



**Connecting today.  
Inspiring tomorrow.**

# 2022 Annual Report

CC10863  
[www.msakl.org.nz](http://www.msakl.org.nz)

## MS Auckland Board members for 2022

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  
Kevin Miller  
Michael Dashwood

## Staff Members for 2022

General Manager  
Business Manager  
Office Manager  
Service Manager  
Community Advisors

Nicola Bitossi  
Mark Blackie  
Becky Tucker  
Tatjana Karaman  
Luminita Apostol  
Catherine Glover  
Moira McGowan

## Our Ambassadors for 2022

John and Lorraine Street  
Lady Raewyn Henry  
Sam Smith

## Our Patrons for 2022

Dr Ernie Willoughby  
Dr Jennifer Pereira

## Our Honorary Life Members

David Ashton  
Ken Hall  
Graeme Sinclair  
Lorraine Street  
John Street  
Fran Watts  
Dianne Bartlett

Milton Jennings  
Doug Smith  
Marvyn Smith  
Joan Thomson  
Barbara Broome  
Diane Hampton  
Jo Smith

Graham Wear  
Judy Wear  
Bruce Cameron  
Judith Linton  
Neil Woodhams

# President's Report for the Year 2022



I am pleased to present the annual report for 2022, which has been a year marked by the ongoing effects of the pandemic. Despite disruptions caused by illnesses, reduced access to grants, reduced donations, inflation and other challenges, MS Auckland has remained in excellent shape.

Under the leadership of General Manager Nicola Bitossi, the Society has made great strides in working towards the strategic goals presented at the World MS day function in May. We have increased services, established a webinar programme, broadened opportunities to bring members together, and established new and highly beneficial partnerships, with ASB and Deloitte in particular who provided their expertise and time for free.

The Society was fortunate to receive a substantial bequest this year, which has been invested to contribute to an inspiring future. Despite a significant budget deficit at the beginning of the year, the bequest, along with controlled management of expenses and successful grant applications, has resulted in a comfortably profitable year.

The Board has been working to ensure effective governance and to manage any risks facing our Society and members and staff. I am grateful to all current Board members, Adam Bouman, Donald Bowie, Maxine Pitch, Peter Wood, Maureen Wood, Judith Herbert, Mike Dashwood, and Kevin Miller, for their commitment and drive to work on behalf of our members. We also thank Fiona d'Young for her input as Clinical Advisor this year.

At this AGM, I would like to particularly acknowledge and thank Adam Bouman and Maureen Wood, who are both resigning from the Board. Adam's experience in the health sector and Maureen's valuable insights and experience of living with MS will be greatly missed.

We would like to acknowledge our Patrons Drs. Jennifer Pereira and Ernie Willoughby, who continue to support the Society and give their time, as well as our Ambassadors, Lorraine Street, Lady Raewyn Henry, and Sam Smith, who are highly engaged in their support. We are also grateful to the energetic Life Buoy committee for delivering yet another successful event in November. Lorraine Street, a stalwart of the Life Buoy Committee and Honorary Life member had signaled that 2022 was her last year to contribute to Life Buoy Committee, and as Ambassador with her husband John. I cannot thank Lorraine and John enough for the enormous contributions they have made to MS Auckland.

Lastly, we express our gratitude to our peer support and other volunteers who provide a range of support to our members, as well as our staff, who have gone above and beyond to ensure responsive and professional services during these demanding times.

Overall, MS Auckland is in excellent shape, thanks to the collective energy of our Board, General Manager, staff, volunteers and members. We are well-positioned to develop and strengthen our service, and it is a genuine pleasure to look toward 2023 with such stability and strength.

Sincerely,

A handwritten signature in black ink, appearing to be 'Jan Hollway', written in a cursive style.

Jan Hollway  
President

# General Manager's Report for the Year 2022



Connection is the word that comes to mind when reflecting on 2022. Coming together after extended Covid restrictions, the joy of human reconnections again was plain to see. Our team could work together in-person, support groups returned to cafés, and more. World MS Day in May, appropriately themed 'Connections', had a surprisingly large attendance for our first community gathering in a full twelve months, a pattern we were delighted to see continue during the year.

New channels of communication and support coupled with the changing clinical and demographic landscape, prompted research into the needs of our diverse community. A series of focus groups, in-depth interviews and a survey were undertaken. An MS journey map validated much of our work as well as highlighting some areas for further development. Our biggest thanks to ASB for spearheading this work and also to Deloitte who orchestrated the quantitative data gathering and analysis.

One programme endorsed by our community has been our monthly informational webinars launched early in the year which has been a great success, with hundreds tuning in to these live sessions featuring an array of experts and topics.

Volunteers have always been a pillar of support to people with MS. Exploratory work during the year highlighted the need for increased support, communication and training of our support volunteers. We acknowledge and thank our Peer Support and Support Group volunteers.

The 'Support Fund for Exercise' was piloted to address financial barriers for some members to access MS-specific group exercise. The success is articulated by Joanne: "Thank you for accepting my funding, I can relax a little bit now and don't have to think where I am getting the money from. The exercise group is wonderful and helps me a lot with my legs".

A highlight of MS Awareness Week in September was the inaugural 'Walk for MS Awareness' in the Auckland Domain. More than 150 people (and some well-dressed dogs) came along for community fun - games, sausages and even some exercise.

2022 welcomed the return of much-loved events; 'Comedy Night' hosted by Ambassador Sam Smith and 'Life Buoy for MS'. Life Buoy remains our most important fundraising event, and its ongoing success is attributable to a wonderful volunteer committee.

Valued sponsorships enabled our work in the community during the year; specifically by Allied Medical and Roche. We also acknowledge the ongoing support of Harcourts Cooper&Co; along with Gibbs Farm for enabling a wonderful Sculpture Trail fundraiser. Thank you to the many other organisations and individuals who supported our work.

Last, but certainly not least, is the backbone of our work, the mahi done in the community every day by our team of amazing Community Advisors. Through various challenges faced during 2022, their dedication to support the MS community often comes above their own personal needs. Every single connection, visit, resource shared and piece of advice given; collectively has made a significant and lasting impact to people impacted by this condition. This is supported and enabled by our capable finance and admin team. Thank you by name to our 2022 team: Mark, Becky, Tatjana, Luminita, Catherine and Moira. Our extended team - Peer Support volunteers and Support Group volunteers, and also the expertise provided by Ross Middleton and Sandra Whitehead.

We move into 2023 with confidence about our direction and that we provide valued and relevant support, information and advocacy for all Aucklanders living with MS. On behalf of the wider team, we look forward to serving you in 2023 and beyond.

A handwritten signature in black ink, appearing to read 'Nicola Bitossi', written in a cursive style.

Nicola Bitossi  
General Manager

# Treasurer's Report for the Year 2022



This year is the third year where MS Auckland, both in its operations and its finances, has been disrupted by the covid pandemic. Fortunately, MS Auckland has received support from the Government again this year which has been much appreciated and enabled us to continue to support those with MS.

This Report includes the Society (Multiple Sclerosis Auckland) and the Multiple Sclerosis Auckland Trust. The Trust is the holder of the 'inter-generational' assets of the Society. Its prime purpose is the support of MS Auckland.

## Revenues

Although total revenues have decreased this year overall there have been some important gains

1. A further bequest was received this year of \$512,312
2. Receipts from grant applications were \$179,051 compared with \$106,901 last year and were well in excess of budget. A remarkable achievement this year, and
3. The Life Buoy event earned \$94,433 - last year there was no income as it was cancelled twice due to covid.

And some losses

4. The equity market falls during 2022 resulted in a write down of \$390,515 in the Multiple Sclerosis Auckland Trust's investment portfolio compared with a write up of \$139,406 last year, a change of \$529,921, and
5. MS Auckland received \$17,043 in covid subsidies this year compared with \$66,696 last year

Overall, our revenues decreased by \$204,265 compared with last year.

## Expenses

Expenses remain consistent with previous years.

## Total Surplus

There are 2 non-operational revenues - Bequest and the Revaluation of Investments. The net of these 2 items is a surplus of \$121,867 compared with the Total Surplus for the year of \$122,366 - that is the surplus has arisen from the non-operational revenues and the operational activities have broken even.

The operational activities were budgeted to be in deficit and the fact that they have broken even is a tribute to our management and staff in achieving above budget in revenues (grants and fundraising) and keeping costs within budget.

The Total Surplus this year of \$122,366 is \$241,017 less than last year and is a reflection of the reduction in revenues.

### **Financial Position**

Multiple Sclerosis Auckland remains in a strong financial position due to the Bequests that it has received especially over the last 3 years. It complies with all the solvency measures as set out in legislation.

### **Cash Flows**

The cash flows from operating activities is an important indicator of the financial health of the Society. There was a surplus of \$439,226 this year and a surplus of \$204,047 last year. This surplus includes the receipt of bequests in each of those years of \$512,382 this year and \$328,734 last year. They were an important factor in achieving the surplus in each of the years.

### **Conclusion**

MS Auckland faces on-going challenges each year raising sufficient monies to fund its operating activities however it's financial stability and future are underwritten by the investment portfolio held by the MS Auckland Trust. This has arisen from the receipt of bequests over the years and without these the Society would struggle. The importance of the bequests to Multiple Sclerosis Auckland cannot be emphasized too much.



Peter Wood  
Treasurer



**MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**REGISTERED CHARITY NUMBER - CC10863**

**CONSOLIDATED PERFORMANCE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**Approval of Consolidated Performance Report**

**For the Year Ended 31 December 2022**

The Board hereby approve and adopt the consolidated Performance Report of Multiple Sclerosis Auckland Incorporated for the year ended 31 December 2022.



Sign

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President

16/03/2023

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Date



Sign

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Treasurer

16/03/2023

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Date

## Entity Information

### MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

For the Year Ended 31 December 2022

<b>Legal name of Entity</b>	Multiple Sclerosis Auckland Incorporated
<b>Entity type and legal basis</b>	Multiple Sclerosis Auckland Incorporated is a registered Incorporated Society under the Incorporated Societies Act 2022
<b>Registration number</b>	Charities Services registration number CC10863
<b>Physical address</b>	Takapuna Community Services Building Top Floor 5-7 The Strand Takapuna Auckland 0622
<b>Postal address</b>	PO Box 33574 Takapuna Auckland 0740
<b>Phone</b>	(09) 845 5921
<b>Website</b>	<a href="http://www.msakl.org.nz">www.msakl.org.nz</a>

### 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.

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

## **Entity Information**

### **MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**For the Year Ended 31 December 2022**

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 2022 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 the Ministry for Disabled People 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 2022**

#### **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

<b>Multiple Sclerosis Auckland's Outputs:</b>	<b>Actual 2022</b>	<b>Actual 2021</b>
Number of Newly Diagnosed	42	51
Visits by MS Community Advisors	239	727
Workshops, Courses and Programmes Attended	786	225
Hydrotherapy Attended	-	787
Support Group Attended	747	962
Magazines and eNewsletters Distributed	15,370	14,648
Volunteer Hours	4,240	4,186

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.

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**

**Consolidated Statement of Financial Performance**

**For the Year Ended 31 December 2022**

	<b>Notes</b>	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
<b>Revenue</b>			
Donations, fundraising and other similar receipts	2.1	866,659	497,301
Fees, subscriptions and other receipts from members		152	621
Revenue from providing goods and services	2.2	102,670	85,183
Interest, dividends & other investment income receipts	2.3	(313,994)	220,355
Other Income	2.4	17,043	73,337
<b>Total revenue</b>		<hr/> 672,531	<hr/> 876,796
<b>Expenses</b>			
Expenses related to public fundraising	3.1	47,278	30,712
Volunteer and employee related payments	3.2	398,722	377,143
Cost related to providing goods and services	3.3	60,358	59,770
Other expenses	3.4	43,806	45,788
<b>Total expenses</b>		<hr/> 550,165	<hr/> 513,413
<b>Total Surplus for the year</b>		<hr/> 122,366	<hr/> 363,383

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

### Consolidated Statement of Financial Position

As at 31 December 2022

	Notes	2022 \$	2021 \$
<b>Current assets</b>			
Bank accounts and cash	4.1	163,563	231,048
Debtors and prepayments	4.2	19,803	7,691
Term deposits - maturity in 3 months to 1 year	4.3	150,000	60,000
<b>Total current assets</b>		<b>333,365</b>	<b>298,738</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	40,125	60,979
Investments	7	3,078,560	2,993,639
<b>Total non-current assets</b>		<b>3,118,685</b>	<b>3,054,618</b>
<b>Total assets</b>		<b>3,452,050</b>	<b>3,353,356</b>
<b>Current liabilities</b>			
Creditors and accrued expenses	4.4	9,045	9,900
Employee costs payable		21,678	29,697
Income in Advance		-	14,800
<b>Total current liabilities</b>		<b>30,723</b>	<b>54,396</b>
<b>Total liabilities</b>		<b>30,723</b>	<b>54,396</b>
<b>Total assets less total liabilities (Net assets)</b>		<b>3,421,326</b>	<b>3,298,959</b>
<b>Accumulated funds</b>			
Accumulated surpluses		2,670,819	2,474,230
Reserves		750,506	824,729
<b>Total Accumulated funds</b>	6	<b>3,421,326</b>	<b>3,298,959</b>

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

### Consolidated Statement of Cash Flows

For the Year Ended 31 December 2022

	Notes	2022 \$	2021 \$
Cash flows from operating activities			
<i>Cash was received from:</i>			
Donations, fundraising and other similar receipts		851,858	512,101
Fees, subscriptions and other receipts from members		152	621
Receipts from providing goods or services		105,126	83,235
Other Income		17,043	68,696
Interests, dividends and other investment receipts		1,899	805
		<u>976,079</u>	<u>665,458</u>
 <i>Cash was applied to:</i>			
Payments to suppliers and employees		536,852	461,411
		<u>536,852</u>	<u>461,411</u>
 <b>Net cash flows from operating activities</b>		<b><u>439,226</u></b>	<b><u>204,047</u></b>
 Cash flows from investing and financing activities			
 <i>Cash was received from:</i>			
Receipts from the sale of property, plant and equipment		2,320	4,077
 <i>Cash was applied to:</i>			
Payment to acquire property, plant and equipment		1,031	35,186
Payments to purchase investments		418,000	238,556
		<u>419,031</u>	<u>273,742</u>
 <b>Net cash flows from investing and financing activities</b>		<b><u>(416,711)</u></b>	<b><u>(269,665)</u></b>
 Net increase/(decrease) in cash		22,515	(65,618)
Opening cash		291,048	356,666
<b>Closing cash</b>		<b><u>313,563</u></b>	<b><u>291,048</u></b>
 <b>This is represented by:</b>			
Bank accounts and cash	4.1 & 4.3	313,563	291,048

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 2022**

#### **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 2022.

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  
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 2022**

probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

#### **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 2022 there have been no changes in accounting policies.

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

### Notes to the Consolidated Performance Report

For the Year Ended 31 December 2022

#### 2. Analysis of Revenue

##### 2.1 Donations, fundraising and other similar receipts

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Bequests	512,382	328,734
Direct Mail Donations	15,670	12,185
Donations	27,187	40,513
Other Fundraising Events	29,693	-
Grants & Trusts	179,051	106,901
Life Buoy for MS	94,433	3,450
Round the Bays	272	-
Sales	282	501
Awareness Week	7,690	5,018
	<u>866,659</u>	<u>497,301</u>

##### 2.2 Revenue from Providing Goods and Services

Advertising	10,500	9,750
Business Sponsorship	15,500	-
Hydrotherapy Income	-	1,706
Ministry for Disabled People	74,904	73,310
Regional Lunches	1,766	-
Workshops & Seminars	-	417
	<u>102,670</u>	<u>85,183</u>

##### 2.3 Interest, dividends & other investment income receipts

Interest	32,931	30,782
Dividends	47,766	41,183
Gain on Investments	(4,176)	8,984
Revaluation of Investments	(390,515)	139,406
	<u>(313,994)</u>	<u>220,355</u>

##### 2.4 Other Income

Covid-19 Wages Subsidy	-	36,000
Covid-19 Resurgence Support	17,043	32,696
Gain on Sale of Assets	-	4,641
	<u>17,043</u>	<u>73,337</u>

#### 3. Analysis of Expenses

##### 3.1 Expenses related to public fundraising

Direct Mail	2,268	5,583
Other Fundraising Events	77	3,500
Life Buoy for MS	30,516	8,098
Awareness Week	1,502	1,510
	<u>47,278</u>	<u>30,712</u>

**MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**Notes to the Consolidated Performance Report**

**For the Year Ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>3.2 Expenses related to volunteer and employee related payments</b>		
Salaries	382,994	364,056
Kiwisaver Contributions	11,756	10,676
Volunteers	3,227	1,600
Accident Compensation	746	810
	<u>398,722</u>	<u>377,143</u>
<b>3.3 Cost related to providing goods and services</b>		
Client Support	6,115	1,311
Hydrotherapy	-	8,875
Land Based Exercise Programme	-	1,653
Library & Newly Diagnosed Books	42	862
Magazine	13,603	13,054
Motor Vehicle Expenses	6,345	6,079
Regional Lunches	1,634	-
Share of Admin Costs	19,132	19,033
Social Media, Website and Marketing	2,416	2,216
Supervision	2,255	2,593
Recruitment	149	-
Training & Development	2,014	419
Transport to Support Groups	177	703
Workshops & Seminars	6,475	2,971
	<u>60,358</u>	<u>59,770</u>

## MULTIPLE SCLEROSIS AUCKLAND INCORPORATED

### Notes to the Consolidated Performance Report

For the Year Ended 31 December 2022

<b>3.4 Other Expenses</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
AGM Expenses	-	1,305
Audit Fees	6,500	6,500
Governance	1,143	-
Bank Fees & Interest	2,712	2,368
Depreciation	21,306	22,758
General Expenses	2,255	890
Insurance	948	848
IT & Telephone	11,603	13,119
Loss on Sale of Assets	579	133
Meetings	706	231
Postage & Couriers	406	187
Printing	2,180	3,289
Recovery of Admin Costs	(30,347)	(30,191)
Rent	1,825	1,825
Stationery	127	96
Subscriptions	2,583	2,066
Training/Recruitment	2,660	4,604
Vehicle Expenses - Admin	860	891
Other Expenses	41	51
Portfolio Costs	15,722	14,817
	<u>43,806</u>	<u>45,788</u>

### 4. Analysis of assets and liabilities

#### 4.1 Bank accounts and cash

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
ASB Bank 00 Cheque Account	4,243	44,388
ASB Bank 56 Savings Account	100,141	99,831
ASB Term Deposit - 72	24,521	16,630
ASB Term Deposit - 73	30,000	-
ASB Term Deposit - 74	-	30,000
ASB Term Deposit - 75	-	30,000
ASB Bank 00 Account (Trust)	4,658	10,199
	<u>163,563</u>	<u>231,048</u>

#### 4.2 Debtors and Prepayments

Accounts Receivable	-	2,456
Prepayments	8,282	2,546
Accrued Interest	4,959	3,495
GST Receivable (Payable)	6,562	(805)
	<u>19,803</u>	<u>7,691</u>

**MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**Notes to the Consolidated Performance Report**

**For the Year Ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>4.3 Term deposits - maturity in 3 months to 1 year</b>		
ASB Term Deposit - 73	-	30,000
ASB Term Deposit - 74	30,000	-
ASB Term Deposit - 75	30,000	-
ASB Term Deposit - 76	30,000	30,000
ASB Term Deposit - 77	30,000	-
ASB Term Deposit - 78	30,000	-
	<u>150,000</u>	<u>60,000</u>

**4.4 Creditors and accrued expenses**

Trade Creditors	2,546	3,400
Accruals	6,500	6,500
	<u>9,046</u>	<u>9,900</u>

**5. Property plant and equipment**

<b>2022</b>	<b>Opening carrying amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current year depreciation &amp; impairment</b>	<b>Closing carrying amount</b>
<b>Asset class</b>					
Motor Vehicles	49,372	-	-	14,812	34,560
Office Furniture & Equipment	11,607	1,031	2,320	4,754	5,565
	<u>60,979</u>	<u>1,031</u>	<u>2,320</u>	<u>19,565</u>	<u>40,125</u>

  

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

**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 2022**

**6. Accumulated Funds**

<b>2022</b>	<b>Capital contributed by owners or members</b>	<b>Accumulated surpluses</b>	<b>Reserves</b>	<b>Total</b>
Opening balance		2,474,230	824,729	3,298,959
Capital contributed by owners or members	-			-
Distributions paid to owners or members				-
Transfers to reserves		(13,277)	13,277	-
Transfers from reserves		87,500	(87,500)	-
<b>Closing balance</b>	<b>-</b>	<b>2,670,819</b>	<b>750,506</b>	<b>3,421,326</b>

<b>2021</b>	<b>Capital contributed by owners or members</b>	<b>Accumulated surpluses</b>	<b>Reserves</b>	<b>Total</b>
Opening balance		2,084,280	851,296	2,935,576
Capital contributed by owners or members	-			-
Distributions paid to owners or members				-
Transfers to reserves		(106,882)	106,882	-
Transfers from reserves		133,449	(133,449)	-
<b>Closing balance</b>	<b>-</b>	<b>2,474,230</b>	<b>824,729</b>	<b>3,298,960</b>

**Breakdown of reserves:**

<b>Reserve</b>	<b>Nature and purpose of reserve</b>	<b>2022</b>	<b>2021</b>
Building Reserve	A reserve held as a contribution to a future	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.	187,013	274,513
Unspent Grants Reserve	A reserve for unconditional but tagged grants received but not expended by	45,083	31,806
		<b>750,506</b>	<b>824,729</b>

**MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

**Notes to the Consolidated Performance Report**

**For the Year Ended 31 December 2022**

<b>7. Investments</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Portfolio held by Craigs Investment Partners	3,078,560	2,993,639

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	187,013	274,513
are held as part of this portfolio.	<b>705,423</b>	<b>792,923</b>

**8. Commitments and contingencies**

<b>Commitments</b>	<b>Explanation and timing</b>		
Commitments to lease or rent assets	The Society has no lease or rent commitments	-	-

Commitment to provide loans or grants	None	-	-
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**Contingency Explanation**

		<b>\$</b>	<b>\$</b>
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. (2021: \$Nil).



## **MULTIPLE SCLEROSIS AUCKLAND INCORPORATED**

### **Notes to the Consolidated Performance Report**

**For the Year Ended 31 December 2022**

#### **10. Assets held on behalf of others**

No assets are held on behalf of others at the reporting date. (2021: \$Nil).

#### **11. Related party transactions**

There were no related party transactions (2021 \$Nil)

#### **12. Events after Balance Date**

There were no events that have occurred after the balance date that would have a material impact on 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 2022. 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 2022, the statement of financial position as at 31 December 2022, and 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 2022 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, 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 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.
- 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**

Auckland

17 March 2023

# Thank You

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

Allied Medical  
ASB Bank  
Auckland Council  
AutoPal Vehicle Servicing  
Biogen  
Bright Teams  
Care on Call  
Chenery Memorial Trust  
COGS  
Deloitte  
Harcourts Cooper & Co  
Hugo Foundation  
Independent Living Service

IT Performance  
Lindsay Foundation  
Lions Club of Remuera  
Lottery Grants Board  
Lynch & Associates  
Novartis Pharmaceuticals  
Roche  
Milner Mobility  
Sauceit Promotions  
Sculptureum  
Shore City  
Sweep

