicine, a Comedy evening. Multiple Sclerosis Auckland also conducts direct mail campaigns during the year.

Reliance on volunteers and donated goods or services

Volunteers are an integral part of Multiple Sclerosis Auckland's operations. They assist in governance of the organisation through the Board, as pool assistants in weekly neurological hydrotherapy classes held at five venues around Auckland, as Community Friends who visit homebound people with MS, providing assistance in the office or with events and as collectors in their annual Street Appeal.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Service Performance

For the Year Ended 31 December 2019

The Society Outcomes

The Society is established for charitable purposes to assist those persons in Auckland suffering from Multiple Sclerosis and allied neurological conditions and their families to achieve more rewarding lives.

The Outcomes of Multiple Sclerosis Auckland Incorporated include:

- Promoting the interests of people living with Multiple Sclerosis
- Supporting people with Multiple Sclerosis, their families and dependents
- Publishing and/or distributing information to raise awareness about MS, provide information to people living with MS and information on the services provided by Multiple Sclerosis Auckland

Multiple Sclerosis Auckland's Outputs:	Actual 2019	Actual 2018
Number of Newly Diagnosed	43	60
Visits by MS Community Advisors	1,201	1,122
Workshops, Courses and Programmes Attended	244	267
Hydrotherapy Attended	1,248	1,953
Support Group Attended	893	648
Magazines and eNewsletters Distributed	16,436	22,434
Volunteer Hours	2,983	4,117

Multiple Sclerosis Auckland continually seeks feedback from people accessing their information, services and workshops. We continue to receive excellent and satisfactory feedback with positive indications that we are meeting the needs of people with MS and their families and that they are benefiting from the services. Where we receive feedback for improvements we also respond, enabling us to continually improve the quality of information and services we provide. Suggestions for additional services are also considered, bearing in mind financial considerations and possible constraints.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Financial Performance

For the Year Ended 31 December 2019

	Notes	2019	2018
			\$
Revenue			
Donations, fundraising and other similar receipts	2.1	687,375	514,205
Fees, subscriptions and other receipts from members		3,530	6,196
Revenue from providing goods and services	2.2	89,388	87,839
Interest, dividends & other investment income receipts		3,622	4,481
Total revenue		783,915	612,721
<hr/>			
Expenses			
Expenses related to public fundraising	3.1	53,246	43,765
Volunteer and employee related payments	3.2	405,735	389,876
Cost related to providing goods and services	3.3	88,907	93,653
Other expenses	3.4	29,521	14,819
Total expenses		577,410	542,113
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Total surplus/(deficit) for the year		206,505	70,609
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MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Financial Position

As at 31 December 2019

	Notes	2019	2018
			\$
Current assets			
Bank accounts and cash	4.1	217,021	168,082
Debtors and prepayments	4.2	2,519	3,165
Inventory (books)		2,057	1,356
Term deposits - maturity in 3 months to 1 year	4.3	-	94,825
Total current assets		221,597	267,429
Non-current assets			
Property, plant and equipment	5	43,544	14,716
Total non-current assets		43,544	14,716
Total assets		265,141	282,144
Current liabilities			
Creditors and accrued expenses	4.4	4,974	3,727
Employee costs payable		22,301	17,768
Unused donations and grants with conditions		-	22,286
Total current liabilities		27,275	43,781
Non-current liabilities			
Total liabilities		27,275	43,781
Total assets less total liabilities (Net assets)		237,866	238,362
Accumulated funds			
Capital contributed by owners and members		-	-
Accumulated surpluses/(deficits)		171,387	189,392
Unspent Grants Reserve		66,479	48,969
Total Accumulated funds	6	237,866	238,361

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Cash Flows

For the Year Ended 31 December 2019

	Notes	2019	2018 \$
Cash flows from operating activities			
<i>Cash was received from:</i>			
Donations, fundraising and other similar receipts		665,089	433,147
Fees, subscriptions and other receipts from members		3,530	6,196
Receipts from providing goods or services		89,622	89,087
Interests, dividends and other investment receipts		4,033	4,828
		<u>762,275</u>	<u>533,258</u>
Net GST*			
<i>Cash was applied to:</i>			
Payments to suppliers and employees		556,461	537,941
		<u>556,461</u>	<u>537,941</u>
Net cash flows from operating activities		205,814	(4,684)
Cash flows from investing and financing activities			
<i>Cash was received from:</i>			
Receipts from the sale of property, plant and equipment		1,106	-
Receipts from the sale of investments		94,825	-
		95,931	-
<i>Cash was applied to:</i>			
Payment to acquire property, plant and equipment		45,804	3,803
Payments to purchase investments		-	30,538
Distribution to Multiple Sclerosis Auckland Trust		207,000	-
		<u>252,804</u>	<u>34,341</u>
Net cash flows from investing and financing activities		(156,873)	(34,341)
Net increase/(decrease) in cash		48,941	(39,025)
Opening cash		168,082	207,107
Closing cash		217,022	168,082
This is represented by:			
Bank accounts and cash	4.1	217,022	168,082

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Accounting Policies

For the Year Ended 31 December 2019

1. Accounting Policies

1.1 Basis of preparation

Multiple Sclerosis Auckland Incorporated (the "Society" has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-for-profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,0000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

1.2 Goods and Services Tax (GST)

The Society is registered for GST. The amounts recorded in the Performance Report are exclusive of GST. Only accounts payables and receivables are recorded GST Inclusive.

1.3 Bank accounts and cash

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

1.4 Income Tax

The Society is registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

1.5 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Society 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.

Donations, fundraising and other similar revenue

Donations are recognised as revenue upon receipt.

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 income as the conditions are fulfilled.

Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Accounting Policies

For the Year Ended 31 December 2019

Revenue from providing goods and services

The Society receives revenue from sales of books. Revenue is recognised in the period the goods and services are provided.

Interest revenue

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

1.6 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 donated to the entity, its cost is measured at its current value as at the date of acquisition.

Depreciation is charged on a diminishing value basis, except for land which 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:

· Leasehold Improvements	50%
· Motor Vehicles	30%
· Office Furniture & Equipments	10-50%
· Aid Equipments	26-67%

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.

1.7 Leases

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

1.8 Changes in accounting policy

For the year ended 31 December 2019 there have been no changes in accounting policies.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

2. Analysis of Revenue

2.1 Donations, fundraising and other similar receipts

	2019	2018
	\$	\$
Bequests	232,248	4,500
Direct Mail Donations	26,530	25,586
Donations	54,263	34,315
Events - Income	5,993	10,948
Grants & Trusts	243,136	288,508
Grants from the Multiple Sclerosis Auckland Trust	11,650	26,748
Life Buoy for MS	87,625	84,786
MS Bike the Bridge	-	12,805
Sales: Books, Pens, Entertainment Guides	625	663
Street Appeal	25,307	25,346
	<u>687,375</u>	<u>514,205</u>

2.2 Revenue from Providing Goods and Services

Advertising	12,500	12,125
Classes	4,731	5,432
Ministry of Health	70,275	66,339
Workshops & Seminars	754	1,615
Regional Lunches	1,128	2,328
	<u>89,388</u>	<u>87,839</u>

3. Analysis of Expenses

3.1 Expenses related to public fundraising

Direct Mail	5,049	8,156
Events	2,549	634
Life Buoy for MS	23,699	16,424
MS Bike the Bridge	-	414
Bequest Expenses	100	2,929
Share of Admin Costs	12,650	9,844
Vehicle Costs	41	-
Share of Admin Vehicle Costs	1,483	987
Street Appeal	7,674	4,377
	<u>53,246</u>	<u>43,765</u>

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

	2019	2018
3.2 Expenses related to volunteer and employee related payments	\$	\$
Salaries	392,613	375,907
Kiwisaver Contributions	10,827	10,873
Volunteers	1,416	2,227
Accident Compensation	880	870
	<u>405,735</u>	<u>389,876</u>
3.3 Cost related to providing goods and services		
Client Support	2,578	4,552
Hydrotherapy	22,482	28,901
Library & Newly Diagnosed Books	1,242	1,156
Magazine	13,988	13,096
Motor Vehicle Expenses	9,905	12,943
Regional Lunches	1,783	2,386
Research Day	-	2,609
Share of Admin Costs	21,580	16,793
Social Media Costs	703	788
Recruitment	534	3,923
Supervision	1,300	2,070
Training & Development	1,101	94
Transport to Support Groups	1,703	1,164
Workshops & Seminars	10,008	3,178
	<u>88,907</u>	<u>93,653</u>

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

3.4 Other Expenses	2019	2018
	\$	\$
AGM Expenses	2,398	1,006
Audit Fees	6,000	5,500
Bank & Accounting Fees	1,702	447
Depreciation	15,870	7,619
General Expenses	14,921	1,696
Insurance	2,926	808
IT & Telephone	10,352	13,494
Loss on Sale of Assets	235	230
Meetings	1,088	650
Postage & Couriers	509	653
Printing	2,944	3,880
Recovery of Admin Costs	(34,231)	(26,638)
Rent	1,825	1,826
Stationery	607	226
Subscriptions	-	1,404
Training/Recruitment	753	993
Vehicle Expenses - Admin	1,622	1,024
	<u>29,521</u>	<u>14,819</u>

4. Analysis of assets and liabilities

4.1 Bank accounts and cash	2019	2018
	\$	\$
ASB Bank 00 Cheque Account	16,209	4,758
ASB Bank 56 Savings Account	49,628	118,132
BNZ Bank 00 Cheque Account	45	45
Petty Cash Float	300	300
BNZ Term Deposit 8	28,003	
BNZ Term Deposit 7	27,905	26,847
BNZ Term Deposit 10	27,354	-
ASB Bank Term Deposit -73	12,000	18,000
ASB Bank Term Deposit -74	32,289	-
ASB Bank Term Deposit -76	23,288	-
	<u>217,021</u>	<u>168,082</u>

4.2 Debtors and Prepayments

Accrued Interest	402	813
GST Refund Due	2,117	2,351
	<u>2,519</u>	<u>3,165</u>

4.3 Term deposits - maturity in 3 months to 1 year

BNZ Term Deposit 10	-	26,608
BNZ Term Deposit 8	-	27,135
ASB Bank Term Deposit -74	-	25,168
ASB Bank Term Deposit - 72	-	15,914
	<u>-</u>	<u>94,825</u>

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

	2019	2018
	\$	\$
4.4 Creditors and accrued expenses		
Trade Creditors	4,974	3,727
	4,974	3,727

5. Property plant and equipment

2019 Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Leasehold Improvements	-	-	-	-	-
Motor Vehicles	7,170	34,887	1,106	8,349	32,602
Office Furniture & Equipments	7,136	10,917	-	7,343	10,710
Aid Equipments	410	-	-	178	232
	14,716	45,804	1,106	15,870	43,544

2018 Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Leasehold Improvements	-	-	-	-	-
Motor Vehicles	10,242	-	-	3,073	7,170
Office Furniture & Equipments	7,849	3,803	230	4,287	7,136
Aid Equipments	670	-	-	260	410
	18,762	3,803	230	7,619	14,716

Significant donated assets recorded - source and date of valuation

There were no assets donated to the Society during the year.

Significant donated assets - not recorded

There are no donated assets during the year

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

6. Accumulated Funds

2019	Capital contributed by owners or members	Accumulated surpluses	Reserves	Total
Opening balance	-	189,392	48,969	238,361
Capital contributed by owners or members				-
Capital returned to owners or members				-
Surplus/(Deficit)		206,505		206,505
Distributions paid to owners or members				-
Distribution to Multiple Sclerosis Auckland Trust		(207,000)		(207,000)
Transfers to reserves		(17,510)	17,510	-
Transfers from reserves				-
Closing balance	-	171,387	66,479	237,867

2018	Capital contributed by owners or members	Accumulated surpluses	Reserves	Total
Opening balance	-	167,752	-	167,752
Capital contributed by owners or members	-		-	-
Capital returned to owners or members	-		-	-
Surplus/(Deficit)	-	70,609	-	70,609
Distributions paid to owners or members	-		-	-
Distribution to Multiple Sclerosis Auckland Trust	-		-	-
Transfers to reserves	-	(48,969)	48,969	-
Transfers from reserves	-		-	-
Closing balance	-	189,392	48,969	238,361

Breakdown of reserves:

Reserve	Nature and purpose of reserve	2019	2018
Unspent Grants Reserve	A reserve for grants received but not expended by balance date	66,479	48,969
		<u>66,479</u>	<u>48,969</u>

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

7. Commitments and contingencies

Commitments	Explanation and timing	2019 \$	2018 \$
Commitments to lease or rent assets	The Society has no Lease or rent commitments	-	-
Commitment to provide loans or grants	None	-	-

Contingency Explanation

Contingent liability	There are no contingent liabilities	-	-
Guarantees provided	No guarantees provided	-	-

8. Other disclosures

Significant grants and donations with conditions which have not been recorded as a liability

Description	Original Amount	Not fulfilled amount	Purchase and nature of the conditions
None noted			

Goods and services provided to the entity in kind

Description	Amount \$
	-

Assets used as security for liabilities

No assets have been used as security for liabilities at the reporting date. (2018: \$Nil).

9. Assets held on behalf of others

No assets have been used as security for liabilities at the reporting date. (2018: \$Nil).

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Performance Report

For the Year Ended 31 December 2019

10. Related party transactions

Related party transactions during the year are as follows:

Related party relationship	Description	Value of transactions		Receivable/(payable)	
		2019 \$	2018 \$	2019 \$	2018 \$
The Multiple Sclerosis Auckland Trust holds long term investments and reserves, using the income to support the Society	Grants received from Trust to support the operating requirements of the Society	11,650	26,748	-	-
The Multiple Sclerosis Auckland Trust holds long term investments and reserves, using the income to support the Society	Capital Distribution to Trust	207,000	-	-	-

11. Events after the Balance Date

The Society received a bequest of \$1 million in January 2020.

Subsequent to balance date the Covid-19 pandemic has impacted on the financial and operational affairs of the Society. It is expected that this impact will be of a short to medium term. The financial impact is related to a reduction in the income from grants and money raising projects. The Society has sufficient reserves to cover the reduction in income over this period. Due the uncertainty of the Government requirements and the future impact of the pandemic an estimate of the financial impact cannot be made.

It is not expected that the pandemic will affect the going concern status of the Society or on its the ability to continue operating. (Last Year Nil)

12. Ability to Continue Operating

The performance report has been prepared on the going concern basis. The Society has positive net assets and adequate funds to continue operating in the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Report on the Performance Report

Opinion

We have audited the accompanying performance report of Multiple Sclerosis Auckland Incorporated (The Society) on pages 2 to 16 which comprise the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2019, the statement of financial position as at 31 December 2019, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) The performance report on pages 2 to 16 presents fairly, in all material respects:
 - The entity information for the year then ended;
 - The service performance for the year then ended; and
 - The financial position of The Society as at 31 December 2010 and its financial performance and cash flows for the year then ended.

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

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of The Society in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Responsibility of the Board for the Performance Report

The Board of The Society is responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) The preparation and fair presentation of the performance report which comprises:
 - The entity information;
 - The statement of service performance; and
 - The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- (c) For such internal control as the Board determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible on behalf of The Society for assessing The Society'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 Board either intends to liquidate The Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

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

As part of an audit in accordance with ISAs (NZ) 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 performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lynch & Associates Limited

Lynch & Associates Limited
Parnell
Auckland

9 April 2020