

Glaucoma New Zealand

Performance Report

For the year ended
31 March 2021

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Glaucoma New Zealand

Entity Information

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

**For the year ended
31 March 2021**

Legal Name of Entity:	Glaucoma New Zealand
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Type of Entity and Legal Basis:	Charitable Trust
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Registration Number:	CC21421
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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. We also have a number of volunteers who assist running our support groups, attending our community meetings and public meetings nationwide. From March - October 2020 day to day operations were overseen by the administrator due to Covid. From October 2020 we employed a General Manager, and from December, we employed a Community Education/ Support Officer and Digital Marketing Project Manager.

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

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Phone/Fax:	Phone: 09 373 8779 Fax: 09 373 7947
Email/Website:	info@glaucoma.org.nz www.glaucoma.org.nz www.facebook.com/GlaucomaNZ
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 2021

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

	Actual		
	2021	2020	2019
'Eylights' Newsletter (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
Membership to GNZ = ongoing information and support. Member is free. Total number of public members	8573	7934	8148
All new members receive a membership pack containing educational resources, plus ongoing copies of Eylights and invitation to public meetings in their area.			
Total number of new members	639	508	673
Professional Education Programme 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	63	69	159
Glaucoma Symposium - 2020 – Cancelled due to COVID One day education event for optometrists and other eye health professionals focusing on glaucoma.			
Number of delegates attending	0	143	118

	Actual		
	2021	2020	2019
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. Cancelled due to COVID.	0	1 annual	1 annual
Nationwide Public Meetings - to learn more about Glaucoma, receive educational resources, and opportunity to become a member of GNZ. # of meetings # of regions	0	0	11 of 11
Feedback forms evaluated the events as very helpful			98%
Community Meetings - to raise awareness more about Glaucoma, receive educational resources, and opportunity to become a member of GNZ. No resource to deliver programme due to COVID - March to December 2020. Employment of a Community Education and Support Coordinator early Dec 2020 to build awareness and oversee Support groups programme.	4	28	32
Feedback forms evaluated the events as very helpful	0	96%	97%
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. Unable to attend as COVID cancelled events.	1	4	3
SUPPORT			

	Actual		
	2021	2020	2019
FREE Resources - developed 3 new fact sheet resources. FREE resources ordered and sent out to optometrist and ophthalmologist practices monthly.			
Number of resources available.	27	27	20
Patient Symposiums - planned to deliver AKL, WLG, CHC - cancelled due to COVID	0	1	
Feedback forms evaluated the events as very helpful	0	97%	
Support Groups - to support glaucoma sufferers and their friends and family. # of groups / # of regions	6 in 5	6 in 5	6 in 5
0800 free support line to the public to answer questions and provide support on glaucoma. Received more calls during Covid period as no other services were delivered.	820	760	1054

REPRESENTATION			
	2021	2020	2019
GNZ is a trustee of Eye Health Aotearoa - meetings & representation in parliament on collaborative care for eye health in NZ.	4	10	3

Other information

Covid significantly impacted the opportunity for Glaucoma New Zealand to deliver support services, (other than the 0800 support line), awareness campaigns, fundraising campaigns and our education programmes.

Glaucoma New Zealand

Statement of Financial Performance

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

For the year ended

31 March 2021

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	209,061	248,349
Fees, subscriptions and other revenue from members		-	-
Revenue from providing goods or services	1	19,510	76,915
Interest, dividends and other investment revenue	1	7,050	9,307
Other revenue		7,030	
Total Revenue		242,651	334,571
Expenses			
Expenses related to public fundraising	2	15,686	47,500
Volunteer and employee related costs	2	137,343	112,990
Costs related to providing goods or services	2	80,799	103,863
Admin and other overheads	2	18,046	20,055
Scholarships		7,000	6,000
Other expenses	2	644	311
Bequest expense		-	
Total Expenses		259,518	290,719
Surplus/(Deficit) for the Year		(16,867)	43,852



Glaucoma New Zealand
Statement of Financial Position

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

As at
31 March 2021

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	106,049	119,908
Debtors and prepayments	3	7,262	10,689
Other current assets	3	328,181	329,280
Total Current Assets		441,492	459,877
Non-Current Assets			
Property, plant and equipment	4	966	1,610
Investments			
Other non-current assets			
Total Non-Current Assets		966	1,610
Total Assets		442,458	461,487
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	20,247	13,235
Employee costs payable	3	17,089	11,181
Unused donations and grants with conditions	3	4,918	20,000
Total Current Liabilities		42,254	44,416
Non-Current Liabilities			
Other non-current liabilities			
Total Non-Current liabilities		-	-
Total Liabilities		42,254	44,416
Total Assets less Total Liabilities (Net Assets)		400,204	417,071
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)	5	(45,884)	(29,017)
Reserves	5	446,088	446,088
Total Accumulated Funds		400,204	417,071



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

Date	Date
Signature	Signature
Name	Name
Position	Position

Glaucoma New Zealand Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 March 2021

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	206,966	261,779
Receipts from providing goods or services	24,548	75,985
Interest, dividends and other investment receipts	5,930	9,307
Net GST	3,246	-
Cash was applied to:		
Payments to suppliers and employees	249,107	287,066
Scholarships paid	7,000	
Net GST		5,867
Net Cash Flows from Operating Activities	(15,417)	54,138
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment		
Receipts from the sale of investments	1,558	
Proceeds from loans borrowed from other parties		
Capital contributed from owners or members		
Consideration received	2,593,194	
Cash was applied to:		
Payments to acquire property, plant and equipment		
Purchase of investments		18,307
Consideration paid	2,593,194	
Net Cash Flows from Investing and Financing Activities	1,558	(18,307)
Net Increase / (Decrease) in Cash	(13,859)	35,831
Opening Cash	119,908	84,077
Closing Cash	106,049	119,908
This is represented by:		
Bank Accounts and Cash	106,049	119,908



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

For the year ended
31 March 2021

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 normally has total annual expenses of equal to or less than \$2,000,000. In the year ending 31 March 2021, an unusual bequest income and related expense has increased expenses to over \$2,000,000, but this is not the normal pattern of expenses. The Tier 3 standard allows Glaucoma New Zealand to continue to use Tier 3 reporting in this circumstance. 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 2021

Note 1 : Analysis of Revenue

		This Year	Last Year
	Analysis	\$	\$
Revenue Item	Fundraising - Christmas Cards	8,334	10,500
Fundraising revenue	Fundraising - other	1,655	19,966
	Sponsorship	5,219	19,150
	Total	15,208	49,616

		This Year	Last Year
	Analysis	\$	\$
Revenue Item	Donations	8,210	22,871
Donations and other similar revenue	Grants	74,000	67,772
	Eyelights - Donations and other revenue	57,501	42,283
	Annual Awareness Appeal	1,635	35,807
	Bequests (small)	52,507	30,000
	Total	193,853	198,733

		This Year	Last Year
	Analysis	\$	\$
Revenue Item	Prof Education Program NZ	16,481	41,940
Revenue from providing goods or services	MIGS Awareness campaign	-	15,383
	Symposium	-	14,205
	Resource sales	3,029	5,387
	Total	19,510	76,915

		This Year	Last Year
	Analysis	\$	\$
Revenue Item	Interest	7,050	9,307
Interest, dividends and other investment revenue			
	Total	7,050	9,307



Glaucoma New Zealand
Notes to the Performance Report
For the year ended
31 March 2021

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Christmas cards	3,046	4,582
	Annual appeal	640	16,514
	Fundraising contractor	12,000	20,500
	Other fundraising expenses	-	5904
	Total	15,686	47,500

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Wages and salaries, ACC	137,343	111,479
	Volunteer Expenses	-	1,511
	Total	137,343	112,990

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Communication expenses	17,330	8,018
	Contractors	-	12,555
	Educational resources	18,897	8,068
	Eyelights Publication	27,918	24,958
	Glaucoma symposium	44	13,719
	GNZ Website	2,804	4,732
	Health Conferences/Expos	1,867	3,145
	MIGS awareness campaign	-	14,607
	Other Professional Education	-	773
	Patient symposium	1,995	5,060
	Professional Education Website	2,653	3,225
	Recruitment expenses	6,473	2,377
	Support Groups	818	2,626
	Total	80,799	103,863



		This Year	Last Year
Expense Item	Analysis	\$	\$
Administration and Overhead costs	Accounting	1,320	1,493
	Audit	2,245	1,680
	Bank fees	893	541
	General Expenses	360	667
	Insurance	527	526
	Office expenses	3,025	4,433
	Parking	2,374	1,889
	Stationery, Recall	1,299	2,416
	Subscriptions	2,388	2,288
	Telephone/Internet	2,538	754
	Software/IT Support	939	1,231
	Travel - General	138	2,137
	Total	18,046	20,055

		This Year	Last Year
Expense Item	Analysis	\$	\$
Other expenses	Depreciation	644	311
	Total	644	311



Glaucoma New Zealand
Notes to the Performance Report
For the year ended
31 March 2021

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
		\$	\$
Bank accounts and cash	ASB Cheque account	105,561	119,908
	GS Sanderson Scholarship Fund	488	
	Total	106,049	119,908

Asset Item	Analysis	This Year	Last Year
		\$	\$
Debtors and prepayments	Prepayments	4,725	5,567
	Interest accrued	661	-
	GST	1,876	5,122
	Total	7,262	10,689

Asset Item	Analysis	This Year	Last Year
		\$	\$
Other non-current assets	ASB Term deposit	145,548	144,192
	GS Sanderson Fund term deposit	182,633	185,088
	Total	328,181	329,280

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accrued expenses	3,063	13,235
	Deposits for future services	17,183	-
	GST		
	Rounding	1	
	Total	20,247	13,235

Liability Item	Analysis	This Year	Last Year
		\$	\$
Employee costs payable	Holiday pay liability	11,483	8,648
	PAYE owing	5,606	2,533
	Total	17,089	11,181

Liability Item	Analysis	This Year	Last Year
		\$	\$
Unused donations and grants with conditions	Bequests	-	-
	Grants	4,918	20,000
	Total	4,918	20,000



Glaucoma New Zealand
Notes to the Performance Report

For the year ended
31 March 2021

Note 4 : Property, Plant and Equipment
not yet changed

This Year					
Asset Class	Opening	Purchases	Sales/Disposals	Current Year	Closing
HP Pagewide printer	384			154	230
Laptop	1,226			490	736
Total	1,610	-	-	644	966

Last Year					
Asset Class	Opening	Purchases	Sales/Disposals	Current Year	Closing
Glaucoma NZ website	136		136		-
Website for International Professional Education	17		17		-
HP Pagewide printer	695			311	384
Laptop		1,226			1,226
View Sonic Projector	132		132		-
Total	980	1,226	285	311	1,610



Glaucoma New Zealand
Notes to the Performance Report
For the year ended
31 March 2021

Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	(29,017)	446,088	417,071
Capital contributed by owners or members	-			-
Capital returned to owners or members	-			-
Surplus/(Deficit)		(16,867)		(16,867)
Distributions paid to owners or members		-		-
Transfer to Reserves		-	-	
Transfer from Reserves		-		
Closing Balance	-	(45,884)	446,088	400,204

Last Year				
Description	Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	112,219	261,000	373,219
Capital contributed by owners or members				-
Capital returned to owners or members				-
Surplus/(Deficit)		43,852		43,852
Prior Year adjustment				
Distributions paid to owners or members		-		-
Transfer to Reserves		(185,088)	185,088	
Transfer from Reserves		-	-	
Closing Balance	-	(29,017)	446,088	417,071

Breakdown of Reserves

		Actual This Year	Actual Last Year
Name	Nature and Purpose	\$	\$
Scholarship fund	Set aside for awarding scholarships	185,088	185,088
Capital reserve	This reserve is for running costs.	261,000	261,000
Total		446,088	446,088



Glaucoma New Zealand
Notes to the Performance Report
For the year ended
31 March 2021

Notes 6-9

Note 6: Commitments

There were no significant commitments as at balance date. (last year - nil)

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 significant events after the balance date. (Last Year - nil)

Note 9: Ability to Continue Operating

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

Note 10: Correction of errors

Nil



AUDITOR'S REPORT

Opinion

I have audited the financial statements contained in the Performance Report of Glaucoma New Zealand, a Charitable Trust and registered Charity, for the year ended 31 March 2021. These statements include the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and the Notes.

In my opinion the financial statements provide a true and fair view of the financial activities of the Glaucoma New Zealand for the year ended 31 March 2021 and their financial position at that date according to the reporting requirements for registered charities.

Note that the report also includes non-financial information, on which I express no opinion.

Basis for Opinion

I have taken guidance from New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities, and also considering the readability of this report for non-accountants.

An audit involves collecting and examining evidence about the numbers and other information presented in the financial statements. The auditor is striving for a very high degree of accuracy and therefore assurance. This also means that the information given in the statements must be *complete*, with no significant omissions that may mislead the reader of the Statements.

Audit procedures for an entity such as this may involve:

- Gathering evidence that both income and expenses include all transactions that relate to the reporting period (not just those paid within that 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 the numbers are stated in accordance with acceptable accounting practice.
- Verifying compliance with accounting standard PBE SFR-A (NFP), which is mandatory for this entity.
- 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.

Community Capacity Accounting has provided payroll services for this organisation. Threats to reviewer independence have been addressed predominantly through internal separation of duties in accordance with PES 1.

I have received sufficient and appropriate evidence to form an audit opinion. Other than in my capacity as auditor I have no relationship with or financial interest in the Trust.

Responsibilities of Those Charged with Governance for the Financial Statements

It is the responsibility of the organisation's Board of Trustees to ensure that financial statements are prepared, that give a true and fair view in accordance with the legal requirements. Ensuring that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud are also their responsibility.

My responsibility as an auditor is to seek credible evidence with regards to the numbers and related information contained in the financial statements, and to provide an opinion about the results of my audit. Professional ethics require me to approach an audit with a sceptical mind.

My audit was completed on 03 September 2021 and my opinion is expressed as at that date.

Eugenia Pokusai M Fin
Community Capacity Accounting
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