

# **Glaucoma New Zealand**

## **Performance Report**

**For the year ended  
31 March 2019**

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## Glaucoma New Zealand

### Entity Information

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

For the year ended

31 March 2019

Legal Name of Entity:	Glaucoma New Zealand
Other Name of Entity (if any):	Glaucoma NZ
Type of Entity and Legal Basis (if any):	Charitable Trust
Registration Number:	CC21421

#### Entity's Purpose or Mission:

To eliminate unnecessary blindness from glaucoma by: Enhancing public awareness about glaucoma. Supporting and informing people with glaucoma. Providing continuing education for health professionals involved in glaucoma care. Supporting research into glaucoma in NZ.

#### Entity Structure:

We have five volunteer trustees that constitute our governance board, comprising three registered ophthalmologists, one registered optometrist, and a lay person. One ophthalmologist holds the position of Chairperson / Scientific Director. Our day to day operations are overseen by a team of two paid employees - a General Manager and Office Administrator. We also have a number of volunteers who assist running our support groups, attending our community meetings and public meetings nationwide.

#### Trustees

Prof. Helen Danesh-Meyer

Dr Mark Donaldson

Dr Sam Kain

Dr Hannah Kersten

Kaasandra Chee (appointed 21 Jan 2019)

#### Main Sources of the Entity's Cash and Resources:

Donations, grant funding, fundraising events and activities, partnerships with sponsors and supporters.

#### Main Methods Used by the Entity to Raise Funds:

Newsletters and communications to attract donors, fundraising events, applying for grants, networking/partnering to gain support.


#### Entity's Reliance on Volunteers and Donated Goods or Services:

Trustees (volunteers), support groups run by volunteers, community meetings volunteer speakers, public meeting volunteer speakers.

#### Contact details

Physical Address:	DEPT OF OPHTHALMOLOGY 85 Park Road Grafton, Auckland
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Postal Address:	DEPT OF OPHTHALMOLOGY, THE UNIVERSITY OF AUCKLAND Private Bag 92019, Victoria Street West Auckland
Phone/Fax:	Phone: 09 373 8779 Fax: 09 373 7947
Email/Website: 	<a href="mailto:info@glaucoma.org.nz">info@glaucoma.org.nz</a> <a href="http://www.glaucoma.org.nz">www.glaucoma.org.nz</a> <a href="https://www.facebook.com/GlaucomaNZ">www.facebook.com/GlaucomaNZ</a>
Accountants	Common Cents Accounting Ltd 64a Gosford Drive Botany Downs, Auckland
Auditor	Christchurch Community Accounting 80 Fitzgerald Ave Christchurch





**Glaucoma New Zealand**  
**Statement of Service Performance**  
**"What did we do?", When did we do it?"**  
**For the year ended**  
**31 March 2019**

**Description of the Entity's Outcomes :**

Glaucoma NZ is a charitable trust with a mission to eliminate blindness from glaucoma by:

- Enhancing public awareness about glaucoma
- Supporting and informing people with glaucoma
- Participating in continuing education of health professionals involved in glaucoma care
- Promoting the importance of early detection and treatment compliance
- Opportunity to become a free member of Glaucoma NZ and have access to ongoing information and support

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual FYE 2019	Actual FYE 2018	Actual FYE 2017
<b>EDUCATION &amp; AWARENESS</b>			
<b>'Eyelights' Newsletter</b> (8 pages) distributed to members, and at Public Meetings, Community Meetings, health conferences etc. Contains information on management of glaucoma in daily life, treatments, lifestyle, latest developments and the importance of treatment compliance. Number of issues per year	3	3	3
<b>Membership to GNZ</b> = ongoing information and support. Membership is free.			11,204
Total number of public members (after database cleansing).	8148	8601	
All new members receive a membership pack containing educational resources, plus ongoing copies of Eyelights and invitation to public meetings in their area.			
	673	653	562
<b>Professional Education Programme</b> Online continuing programme for optometrists and other eye health professionals involved in glaucoma care approved by NZ Optometrists & Dispensing Opticians Board for a maximum of 10.5 clinical diagnostic credits.			
Number of enrolments	159	224	191
<b>Glaucoma Symposium – inaugural event</b> One day education event for optometrists and other eye health professionals focusing on glaucoma.			
Number of delegates attending	118	129	92
July Annual Awareness Campaign - nationwide month long initiative aimed at raising awareness of glaucoma, and general vital funds. It is a call to action focusing on getting people to have their eyes examined, raising awareness through media (print, radio, social media & television). Educational resources on the importance of early detection and ongoing treatment compliance are distributed through GNZ's partners/participants - optometrists, ophthalmologists, pharmacies and other community organisations, and businesses.	1 annual	1 annual	1 annual
<b>Nationwide Public Meetings</b> - to learn more about Glaucoma, receive educational resources, and opportunity to become a member of GNZ. # of meetings # of regions	11 of 11	9 in 9	7
Feedback forms evaluated the events as very helpful	98%	92%	
<b>Community Meetings</b> - to raise awareness more about Glaucoma, receive educational resources, and opportunity to become a member of GNZ	32	45	



Feedback forms evaluated the events as very helpful	97%	93%	
Expos and Conferences - information stand and information supplied at relevant conferences to promote the awareness of glaucoma e.g Retirement & Lifestyle, Chinese New Year Festival, GP conference, NZAO Conference, Nursing Conference.	3	5	
<b>SUPPORT</b>			
<b>FREE Resources</b> - developed 3 new fact sheet resources. FREE resources ordered and sent out to optometrist and ophthalmologist practices monthly.			
Number of resources available.	20	18	
<b>Support Groups</b> - to support glaucoma sufferers and their friends and family.			
# of groups / # of regions	6 in 5	4 in 4	
<b>0800 free support line</b> to the public to answer questions and provide support on glaucoma.	1054	877	
<b>REPRESENTATION</b>			
Eye Coalition meetings & representation in parliament on collaborative care for eye health in NZ.	3	3	
<b>Ministry of Health</b> Meetings on glaucoma management in NZ	3	4	

**Glaucoma New Zealand**  
**Statement of Financial Performance**  
 "How was it funded?" and "What did it cost?"  
 For the year ended  
 31 March 2019

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	425,373	273,959
Fees, subscriptions and other revenue from members		-	-
Revenue from providing goods or services	1	50,109	56,010
Interest, dividends and other investment revenue	1	6,188	3,498
Other revenue			
<b>Total Revenue</b>		<b>481,670</b>	<b>333,467</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	24,994	18,206
Volunteer and employee related costs	2	121,827	132,456
Costs related to providing goods or services	2	145,957	82,318
Admin and other overheads	2	21,886	20,386
Other expenses	2	294	194
<b>Total Expenses</b>		<b>314,958</b>	<b>253,560</b>
<b>Surplus/(Deficit) for the Year</b>		<b>166,712</b>	<b>79,907</b>





# Glaucoma New Zealand

## Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at  
31 March 2019

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	84,077	203,429
Debtors and prepayments		-	15,443
Other current assets	3	310,973	143,992
<b>Total Current Assets</b>		<b>395,050</b>	<b>362,864</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	980	430
Investments			
Other non-current assets			
<b>Total Non-Current Assets</b>		<b>980</b>	<b>430</b>
<b>Total Assets</b>		<b>396,030</b>	<b>363,294</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	8,454	22,601
Employee costs payable	3	6,856	28,477
Unused donations and grants with conditions	3	7,500	110,365
<b>Total Current Liabilities</b>		<b>22,810</b>	<b>161,443</b>
<b>Non-Current Liabilities</b>			
Loans			
Other non-current liabilities			
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>22,810</b>	<b>161,443</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>373,220</b>	<b>201,851</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		107,563	(59,149)
Prior year adjustment	11	4,657	-
Reserves		261,000	261,000
<b>Total Accumulated Funds</b>		<b>373,220</b>	<b>201,851</b>





This performance report has been approved by the Trustees for and on behalf of Glaucoma New Zealand

Date 26/09/19

Signature

Name Helen Danesh-Meyer

Position Chairperson / Trustee

Date 26/09/19

Signature

Name Mark Donaldson

Position Trustee

# Glaucoma New Zealand

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2019

	Actual This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	322,508	369,324
Receipts from providing goods or services	58,070	56,010
Interest, dividends and other investment receipts	6,188	3,799
Net GST	11,043	(1,768)
<b>Cash was applied to:</b>		
Payments to suppliers and employees	349,311	249,455
<b>Net Cash Flows from Operating Activities</b>	<b>48,498</b>	<b>177,910</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Receipts from the sale of property, plant and equipment		
Receipts from the sale of investments		
Proceeds from loans borrowed from other parties		
Capital contributed from owners or members		
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	869	
Term Deposits	166,981	35,299
Repayments of loans borrowed from other parties		
Capital repaid to owners or members		
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(167,850)</b>	<b>(35,299)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(119,352)</b>	<b>142,611</b>
<b>Opening Cash</b>	<b>203,429</b>	<b>60,818</b>
<b>Closing Cash</b>	<b>84,077</b>	<b>203,429</b>
<b>This is represented by:</b>		
Bank Accounts and Cash	84,077	203,429



**Glaucoma New Zealand**  
**Statement of Accounting Policies**  
**"How did we do our accounting?"**

For the year ended  
31 March 2019

**Basis of Preparation**

Glaucoma New Zealand has elected to apply Tier 3 PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**Goods and Services Tax (GST)**

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

**Income Tax**

Glaucoma New Zealand 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 during the financial year (last year - nil)





**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2019

**Note 1 : Analysis of Revenue**

Revenue Item	Analysis	This Year	Last Year
Fundraising revenue		\$	\$
	Fundraising - Christmas Cards	13,046	13,116
	Fundraising - other	3,888	4,641
	Fundraising - Symposium	23,152	24,680
	Sponsorship	25,171	5,000
	Lotteries Board	10,000	10000
	Trust Grants	55,118	15,437
	Rounding 2018		(1)
	<b>Total</b>	<b>130,375</b>	<b>72,873</b>

Revenue Item	Analysis	This Year	Last Year
Donations and other similar revenue		\$	\$
	Donations- General	15,201	12,111
	Eyelights - Donations and other revenue	47,314	50,811
	Annual Awareness Appeal	31,903	16,286
	Douglas Charitable Trust	-	20,000
	Gordon Sanderson Scholar fund donations	109,750	85,723
	Bequests	90,830	16,155
	<b>Total</b>	<b>294,998</b>	<b>201,086</b>

Revenue Item	Analysis	This Year	Last Year
Revenue from providing goods or services		\$	\$
	Prof Education Program NZ	46,082	56,010
	Resources	4,027	
	<b>Total</b>	<b>50,109</b>	<b>56,010</b>

Revenue Item	Analysis	This Year	Last Year
Interest, dividends and other investment revenue		\$	\$
	Interest	6,188	3,498
	<b>Total</b>	<b>6,188</b>	<b>3,498</b>



# Glaucoma New Zealand

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 2 : Analysis of Expenses

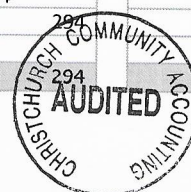
Expense Item	Analysis	This Year	Last Year
Expenses related to public fundraising		\$	\$
	Fundraising exp and Annual Appeal	15,491	8,325
	Glaucoma Symposium	9,503	9,881
	<b>Total</b>	<b>24,994</b>	<b>18,206</b>

Expense Item	Analysis	This Year	Last Year
Volunteer and employee related costs		\$	\$
	Employment expenses	116,335	132,211
	Volunteer Expenses	29	245
	Holiday pay liability at YE 2019	5,463	
	<b>Total</b>	<b>121,827</b>	<b>132,456</b>

Expense Item	Analysis	This Year	Last Year
Costs related to providing goods or services		\$	\$
	Awareness Programme		6,360
	Communication expenses	18,214	5,159
	Statistics and Data	49,550	
	Educational Resources	10,004	5,801
	Eyelights Publication	29,865	39,159
	GNZ Website	4,428	2,379
	GSSF Scholarship	8,870	3,765
	Health Conferences/Expos	2,300	-
	Other Professional Education	1,891	-
	Professional Education Website	2,609	2,810
	Public/Community Education Programme	15,097	13,866
	Support Groups	3,129	3,019
	<b>Total</b>	<b>145,957</b>	<b>82,318</b>

Expense Item	Analysis	This Year	Last Year
Administration and Overhead costs		\$	\$
	Accounting	3,159	3,618
	Audit	2,935	2,987
	Bank fees	948	1,623
	General Expenses	2,540	1,762
	Insurance	526	525
	Office Equipment	660	2,074
	Postage/Courier/Printing/Photocopying	3,114	2,509
	Stationery, Recall	1,348	-
	Subscriptions	3,047	1,321
	Telephone/Internet	1,000	1,491
	Software/IT Support	841	285
	Travel - General	329	749
	University Admin/Gen Fee	1,440	1,440
	Rounding due to no decimal points	(1)	1
	<b>Total</b>	<b>21,886</b>	<b>20,385</b>

Expense Item	Analysis	This Year	Last Year
Other expenses		\$	\$
	Depreciation	294	194
	<b>Total</b>	<b>294</b>	<b>194</b>





**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2019

**Note 3 : Analysis of Assets and Liabilities**

Asset Item	Analysis	This Year	Last Year
Bank accounts and cash	ASB Cheque account	\$	\$
	ASB Cheque account 01	84,077	92,289
	GS Sanderson Scholarship Fund	-	60,167
	<b>Total</b>	<b>84,077</b>	<b>203,429</b>

Asset Item	Analysis	This Year	Last Year
Debtors and prepayments	Prepayments	\$	\$
	GST Receivable	-	7,961
	<b>Total</b>	<b>-</b>	<b>7,482</b>

Asset Item	Analysis	This Year	Last Year
Other current assets	ASB Term deposit	\$	\$
	GS Sanderson Fund term deposit	125,901	112,492
	<b>Total</b>	<b>185,072</b>	<b>31,500</b>

Liability Item	Analysis	This Year	Last Year
Creditors and accrued expenses	Accrued expenses	\$	\$
	GST Payable	6,500	22,602
	Rounding from 2018	1,954	-
	<b>Total</b>	<b>8,454</b>	<b>(1)</b>

Liability Item	Analysis	This Year	Last Year
Employee costs payable	Holiday pay liability	\$	\$
	PAYE owing	5,463	(334)
	Wages and salaries reimbursement to University	1,393	28,811
	<b>Total</b>	<b>6,856</b>	<b>28,477</b>

Liability Item	Analysis	This Year	Last Year
Unused donations and grants with conditions	Bequests	\$	\$
	Grants	7,500	55,000
	<b>Total</b>	<b>7,500</b>	<b>55,365</b>





**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2019

**Note 4 : Property, Plant and Equipment**

<b>This Year</b>					
<b>Asset Class</b>	<b>Opening Carrying</b>	<b>Purchases</b>	<b>Sales/Disposals</b>	<b>Current Year</b>	<b>Closing Carrying</b>
Glaucoma NZ website	194			58	136
Website for International Professional	35			18	17
HP Colour Laser Jet printer	25		25		-
HP Pagewide printer		869		174	695
View Sonic Projector	176			44	132
<b>Total</b>	<b>430</b>	<b>869</b>	<b>25</b>	<b>294</b>	<b>980</b>

<b>Last Year</b>					
<b>Asset Class</b>	<b>Opening Carrying</b>	<b>Purchases</b>	<b>Sales/Disposals</b>	<b>Current Year</b>	<b>Closing Carrying</b>
Glaucoma NZ website	277			83	194
Website for International Professional	71			36	35
HP Colour Laser Jet printer	42			17	25
View Sonic Projector	234			58	176
<b>Total</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>194</b>	<b>430</b>



**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2019

**Note 5: Accumulated Funds**

<b>This Year</b>				
<b>Description</b>	<b>Capital Contributed by</b>	<b>Accumulated Surpluses or</b>	<b>Reserves</b>	<b>Total</b>
<b>Opening Balance</b>	-	(59,149)	261,000	<b>201,851</b>
Capital contributed by owners or members	-		-	-
Capital returned to owners or members	-		-	-
Surplus/(Deficit)	-	166,712	-	<b>166,712</b>
Prior Year Adjustment	-	4,657	-	<b>4,657</b>
Distributions paid to owners or members	-	-	-	-
Transfer to Reserves	-	-	-	-
Transfer from Reserves	-	-	-	-
<b>Closing Balance</b>	-	<b>112,220</b>	<b>261,000</b>	<b>373,220</b>

<b>Last Year</b>				
<b>Description</b>	<b>Capital</b>	<b>Accumulated</b>	<b>Reserves</b>	<b>Total</b>
<b>Opening Balance</b>	-	(139,056)	261,000	<b>121,944</b>
Capital contributed by owners or members				-
Capital returned to owners or members				-
Surplus/(Deficit)		79,907		<b>79,907</b>
Distributions paid to owners or members		-		-
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
<b>Closing Balance</b>	-	<b>(59,149)</b>	<b>261,000</b>	<b>201,851</b>

**Breakdown of Reserves**

		<b>Actual This Year</b>	<b>Actual Last Year</b>
<b>Name</b>	<b>Nature and Purpose</b>	<b>\$</b>	<b>\$</b>
Capital reserve	This reserve is for running costs.	261,000	261,000
<b>Total</b>		<b>261,000</b>	<b>261,000</b>





**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2019

**Notes 6-9**

<b>Note 6: Commitments</b>		<b>At balance date</b>	<b>At balance date</b>
<b>Commitment</b>	<b>Explanation and Timing</b>	<b>This Year</b>	<b>Last Year</b>
		\$	\$
Income held for future purposes	Southern Trust Grant: to be used in FY2020 for The Eyelights publication	7,500	-
	Gordon Sanderson Scholarship Fund was created and attracted donations in memory of the late Gordon Sanderson who was a founding trustee of GNZ. The scholarship is awarded annually to an optometry or medical student from either Otago, Auckland or Sydney University for research or education in the area of glaucoma.	185,072	31,500

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

**Note 7: Related Party Transactions**

There were no transactions involving related parties during the financial year. (Last Year - Nil)

**Note 8: 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)

**Note 9: Ability to Continue Operating**

Glaucoma NZ has sufficient accumulated funds and income to continue operating.

**Note 10: Annual Leave Liability**

Holiday pay liability has only been included for the current year. Such liability had not been included in the FY2018 comparative figures and the comparability is limited in this aspect as a result.

**Note 11: Correction of errors**

Prior year adjustments have been made to correct historical GST errors and the "Creditors and Accrued Expenses" account. Subsequently, the organisation's accumulated funds have increased by \$4657. (Last year - nil)





# AUDITOR'S REPORT

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## Opinion

We have audited the Performance Report of Glaucoma New Zealand, a Charitable Trust and registered Charity, for the year ended 31 March 2019. These statements include the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Service Performance, Statement of Accounting Policies and the Notes.

In our opinion the Performance Report provides a true and fair view of the financial activities of Glaucoma New Zealand for the year ended 31 March 2019 and their financial position at that date in accordance with the financial reporting framework for registered Charities. The activities disclosed in the Statement of Service Performance provide a fair representation of those activities.

Our audit was completed on 23 September 2019 and the opinion is expressed as at that date.

## Other Information

The Statement of Service Performance is not included in the scope of this audit. Our audit opinion does not make any statement in regard to the information presented on page 4 and 5 of the Performance Report.

## Basis for Opinion

We have been guided by New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities. The auditor's responsibilities with respect to such audits can be accessed here:

[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Page8.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx)

An audit involves collecting and examining evidence that the information presented in the Performance Report correctly represents the actual financial activities and position of the organisation to a high degree of certainty and accuracy. This also means that the information given in the Report must be complete with no significant omissions that may mislead the reader of the Report.

Note that the requirement of completeness does not extend to the Statement of Service Performance, and the assurance in respect of this Statement is limited to the fair representation of information given there and does not contain an acknowledgment that this information represents all significant activities of the organisation.

We selected audit procedures relevant to the not-for-profit nature, size and type of organisation and considered the information needs of the likely users of the Performance Report predominantly in financial respects in doing so. These procedures involved, but were not restricted to:

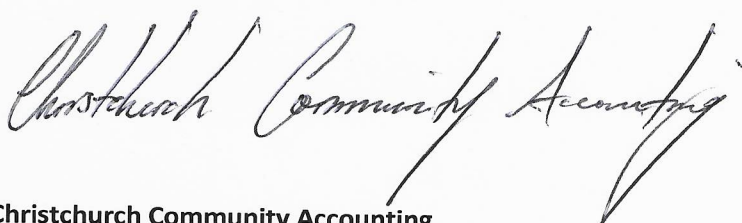
- Gathering evidence that both revenue and expenses are accurately represented and include all monies collected and paid by the organisation that relate to the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.

- Gathering evidence that the presentation of the organisation's assets and liabilities is complete and that their values have been measured according to accounting standard PBE SFR-A (NFP).
- Verifying compliance with accounting standard PBE SFR-A (NFP).
- Examining the assumption that the organisation remains in operation for at least 12 months after the end of this reporting year.
- Gathering evidence about activities or changes to the organisation that may impact a reader's opinion about their future financial activities and that would be reportable in the Notes, such as legal commitments, events that have disrupted the entity after Balance Date, or Related Party transactions.
- Examining whether the organisation has control over other entities that would require their financial information to be consolidated.

We have received sufficient and appropriate evidence to form an audit opinion. Other than in our capacity as auditor we have no relationship with or financial interest in the Trust, according to the Professional and Ethics Standard 1 issued by the NZ Auditing and Assurance Standards Board.

#### **Responsibilities of Those Charged with Governance for the Financial Statements**

It is the responsibility of the organisation's Board of Trustees to ensure that a Performance Report is prepared, that gives a true and fair view in accordance with PBE SFR-A(NFP), and to ensure that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud.

A handwritten signature in black ink that reads 'Christchurch Community Accounting'. The signature is written in a cursive, flowing style.

**Christchurch Community Accounting**