



**THE MOTOR NEURONE DISEASE
ASSOCIATION OF NEW ZEALAND**

ANNUAL REPORT 2019/20



Contents

Motor Neurone Disease Association of New Zealand

1 July 2019 – 30 June 2020

Incorporated Society number 269718

Charity number CC35320

PO Box 24 036, Auckland 1345.

www.mnd.org.nz



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Vision, Values, and Strategic Plan



Our Vision

Together we provide the best quality support for those living with MND.

Our Values

- People first
- Supportive
- Professional
- Honesty
- Partnership

Strategic Plan 2019-2022

The Strategic Plan 2019–2022 details our commitment to successfully delivering six strategic priorities, continuing to work towards achieving our vision, and maintaining our values. People living with MND will always remain at the centre of everything we do.

The plan is designed to support not only those living with MND today, but also those who have yet to be diagnosed, and their carers and families. It shows how we will maintain our commitment to ensuring that people living with MND, as well as their carers and families, receive the best quality support, and how we will continue to champion their right to access the best healthcare and social assistance throughout New Zealand.

Strategic Goals

1. Enhancing our support services
2. Improving our information and engagement
3. Strengthening our organisation's capacity and sustainability.

Strategic Priorities

1. To strive to provide the best quality support to people living with MND
2. To help guide health professionals so they can provide the best support and care for people living with MND
3. To raise awareness of MND and strengthen our presence and capacity as the leading authority on MND in New Zealand
4. To develop effective strategic partnerships and collaboration, working together to achieve more for people living with MND
5. To develop a globally connected, comprehensive, national MND research programme
6. To continue to improve the way we run MND New Zealand with a focus on effectiveness and sustainability, and ensuring our staff have the right tools to do the job.

Chairperson's Report



Well, what a year for all of us! For those of us with MND, our carers, whānau, and support networks, and for our team at MND New Zealand, a whole new set of challenges presented themselves.

Against the backdrop of a global pandemic, I want to firstly give credit to our amazing support team and the staff at national office, who adapted remarkably quickly to new ways of working to ensure our vital services carried on. These services became even more important for many in light of the challenges presented by the "new world order".

Of course, out of challenge comes opportunity, and the pandemic has allowed our dedicated CEO Carl and Support Team Leader Toni to evaluate new ways of working and enhancing our services through the use of technology. This is a topic that we have discussed for some time, and COVID-19 forced it upon us quickly. We learnt a great deal, and those learnings will be put into practice on an ongoing basis.

We are highly conscious that there is always much more that we can and would like to do. As a charity, we are constrained by our funding sources as to what we can provide. In addition, we receive only a modest amount of support from Government – now approximately five per cent of our annual costs. Kate at national office does an impressive job on fundraising, and Patricia likewise on grants, and both are wonderfully supported by Hayley. And then there are our cheerleaders in the community, who tirelessly fundraise and volunteer. A huge thank you to all.

Our Council has a great team, and we are fortunate to have a group of dedicated volunteers who help steer MND New Zealand. Anna Chalmers retired during the year, and her energy, intellect, and passion will be greatly missed. Our new Council members, Caron, Michael, Nick, and Wayne, have made a significant contribution since joining Council in October.

The year ahead will have many challenges, but we have a great team in place to meet them.

Kia kaha.

Greg Horton
Chair

CEO's Report



This year has been one to remember. There have been numerous highlights, some fantastic achievements, and then of course a global pandemic to deal with. We have certainly been very busy and kept on our toes.

At the start of the year we launched our three-year Strategic Plan after considerable consultation with the MND community via our 2018 survey and team strategy planning day. Our focus for 2019–2022 is on improvement, development, and sustainability through the goals and priorities listed in the plan.

Even though COVID-19 has turned the world upside down, our goals and priorities have not changed. As an organisation we can't just hibernate and ride out the storm. Through the various alert levels in New Zealand we have had to adapt, be creative, and reimagine to ensure our vital services remain operational for our community, and the income we rely on to provide these services continues to flow in. We remain committed to ensure that "We are still here. MND doesn't stop, so neither will we".

We also recognise that "It takes a team", and we can't do this on our own. I would like to take this opportunity to thank you, the MND community, for all your support and encouragement that made 2019/20 a success.

In this report I will highlight some of the achievements, reviews, and projects that are underway in order to meet our three strategic goals.

1. Enhancing our support services

Over the last few years, we have witnessed a significant rise in the number of MND families we support nationwide. Monthly client numbers grew from 351 to 406 in just the last 12 months. There is no single reason for this increase in referrals, however it is testament to the dedication, professionalism, and hard work of our support team that more families are calling on them for assistance to navigate this difficult journey together. This growth has an obvious effect on our resources. To say our home-based support team are stretched is an understatement, with large geographical regions and multiple DHB areas to cover. Over the last year, we have undertaken a review of the support service to address this issue and feedback raised in the 2018 survey, to

ensure our community's informational, practical, social, and psychological needs are met.

We were extremely proud to launch The MND New Zealand Fulton Hogan Support Fund in August to help improve the quality of life for MND families. As well as providing grants for equipment, transport, and home maintenance or modifications for people with MND, the fund has paid for respite care, counselling, and a variety of therapies. A huge thank you to Fulton Hogan for their ongoing support.

The review also includes investigating how better we can support our "outreach" families – those who live more than two hours from the support team member's home base. With less opportunity for frequent in-person home visits, we have increased our use of technology providing support via phone, text, email, and video calls. Not being able to visit our vulnerable community during alert levels three and four enabled us to have a "trial run" of these virtual support options, which were received well by many of our community.

Over the last 12 months, we have also been moving our support service recording and reporting onto our cloud-based database. This will reduce administration time for the team and increase our ability to analyse and utilise data more efficiently.

2. Improving our information and engagement

Solving the issue of unmet information needs, raised in the survey by MND families, was a major priority for us this year. As part of an over-arching communications strategy, we want to ensure that all families have easy and immediate access to relevant information, at the right time, and in the right way. In order to better understand these needs, we conducted a deeper analysis of the 2018 survey responses and reviewed our current information, including the information pack, our website, newsletters, and social media, as well as how information is communicated directly via our support team and presentations. With the help of a consumer reference group of clients and carers, the information review will be completed in late 2020.

The communications strategy considers all of our channels, from digital to in-person. We'll also be reviewing the MND New Zealand story, our brand personality, and increasing our awareness and advocacy work by building and developing relationships with key stakeholders and decision makers, including media.



It is with great pride that we continue to build our relationships with our Foundation Corporate Sponsor Fulton Hogan, and with Emirates Team New Zealand as their Official Charity Partner. We are excited to be involved in the 36th America's Cup in March 2021 and aim to use the event as a platform to raise awareness of MND and increase our profile while the world is watching.

This year has also created some new opportunities to engage with our community. The Hui in September created an exciting forum for discussion about MND healthcare in New Zealand and the creation of a clinical working group (see page 13). The Research Conference in December (see page 14) was a huge success with world-class researchers presenting their latest developments and sharing their knowledge. These events demonstrate what a long way our organisation has come over the last few years.

The Hui also acted as a springboard for dialogue with the Ministry of Health on a variety of issues affecting our community. These were going well until the lockdown put a pause on any discussion. We were also pleased with the \$833 million allocated in this year's Budget to Disability Support Services. We have contacted the Minister regarding this funding and hope to resume these conversations after this year's election.

3. Strengthening our organisational capacity and sustainability

As the only organisation in New Zealand focused on MND support, advocacy, and research, we have a huge responsibility to cover all bases, and cover them well.

Since 2017 our involvement in MND research has grown significantly, and this year we have continued to support and fund the NZ MND Registry and the NZ MND Research Network. As well as hosting our inaugural MND Research Conference, we are also proud to have helped fund the exciting genetics study at the University of Auckland and the ongoing development of a neck brace at the University of Canterbury.

With very little government funding, we rely almost entirely on the generosity of the community to keep providing our services year after year. Fundraising plays a huge part in our day-to-day existence. We were fortunate to be the beneficiary of the 2019 Grocery Charity Ball, which raised a whopping \$245,000. However, our fundraising strategy concentrates on being sustainable, supporter-focused, and future-proof.

We are in this for the long game, so we are working on developing secure, beneficial relationships, a strong supporter base, and providing year-long, inclusive fundraising opportunities for our growing community.

The restrictions on gatherings and economic uncertainty resulting from the pandemic have had a significant impact on our funding already. Events have been cancelled, campaigns have been reduced or adapted to involve "virtual" options, and overall fundraising activities are down nationwide. However, we all need to truck on, put in the hard work, and get creative.

Although we had to completely reinvent June's MND Awareness Month, "It takes a team" was a great success with inspirational stories shared, Cuppa Tea events and virtual street appeals happening nationwide, and even a few videos from our key supporters thrown in.

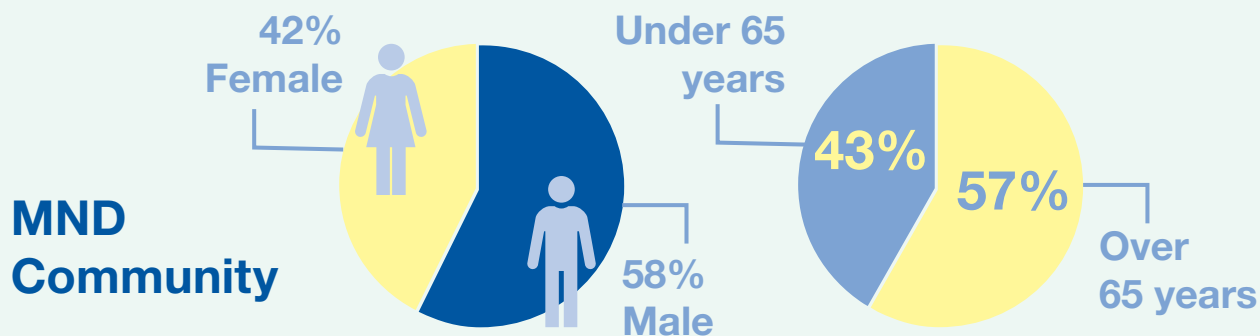
The Walk 2 D'Feet MND events are still planned for this summer and we hope many of you will participate and help fundraise. We have moved to a Walk "season", which allows our community to hold a Walk, big or small, at any time and even virtually. We are looking forward to a great summer.

Of course, we couldn't do all that we do without all the amazing people involved. It really does take a team to keep us strong. A huge thank you to our volunteers and fundraisers who give up their precious time and make things happen, our staff who go over and above the call of duty every day, and our National Council who ensure we stay on track to meet our goals and priorities. We have been through some tough times, the road ahead may be uncertain, but we will get through this if we keep working together.

He waka eke noa – We're in this together.

Carl Sunderland
CEO

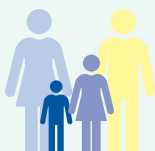
Key Statistics



386 Average number of clients supported

Face-to-Face Contacts

1,639
Clients and families



2,010
Health professionals

6,714
No. of contacts
(email, phone, text)



4,906
No. of contacts
(email, phone, text)



146
Deaths



169
New clients



72
Awareness & education talks



43,193
Website visits



767
New Facebook page followers



22
eDMs sent



5,500+
Newsletters emailed



650
Hard copy newsletters

Our Impact: Support

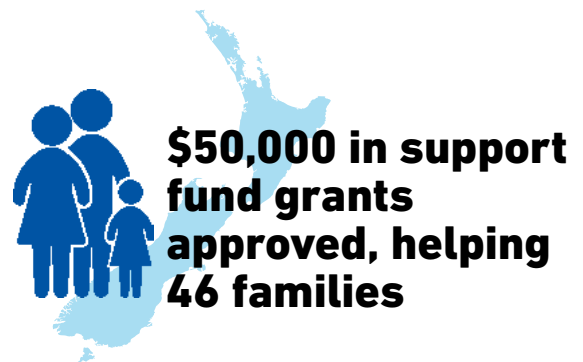
Our support service team had a busy year supporting people with MND, their families/whānau and carers, and health professionals throughout the country, with client numbers increasing from 351 to 406.

In August, the support team spent two days together in Auckland. Guest speakers presented on a range of topics including how to respond when people express suicidal thoughts, individualised funding and options for support with this, self-care and resilience for the team, and an update on MND in New Zealand. The team compiled a list of equipment commonly used by people with MND, which will be added to our information resources. A list of support groups currently being held was also created and is now available on our website.

Relationships and networks with District Health Board staff continued to grow, with support team members invited to present to groups, including the Tairāwhiti allied health team, Taikura needs assessors, and various residential care facilities. Jane presented at an MND study day at Cranford Hospice, and Kate and Toni did a pre-recorded video lecture for third year Speech and Language Therapy students at the University of Canterbury. Increasing the awareness of MND and knowledge about managing the symptoms will hopefully result in better care for our community.

On 29th August we launched The Fulton Hogan MND New Zealand Support Fund, which provides additional support grants to people living with MND, their carers, and immediate families/whānau to maximise their quality of life. Almost \$50,000 in grants was approved, helping 46 families across New Zealand with additional support to cover transport costs, home improvements and maintenance, respite care, counselling, specialised care,

medical equipment, and other practical needs. Clients, caregivers, and health professionals have expressed gratitude for this fund and the support team members are all grateful to be able to offer this to people. For more information on the fund, visit www.mnd.org.nz/support-fund-and-grants.



“I’m quite blown away by this generosity from the support fund. Please pass on my sincere thanks to everyone involved in making things like this happen as it is so needed during the caring of a loved one with MND. It is a cruel disease, but the kindness of strangers certainly helps get through another day. The money will help me get through a week for my own care and rest and a good break away.”

Patrick, carer for a loved one living with MND, and recipient of a support fund grant

In December, Jane and Kate attended the International Symposium in Perth, while the rest of the team attended the MND Research Conference in Auckland along with clients and healthcare professionals. The team found the events very interesting and beneficial and were able to share valuable learnings with one another.

The COVID-19 pandemic and nationwide lockdown meant the support team could not meet with clients face to face. Instead, they provided support by video call, email, text, and phone calls. Clients and their families commented that they were surprised and pleased that we continued to provide support during this time. The team was also able to attend some multidisciplinary team meetings via videoconference and have continued to do this post lockdown, enhancing their ability to attend these meetings.

“You are doing amazing work Carol. Fabulous. So good to hear how very well you know your people. They so deserve the very best of everything. We are so fortunate to have you out there.”

Feedback from health professional to support team member

“ Every one of you kind people in the MND support team made Janice’s troubles just a little easier for her. And without that care there is no way that we would have been able to keep her at home right to the end, when she died with her whole family at her side. After much chopping and changing, we finally had a funeral service here at home where her seven sisters and brothers were able to attend along with the rest of our family. Without exception, starting with Heather Brunton, every MND person seemed so much more than just a professional, but a very kind and compassionate person. ”

Message from Tony Hockley, family member of person with MND, to support team member



Thanks to The Fulton Hogan MND New Zealand Support Fund, our client Reinette’s trip to the South Island earlier this year was made a little bit easier. Reinette and her sister, who was visiting from South Africa, enjoyed spending precious quality time together while taking in some of the breathtaking sights the South Island has to offer. The fund helped provide mobility transport for Reinette during the trip.

Mary's Story



My name is Mary and I am 26 years old. Five years ago when I was 21, life as I knew it changed dramatically. The same week that I found out I was pregnant, my Mum was diagnosed with MND.

Mum was a high school teacher who absolutely loved life, and at just 52 years of age, it didn't seem fair that she was facing such a debilitating disease that came with a life sentence. For the next five months my sister, Aunt and I cared for Mum. We had lots of support from friends and family, and as a team, did our best to meet her needs.

Although this was the most painful chapter of my life, I cherish that special time with her.

Having a team around to support you is crucial. Mum and I had no idea what MND was. Our support team member helped us through the journey, making us feel ok with great, well-timed advice. As a carer, making sure you are getting self-care is vital. It's natural to focus on the person who has been diagnosed with MND, but to be able to support their needs, we also need to look after ourselves.

My message to other families going through this difficult experience is to spend as much time together as you can. Say everything you need to say and reach out for support – it's there if you need it!

Jo's Story



After my father and numerous other family members died of MND, I took the test last year and I have the mutation C9orf72. I am the last in my whānau to have this. I am asymptomatic, but it scares me that I will most likely be struggling with MND sooner rather than never.

MND's support team became part of our family when my dad was diagnosed and then died 17 years ago. Support team member Elise is there for us now. If we hadn't been able to access MND New Zealand's support service we would have felt really isolated and lonely.

My advice to anyone newly diagnosed and their family would be to talk and connect with as many people as you can for support and advice. We can look after one another.

I hope that the support, research, and aroha can constantly surround MND whānau in our life's journey.



Grocery Charity Ball 2019
700 attendees
\$245,000 raised



60 supporters held events or
fundraised online
\$100,000+ raised



Our Impact: Fundraising and Awareness



MND New Zealand ambassador
Bernadine Oliver-Kerby

MND New Zealand was selected as the beneficiary of the Grocery Charity Ball 2019, held at the SkyCity Convention Centre on 14th September. Fourteen-year-old Jackson Horton spoke movingly to nearly 700 attendees about his experience supporting his dad Greg, who was diagnosed with MND in 2015. \$245,000 was raised – one of the largest amounts raised by the event in recent years. More than 100 businesses donated auction items to raise funds, and 17 supporters volunteered their time to help behind the scenes on the evening.

On 10th November, our community came together for our fifth annual Walk 2 D'Feet MND event series. Despite uncertain weather conditions in multiple locations, 12 walks went ahead. Over \$105,000 was raised through registrations, online sponsorship, and event activities.

On the same day, MND New Zealand and Angel Street held the first ever Corporate Ice Bucket Challenge; a new initiative encouraging Kiwi businesses to raise awareness of MND. As part of the challenge, nominees Calum Haslop (Go Bus Director), Murray Schnuriger (PwC Managing Partner), and Andrew Carpenter (TR Group Managing Director) fundraised in aid of MND New Zealand before attending the Walk 2 D'Feet MND event in Auckland at Mt Roskill Memorial Park, where they were



'Cuppa Tea for MND'

\$13,000 raised



The Corporate Ice Bucket Challenge

\$50,000+ raised



12 Walk 2 D'Feet events

\$105,000+ raised



Calum Haslop, Go Bus Director



Andrew Carpenter, TR Group Managing Director



Murray Schnuriger, PwC Managing Partner

each publicly drenched with a bucket of iced water. Angel Street generously initiated the challenge by donating \$5,000 to MND New Zealand to nominate each of the participants, kick-starting the trio's fundraising efforts, which have raised over \$50,000 to date.

In response to the COVID-19 Level 4 nationwide lockdown, and the forced cancellation of several of our events, we launched our "MND doesn't stop, and neither will we" appeal. A "call to help" email was sent to 5,915 people, and we also published posts on Facebook. More than 200 supporters raised and donated over \$15,500.

Our Awareness Month took place in June with the theme "It takes a team", recognising the drastic impact an MND diagnosis has not only on the person living with MND, but also on their family/whānau and friends. Throughout June, members of the MND team shared their personal stories and experiences, raising awareness of MND and its impact. Fundraising events included the "Cuppa Tea for MND" campaign and an online Virtual Street Appeal collection, which raised \$13,000. More than 200 new allies joined the team of MND New Zealand supporters during Awareness Month.

Throughout the year 60 supporters held events or fundraised online in support of MND New Zealand, raising over \$100,000.



Reunion Ball organisers Kitty and Georgie

“ We had such a fantastic Reunion Ball gathering all our nearest and dearest to celebrate good health and friendship, but the cherry on the top was doing it for a worthy cause. We hope after our event there are 220 young people now aware and willing to support MND initiatives. ”

Kitty, supporter of MND New Zealand, who organised a reunion ball for her university friends in Christchurch in August, raising \$6,100 for MND New Zealand

Our Impact: Information and Communication

To help us reach our strategic goal of “improving our information and engagement” we took a more in-depth look at feedback around information needs from our 2018 Community Survey. Using insights from the research we partnered with Point Research and a strategic communications agency to create an information and communications strategy. We will be refining the strategy with feedback from a consumer research group before implementing it in 2020–2021.

Our support team members led 72 education presentations to health professionals, community groups, and service providers. We distributed 250 information packs, 500 *About MND* pamphlets, and 80 *A problem-solving approach for GPs and health professionals* booklets.

Our website had 43,193 visits. The top three most-read pages on our website were the Homepage, About MND, and the MND New Zealand research conference.

We posted 322 times on Facebook. The number of people who Like our Facebook page grew by 767 to 5,874. Each of our posts was seen by an average of 2,714 people. Over the year, all our Facebook posts were seen a total of 873,749 times and received 78,523 comments, likes, shares, and clicks.

We posted the Spring issue of MND News to 650 people and emailed it to 5,794 people. We did not print the Autumn issue due to COVID-19 and the nationwide Level 4 lockdown, but it was emailed to 5,856 people. We also sent two MND e-news to almost 6,000 people.

Throughout the year we sent a total of 22 direct marketing emails (excluding our e-newsletters).

43,193 website visits

322 Facebook posts

+767 Facebook page likes

22 direct marketing emails distributed

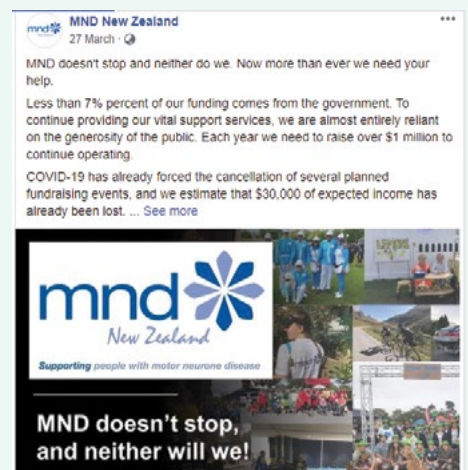
4 *MND News* distributed (1 hard copy) to over **5,000** people

72 education presentations

250 information packs distributed

500 *About MND* pamphlets distributed

80 *A problem-solving approach for GPs and health professionals* booklets distributed





MND New Zealand Hui at The Great Hall in Parliament

Our Impact: Research and Advocacy

It was a big year for MND New Zealand research, which saw us start to implement our research strategy developed in June 2019. The strategy is underpinned by four key components: cure, care, communication, and collaboration, and aims to develop a comprehensive, globally connected, national MND research programme.

We continue to fund two key foundations of our research programme – the NZ MND Registry and the NZ MND Research Network. As of February 2020, 219 participants were enrolled with the Registry, which recruits for both the genetics and MRI studies run by the Scotter Lab. The first year of the genetics study, co-funded by MND New Zealand, was completed, and as of July 2020, 102 of the 330 participants required for the study had been recruited. Visit www.mnd.org.nz/research for more information on these studies.

On 18th September we hosted the MND New Zealand Hui at The Great Hall in Parliament. The event brought together 55 healthcare professionals from all over New Zealand, and representatives from the Ministry of Health, to discuss opportunities to improve healthcare for people with MND. A key outcome of the day was the establishment of a clinical working group to work on an "Improving Care, Improving Lives" project. The purpose of the project is to "guide the development of a strategic framework for care for MND", including the development of clinical guidelines. The working group, chaired by Dr Claire Reilly, consists of 15 members from multiple disciplines: specialists, nurses, and allied health professionals. The first face-to-face meeting took place at the Ministry of Health on 17th February and the group meets via video conference every 4–6 weeks. Our advocacy work with the Ministry of Health is ongoing and we are continuing our communications on a variety of issues.

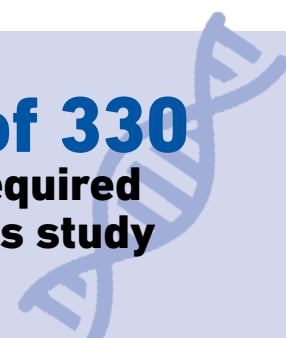


NZ MND Registry

219
participants
enrolled



102 out of 330
participants required
for the genetics study
recruited





MND New Zealand
Research Conference



80 per cent
rated the research
conference “excellent”



In December, the inaugural MND New Zealand Research Conference took place in conjunction with the MND Research Network. World-class MND researchers presented their research at the event. Almost 150 people attended the conference, which created a forum for knowledge exchange and the opportunity to build international alliances to connect New Zealanders to global research initiatives. It also promoted increased awareness of the need for local research and a clinical update from international experts on international research currently taking place. Feedback from attendees was positive, with 80 per cent rating it “excellent”, and 96 per cent “very likely”, or “somewhat likely”, to attend a future event. More information and videos from the conference are available on our website.



MND New Zealand Hui
55
health care professionals
attended



Last year, support team member Kate Moulson worked with engineering students from the University of Canterbury and a physiotherapist from Canterbury DHB to design a neck brace that meets the needs of people with MND. The prototype has been trialed by a few clients, with more trials taking place and feedback being gathered from clients and health professionals. During 2020 and 2021 we will continue to work with the university to see whether the neck brace is a viable product.



150
attendees at the
MND Research
Conference



We also provided attendance grants for two early-career researchers to attend local and international conferences: Paige Thomas, a PHD student at the School of Psychology, Speech and Hearing at the University of Canterbury, and Serey Naidoo, a researcher at the MND Research Lab at the Centre for Brain Research within the University of Auckland.

Partnerships



Glenn, Greg, and Grant



Te Kāhu

Emirates Team New Zealand

In June 2019, MND New Zealand was announced as the Official Charity Partner of Emirates Team New Zealand (ETNZ) for the 36th America's Cup. ETNZ have first-hand experience witnessing the devastation of MND through their teammate and former Director, and current Director of America's Cup Event Ltd (ACE), our Chair Greg Horton.

On 6th September, MND New Zealand representatives attended the official launch of the first ETNZ boat, "Te Aihe" (dolphin) at Auckland's Viaduct Harbour. Marcus Gerbich, who is living with MND, helped with a special and vitally important tradition, christening the boat. It was the first AC75 to touch the water.

ETNZ donated a signed shirt, a day with the 36th America's Cup, and an immersion day with the team at the base and out on the water onboard Te Aihe, all to be used as auction items at The Grocery Charity Ball on 14th September. These items alone raised \$12,000 at the event.

On 28th January, ETNZ launched their test boat, Te Kāhu, with MND New Zealand's logo prominently displayed on the mainsail. Exposure like this is invaluable in raising awareness.



“MND New Zealand is very dear to us as an organisation and having the ability to raise awareness of the vital work they do in supporting people and families dealing with MND is something we are really honoured to do by having their logo on the mainsail of Te Kāhu.”

ETNZ CEO Grant Dalton



From left to right: Fulton Hogan Managing Director Cos Bruyn, MND New Zealand CEO Carl Sunderland, former Fulton Hogan Chairman David Faulkner, Fulton Hogan Executive General Manager – Culture, Jules Fulton

Fulton Hogan

On 29th August we partnered with our Foundation Corporate Sponsor, Fulton Hogan, to launch The Fulton Hogan MND New Zealand Support Fund.



The fund provides additional support grants to people living with MND, their immediate families/whānau, and carers to maximise their quality of life.

Almost \$50,000 in grants has been approved so far, helping 46 families across New Zealand with additional support to cover transport costs, home improvements and maintenance, respite care, counselling, specialised care, medical equipment, and other practical needs.

The team at Fulton Hogan have extended their support in many other ways, helping to raise awareness about MND through their networks and activities. They've held awareness talks and "Cuppa Tea for MND" events, created videos to share with their extensive followers, and some team members also volunteered at Walk 2 D'Feet MND events.

“ This sort of practical teamwork in the community is something we do every day, and we're pleased to help a charity that's doing something similar in a critically important area of health. ”

Fulton Hogan Managing Director Cos Bruyn

Treasurer's Report



Total revenue for the year topped \$1.4M, with much of this being grants, donations, and fundraising (\$1.3M). We are heavily reliant on this source of income to ensure our financial sustainability. MND New Zealand was very fortunate this year to be supported by the Grocery Charity Ball, Fulton Hogan, and Emirates Team New Zealand. The Government's contribution was \$74K (basic funding) and \$105K (COVID 19-related funding). We appreciate the many contributions we receive from fundraisers around the country.

As well as providing support and advocacy to people with MND and their families, we aim to contribute to the growing body of research. We can only do

this through raising awareness and that involves stakeholder engagement and participation in the health sector.

The team manages costs very carefully in meeting these goals. Core people costs are \$749K, fundraising costs are \$69K and research costs are \$61K. Overall surplus for the year was \$247K. Underlying administrative costs were 21% of total revenue.

The balance sheet remains strong with net assets of \$1.2M. Funds invested with Craigs have increased to \$657K and short-term funds ended the year at \$612K. MND New Zealand holds minimal fixed assets at \$53K.

Overall this is a pleasing result for the year.

A handwritten signature in black ink, appearing to read 'Lucy Haberfield'.

Lucy Haberfield

Team MND 2019/2020

(as of 30 June 2020)

Patron – Hon Ruth Dyson MP

Medical Patron – Sir Richard Faull KNZM FRSNZ

Honorary Medical Advisor – Dr James Cleland FRACP

Honorary Solicitor – Scott Moran, Partner, Duncan
Cotterill

Chairperson – Greg Horton

Deputy Chairperson – Jodie O'Doherty

Secretary/Treasurer – Lucy Haberfield

Council – Caron Palmer, Chris Drennan, Fiona Hewerdine,
Michael Fuyala, Nick Molcsan, Steve Green, Wayne Philip

CEO – Carl Sunderland
carl.sunderland@mnd.org.nz

Office and Accounts Administrator – Hayley Watkinson
admin@mnda.org.nz

Fundraising Manager – Kate Dalders

Communications Manager – Sarah Tora

Grants Administrator – Patricia Bell

Support Team Leader – Toni Foster

Community and Research Advisor – Claire Reilly

Support Team – Kate Moulson, Moira Young, Linda Oliver,
Jane Kay, Sally King, Elise Doyer

Life Members – Reima Casey, Andrew Chancellor, Robina
Davies, Graham East, Dennis Hall, Edith McCarthy, Helen
Palmer, Mary Parker, John Roxburgh, Nedra Shand, Geoff
Thompson, Beth Watson

Thank you to the following trusts and foundations for their highly valued support over the past year:

Bay Trust

Bendigo Valley Sports and Charity Foundation

BlueSky Community Trust

Community Organisation Grants Scheme

Community Trust South

Frimley Foundation

Foundation North

Four Winds Foundation

Higgins Bequest Trust

Iris & Eric Wilfred Nankivell Charitable Trust

John Beresford Swan Dudding Trust

Lion Foundation

Lottery Community

Lottery Minister's Discretionary Fund

Louisa and Patrick Emmett Murphy Foundation

Mount Wellington Foundation

Neurological Foundation

Oxford Sports Trust

Pub Charity

Rata Foundation

Southern Trust

The Trusts Community Foundation

Thomas George Macarthy Trust

Trust Waikato

W. Duncan Bickley Trust Fund

Eastern and Central Community Trust

Performance Report

The Motor Neurone Disease Association of New Zealand Inc
For the year ended 30 June 2020

Prepared by Go Figure 2005 Limited

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The Motor Neurone Disease Association of New Zealand Inc
For the year ended 30 June 2020

Compilation Report to the Members of The Motor Neurone Disease Association of New Zealand Inc.

On the basis of information provided and in accordance with "Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) Reporting Standards", we have compiled the financial statements of The Motor Neurone Disease Association of New Zealand Inc for the year ended 30 June 2020.

Responsibilities

The members are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

Independence

We have no involvement with The Motor Neurone Disease Association of New Zealand Inc other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subjected to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Go Figure 2005 Limited
Level 4
85 Ghuznee Street
Wellington

Dated: 1 September 2020

Entity Information

The Motor Neurone Disease Association of New Zealand Inc For the year ended 30 June 2020

Legal Name of Entity

The Motor Neurone Disease Association of New Zealand Incorporated

Entity Type and Legal Basis

Incorporated Society
Incorporated 21 March 1985

Registration Number

CC35320

Entity's Purpose or Mission**Vision**

Together we provide the best quality support for those living with MND.

Values**People First**

- People are at the centre of all we do
- Our decisions always consider the needs of our people (externally and internally)
- Recognising, understanding and respecting the diversity of all people in our community
- Upholding our responsibilities under the Treaty of Waitangi

Supportive

- Positive yet aware
- Having empathy
- Enabling and empowering

Professionalism

- Excellence
- High standards of work
- High standards of behaviour
- Being respectful in our dealings with others (externally and internally)

Honesty

- Transparency
- Providing open feedback
- Being open about our views and willing to receive feedback
- Being willing to take a broader perspective to ensure we are well informed

Partnership

- Team players
- Working together towards the same goal
- Communicating and collaborating to achieve better outcomes for our people



Entity Structure

The MND Association is incorporated under the Incorporated Societies Act. The national council are elected annually by members and the council meets at least four times per annum.

Main Sources of Entity's Cash and Resources

The MND Association's income is derived from grants, fundraising and donations. A smaller portion is derived from a government contract, merchandise sales and other sources.

Main Methods Used by Entity to Raise Funds

The MND Association applies for grants, including the Community Organisation Grants Scheme (COGS) on an annual basis. The entity also holds the national annual fundraising events Walk 2 D'Feet MND and Cuppa Tea for MND.

Entity's Reliance on Volunteers and Donated Goods or Services

The entity relies on gifts of volunteer time and expertise to complete work in many essential roles such as governance, fundraising and administration.



Approval of Financial Report

The Motor Neurone Disease Association of New Zealand Inc
For the year ended 30 June 2020

The members are pleased to present the approved financial report including the historical financial statements of The Motor Neurone Disease Association of New Zealand Inc for year ended 30 June 2020.

APPROVED



Greg Horton

Chairperson

Date ..30 September 2020.....



Statement of Service Performance

The Motor Neurone Disease Association of New Zealand Inc
For the year ended 30 June 2020

Description of Entity's Outcomes

To provide practical, social and emotional support to people living with Motor Neurone Disease, their families and carers and the health professionals who support them.

	2020	2019
Description and Quantification of the Entity's Outputs		
Average number of clients and families during the year	386	345
Walk 2 D'Feet MND	12	18



Statement of Financial Performance

The Motor Neurone Disease Association of New Zealand Inc
For the year ended 30 June 2020

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	1,325,261	991,972
Fees, subscriptions and other revenue from members	1	-	209
Revenue from providing goods or services	1	128,599	7,676
Interest, dividends and other investment revenue	1	25,579	16,545
Total Revenue		1,479,439	1,016,401
Expenses			
Expenses related to public fundraising	2	69,406	100,963
Volunteer and employee related costs	2	749,494	651,133
Costs related to providing goods or service	2	280,975	189,049
Grants and donations made	2	36,293	9,472
Research Expenses	2	61,002	126,989
Other expenses	2	35,197	39,704
Total Expenses		1,232,367	1,117,310
Surplus/(Deficit) for the Year		247,072	(100,908)



The financial statements should be read in conjunction with the accounting policies, explanatory notes and the Auditor's Report.

Statement of Financial Position

The Motor Neurone Disease Association of New Zealand Inc
As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Bank accounts and cash		612,453	351,144
Debtors and accrued income	3	13,659	8,634
Inventory		5,408	4,388
Craig & Co Managed Portfolio (Current)	3	120,992	117,401
Total Current Assets		752,512	481,566
Non-Current Assets			
Property, Plant and Equipment	5	52,970	72,818
Craig & Co Managed Portfolio	3	535,801	496,674
Total Non-Current Assets		588,771	569,492
Total Assets		1,341,283	1,051,058
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	25,725	48,010
GST	3	1,589	(1,355)
Covid-19 Wage Subsidy		42,178	-
Holiday Pay Provision	4	43,807	37,426
Unused donations and grants with conditions		-	9,921
Total Current Liabilities		113,299	94,002
Total Liabilities		113,299	94,002
Total Assets less Total Liabilities (Net Assets)		1,227,984	957,056
Accumulated Funds			
Capital contributed by owners or members	6	353,905	353,905
Accumulated surpluses or (deficits)	6	661,226	378,447
Reserves	6	212,853	224,704
Total Accumulated Funds		1,227,984	957,056



Greg Horton

Chairperson

Date 30 September 2020



The financial statements should be read in conjunction with the accounting policies, explanatory notes and the Auditor's Report.

Statement of Cash Flows

The Motor Neurone Disease Association of New Zealand Inc For the year ended 30 June 2020

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	1,264,094	647,828
Fees, subscriptions and other receipts from members	-	240
Receipts from providing goods or services	14,050	-
Interest, dividends and other investment receipts	19,550	21,722
Cash receipts from other operating activities	218,743	380,692
GST	13,004	23,388
Payments to suppliers and employees	(1,271,518)	(1,128,227)
Total Cash Flows from Operating Activities	257,924	(54,357)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	79,937	80,787
Payments to acquire property, plant and equipment	(3,220)	(16,021)
Payments to purchase investments	(122,655)	(128,531)
Cash flows from other investing and financing activities	49,324	(61,694)
Total Cash Flows from Investing and Financing Activities	3,386	(125,459)
Net Increase/(Decrease) in Cash	261,310	(179,816)
Bank Accounts and Cash		
Opening cash	351,144	530,960
Closing cash	612,453	351,144
Net change in cash for period	261,310	(179,816)



The financial statements should be read in conjunction with the accounting policies, explanatory notes and the Auditor's Report.

Statement of Accounting Policies

The Motor Neurone Disease Association of New Zealand Inc For the year ended 30 June 2020

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.

Income Tax

The Motor Neurone Disease Association of New Zealand 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.

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.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Lease income is recognised on a straight line basis over the life of the lease.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant.

Property, Plant & Equipment

Fixed assets are stated at cost less aggregate depreciation.

Depreciation has been calculated using the following rates:

Motor vehicles - 13.5% - 30.0%

Website - 50%

Computer Equipment - 40.0% - 60.0%

Office Furniture & Fit out - 11.0% - 30.0%



Investments

Investments are initially recorded at cost and subsequently revalued to market value at balance date. The difference between the cost of the investment and the market value at balance date has been taken to the Investment Revaluation Reserve. Grants are received and held on a cash basis. Where specific grants are not fully spent by the end of the financial year, the unspent portion is separated as Unspent Grants in current liabilities in the Statement of Financial Position.

Where a stock item purchased for resale/distribution costs no more than \$5000 over a 12 month period the stock item will be treated as an expense and no adjustment for stock on hand will be made.

Where a stock item purchased for resale/distribution costs more than \$5000 over a 12 month period the stock item will be treated as an inventory item and an adjustment for stock on hand will be made. Should the value of the stock on hand at the end of the financial year drop below \$5000 then that stock item will be treated as an expense in that financial year.

Comparatives

The statement of Cash Flow comparatives have been reclassified to reflect management's understanding of the Cash Flow more accurately.



Notes to the Performance Report

The Motor Neurone Disease Association of New Zealand Inc For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grant monies received	420,270	392,987
Donations and bequests	463,368	399,664
Sponsorship and fundraising	432,795	191,610
Other	8,828	7,710
Total Donations, fundraising and other similar revenue	1,325,261	991,972
Fees, subscriptions and other revenue from members		
Subscriptions from members	-	209
Total Fees, subscriptions and other revenue from members	-	209
Revenue from providing goods or services		
Merchandise sales	128,599	7,676
Total Revenue from providing goods or services	128,599	7,676
Interest, dividends and other investment revenue		
Interest -Westpac	310	425
Interest Received - Craigs Managed Portfolio	8,679	9,012
Dividends Received - Craigs Managed Portfolio	10,561	12,285
Foreign Currency Gains/Losses	6,029	(4,798)
Profit/(Loss) on disposal of investment	-	(379)
Total Interest, dividends and other investment revenue	25,579	16,545
	2020	2019

2. Analysis of Expenses

Expenses related to public fundraising		
Hope Puppy Purchases	2,620	-
Stock movement - Hope Puppies	(1,021)	4,043
Walk Merchandise	4,639	5,418
Awareness (Advertising)	3,452	47,412
Other	59,716	26,486
Walk Co-Ordinator	-	17,604
Total Expenses related to public fundraising	69,406	100,963
Volunteer and employee related costs		
Support Team Salaries	372,994	307,457
National Office Salaries	330,401	304,538
Kiwisaver	19,088	13,022
ACC Levies	1,730	1,021
Meeting expenses	3,646	6,129
Professional development	16,959	15,467
Staff General Expenses	2,280	2,223



	2020	2019
Other	2,396	1,275
Total Volunteer and employee related costs	749,494	651,133
Costs related to providing goods or services		
Accountancy Fees	24,960	24,960
Field Worker Vehicle Expenses	28,724	31,686
Field Worker Travel Expenses	11,072	14,223
Rent	25,850	25,850
Postage, Printing and stationery	10,057	16,183
Other	180,312	76,147
Total Costs related to providing goods or services	280,975	189,049
Grants and donations made		
Other	36,293	9,472
Total Grants and donations made	36,293	9,472
Research Expenses		
Research	61,002	126,989
Total Research Expenses	61,002	126,989
Other expenses		
Audit Fees	3,263	3,945
Depreciation	23,069	27,435
Portfolio Fees	6,382	5,858
Other	2,483	2,465
Total Other expenses	35,197	39,704

	2020	2019
3. Analysis of Assets		
Debtors and accrued income		
Accounts Receivable	12,088	7,088
Accrued Income	1,571	1,546
Total Debtors and accrued income	13,659	8,634
Other Current Assets		
GST	(1,589)	1,355
Total Other Current Assets	(1,589)	1,355
Investments - Craig & Co Managed Portfolio (Current)		
Call Accounts	49,657	45,733
Fixed Interest Bonds	71,335	71,668
Total Investments - Craig & Co Managed Portfolio (Current)	120,992	117,401
Investments - Craig & Co Managed Portfolio (Non-Current)		
Fixed Interest Bonds	250,505	174,399
NZ Shares - Equities	122,488	128,236
NZ Shares - Property	13,969	19,767
AU Shares - Equities	85,337	81,116
AU Shares - Property	10,635	13,072



International Shares - Equities	52,867	80,084
Total Investments - Craig & Co Managed Portfolio (Non-Current)	535,801	496,674

2020 2019

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	15,675	25,889
Accrued Expenses	10,050	22,121
Total Creditors and accrued expenses	25,725	48,010

Employee costs payable

PAYE Payable	-	6,670
Provision for Holiday Pay	43,807	30,756
Total Employee costs payable	43,807	37,426

5. Property, Plant & Equipment

This Year	Cost	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Motor Vehicles	134,334	61,291			15,058	46,233
Website	7,850	466			233	233
Computer Equipment	35,727	10,743	3,220		7,743	6,220
Office Furniture	6,123	320			35	285
Total	184,034	72,819	3,220		23,069	52,970

Last Year	Cost	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Motor Vehicles	134,334	81,151		1,248	18,612	61,291
Website	7,850	931			465	466
Computer Equipment	35,727	13,319	5,068		7,644	10,743
Office Furniture	6,123	1,035			715	320
Total	184,034	96,435	5,068	1,248	27,436	72,819



6. Accumulated Funds

This Year	Capital Contributed by Members	Accumulated Surpluses of Deficits	Reserves	Total
Opening Balance	353,905	378,447	224,704	957,056
Gain on investments for the year			23,856	23,856
Surplus/(Deficit)		247,072		247,072
Transfer to Reserves		35,707	(35,707)	
Closing Balance	353,905	661,226	212,854	1,227,985

Breakdown of Reserves		
Name	Actual This Year	Actual Last Year
Research Reserve	53,156	88,863
Investment Revaluation Reserve	159,698	135,841
Total	212,854	224,704

Last Year	Capital Contributed by Members	Accumulated Surpluses of Deficits	Reserves	Total
Opening Balance	353,905	363,728	303,310	1,020,942
Gain on investments for the year			37,022	37,022
Surplus/(Deficit)		(100,909)		(100,909)
Transfer to Reserves		115,628	(115,628)	
Registry costs				
Closing Balance	353,905	378,447	224,704	957,055

2020

2019

7. Commitments

Commitments to lease or rent assets

MND leases the premises located at Yarnton House, 14 Erson Avenue, Royal Oak, Auckland. The lease is for an initial term of 3 years from 1 June 2018, with rights of renewal for two further terms of 3 years each. The annual rent is \$25,849.92 plus GST	23,850	49,700
Everyday Hero fundraising suite has been contracted for 3 years from June 2016 at \$375 per month.	4,500	4,500
Total Commitments to lease or rent assets	28,350	54,200

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (Last year - nil).

9. Goods or Services Provided to the Entity in Kind



Description	2020	2019
Hound & Steed - Pro-bono advertising and discounted TV/Radio	\$2,500	\$18,450
Sue Hobbs - Gifted design work for newsletters	\$2,520	\$3,120
Fairfax Media/Stuff.co.nz - Print & online gifted	\$22,499	\$23,000
Duncan Cotterill - Pro-bono legal advice	\$2,798	\$2,692
Media Works/TV3/Bravo - Advertising airtime gifted	-	\$24,275
National Radio - Radio airtime gifted	\$323,343	\$45,000
TVNZ - Advertising airtime gifted	\$25,000	-
NZME - Herald Online & Print advt gifted	\$7,057	\$10,471
Go Media Billboards - Billboard site gifted	-	\$6,000
Total	\$382,919	\$133,008

10. Related Parties

The Chairperson is also a Director/Trustee of Duo Trust for which donations were received.

11. 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 (Last year - nil).



INDEPENDENT AUDITOR'S REPORT

To the MEMBERS of the MOTOR NEURONE DISEASE ASSOCIATION OF NEW ZEALAND (INCORPORATED) BOARD

Report on the Performance Report

Unqualified Opinion

We have audited the performance report of the MOTOR NEURONE DISEASE ASSOCIATION OF NEW ZEALAND (INCORPORATED) on pages 4 to 17, which comprise the statement of financial position as at 30 June 2020, the statement of financial performance, statement of cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 4 to 17 presents fairly, in all material respects,
 - the financial position of the MOTOR NEURONE DISEASE ASSOCIATION OF NEW ZEALAND (INCORPORATED) as at 30 June 2020 and of its financial performance and cash flows;
 - the entity information and the service performance, for the year ended,

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

Basis for an Unqualified Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the MOTOR NEURONE DISEASE

ASSOCIATION OF NEW ZEALAND (INCORPORATED) in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other than in our capacity as auditor we have no relationship with, or interests in, the MOTOR NEURONE DISEASE ASSOCIATION OF NEW ZEALAND (INCORPORATED).

Restriction on responsibility

This report is made solely to the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our audit work has been undertaken so that we might state to the governance those matters 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 governance as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Performance Report

The governance is responsible 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 PBE-SFR-A-NFP issued in NZ by the NZ Accounting Standards Board, and
- (c) for such internal control as the governance determines 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 governance is responsible for assessing the entity'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 governance either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

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

We are also required to apply the explanatory guides (EG) Au 1 & EG Au 9.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of the use of the going concern basis of accounting by the governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the governance 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.

Audit Integrity

Audit Integrity Ltd
Chartered Accountants
East Tamaki, Auckland
5 October 2020

