



Help for today.
Hope for tomorrow.

2021 Annual Report

CC10863

www.msakl.org.nz

MS Auckland Board members for 2021

President

Vice President (shared role)

Vice President (shared role)

Treasurer

Secretary

Members

Jan Hollway

Donald Bowie

Maxine Pitch

Peter Wood

Adam Bouman

Judith Herbert

Maureen Wood

Peter Tutty

Jaci Stevenson

Rupinder Singh

Staff 2021

General Manager

General Manager

Business Manager

Office Manager

Service Manager

Community Advisors

Ingrid Minett (until July 2021)

Nicola Bitossi (from September 2021)

Mark Blackie

Becky Tucker

Tatjana Karaman

Luminita Apostol

Lesley Amosa

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

Ken Hall

Graeme Sinclair

Lorraine Street

Fran Watts

Dianne Bartlett

Milton Jennings

Doug & Marvyn Smith

Joan Thomson

Dr Ernie Willoughby

Barbara Broome

Diane Hampton

Jo Smith

Graham Wear

Bruce Cameron

Judith Linton

John Street

Judy Wear

President's Report for the Year 2021



I am delighted to present this report for the 2021 year.

I ended the previous year's report with '2020 threw us all in the deep end'. Little did we know the swirling waters and the odd tsunami the coming year would bring.

The sadness of Ingrid Minett's resignation and untimely passing was hard to come to terms within our small organisation, made all the more difficult by the inability to meet with and support each other as lockdown came so quickly after. We were fortunate to have at least one face to face interview with potential General Manager's and were delighted to appoint Nicola Bitossi to the role to start in September. Nicola was inducted into the role, introduced to staff, members, and all our network without any face-to-face opportunities while also dealing with complex Covid-related concerns and 'normal' issues as they arose. Nicola certainly now has her feet firmly in MS Auckland and is effectively rebuilding networks and opportunities for the Society and increasing resources and services in our new environment.

The Board has generally conducted meetings by Zoom this past year, which have proven to be a reasonable compromise with several Board members working full time, and ongoing concerns about meeting up safely. We have worked through a demanding work programme managing and responding to Covid-related concerns at all levels, ensuring we responded appropriately to the risks our members and staff might face in going about their roles and lives. The Board was also engaged in the difficult realisation that the budget for the coming year indicated a shortfall, and the Board is grateful for the MS Auckland Trust which has invested funds to support the Society to draw on over this period while we consider our future.

The Board convened late January to begin the process to define the strategy for the Society for the next 5 years, amidst the new challenges we face in the foreseeable future, in particular the projected shortfall and ongoing reduction in traditional funding, the changes in the health sector, the changing demographic of people with MS, and understanding the changes in research and treatments that are arising. That work will be finalised once we have integrated member focus group inputs into the plan, though the main themes of information, advocacy, support, and service will always be pillars of the work of the Society.

The Board monitors its work and that of the Society as a whole to ensure we are effective in the responsibilities of governance – that is, to ensure the kaupapa of the Society holds true to its course. In doing so, we identified some knowledge gaps in the Board and were delighted to welcome Fiona D'Young, who many already know, as an MS Advisor to the Board. Her role gives a broader understanding to the Board of clinical influences, and direct input to some of the nuances of data, research, and drug treatments that can better inform our decisions.

Jaci Stevenson joined the Board in 2021 and has since decided to offer her expertise in marketing in a more hands-on volunteer role with MS Auckland. Jaci is a powerhouse of experience, and we are fortunate to have her contribution within our network. Rupinderpal Singh has also resigned his Board role to focus on his study, his input has been very valuable, and we extend our thanks and best wishes.

Peter Tutty resigned from the Board after 3 years' service. Peter has provided valuable input and fresh perspectives to our discussions and his voice on behalf of members and his and their experience of MS has been influential in decisions taken over that time.

I thank Peter, Jaci and Rupin, and all current Board members - Donald Bowie (Vice President), Maxine Pitch (Vice President), Peter Wood (Treasurer), Adam Bouman (Secretary), Judith Herbert, Maureen Wood, for all the time commitment and drive they bring to the Board, ensuring we work to our best capacity on behalf of our members. We each bring perspectives and insights to guide our collective responsibilities and seek to continue to strengthen the Board and bring in new skills and people as we evolve.

On behalf of MS Auckland members I want to acknowledge our Patrons Jennifer Pereira and Ernie Willoughby for their continued support of the Society and willingness to give their time so generously this year. I also thank our wonderful, energetic Lifebuoy committee who have weathered the stop-go nature of event planning and continue to be absolutely committed to launching a successful event. And to all our peer support and other volunteers who underpin the care and support for each other, and the staff who have each also given so much to ensure service and support for members was maintained in such a demanding environment. We are all grateful.

MS Auckland is in very good heart, and shape, thanks to the collective energy of the Board members, a well-integrated and effective General Manager and staff who are deeply committed to the Society, as well as supportive and engaged members who value the services provided. It is a genuine pleasure to end this year with a stability and strength that ensures we are well placed to face the challenges to come.



Jan Hollway
President

General Manager's Report for the Year 2021



For many of us, 2021 began with a sense of optimism and hope for a better, simpler year following the strain of Covid-19 in 2020. The year ended up presenting further challenges and restrictions and was a significant test of resilience. This was especially true for MS Auckland and our community.

2021 began under the leadership of Ingrid Minett as General Manager. Due to ill health, Ingrid retired mid-year, and sadly, as many of you know, passed away in July. We acknowledge the time and energy Ingrid dedicated to MS Auckland. Jan Hollway, President, kindly stepped in as Acting General Manager until I commenced in the role early September. The transitional year was ably supported and deputised by our Business Manager, Mark Blackie.

Despite the challenges, we maintained a positive impact in the MS community. Our Community Advisor team provided customised guidance and support for three quarters of our members over the course of the year. The ability to provide customised support, referrals and information remains highly valuable for our members living with a varied and unpredictable condition.

The number of MS diagnoses has been increasing and a focus on providing newly diagnosed members with a kete of resources, guidance, connections and support to navigate their individual path, remains strong. Our Peer Support programme continues to connect newly diagnosed members with others who have a similar situation or common factor. This programme has moved from strength to strength and I'd like to personally acknowledge our Peer Support Volunteers, Anu, Debbie, Rochelle, Sarah and Simon for their time and commitment.

During May, we were fortunate to be able to hold an in-person event for World MS Day. The focus was aHSCT which is not currently available for people with MS in New Zealand. Dr Jennifer Pereira spoke along with Maria Sunde and Joan Perry. Joan is leading a petition for aHSCT to be available for New Zealanders with MS, which has full support of MS Auckland and MSNZ.

There is nothing like face-to-face interaction but due to Covid-19, our support groups, exercise and hydrotherapy classes were limited for much of the year. However, the desire to maintain connections was strong and support groups quickly transitioned to Zoom format, with many groups increasing the frequency of meetings. Some of our hydrotherapy groups maintained their friendships over Zoom also.

Our wonderful Community Advisor team quickly adapted to the challenges, switching home visits to phone or Zoom and finding innovative ways to best support our community, such as conducting assessments for the Total Mobility scheme at letterboxes! Our CAs thrive on in-person interactions with our community and I acknowledge their perseverance and real pressure of 'zoom fatigue'.

Given COVID challenges, we decided to pivot our 'Newly Diagnosed Day' to virtual delivery. Three consecutive Saturday mornings during November saw a total of ten speakers give presentations and personal experience on a range of topics. This was a great learning experience for us; the Series saw highly engaged participants as well as good utilisation of the recordings.

Those who follow us on Facebook, LinkedIn or Instagram may have noticed increased activity as we engage these channels as ongoing opportunities to stay connected and share content relevant to our community. In response to the ever-increasing number of our members who have busy jobs and/or families, we have expanded the resources on our website including exercise and information webinar recordings.

A planned fundraising sculpture trail at Gibbs Farm was postponed and we hope to finally enjoy this in 2022. Likewise, LifeBuoy for MS, a calendar highlight, was postponed several times and will hopefully be held during 2022. Very many thanks to the dedicated committee for their ongoing efforts and perseverance!

Financially, 2021 had its challenges. MS Auckland has previously relied on trusts and grants, and fundraising events to fund much of our day to day expenses; however they realised just 40% of that in 2020. Both of these funding streams are under immense pressure post COVID and the pressure to diversify our income streams is real. We are grateful for our members and others in our wider community who donated to MS Auckland on a monthly basis during the year. Any donation, however small, helps provide financial security and continuity of our services. We plan to engage a team member next year to specifically care for and communicate with our community of donors and bequestors.

I would like to acknowledge the many organisations and people who supported our kaupapa during 2021, whether through financial gifts or donations of, time or expertise. We are grateful to the MS Auckland Trust who has pledged their support through this difficult time. We have a positive working partnership with the MS Nurses at ADHB and are grateful for their support and collaboration despite a heavy workload. There are others who contributed 'volunteer power' by stuffing envelopes, sharing their stories and more. I'd like to specifically thank Ross Middleton who donates his time and expertise as Editor of our magazine, Multiple News. I'd like to thank our Board for their welcome and support during the year, and in particular our dynamic and visionary President, Jan Hollway. Finally, our amazing team who displayed tenacity and dedication throughout the challenges and brought strong value to our community in 2021. Arohanui, Mark, Tatjana, Luminita, Becky and Lesley.

My focus remains on providing valued support, information and guidance for all Aucklanders living with MS and I am open to all feedback. I have very much enjoyed my first few months leading MS Auckland and am energised to serve you in 2022.



Nicola Bitossi
General Manager

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

REGISTERED CHARITY NUMBER - CC10863

**CONSOLIDATED PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Approval of Consolidated Performance Report

For the Year Ended 31 December 2021

The Board hereby approve and adopt the consolidated Performance Report of Multiple Sclerosis Auckland Incorporated for the year ended 31 December 2021.

Sign



President

9/03/2022

Date

Sign



Treasurer

9/03/2022

Date

Entity Information

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

For the Year Ended 31 December 2021

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.msacl.org.nz

Our Mission

People with MS living well.

Who We Are

MS Auckland is a charitable organisation which supports, informs and advocates for Aucklanders living with Multiple Sclerosis. A team of professional MS Community Advisors provide personalised support and guidance to people affected by MS and their whānau. Regular information events and workshops are held in addition to opportunities for peer support. 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 2021

The Treasurer is responsible for supervising the financial transactions of the Society and the preparation of monthly financial reports. Three MS Community Advisors employed by the Society are responsible for providing information and support services to people with MS. Three 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. Three of the Trustees of the Trust are also members of the Board of the Society.

Main sources of cash and resources

In 2021 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. The society also received funds from Ministry of Health Disability Advisory and Information contracts with the Independent Living Service Trust and MSNZ.

Main Method Used to Raise Funds

Multiple Sclerosis Auckland is active in applying for grants. 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 four venues around Auckland, as Community Friends who visit homebound people with MS, providing peer support to members and with other administrative tasks.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Consolidated Statement of Service Performance

For the Year Ended 31 December 2021

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 whānau 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 2021	Actual 2020
Number of Newly Diagnosed	51	37
Visits by MS Community Advisors	727	584
Workshops, Courses and Programmes Attended	225	1149
Hydrotherapy Attended	787	465
Support Group Attended	962	678
Magazines and eNewsletters Distributed	14,648	14,454
Volunteer Hours	4,186	3,766

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

Consolidated Statement of Financial Performance

For the Year Ended 31 December 2021

	Notes	2021 \$	2020 \$
Revenue			
Donations, fundraising and other similar receipts	2.1	497,301	1,407,246
Fees, subscriptions and other receipts from members		621	1,004
Revenue from providing goods and services	2.2	85,183	84,310
Interest, dividends & other investment income receipts	2.3	220,355	231,984
Other Income	2.4	73,337	89,012
Total revenue		876,796	1,813,556
Expenses			
Expenses related to public fundraising	3.1	30,712	50,684
Volunteer and employee related payments	3.2	377,143	371,291
Cost related to providing goods and services	3.3	59,770	78,292
Other expenses	3.4	45,788	32,413
Total expenses		513,413	532,679
Total Surplus for the year		363,383	1,280,877

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Consolidated Statement of Financial Position

As at 31 December 2021

	Notes	2021	2020
		\$	\$
Current assets			
Bank accounts and cash	4.1	231,048	296,666
Debtors and prepayments	4.2	7,691	10,565
Inventory (books)		-	508
Term deposits - maturity in 3 months to 1 year	4.3	60,000	50,000
Total current assets		298,738	357,740
 Non-current assets			
Property, plant and equipment	5	60,979	52,629
Investments	7	2,993,639	2,558,459
Total non-current assets		3,054,618	2,611,088
Total assets		3,353,356	2,968,828
 Current liabilities			
Creditors and accrued expenses	4.4	9,900	11,713
Employee costs payable		29,697	21,537
Income in Advance		14,800	-
Total current liabilities		54,396	33,249
Total liabilities		54,396	33,249
Total assets less total liabilities (Net assets)		3,298,959	2,935,577
 Accumulated funds			
Accumulated surpluses/(deficits)		2,474,230	2,084,280
Reserves		824,729	851,296
Total Accumulated funds	6	3,298,959	2,935,577

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Consolidated Statement of Cash Flows

For the Year Ended 31 December 2021

	Notes	2021	2020
		\$	\$
Cash flows from operating activities			
Cash was received from:			
Donations, fundraising and other similar receipts		512,101	1,407,246
Fees, subscriptions and other receipts from members		621	1,004
Receipts from providing goods or services		83,235	85,861
Other Income		68,696	-
Interests, dividends and other investment receipts		805	2,144
		665,458	1,496,255
Net GST*			
Cash was applied to:			
Payments to suppliers and employees		461,411	413,307
		461,411	413,307
Net cash flows from operating activities		204,047	1,082,948
Cash flows from investing and financing activities			
Cash was received from:			
Receipts from the sale of property, plant and equipment		4,077	1,624
Cash was applied to:			
Payment to acquire property, plant and equipment		35,186	28,928
Payments to purchase investments		238,556	990,000
		273,742	1,018,928
Net cash flows from investing and financing activities		(269,665)	(1,017,305)
Net increase/(decrease) in cash		(65,618)	65,643
Opening cash		296,666	231,022
Closing cash		231,048	296,666
This is represented by:			
Bank accounts and cash	4.1	231,048	296,666

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Accounting Policies

For the Year Ended 31 December 2021

1. Accounting Policies

1.1 Basis of preparation

The performance report comprising the Multiple Sclerosis Auckland Incorporated and its controlled entity Multiple Sclerosis Auckland Trust, known as The (Society) is presented for the year ended 31 December 2021.

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 \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

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.

The above statement should be read in conjunction with the accompanying Notes to the Performance Report and Independent Auditor's Report.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Statement of Accounting Policies

For the Year Ended 31 December 2021

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:

- | | |
|---------------------------------|--------|
| · Motor Vehicles | 30% |
| · Office Furniture & Equipments | 10-50% |

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 Investments

Investments are recorded at fair value. This is an allowable departure from PBE SFR (NFP) on the appropriate standard IPSAS 29 Financial Instruments. In accordance with IPSAS 29 investments are recorded as a financial asset at fair value through the net surplus identified.

1.9 Changes in accounting policy

For the year ended 31 December 2021 there have been no changes in accounting policies.

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

2. Analysis of Revenue

2.1 Donations, fundraising and other similar receipts

	2021	2020
	\$	\$
Bequests	328,734	1,029,868
Direct Mail Donations	12,185	16,485
Donations	40,513	77,046
Other Fundraising Events	-	2,957
Grants & Trusts	106,901	163,853
Life Buoy for MS	3,450	103,197
Round the Bays	-	8,684
Sales	501	-
Awareness Week	5,018	5,157
	<hr/>	<hr/>
	497,301	1,407,246

2.2 Revenue from Providing Goods and Services

Advertising	9,750	7,946
Hydrotherapy Income	1,706	4,159
Ministry of Health	73,310	70,770
Regional Lunches	-	1,087
Workshops & Seminars	417	348
	<hr/>	<hr/>
	85,183	84,310

2.3 Interest, dividends & other investment income receipts

Interest	30,782	34,293
Dividends	41,183	25,291
Gain on Investments	8,984	(7,946)
Revaluation of Investments	139,406	180,346
	<hr/>	<hr/>
	220,355	231,984

2.4 Other Income

Covid-19 Wages Subsidy	36,000	89,012
Covid-19 Resurgence Support	32,696	-
Gain on Sale of Assets	4,641	-
	<hr/>	<hr/>
	73,337	89,012

3. Analysis of Expenses

3.1 Expenses related to public fundraising

Direct Mail	5,583	3,499
Other Fundraising Events	3,500	360
Life Buoy for MS	8,098	27,818
Round the Bays	-	2,959
Share of Admin Costs	11,157	14,045
Share of Admin Vehicle Costs	865	816
Awareness Week	1,510	1,186
	<hr/>	<hr/>
	30,712	50,684

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

	2021	2020
3.2 Expenses related to volunteer and employee related payments	\$	\$
Salaries	364,056	357,514
Kiwisaver Contributions	10,676	10,748
Volunteers	1,600	2,077
Accident Compensation	810	952
	377,143	371,291
3.3 Cost related to providing goods and services		
Client Support	1,311	3,470
Hydrotherapy	8,875	10,051
Land Based Exercise Programme	1,653	6,936
Library & Newly Diagnosed Books	862	1,593
Magazine	13,054	13,911
Motor Vehicle Expenses	6,079	6,431
Regional Lunches	-	994
Share of Admin Costs	19,033	23,959
Social Media Costs	2,216	730
Supervision	2,593	2,217
Recruitment	-	5,843
Training & Development	419	518
Transport to Support Groups	703	709
Workshops & Seminars	2,971	931
	59,770	78,292

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

3.4 Other Expenses	2021	2020
	\$	\$
AGM Expenses	1,305	1,388
Audit Fees	6,500	13,000
Bank Fees & Interest	2,368	1,970
Depreciation	22,758	18,220
General Expenses	890	942
Insurance	848	819
IT & Telephone	13,119	14,413
Loss on Sale of Assets	133	754
Meetings	231	1,327
Postage & Couriers	187	191
Printing	3,289	3,035
Recovery of Admin Costs	(30,191)	(38,005)
Rent	1,825	1,825
Stationery	96	157
Subscriptions	2,066	2,066
Training/Recruitment	4,604	187
Vehicle Expenses - Admin	891	841
Other Expenses	51	51
Portfolio Costs	14,817	9,230
	<u>45,788</u>	<u>32,413</u>

4. Analysis of assets and liabilities

4.1 Bank accounts and cash	2021	2020
	\$	\$
ASB Bank 00 Cheque Account	44,388	21,816
ASB Bank 56 Savings Account	99,831	161,086
Petty Cash Float	-	300
ASB Term Deposit - 72	16,630	16,630
ASB Term Deposit - 73	-	8,884
ASB Term Deposit - 74	30,000	-
ASB Term Deposit - 75	30,000	25,000
ASB Term Deposit - 76	-	25,000
ASB Term Deposit - 77	-	25,000
ASB Bank 00 Account (Trust)	10,199	12,950
	<u>231,048</u>	<u>296,666</u>

4.2 Debtors and Prepayments

Accounts Receivable	2,456	-
Prepayments	2,546	-
Accrued Interest	3,495	5,385
GST Receivable	(805)	5,180
	<u>7,691</u>	<u>10,565</u>

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

	2021	2020
	\$	\$
4.3 Term deposits - maturity in 3 months to 1 year		
ASB Term Deposit - 73	30,000	-
ASB Term Deposit - 74	-	25,000
ASB Term Deposit - 76	30,000	-
ASB Term Deposit - 78	-	25,000
	<hr/> 60,000	<hr/> 50,000

4.4 Creditors and accrued expenses

Trade Creditors	3,400	5,213
Accruals	6,500	6,500
	<hr/> 9,900	<hr/> 11,713

5. Property plant and equipment

2021 Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Motor Vehicles	35,949	30,422	2,384	14,615	49,372
Office Furniture & Equipments	16,679	4,764	1,693	8,144	11,607
	<hr/> 52,629	<hr/> 35,186	<hr/> 4,077	<hr/> 22,758	<hr/> 60,979

2020 Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Motor Vehicles	32,602	16,478	666	12,465	35,949
Office Furniture & Equipments	10,710	12,450	726	5,755	16,679
Aid Equipments	232	-	232	-	-
	<hr/> 43,544	<hr/> 28,928	<hr/> 1,624	<hr/> 18,220	<hr/> 52,629

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 Consolidated Performance Report

For the Year Ended 31 December 2021

6. Accumulated Funds

	Capital contributed by owners or members	Accumulated surpluses	Reserves	Total
2021				
Opening balance		2,084,280	851,296	2,935,576
Surplus/(Deficit)		363,383		363,383
Distributions paid to owners or members				-
Transfers to reserves		(106,882)	106,882	-
Transfers from reserves		133,449	(133,449)	-
Closing balance	-	2,474,230	824,729	3,298,959
2020				
Opening balance		917,184	737,515	1,654,699
Surplus/(Deficit)		1,280,877		1,280,877
Distributions paid to owners or members				-
Transfers to reserves		(132,504)	132,504	-
Transfers from reserves		18,723	(18,723)	-
Closing balance	-	2,084,280	851,296	2,935,577
Breakdown of reserves:				
Reserve	Nature and purpose of reserve		2021	2020
Building Reserve	A reserve held as a contribution to a future building project.		485,000	485,000
Research Reserve	A reserve to provide funds to provide grants for research into Multiple Sclerosis.		33,410	33,410
Grant Fluctuation Reserve	A reserve to offset the fluctuations in annual net surplus available for grants.		274,513	285,129
Unspent Grants Reserve	A reserve for unconditional but tagged grants received but not expended by balance date		31,806	47,757
			824,729	851,296

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

7. Investments	2021	2020
	\$	\$
Portfolio held by Craigs Investment Partners	2,993,639	2,558,459

The portfolio is stated at the current market value as at balance date.

The Investment affairs of the Society are independently managed by Craigs Investment Partners.

The Society Reserves of:

• Building Reserve	485,000	485,000
• Research Reserve	33,410	33,410
• Grant Fluctuation Reserve	274,513	285,129
are held as part of this portfolio.	<hr/>	<hr/>
	792,923	803,539

8. Commitments and contingencies

Commitments	Explanation and timing
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

9. 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 \$
None noted	

Assets used as security for liabilities

No assets have been used as security for liabilities at the reporting date. (2020: \$Nil).

MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Notes to the Consolidated Performance Report

For the Year Ended 31 December 2021

10. Assets held on behalf of others

No assets are held on behalf of others at the reporting date. (2020: \$Nil).

11. Related party transactions

There were no related party transactions (2020 \$Nil)

12. Events after the Balance Date

There were no events that have occurred after the balance date that would have a material impact of the Performance Report.

13. Ability to Continue Operating

Multiple Sclerosis Auckland Incorporated and its controlled entity Multiple Sclerosis Auckland Trust have adequate resources to continue operations for the foreseeable future. For this reason the Board continue to adopt the going concern assumption in preparing the Consolidated Performance Report for the year ended 31 December 2021. This conclusion was reached after making enquiries and having regard to circumstances which are likely to affect the Society and Trust during the period of one year from the date the Board approve the Consolidated Performance Report, and to circumstances which will occur after that date which could affect the validity of the going concern assumption.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

Report on the Consolidated Performance Report

Opinion

We have audited the accompanying consolidated performance report of Multiple Sclerosis Auckland Incorporated (The Society) on pages 2 to 16 which comprise the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 31 December 2021, statement of financial position as at 31 December 2021, 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 consolidated 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 2021 and its financial performance and cash flows for the year then ended.

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework 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 consolidated 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 Consolidated 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 Consolidated 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 consolidated performance report which comprises:
 - The entity information;
 - The statement of service performance; and
 - The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework 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 consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 Consolidated Performance Report

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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.



Chartered Accountants & Business Advisors

Lynch & Associates Ltd.
L5, 60 Parnell Rd, Parnell
Auckland 1052
PO Box 37 144 Parnell
Auckland 1151
T: +649 366 6005
E: info@laaca.co.nz
W: www.laaca.co.nz

- 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 consolidated 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 consolidated performance report, including the disclosures, and whether the consolidated 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Distribution or Use

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

Lynch & Associates Limited

Lynch & Associates Limited
Auckland

17 March 2022

Thank You

MS Auckland is grateful to all the individuals, whānau, volunteers and organisations who support our work.

Allied Medical Ltd
ASB Bank
Auckland Council
Biogen
Chenery Memorial Trust
COGS
Harcourts Cooper & Co
Hugo Foundation
Independent Living Service
IT Performance
John Ilott Charitable Trust
Lion Foundation
Lions Club of Remuera
Lottery Grants Board
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