Multiple Sclerosis & Parkinson's
CANTERBURY
strong connections

ANNUAL REPORT 2021/22

Strategic Plan 2022-2024

Multiple Sclerosis & Parkinson's CANTERBURY strong connections

Vision People in Canterbury with Multiple Sclerosis and Parkinson's living well in their community

Mission Enabling people with Multiple Sclerosis and Parkinson's to manage their health and wellbeing

Values

Caring:	We are empathetic and sensitive to individual situations and needs
Enabling:	We encourage and support self-management and independence
Responsive:	We work to reflect the changing management of conditions and needs of our community

Strategic objectives

Service development: Services and programmes are responsive to the growing needs of the MS and Parkinson's community, encouraging them and their whanau and carers to live well in the community.

Organisational sustainability: A sustainable financial plan is in place, alongside a governance structure that provides stability and protects our assets.

Accessibility and profile: The public profile of Multiple Sclerosis and Parkinson's is raised to ensure we are accessible to all ages, genders, and ethnicities.

Relationship development: We actively engage and collaborate with associated health stakeholders, neurological community service providers and funders.

Living in the Braintree Wellness Centre: We have financial security, as well as effective governance, and management to ensure the success of the Centre.

What we plan to do	Strategic Objective
Review and refresh services throughout Canterbury to reflect current best practice and models of care as well as community need Educate and support whanau, carers and those assisting with MS and Parkinson's	**Service development** **Relationship development**
Remove any barriers to providing services and support by: - ensuring accessibility to services - removing the annual membership fee. - recognising and catering to all genders, ages, and ethnicities - engaging with Māori, Pacifica, Asian and Immigrant communities and associated health providers	**Accessibility and profile** **Service development** **Relationship development** **Braintree Wellness Centre**
Develop a communications and social media plan that allows us to communicate to a wider and more diverse audience	**Accessibility and profile** **Relationship development**
Review our governance structure to: - broaden our reach in the community - provide stability in governance and financial management - protect our assets and partnership in the Braintree Wellness Centre	**Organisational Sustainability** **Braintree Wellness Centre** **Relationship development**
Establish a Funding Framework and Plan for the provision of services and support required and financial needs of the organisation	**Organisational Sustainability** **Accessibility and profile**
Embed relationships with associated health providers, contractors, and local councils so that our services are more integrated and reflect community need Build relationships with funders and stakeholders	**Relationship development** **Accessibility and profile**
Establish the framework for governance and ways of working within the Braintree Wellness Centre Collaborate with other neurological service providers with initiatives and complementary activities Elevate our support services within the Braintree Centre	**Braintree Wellness Centre** **Organisational Sustainability** **Relationship development**

Presidents Report

Anne-Marie Kite, President 2021/22

The Board commenced the 2021-2022 financial year by adopting a new strategic plan to position the Society for the future and expand its reach beyond membership to all those with MS and Parkinson's living in Canterbury including whanau, carers and supporters.

Key aspects of the plan included:

- Refining our vision to incorporate living well in our community with an emphasis on managing health and wellbeing.
- A change in our governance structure from a Society to a Charitable Trust to provide stability in governance and financial management.
- ·A broadening of our reach in Canterbury while reviewing and refreshing our programmes and services.

Covid once again impacted our services and fundraising efforts, such as our annual appeal, making us more dependent on community funding, donations and public support.

Our clinical staff offered telehealth sessions and online support while some gym and exercise sessions safely continued. Although social interaction was restricted, we were able to stay connected through phone calls and social media. Many of those calls were from Lesley Williams our Social Activities Co-ordinator and a stalwart of MS and Parkinson's for many years. Lesley stepped down at the end of the financial year and we sincerely thank her and wish her well while recognising her fantastic and dedicated contribution to our organisation.

The 2021/22 year marked a significant milestone of 60 years since the establishment of the MS Society in Canterbury in 1962. The Society grew in the 1970's with support for Parkinson's by becoming Multiple Sclerosis and Parkinson's Canterbury. 2022 is an appropriate time to celebrate past achievements as we refocus to become a Charitable Trust and move to our new home at the Braintree Wellness Centre.

2021/22 Committee and Karla Gunby, Executive Manger outside the newly opened BrainTree Building

Cont.

Malcolm Rickerby our long-standing Past President and Committee Member of MS and Parkinson's Canterbury initiated and championed the concept of having a community-based building and worked with Dementia Canterbury and MS and Parkinson's to become joint shareholders in the project.

For the dream to become a reality a huge amount of foresight, hard work and fundraising was required. We are grateful to and thank the Canterbury Brain Collective lead by Simon Challis with Graeme Marriott and Brendan Prendergast for their inspiring leadership, determination and energy in providing a unique community building of quality for brain health conditions in Canterbury.

Malcolm is standing down from the Committee at the 2022 AGM with the reality of BrainTree as his legacy. We thank him for his tireless work for MS and Parkinson's Canterbury and with MS New Zealand over a 20-year period.

We also thank Ann Morrison for her 12 years of service as Treasurer and Committee Member. Ann completes her term with the Society at the end of 2022 and has been a wise and stable force within the Society working closely with staff and members to ensure the values of our charity are upheld and our people are at the forefront.
As the Society moves to become a Trust we will continue to grow and develop providing the best of services and support to those with MS and Parkinson's in Canterbury.

I thank our staff for their skills, expertise, and passion for working in our community and making a difference for so many.

It is estimated that 10,000 New Zealanders have Parkinson's disease.
That number is expected to double by 2035

34 years is the average age for people diagnosed with Multiple Sclerosis in New Zealand and it is three times more common in women than in men.

Executive Manager's Report

Karla Gunby, Executive Manager 2021/22

The MSPC financial year opened with Covid-19 continuing to have an effect across the country. It changed the way we ran things but did not stop us from providing service. Education and peer support groups were most affected and were on hold or considerably reduced. Our clinical services were able to use different protocols and telehealth to allow us to continue to support people.

We had one staff member leave, Kim Veenings our Group Exercise Instructor, who had been with us for 11 years. Kate Webb's contract ended in December. She was our Education and Activities Co-ordinator.

The Parkinson's Accreditation and Endorsement Exercise Programme was established by Tara Martin. This enables us to confidently recommend Parkinson's classes in the community as having a high standard and fitting a number of evidence-based criteria. It was great to have Exercise As Medicine and On The Go Physio classes accredited.

Team members from MSPC spoke at a number of public meetings highlighting our services. For example INFORM – the refugee and migrant network meeting, Hornby, Papanui and Halswell monthly Community meetings, health workers at Burwood, Charles Upham Retirement village residents groups, Probus and a number of Lions clubs.

The street appeal was attempted twice in this financial year, once in September and once in February. Both were foiled by Covid restrictions and so plans were made for September 2022.

We had a very successful Christmas dinner at the Papanui Club with 95 people attending. Tara Martin, our physiotherapist, entertained us with an operatic performance.

The organisation spent much of the first quarter of 2022 preparing for the move into BrainTree. We were able to digitalise our paper files with the assistance of a team of 4 volunteers.

The team worked hard to transition us to a charitable Trust in time for the start of the new financial year. The Trust sets us up to be more responsive to need and to cater to a wider audience. Alongside our move to BrainTree, this sets us up for the next financial year.

59 years is the average age for people diagnosed with Parkinson's in New Zealand. It is a debilitating disease that affects 1 in 100 people over the age of 60.

Officers and Staff

Officers

Patron: Hon Ruth Dyson, MP for Port Hills
President: Tessa Kain (until July 2021), Anne Marie Kite (from July 2021)
Vice President: Anne Marie Kite (until July 2021), Ann Morrison (from July 2021)
Treasurer: Ann Morrison (until July 2021), Rachel Teahen (from July 2021)
Committee: Malcolm Rickerby, Ingrid Robertson, Dawn Baker (until July 2021), Travis Gordon (from Nov 2021)

Staff

Executive Manager: Karla Gunby
Fundraising and Marketing Manager: Bridget Paterson
Office Administrator: Kirsty Boggi
Registered Nurses: Elspeth McKeon, Deb Ballantyne
Physiotherapist: Tara Martin
Exercise Group Leader: Kim Veenings
Social Activities Coordinator: Lesley Williams
Education and Engagement: Kate Webb

Contractors

Exercise Instructor: Lee MacKintosh
Exercise Group Leader: Amanda McDonald
Yoga Teacher: Lisa Wood
Podiatrist: Louise Nixon
Speech Therapist: Kirstie Koller

Each month up to 68 Canterbury people who are affected by either Parkinson's disease or Multiple Sclerosis, consult our qualified physiotherapist for help or advice.

Multiple Sclerosis is three times more common in women than men and around 1 in 1000 New Zealanders are diagnosed with it.

Our Output

An average of 40 referrals to other health providers is being made per month by the clinical team which decreases the burden on GP and neurological services.

Four nurses clinics in both Ashburton and Rangiora equalling 32 local face-to-face consultations.

46 Parkinson's Power classes (a high-energy class for people in the early stages of Parkinson's) is run per year with an average of 9 people attending each class.

292 one-hour open gym sessions with an average of 6.5 people attending

11 Parkinson's Spouse's Support Groups are held around Christchurch with an average of 13 people attending each.

10 Younger Onset MS Peer support groups around Christchurch with an average of 10 people attending each.

Partnered with organisations such as Age Concern and LifeLinks to run education sessions in Christchurch, Ashburton, Rangiora and online.

Treasurers Report

Rachel Teahen, Treasurer 2021/22

Our operations continued to be impacted by Covid in the 2021/2022 year affecting our financial result. Our annual appeal had to be cancelled which was very disappointing. This contributes greatly to our revenue stream each year.

The Society recorded a net deficit for the financial year of $32,604. Income for the year totalled $505,930 with significant revenue streams being from grants of $265,374 and government funding of $88,689.
Expenditure for the year totalled $538,614 which includes costs for staff and contractors of $412,399, premises costs of $67,044 and other overheads of $59,171.
In the financial year, the organisation reduced general overheads by $14,959 due to changing suppliers and renegotiating contracts.

Although the result for the year was not what the charity anticipated, it had sufficient reserves to cover the deficit and still has reserves to carry us into the future.
As at 31 March 2022 the Society had a working capital of $136,073 and total net assets of $2,182,318.
The Society's net assets include a 50% share of the equity in the Canterbury Brain Collective Limited of $1,635,277.
The Society must disclose this balance in our financial statements under reporting standards using the equity method.

Each month up to 84 Canterbury people affected by either Parkinson's disease or Multiple Sclerosis, consult our qualified nurses for help or advice.

Level 4 Covid-19 restrictions forced Multiple Sclerosis and Parkinson's Canterbury to cancel our vital Annual Street Appeal.

Performance Report

Entity Information

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)

Entity Type and Legal Basis

Incorporated Society

Registration Number

CC20628

Entity's Purpose or Mission

Providing professional support and services to people with Multiple Sclerosis and Parkinson's in Canterbury.

Entity Structure

The day to day operations are run by the Executive Manager. The society's Committee oversee the governance of the organisation.

Main Sources of Entity's Cash and Resources

The main sources of funding are from grants from Trusts and other philanthropic organisations. The Society also receives revenue from donations, members, fundraising, bequests and government contracts.

Main Methods Used by Entity to Raise Funds

Fundraising activities including an annual appeal and annual golf tournment.

Entity's Reliance on Volunteers and Donated Good or Services

The Society's Committee members are all volunteers. The majority of our other volunteers assist us with the annual appeal and other fundraising activities. We also have weekly office and gym volunteers that assist us to provide services.

Physical Address

70 Langdons Road
Papanui
Christchurch 8053

Approval of Financial Report

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

The Officers are pleased to present the approved financial report including the historical financial statements of Multiple Sclerosis and Parkinson's Society of Canterbury (Inc) for year ended 31 March 2022.

APPROVED

Anne-Marie Kite

Chairperson

Date 21/11/22

R.F. Teahen

Rachel Teahen

Treasurer

Date 21/11/22

Statement of Service Performance

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Multiple Sclerosis and Parkinson's Canterbury Incorporated Society supports people diagnosed with these conditions, to live well in the community. Our services assist people to remain connected and be active participants in their local community with their whanau and supporters.

To achieve this we run:

- Face to face and telehealth nurse clinics with two nurse practitioners. There is also four day-clinics per year in Ashburton and Rangiora
- Face to face and telehealth physiotherapist clinics
- A specialist gym where we run tailored exercise classes, yoga classes and open gym sessions
- A range of peer support groups
- Weekly morning teas around the city and in Ashburton and Rangiora
- Education sessions for nursing homes and retirement villages around Canterbury
- Speech Maintenance classes
- Access to specialist Podiatry services

Our services are evidence-based practices that support people both clinically and socially. In 2022 we had two registered nurses and a physiotherapist on staff. We see that exercise is a key factor in maintaining health in the community, so our emphasis is to get people participating in exercise, both in the local community and based at the centre. Our clinical team manage a waiting list for our services.

Covid continued to thwart our services in 2022 as numbers increased in the community. It affected our social groups, education sessions and gym sessions. However participation in the gym remained steady, as people chose to value this service.

Description and Quantification of the Entity's Outputs

	2022	2021
New Referrals		
Multiple Sclerosis	21	17
Parkinson's	72	69
Parkinsonism	10	-
Total New Referrals	**103**	**86**

The number of service users we communicate with is 465 people with Multiple Sclerosis and 680 people with Parkinson's in the Canterbury region. New measures are also now in place for us to be able to report on service users with Parkinsonism.

	2022	2021
Exercise Group and Gym Attendance		
Total Attendance at Exercise Groups	1,098	1,162
Total Attendance at Open Gym (Individual Circuits)	1,190	1,480
Total Attendance at Yoga	278	301
Overall Attendance	**2,566**	**2,943**

Covid continued to affect our exercise groups and gym sessions due to alert level changes and high transmission in the community.

	2022	2021
Morning Teas		
Number of Morning Teas	30	36
Total Attendance	363	402

Morning teas were placed on hold from January 2022 due to the increased risk of Covid in groups settings. Whilst the number of morning teas decreased, numbers remained steady with an average of 12 people attending each morning tea held.

Education Sessions at Rest Homes and Retirement Villages

These were not encouraged during Covid as our access to staff within the rest homes and retirement villages increased risk of exposure.

Podiatry

An average of 10 people per month have access to a podiatrist with expertise in working with Multiple Sclerosis and Parkinson's at our monthly clinic.

Speech Maintenance Group

These groups were on hold for three months of the year due to Covid restrictions. An average of 7 people attended the monthly classes held with the Speech Therapist on site.

Statement of Financial Performance

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

'How was it funded?' and 'What did it cost?'

	NOTES	2022	2021
Revenue			
Donations, Grants and other Similar Revenue	1	342,672	215,906
Membership, Fundraising and Sundry Revenue	1	69,330	119,081
Contract and other Similar Revenue	1	89,353	150,627
Interest, dividends and other Investment Income	1	4,576	53,000
Total Revenue		**505,930**	**538,614**
Expenses			
Member's Services	2	234,626	216,653
Support and Management Services	2	303,908	342,166
Total Expenses		**538,534**	**558,819**
Surplus/(Deficit) for the Year		**(32,604)**	**(20,205)**

These financial statements are to be read in conjunction with the accompanying notes and review report.

Statement of Financial Position

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
As at 31 March 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank Accounts and Cash on Hand	3	184,021	201,245
Debtors and Prepayments	3	8,400	25,018
Investments	3	37,340	78,538
Total Current Assets		**229,761**	**304,801**
Non-Current Assets			
Property, Plant and Equipment	5	12,341	27,373
Term Investments	3	2,033,905	1,202,343
Total Non-Current Assets		**2,046,246**	**1,229,716**
Total Assets		**2,276,006**	**1,534,516**
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	4	26,168	35,298
Unused Donations and Grants with Conditions	4	67,520	129,520
Total Current Liabilities		**93,688**	**164,818**
Total Liabilities		**93,688**	**164,818**
Total Assets less Total Liabilities (Net Assets)		**2,182,318**	**1,369,698**
Accumulated Funds			
Accumulated Surpluses (Deficits)	6	2,182,318	1,369,698
Total Accumulated Funds		**2,182,318**	**1,369,698**

These financial statements are to be read in conjunction with the accompanying notes and review report.

Statement of Cash Flows

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

	2022	2021
Net Increase / (Decrease) In Cash		
Cash Flows from Operating Activities		
Cash was received from		
Donations, grants and other similar revenue	280,672	202,767
Membership, fundraising and sundry revenue	69,330	119,117
Contract and other similar revenue	83,096	153,933
Interest, dividends and other investment receipts	4,508	23,793
Net GST	401	4,208
Resident Withholding Tax Refund	13,156	-
Total Cash was received from	**451,162**	**503,818**
Cash was applied to		
Payments to suppliers and employees	(539,516)	(544,404)
Total Cash was applied to	**(539,516)**	**(544,404)**
Total Cash Flows from Operating Activities	**(88,354)**	**(40,586)**
Cash Flows from Investing and Financing Activities		
Cash was received from		
Receipts from the sale of property, plant and equipment	11,130	1,478
Receipts from the sale of investments	60,000	185,621
Total Cash was received from	**71,130**	**187,099**
Cash was applied to		
Payments to purchase property, plant and equipment	-	(1,627)
Payments to purchase investments	-	(150,000)
Total Cash was applied to	**-**	**(151,627)**
Total Cash Flows from Investing and Financing Activities	**71,130**	**35,472**
Total Net Increase / (Decrease) In Cash	**(17,224)**	**(5,114)**

	2022	2021
Net Increase / (Decrease) in Cash		
Cash and cash equivalents at end of period	201,245	206,359
Less: Cash and cash equivalents at beginning of period	(184,021)	(201,245)
Total Net Increase / (Decrease) in Cash	**17,224**	**5,114**

	2022	2021
This is represented by		
Bank Accounts and Cash	184,021	201,245
Total This is represented by	**184,021**	**201,245**

These financial statements are to be read in conjunction with the accompanying notes and review report.

Statement of Accounting Policies

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

'How did we do our accounting?'

Basis of Preparation

The entity 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 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.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the organisation and revenue can be reliably measured.

Donations and grants are recorded as revenue on receipt unless there are unfulfilled conditions attached to the income. In which case the amount relating to the unfulfilled conditions is recognised as a liability and moved to revenue as the conditions are fulfilled.

Expenses

Expenses have been classified by their business function.

Accounts Receivable

Accounts Receivable are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Income Tax

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Investments

The investment in Canterbury Brain Collective Limited has been accounted for using the Equity Accounting Method.

All other investments are recorded at Market Value. The Society has adopted PBE Tier 2 accounting standards in the preparation of these accounts. The share investments have been accounted for using PBE IPSAS 28-30 Financial Instruments.

Property, Plant and Equipment

Property, plant and equipment and investment property is recognised at cost less accumulated depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred. All other repairs and maintenance are recognised as expenses in the Statement of Profit or Loss in the financial period in which they are incurred.

Gains and losses on disposal of fixed assets are taken into account in determining the net result for the year.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)
For the year ended 31 March 2022

	2022	2021
1. Analysis of Revenue		
Donations, Grants and Other Similar Revenue		
Grants	265,374	194,921
Donations	38,471	13,008
Bequests	38,827	7,976
Total Donations, Grants and Other Similar Revenue	**342,672**	**215,906**
Membership, Fundraising and Sundry Revenue		
Subscriptions	20,285	23,521
Fundraising and Sponsorship	21,182	75,898
Members Activities	21,943	19,084
Sundry Income	5,920	578
Total Membership, Fundraising and Sundry Revenue	**69,330**	**119,081**
Contract and Similar Revenue		
Government Funding	88,689	149,751
Professional Support Revenue	663	877
Total Contract and Similar Revenue	**89,353**	**150,627**
Interest, Dividends and Other Investment Revenue		
Dividends	1,535	4,560
Interest	2,155	8,956
PIE Income	42	-
Realised Gains on Investments	(771)	17,537
Unrealised Gain (Loss) on Investments	1,615	25,577
Resident Withholding Tax Paid	-	(3,630)
Total Interest, Dividends and Other Investment Revenue	**4,576**	**53,000**

	2022	2021
2. Analysis of Expenses		
Member's Services		
Clinic Staff Support	1,233	2,055
Members Activities	6,040	9,704
Publications and Professional Memberships	3,458	2,598
Salaries and Contractors	220,909	199,268
Travel	2,986	3,028
Total Member's Services	**234,626**	**216,653**

	2022	2021
Support and Management Services		
Account Review Expenses	3,300	2,950
Amortisation	-	24,749
Communications	6,946	8,989
Depreciation	2,435	9,171
ICT Expenses	14,924	20,051
Loss on Asset Disposal	1,466	828
Office Supplies	2,890	6,248
Other	13,412	18,270
Premises Expenses	67,044	63,301
Salaries and Contractors	191,490	187,610
Total Support and Management Services	**303,908**	**342,166**

	2022	2021
3. Analysis of Assets		
Bank Accounts and Cash on Hand		
Current Accounts	178,973	120,893
Call Accounts	5,264	80,252
Petty Cash Float	-	100
Credit Card	(216)	-
Total Bank Accounts and Cash on Hand	**184,021**	**201,245**
Investments		
Investments < 12 Months	37,340	78,538
Total Investments	**37,340**	**78,538**
Debtors and Prepayments		
Goods and Services Tax	-	116
Receivables and Accrued Interest	7,366	19,284
Prepayments	1,034	5,618
Total Debtors and Prepayments	**8,400**	**25,018**
Term Investments		
Canterbury Brain Collective Limited - 50% Equity Share	1,635,277	784,978
Canterbury Brain Collective Limited - Loan	300,000	300,000
Craigs Investment Portfolio	98,628	117,365
Total Term Investments	**2,033,905**	**1,202,343**

Term Investments - Canterbury Brain Collective Limited

The Society holds a 50% share in the Canterbury Brain Collective Limited a charitable company. This company was formed to build a modern facility as a base for our needs and those of related neurological charities and organisations. This facility will operate under the umbrella name of 'The Braintree Wellness Centre'. The Society will be a paying tenant of the facility. In the financial statements we are required to report our 50% share in this company using the equity method which is reflected as above with a closing balance of $1,635,277 (2021:$784,978).

The Society has also loaned $300,000 to the company as at 31 March 2022 (2021:$300,000) with a commitment to advance a further $100,000.

	2022	2021
4. Analysis of Liabilities		
Creditors and Accrued Expenses		
Accounts Payable and Accrued Expenses	12,171	16,410
Employee Costs Payable	13,711	18,889
Goods and Services Tax	286	-
Total Creditors and Accrued Expenses	**26,169**	**35,298**
Unused Donations and Grants		
Grants	67,520	129,520
Total Unused Donations and Grants	**67,520**	**129,520**

	2022	2021

5. Property, Plant and Equipment

This Year:

Asset Class	Opening Carrying Amount	Additions	Disposals	Current Year Deprecation	Closing Carrying Amount
Motor Vehicles	10,762	-	10,761	-	-
Furniture & Fixtures	3,570	-	469	450	2,652
Gym Equipment	5,096	-	1,337	434	3,326
Electronic Equipment	7,945	-	29	1,551	6,363
Total	27,374	-	12,596	2,435	12,341

Last Year:

Asset Class	Opening Carrying Amount	Additions	Disposals	Current Year Deprecation	Closing Carrying Amount
Motor Vehicles	15,097	-	1,544	2,791	10,762
Furniture & Fixtures	4,960	-	705	685	3,570
Gym Equipment	7,038	-	-	1,942	5,096
Electronic Equipment	10,127	1,628	57	3,753	7,945
Intangibles	24,749	-	24,749	-	-
Total	61,972	1,628	27,055	9,171	27,372

	2022	2021
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,369,698	485,703
Surplus/(Deficit)	(32,604)	(20,205)
Movement in 50% Share of Equity in Canterbury Brain Collective Ltd	850,299	889,600
Prior Period Adjustment	(5,074)	14,600
Total Accumulated Funds	**2,182,318**	**1,369,698**
Total Accumulated Funds	**2,182,318**	**1,369,698**

7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2022 (2021: nil).

8. Related Parties

The society has a sublease agreement with the Canterbury Brain Collective Limited who we are shareholder of for the premises at Sir William Pickering Drive: Rent Paid of $60,000 (2021:$52,500).

9. Events After the Balance Date

The society resolved to transfer all assets of the Society to a Charitable Trust being the Multiple Sclerosis and Parkinson's Charitable Trust (CC59857) on 1 April 2022 and operate under this structure from this date.

10. Correction of Errors

In the 2021 year there was a prior period adjustment for resident withholding tax deducted in error on investment income and paid to the Inland Revenue Department. Upon assessment from the Inland Revenue the resident withholding tax refundable was $5,074 less than calculated. The $5,074 has been included as a prior year adjustment this year.

11. Ability to Continue Operating

As noted in in note 9 above, during the 2022-2023 year, operations in Multiple Sclerosis and Parkinson's Society of Canterbury (Inc) will cease. When operations commence in the Trust, all operational plant and equipment will be transferred to the Trust at that date at net book value. The financial affairs of the Incorporated Society will be finalised in the months following and any remaining net assets will be transferred to the Trust at book value.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Committee of the Multiple Sclerosis and Parkinson's Society of Canterbury (Inc)

We have reviewed the accompanying Performance Report of the Multiple Sclerosis and Parkinson's Society of Canterbury (Inc), which comprises the entity information and statement of financial position as at 31 March 2022, and the statement of service performance, statement of financial performance and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Committee's Responsibility for the Performance Report

The Committee 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 report

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

c) For such internal control as the Committee determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 and the review of the entity information and the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) reporting framework. Those standards also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand)) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Multiple Sclerosis and Parkinson's Society of Canterbury (Inc).

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;

b) The Performance Report does not present fairly, in all material respects,

- The financial position of the Multiple Sclerosis and Parkinson's Society of Canterbury (Inc) as at 31 March 2022, and its financial performance and cash flows for the year then ended; and
- The entity information and its service performance for the year then ended;

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

Our review was completed on 21 November 2022 and our conclusion is expressed at that date.

PKF Goldsmith Fox Audit.

PKF Goldsmith Fox Audit Limited
Christchurch

21 November 2022

Thanks

Grants Received for the Twelve Months Ended 31 March 2022

The Society acknowledges the following Trusts and organisations that supported us in 2021/22.

Rata Foundation
Christchurch City Council Discretionary Fund
Roy Owen Dixey Charitable Trust
Southern Trust
NZ Community Trust
Selwyn District Council
Eva & Harold Wilson Charitable Trust
James Maxwell Heron Charitable Trust
Manchester Unity Welfare Trust
COGS Aoraki
COGS Christchurch City/Banks Peninsula
Harcourts Foundation
Christchurch City Council Strengthening Communities Fund
Ashburton Trust
Rehabilitation Welfare Trust
New Zealand Lottery Grant Board
Community Trust of Mid & South Canterbury
Pub Charity Limited
Jones Foundation
The Lion Foundation
Hornby Working Men's Club
Four Winds Foundation
Aotearoa Gaming Trust
Kiwi Gaming Foundation
Harvey Weir Charitable Trust

80% of the money our organisation needs to provide our services comes from public fundraising activity and member support.

Parkinson's disease becomes more common with age, and 1% of people above the age of 60 have it.