

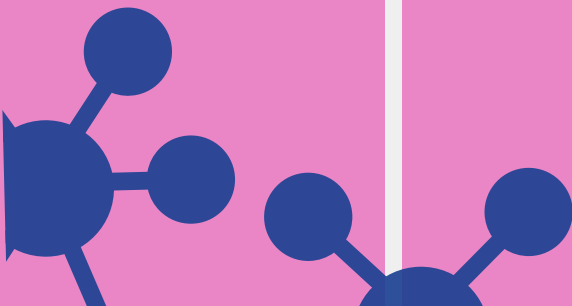


**Multiple Sclerosis
& Parkinson's**
CANTERBURY
strong connections

Annual Report

24
25

Supporting people
with MS and Parkinson's
to live well



Board Chair Report

We're delighted to share the Multiple Sclerosis and Parkinson's Canterbury (MSPC) Annual Report with you. This past year has been another remarkable one, filled with growth and generosity—all made possible by the dedication of our team and the incredible support of our clients, donors and volunteers.

During 2024-25, the need for our services increased again, with a 10% increase in the number of people we support with Parkinsons and a 5% increase with Multiple Sclerosis. The team are driven by these statistics to do something to help. We know that every number represents an individual or whānau who may be going through a difficult time and who needs support. And we want to be right there to offer tailored support and services.

In 2024-25 we worked with 1,412 people who have been impacted by the effects of a neurological condition – through education sessions, exercise assessments and classes, support groups or one-on-one wellbeing consultations. We have also strengthened our partnerships with local healthcare providers, researchers, and other charitable organisations. These collaborations have been instrumental in advancing our mission and ensuring that we remain at the forefront of support and advocacy for those with Multiple Sclerosis and Parkinson's.

We know that the incredible support given to MSPC comes with an immense responsibility to manage resources carefully through efficient organisation and considered management. We are very proud of the job that Amelia Davis and her team do of stewarding the organisation and creating the solid foundation we require to fund our services.

This is reflected in our strong financial performance, which has surpassed expectations in a time of uncertainty for charities by recording a surplus of \$9,180, which will boost reserves and ensure we can continue to provide for a growing client base for the next 60 years and beyond. In spite of funding pressures and an ongoing cost of living crisis, we will continue to do everything we can to be there for people who may need us.



We are also fortunate to have an impressive Board of Trustees who bring different kinds of expertise and governance perspectives. This year we farewelled Anne-Marie Kite from her role as Board Chair, having played an instrumental role in ensuring the sustainability of the organisation. We also farewelled Danielle Kennedy and Sandy Dunn who have made considerable contributions throughout the years. We have welcomed Maria Browne, Jennifer Shepherd, Mark Young and Chloe Jolliffe to the Board, and when combined with existing Trustees Jodi Gauci and Rebecca Coombes, will play a key role in helping MSPC aim for the highest standards in every part of the organisation.

We have a sense of momentum across the organisation and an impressive commitment to excellence in everything we do. MSPC is demonstrating day by day that it is an outstanding charity in its sector and is relishing in the opportunity to make a profound difference in the lives of many.

With gratitude,

Travis Gordon

Board Chair, Multiple Sclerosis & Parkinson's Canterbury

Thank you to our 2024 - 2025 Board members

Anne-Marie Kite
Chloe Jolliffe
Danielle Kennedy
Jennifer Shepherd
Jodi Gauci
Maria Browne
Mark Young
Rebecca Coombes
Sandy Dunn
Travis Gordon

Thank you to our 2024 - 2025 Staff members

Amelia Davis
Amin Daneshfar
Cathy Chirnside
Kirsten Cairns
Linda Dockrill
Lina Stroud
Lisa Borkus
Kelly Roulston



Building a Stronger Future

How the Rātā Foundation Helped MSPC (Re)Find Its Footing

This past year has been one of transformation for MS & Parkinson's Canterbury (MSPC). Thanks to the support of the Rātā Foundation's Strengthening the Sector grant, we've been able to take a deep breath, step back, and build the kind of foundation that will support our work for years to come.

"We've gone through a lot of change in a short time," says Amelia Davis, Manager of MSPC. "We became a charitable trust, moved into a new wellness centre, and shifted from a clinical model to a health and wellbeing approach. All of these changes were positive—but they also came with growing pains."

Referrals to MSPC increased by 30% over 3 years, and the team found themselves stretched thin. Internal systems weren't keeping up, and while the impact of their work was clear to those involved, it wasn't being captured or communicated effectively.

"We knew we were doing a fabulous job supporting people with Parkinson's and MS, and their whānau," Amelia explains. "But we also knew we needed to work smarter, not harder. We needed consistency, clarity, and a way to show the difference we were making."

That's where the Rātā Foundation came in. The grant allowed MSPC to partner with Sarah Kinley from The New Normal and embark on a project to develop a Standards of Service framework. What started as a simple documentation exercise quickly evolved into something much more meaningful.

"Sarah Kinley from The New Normal stripped the work back to its fundamentals," says Amelia, "...she helped us build a framework that pulled together principles from Te Whare Tapa Whā, Enabling Good Lives, and our own client journey expressed in Te Ao Māori concepts. It gave us a common language and a clear way forward."



The process was collaborative and hands-on. Staff tracked their time, redesigned appointment types, created templates, and engaged in robust discussions. The result was a practical, actionable framework that reflects MSPC's values and can be picked up and used by any future team.

"I feel confident that if we all won Lotto and disappeared, the next MSPC team could pick this up and run with it," Amelia jokes. "It's that clear and that useful."

Since implementing the framework, MSPC has seen real results. Staff feel more confident and supported. Clients are receiving more consistent care. Reporting is stronger, and the organisation is better positioned to meet growing demand.

Sarah Kinley is also confident in the outcome, as she comments, "It was a privilege to help design the MSPC's Standards of Service. The outcome of more consistent delivery for clients, and clarity for the team and stakeholders has meant that the community is more empowered, supported and engaged. Being someone with MS made this piece of work feel even more meaningful."

"This grant was a game changer for us," said Amelia, "It helped us build something solid, something that will last. We're proud of what we've achieved—and we're excited for what comes next."



Rātā
Foundation

Speech, Voice and Wellbeing



Finding Strength in Every Voice: Launch of the Speech, Voice, and Wellbeing Programme

Last year, we launched the Speech, Voice, and Wellbeing Programme—an exciting new initiative created to help people living with Multiple Sclerosis and Parkinson’s improve how they communicate and feel overall. Led by Kim Churton, a skilled Speech-Language Therapist and holistic health practitioner, the programme brought together speech therapy, voice training, and wellness tips in a fresh and engaging way.

Recognising a gap in accessible group speech support, MSPC stepped in to offer something different. While one-on-one services are common, group options were limited. Our programme not only makes support more affordable and accessible, but also fosters connection, encouragement, and shared learning.

The pilot programme ran for six weeks at the Braintree Wellness Centre, with weekly 90-minute sessions that mixed practical communication tools—like breathing techniques, clearer speech, and voice projection—with wellbeing topics such as mindfulness, staying hydrated, and managing emotions.

The feedback? Absolutely fantastic. Here’s what participants told us:

- 100% said they better understood how to use their breath and improve their speech.
- 86% felt more confident speaking in different situations.
- 100% enjoyed the sessions and felt encouraged to join in.
- 86% said they’d love to keep going with more sessions like these.

People especially valued the mix of singing, breathing exercises, and the warm, supportive group vibe, “Excellent programme with good general points covering all the bases.” High levels of agreement across all areas suggest that the sessions were engaging, well-received, and effective in building awareness and confidence. One participant shared, “Kim, you are a great presenter and hold my attention well.”

But the impact went beyond speech mechanics—it was about connection and confidence too, “I would be happy to recommend your session to other Parkinson’s and MS sufferers to promote better communication.” Each week also included a wellbeing education component, covering different topics designed to support overall health and quality of life. Participants began applying these habits—like mindfulness and stress management—in their daily lives. One person summed it up beautifully: “Breathing and reading exercises were helpful in getting me to slow down.”

That simple insight captures the essence of the programme: helping people feel more in control, calm, and confident in how they communicate. This feedback not only validates our well-being approach but also guides us in refining future sessions to support real-life application.

Looking ahead, we’re excited to continue offering the Speech, Voice, and Wellbeing Programme. With its unique blend of practical tools and holistic support, this programme is helping people find strength in every voice—one breath, one word, one moment at a time.

"It's been a great programme."

"Enjoyed singing and felt I got more benefit in this class."

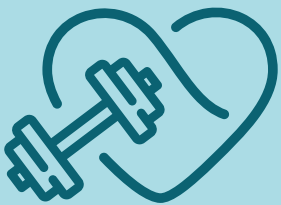
"I actively use strategies from the programme to feel more comfortable communicating...team encouraging you, to reach higher levels."



Our Impact

Parkinson's is the fastest growing neurological condition in the world

Multiple Sclerosis is the leading cause of non-traumatic disability in people under the age of 45 in New Zealand.



851 exercise sessions helped people move, connect, and thrive.

5,564 visits to our gym and studio supported physical and mental wellbeing.



301 health & wellbeing consultations helped people live well in their communities.

377 people took part in education workshops and talks.



201 peer support sessions offered community through shared experience.

1,433 group attendances showed the power of peer connection and sense of belonging.

“A great place for those of us with MS or Parkinsons, very knowledgeable and strong advocacy as well as a number of helpful services for those of us with either of these conditions.”



Thank You

The Trust acknowledges the following Trusts and organisations that supported us in 2024/25.

Advance Ashburton & Tindall Fund
Air Rescue and Community Services
Amuri Lions
Aotearoa Gaming Trust (Southern Trust)
Ashley Pub
BNI Selwyn
Christchurch City Council
CCC Strengthening Communities
Christchurch Casino
COGS Aoraki
COGS Canterbury Rural
COGS Marlborough
David Ellison Charitable Trust
Estate of George Sevicke Jones
Isaac Construction
Jones Foundation
Kiwi Gaming
Lion Foundation
Lions Club of Wigram Skies Area
Little Company of Mary
Lottery Community
Mainland Foundation
Manchester Unity
Maurice Carter Charitable Trust
Papanui Club
Pub Charity
Rātā Foundation
Rotary Club of Half Moon Bay – Bangers to Bluff Fundraising
Selwyn District Council
Sir John Hall Charitable Trust
Southern Business Machines
St Andrews College
Trusts Community Foundation
The Estate of Gordon Kelly
The Estate of Marlene Fae Evans
The Estate of Anne Weebly

And heartfelt thanks and appreciation to everyone who gave in memory of someone passing, people who left a gift in will, and to all our regular pledge givers



Performance Report

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust
For the year ended 31 March 2025

Prepared by Admin Army Limited

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

Opinion

We have audited the performance report of Multiple Sclerosis and Parkinson's Canterbury Charitable Trust (the Trust), which comprise the financial statements on pages 10 to 18, and the service performance information and entity information on pages 5 to 9. The complete set of financial statements comprise the statement of financial position as at 31 March 2025, the statement of financial performance and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying performance report presents fairly, in all material respects:

- The entity information for the year ended 31 March 2025;
- The financial position of the Trust as at 31 March 2025, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 31 March 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

Basis for Opinion We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the service performance information and entity information in accordance with the ISAs (NZ) and New Zealand Auditing Standard NZ AS 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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 Trust.

Trustees's Responsibilities for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the Trust's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework; The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an 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 NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the performance report 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Trustees.
- Obtain an understanding of the process applied by the Trust to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Trust's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the Trust's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the performance report and whether the performance report represents the underlying transactions and events, and elements/aspects of service performance in accordance with the applicable financial reporting framework, in a manner that achieves fair presentation.

We communicate with the Trustees 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 the audit.

Signed by:

2E206DEA7D5C703A

ASHTON WHEELANS LIMITED

Chartered Accountants
Level 2, 83 Victoria Street
Christchurch

04/08/2025

Entity Information

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust For the year ended 31 March 2025

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

Legal Name of Entity

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC59857

Entity's Purpose or Mission

To support and enable people with Multiple Sclerosis and Parkinson's and their whānau to live well in Canterbury.

Entity Structure

The day-to-day operations are the responsibility of the Manager, and the Trust has a total of six paid staff members. There are eight Trustees on the Board who 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 Trust also receives revenue from donations, fundraising, government contracts and providing services.

Main Methods Used by Entity to Raise Funds

Fundraising activities include an annual appeal and annual golf tournament.

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust's Board are all volunteers. The majority of other volunteers assist with the annual appeal and other fundraising activities. We also have weekly office and gym volunteers that assist in providing services.

Physical Address

70 Langdons Road, Papanui, Christchurch, 8053

Postal Address

70 Langdons Road, Papanui, Christchurch, 8053

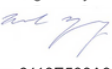
ASHTON
WHEELANS

Approval of Performance Report

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust For the year ended 31 March 2025

The Trustees are pleased to present the approved performance report including the historical financial statements of Multiple Sclerosis and Parkinson's Canterbury Charitable Trust for year ended 31 March 2025.

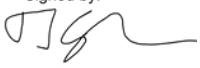
APPROVED

Signed by:

6118E538A91F9E9B

Mark Young

Treasurer

Date...0..4.../...0..8.../...2..0...2...5.....

Signed by:

D91ED1470EDAC5C4

Travis Gordon

Trustee

Date..0...4.../..0...8.../..2...0...2..5.....

Statement of Service Performance

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

For the year ended 31 March 2025

Description of Significant Activities and Achievements

Guided by the Māori whakatōki (proverb) - Me mahi tahi tātou mo te ora o te katoa, we must work together for the wellbeing of all - our team provides free assessments and support for people with Multiple Sclerosis and/or Parkinson's and their whānau. Multiple Sclerosis and Parkinson's Canterbury Charitable Trust (MSPC) provides advice and information for those impacted by Multiple Sclerosis (MS) or Parkinson's, which are life-long chronic neurological conditions. MSPC has been part of the Canterbury community for 62 years, and we are 88% funded through community support, including donations and grants. MSPC supports 1305 people impacted by MS or Parkinson's in Canterbury Waitaha, our kaupapa is enabling people affected by MS and Parkinson's to live well in their Canterbury communities. Our work covers four programme areas:

- Education and workshops - to empower people in their own learning.
- Advice and Information services - to provide free professional health and wellbeing support.
- Peer support groups - to connect and reduce isolation by people with lived experience.
- Exercise programmes - to maintain wellness, keep active and participate alongside others.

To achieve this:

We believe health and wellbeing encompasses all parts of a person - their physical, spiritual, mental, and emotional wellbeing, as well as the wellbeing of their whānau. MSPC supports the hauora (spirit) of a person through their multidisciplinary Health and Wellbeing Team. Medical evidence shows that a total wellness approach covering exercise, diet, cognitive stimulation, and social connection, has a hugely positive impact on tackling brain health.

- Our support groups encourage connections with others experiencing similar symptoms and anxieties and improving mental health, and reducing social isolation which are common issues for our service users. Led by volunteers these groups build on the lived experience of those attending, and whilst we do deliver education into the groups when requested, more often it is the peer-led community educating themselves. MSPC facilitates seventeen peer support groups per month, with groups ranging in size from 6 to 17 people attending.
"I'm...in the room with people who know what you're talking about, we are individuals, but we have our similarities. It is moral support from people who understand"
- Our services include health navigation, building health literacy and numeracy, and the development of health and well-being self-management plans to empower individuals with the confidence to manage their condition on a daily basis. MSPC supports the hauora of a person through their multidisciplinary Health and Wellbeing Team, consisting of qualified health professionals including people from social work, nursing, and physio/ exercise physiologist backgrounds. The assessments and planning are available for free to all who we support.

"A great place for those of us with MS or Parkinson's, very knowledgeable and strong advocacy as well as a number of helpful services for those of us with either of these conditions."

- Our activation and exercise programmes are essential to the management of both MS and Parkinson's and significantly delay symptoms for people with early stages of Parkinson's and improve day-to-day movement, strength, and cognitive reactions. Through our programmes we help people with MS and Parkinson's ease motor and non-motor symptoms (eg fatigue and mood), we lessen the danger of falls by improving balance, and work with individuals on gait and walking to improve mobility - most of our programmes have been accredited by Sport Canterbury on behalf of ACC falls prevention. MSPC runs 17 exercise sessions per week, as well as a community walking programme. We average 400 bookings per month.

"Great support..... you get your own personalised exercise programme, and access to the gear, also a good opportunity to network with others in the same boat that understand"

- Our education, information, and community awareness programs provide in-depth knowledge on different aspects of the conditions, how to cope, and self-management. This gives our community greater freedom to make informed decisions about their individual situation. We hold rural outreach clinics in Darfield, Ashburton, Rangiora and Kaikoura which can include individual appointments, peer group visits, education sessions and networking with local health professionals.
"A good outline of research and medication development. Q & A was extremely interesting. Very informative."

- Our online offerings via our website and social media channels give people easy access to education and relevant information. They provide greater reach into the community, particularly for those who live further afield, or have mobility or transport challenges. Our recent keynotes have had 2012 unique views, showing us there is an appetite for online Aotearoa based resources. Upskilling our staff to deliver in a hybrid model is key to this success.

"Great talk thank you Dr Mason, and thanks team for making it possible and making this recording available for those of us unable to attend today."

	2025	2024
Description and Quantification of the Entity's Significant Activities and Achievements		
People We Support		
People with Parkinson's	869	787
New Referrals	79	102
People with Multiple Sclerosis	543	518
New Referrals	25	26
Activation Programmes		
Number of Activation Programmes Offered	19	17
Total Program Sessions Held	851	732
Total Number of Attendees	5,564	4,732
Health & Wellbeing Services		
Nurse Assessments - first time face to face	-	20
Nurse Consultations - follow up phone calls	-	140
Health and Wellbeing Assessments	174	114
Health and Wellbeing follow ups	127	91
Physio/Exercise Physio Assessments - first time face to face	166	153
Physio/Exercise Physio Consultations - follow up phone calls	47	52
Social Connection		
Number of MS Peer Support Groups	5	5
Number of MS Peer Support Group Sessions Held	35	33
Total Number of Attendances - Peer Support Groups	302	298
Number of Parkinson's Support Groups	10	10
Number of Parkinson's Support Group Sessions Held	154	80
Total Number of Attendances - Support Group Sessions	1,010	846
Number of Open Support Groups	1	1
Number of Open Support Group Sessions Held	12	5
Total Number of Attendances Open Support Group Sessions	121	40
Education & Workshops		
Number of Workshops Held	5	9
Total Number of Attendees - Workshops	114	74
Number of Education Sessions Held	5	5
Total number of Education Sessions	263	206
Digital Reach	1,492	2,012
Allied health		
Number of Speech Therapy Sessions Held	4	10
Total Number of Attendees Speech Therapy Sessions	41	75
Number of Podiatry Services Sessions Held	11	11

	2025	2024
Total Number of Attendees - Podiatry Services Sessions	109	77

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust
For the year ended 31 March 2025

Performance Report | Multiple Sclerosis and Parkinson's Canterbury Charitable Trust | 1 Aug 2025

Statement of Financial Position

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

As at 31 March 2025

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

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Bank accounts and cash	3	306,454	231,504
Debtors and prepayments	3	9,043	8,526
Total Current Assets		315,497	240,030
Non-Current Assets			
Property, Plant and Equipment	5	6,645	12,235
Investments	3	3,465,217	2,967,960
Total Non-Current Assets		3,471,862	2,980,195
Total Assets		3,787,358	3,220,225
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	16,339	12,742
Employee costs payable	4	22,750	17,111
Unused donations and grants with conditions	4	114,452	114,069
Total Current Liabilities		153,541	143,922
Total Liabilities		153,541	143,922
Total Assets less Total Liabilities (Net Assets)		3,633,817	3,076,304
Accumulated Funds			
Capital contributed by owners or members	6	3,558,198	3,009,865
Accumulated surpluses or (deficits)			
Retained earnings/Accumulated funds		66,438	8,279
Current year earnings		9,180	58,159
Total Accumulated surpluses or (deficits)		75,619	66,438
Total Accumulated Funds		3,633,817	3,076,304

This statement should be read in conjunction with the accounting policies, notes, and the independent assurance practitioners report.

Statement of Cash Flows

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

For the year ended 31 March 2025

Cash Basis

	2025	2024
Statement of Cash Flow		
Cash Flows from Operating Activities		
Cash was received from		
Donations, fundraising and other similar receipts	449,081	466,168
Receipts from providing goods or services	124,450	178,516
Interest, dividends and other investment receipts	8,246	9,074
Receipts from Other Revenue	22	133
Net GST	(174)	(8,915)
Total Cash was received from	581,625	644,976
Cash was applied to		
Payments to suppliers and employees	(566,311)	(545,304)
Total Cash was applied to	(566,311)	(545,304)
Total Cash Flows from Operating Activities	15,314	99,672
Cash Flows from Investing and Financing Activities		
Cash was received from		
Receipts from the sale of property, plant and equipment	-	-
Net movement from cash investments	84,636	-
Funds Received from Shareholder Advance	75,000	100,000
Total Cash was received from	159,636	100,000
Cash was applied to		
Payments to acquire property, plant and equipment	-	-
Payments to purchase investments	(100,000)	(100,000)
Total Cash was applied to	(100,000)	(100,000)
Total Cash Flows from Investing and Financing Activities	59,636	-
Total Net Increase / (Decrease) In Cash	74,950	99,672
	2025	2024
Bank Accounts and Cash		
Cash and cash equivalents at end of period	306,454	231,504
Less Cash and Cash Equivalent at the beginning of the period	231,504	131,832
Net Change	74,950	99,672

Statement of Accounting Policies

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust

For the year ended 31 March 2025

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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.

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.

Accounts Receivable

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

Investments

The investment in Canterbury Brain Collective Limited has been accounted for using the Equity Accounting Method. The basis of using the Equity Accounting Method is under PBE IPSAS 36 and PBE IPAS 38

All other investments are recorded at Market Value. Market Value is determined based on the publicly traded market prices at balance date. Gains or Losses on investments are recorded in the statement of financial performance.

Property, Plant & Equipment

Property, plant and equipment 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 Financial Performance 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

Assets are depreciated over their use using Diminishing Valuerates

Asset	Rate
Computer Equipment	50%
Gym Equipment	20%
Furniture & Fittings	10%

Changes in Accounting Policies

During the year the entity moved to reporting under the new Tier 3 PE reporting framework issued by the XRB, there have been no changes to the underlying accounting treatment. All policies have been applied consistently over the year. Accordingly, the accounting policies stated above will form the basis of all reporting.

This statement should be read in conjunction with the accompanying notes and review report

Notes to the Performance Report

Multiple Sclerosis and Parkinson's Canterbury Charitable Trust For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests, and other general fundraising activities		
Donations	38,397	74,803
Fundraising	91,091	71,517
Bequest Income	72,401	28,491
Total Donations, koha, bequests, and other general fundraising activities	201,888	174,811
General grants		
Grant Income	245,015	265,965
Total General grants	245,015	265,965
Funding from service delivery grants/contracts (government)		
Government Contract Income	58,748	72,792
Total Funding from service delivery grants/contracts (government)	58,748	72,792
Non-government service delivery Income		
Activation Program Income	56,667	42,997
Other Service Income	9,004	8,140
Total Non-government service delivery Income	65,672	51,137
Interest, dividends and other investment revenue		
Bank Interest	8,246	6,738
Craigs Investment Income	8,954	5,298
Total Interest, dividends and other investment revenue	17,200	12,035
Other revenue		
Sundry Income	22	313
Total Other revenue	22	313
	2025	2024

2. Analysis of Expenses

Expenses related to public fundraising		
Fundraising Expenses	9,501	9,427
Total Expenses related to public fundraising	9,501	9,427
Employee remuneration and other related expenses		
Volunteer Expenses	325	260
Salaries & Contractors	446,035	410,931
Staff Expenses	7,246	5,869
Total Employee remuneration and other related expenses	453,607	417,061
Costs related to providing goods or services		
Accounting Fees	10,165	-
Activation Program Expenses	2,675	1,151
Advertising/Marketing	339	1,098

	2025	2024
Board Expenses	1,492	1,950
Cleaning	279	-
Computer Expenses	12,107	14,268
Cost of Other Fundraising	862	16
Educational Program Expenses	125	570
General Office Supplies	372	180
HR Expense	1,095	-
Insurance	3,450	2,774
Light, Power & Heating	2,239	2,291
Meeting Expenses	26	43
Printing, Postage & Stationery	1,633	2,063
Registrations & Membership Levies	1,506	1,156
Rent & OPEX	41,105	38,220
Special Grant Expenses	16,719	7,539
Subscriptions	4,860	4,524
Sundry Expenses	-	317
Telephone, Tolls & Internet	4,555	4,319
Total Mobility Cards Expense	435	250
Travel Expenses	1,824	2,264
Vehicle Expenses	23	-
Total Costs related to providing goods or services	107,888	84,993

Other expenses

Audit Fees	100	3,000
Bank & Investment Advisor Fees	2,284	3,013
Depreciation Expense	5,590	6,209
Unrealised (Gains)/Losses on Investments	394	(4,810)
Total Other expenses	8,368	7,413

	2025	2024
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3. Analysis of Assets**Bank accounts and cash**

Current Accounts	279,185	188,872
Call Accounts	27,269	42,632
Total Bank accounts and cash	306,454	231,504

Debtors and prepayments

Accounts Receivable	5,151	6,043
Prepayments	3,892	2,483
Total Debtors and prepayments	9,043	8,526

Investments

Craigs Investment Portfolio	229,060	105,137
Canterbury Brain Collective Limited - 50% Equity Share	3,011,157	2,462,824
Canterbury Brain Collective - Shareholder Advance	225,000	300,000

	2025	2024
Term Deposit	-	100,000
Total Investments	3,465,217	2,967,960

The Trust holds 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 operates under the umbrella name of "The BrainTree Wellness Centre". The Trust is a paying tenant of the facility. In the financial statements we are required to report our 50% share in this company using equity accounting method under PBE IPAS 36 which is reflected in the closing balance of \$3,011,157.

	2025	2024
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	8,767	9,742
Accrued Expenses	7,572	3,000
Total Creditors and accrued expenses	16,339	12,742
Employee costs payable		
Holiday Pay Owing	22,750	17,111
Total Employee costs payable	22,750	17,111
Unused donations and grants with conditions		
Grants	114,452	114,069
Total Unused donations and grants with conditions	114,452	114,069

5. Property Plant and Equipment

2025

Asset Class	Opening Value	Additions	Disposals	Depreciation	ClosingValue
Electronic Equipment	10,726			5,297	5,429
Furniture & Fittings	650			122	528
Gym Equipment	859			171	688
Total	12,235			5,590	6,645

2024

Asset Class	Opening Value	Additions	Disposals	Depreciation	ClosingValue
Electronic Equipment	3,747	12,822		5,844	10,726
Furniture & Fittings	801	12,822		151	650
Gym Equipment	1,074			215	859
Total	5,623			6,209	12,235

	2025	2024
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	3,076,304	2,759,645

Accumulated surpluses or (deficits)	9,180	58,159
Movement in Canterbury Brain Collective Ltd Equity Share(50%)	548,333	258,499
Total Accumulated Funds	3,633,817	3,076,304
Total Accumulated Funds	3,633,817	3,076,304
	2025	2024

7. Commitments

Commitments to lease or rent assets

Multiple Sclerosis & Parkinsons Canterbury Charitable Trust entered into a lease for the premises of 70 Langdon Road, Christchurch on the 11th June 2022. The lease term is 10 years with two rights of renewal of five years each.	266,896	273,735
Total Commitments to lease or rent assets	266,896	273,735
	2025	2024

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025	-	-
	2025	2024

9. Related Parties

Payables

Canterbury Brain Collective Limited - 50% Shareholder	193	379
Total Payables	193	379
	3	9

The Trust has a lease with Canterbury Brain Collective Limited for the premises at 70 Langdons Road, Christchurch of which the Trust is a 50% shareholder: Rent including utilities Paid \$41,105 (2024: \$38,220).

10. Events After the Balance Date

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

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Subsequent Event

Multiple Sclerosis & Parkinsons Canterbury Charitable Trust received a Bequest of \$2,066,000 from the Estate of Gordon Kelly. The funds have been invested as a term deposit.