

# Glaucoma New Zealand

## Performance Report

For the year ended  
31 March 2020

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## Glaucoma New Zealand

### Entity Information

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

For the year ended  
31 March 2020

Legal Name of Entity:	Glaucoma New Zealand
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Other Name of Entity (if any):	Glaucoma NZ
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Type of Entity and Legal Basis (if any):	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. 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
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	Community Capacity Accounting 3 Carlyle Street Christchurch

**Glaucoma New Zealand**  
**Statement of Service Performance**  
 "What did we do?", When did we do it?"  
 For the year ended  
 31 March 2020

**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	Actual FYE2020	Actual FYE 2019	Actual FYE 2018
<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>Total number of public members (after database cleansing).</b> All new members receive a membership pack containing educational resources, plus ongoing copies of Eyelights and invitation to public meetings in their area.	7934	8148	8601
Total number of new members	508	673	653
<b>Professional Education Programme</b> Online continuing programme for optometrists and other eye health professionals involved in glaucoma care approved by			
Number of enrolments	69	159	224
<b>Glaucoma Symposium – inaugural event</b> One day education event for optometrists and other eye health professionals focusing on glaucoma.			
Number of delegates attending	143	118	129
July Annual Awareness Campaign - nationwide month long initiative aimed at	1 annual	1 annual	1 annual
<b>Nationwide Public Meetings</b> - to learn more about Glaucoma, receive		11 of 11	9 in 9
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	28	32	45
Feedback forms evaluated the events as very helpful	96%	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.	4	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.	27	20	18
<b>Patient Symposiums</b> - new initiative focussed on patients to replace the public meetings.	1		
Feedback forms evaluated the events as very helpful	97%		
<b>Support Groups</b> - to support glaucoma sufferers and their friends and family. # of groups / # of regions	6 in 5	6 in 5	4 in 4
<b>0800 free support line</b> to the public to answer questions and provide support on glaucoma.	760	1054	877
<b>REPRESENTATION</b>			
Eye Coalition meetings & representation in parliament on collaborative care for eye health in NZ.	10	3	3
<b>Ministry of Health Meetings</b> on glaucoma management in NZ	3	3	4

# Glaucoma New Zealand

## Statement of Financial Performance

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

For the year ended

31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	248,349	402,221
Fees, subscriptions and other revenue from members		-	-
Revenue from providing goods or services	1	76,915	73,261
Interest, dividends and other investment revenue	1	9,307	6,188
<b>Total Revenue</b>		<b>334,571</b>	<b>481,670</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	47,500	15,491
Volunteer and employee related costs	2	112,990	121,827
Costs related to providing goods or services	2	103,863	146,590
Admin and other overheads	2	20,055	21,886
Scholarships		6,000	8,870
Other expenses	2	311	294
<b>Total Expenses</b>		<b>290,719</b>	<b>314,958</b>
<b>Surplus/(Deficit) for the Year</b>		<b>43,852</b>	<b>166,712</b>



# Glaucoma New Zealand

## Statement of Financial Position

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

As at  
31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	119,908	84,077
Debtors and prepayments	3	10,689	-
Investments	3	329,280	310,973
<b>Total Current Assets</b>		<b>459,877</b>	<b>395,050</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	1,610	980
Investments			
Other non-current assets			
<b>Total Non-Current Assets</b>		<b>1,610</b>	<b>980</b>
<b>Total Assets</b>		<b>461,487</b>	<b>396,030</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	13,235	8,454
Employee costs payable	3	11,181	6,856
Unused donations and grants with conditions	3	20,000	7,500
<b>Total Current Liabilities</b>		<b>44,416</b>	<b>22,810</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>44,416</b>	<b>22,810</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>417,071</b>	<b>373,220</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	5	(29,017)	112,220
Reserves	5	446,088	261,000
<b>Total Accumulated Funds</b>		<b>417,071</b>	<b>373,220</b>



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

Date	<div>Date</div>
Signature	<div>Signature</div>
Name	<div>Name</div>
Position	<div>Position</div>



# Glaucoma New Zealand

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2020

	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	261,779	322,508
Receipts from providing goods or services	75,985	58,070
Interest, dividends and other investment receipts	9,307	6,188
Net GST	-	11,043
<b>Cash was applied to:</b>		
Payments to suppliers and employees	287,066	349,311
Net GST	5,867	-
<b>Net Cash Flows from Operating Activities</b>	<b>54,138</b>	<b>48,498</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	-	-
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	-	869
Purchase of Investments	18,307	166,981
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(18,307)</b>	<b>(167,850)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>35,831</b>	<b>(119,352)</b>
<b>Opening Cash</b>	<b>84,077</b>	<b>203,429</b>
<b>Closing Cash</b>	<b>119,908</b>	<b>84,077</b>
<b>This is represented by:</b>		
Bank Accounts and Cash	119,908	84,077



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

For the year ended  
31 March 2020

**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 2020

**Note 1 : Analysis of Revenue**

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue	Fundraising - Christmas Cards	10,500	13,046
	Fundraising - other	19,966	3,888
	Sponsorship	19,150	25,171
	<b>Total</b>	<b>49,616</b>	<b>42,105</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donations	22,871	15,201
	Grants	67,772	65,118
	Eyelights - Donations and other revenue	42,283	47,314
	Annual Awareness Appeal	35,807	31,903
	Gordon Sanderson Scholar fund donations	-	109,750
	Bequests	30,000	90,830
	<b>Total</b>	<b>198,733</b>	<b>360,116</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Prof Education Program NZ	41,940	46,082
	MIGS Awareness Campaign	15,383	-
	Symposium	14,205	23,152
	Misc Sales	5,387	4,027
	<b>Total</b>	<b>76,915</b>	<b>73,261</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	9,307	6,188
	<b>Total</b>	<b>9,307</b>	<b>6,188</b>



**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

**Note 2 : Analysis of Expenses**

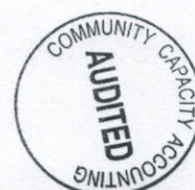
Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Christmas cards	4,582	0
	Annual Appeal	16,514	15,491
	Fundraising Contractor	20,500	-
	Other Fundraising Expenses	5,904	-
	<b>Total</b>	<b>47,500</b>	<b>15,491</b>

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Wages & Salaries, ACC	111,479	121,798
	Volunteer Expenses	1,511	29
	<b>Total</b>	<b>112,990</b>	<b>121,827</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Communication expenses	8,018	18,214
	Contractors	12,555	-
	Statistics and Data	-	49,550
	Educational Resources	8,068	10,004
	Eyelight Publication	24,958	29,865
	Glaucoma Symposium	13,719	9,503
	GNZ Website	4,732	4,428
	Health Conferences/Expos	3,145	2,300
	MIGS Awareness Campaign	14,607	-
	Other Professional Education	773	1,891
	Patient Symposium	5,060	-
	Professional Education Website	3,225	2,609
	Public/Community Education Programme	-	15,097
	Recruitment Expenses	2,377	-
	Support Groups	2,626	3,129
	<b>Total</b>	<b>103,863</b>	<b>146,590</b>

Expense Item	Analysis	This Year \$	Last Year \$
Administration and Overhead costs	Accounting	1,493	3,159
	Audit	1,680	2,935
	Bank & Merchant fees	541	948
	General Expenses	667	2,540
	Insurance	526	526
	Office Expenses	4,433	5,213
	Parking	1,889	-
	Stationery, Recall	2,416	1,348
	Subscriptions	2,288	3,047
	Telephone/Internet	754	1,000
	Software/IT Support	1,231	841
	Travel	2,137	329
	<b>Total</b>	<b>20,055</b>	<b>21,886</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	311	294
	<b>Total</b>	<b>311</b>	<b>294</b>



**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

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

		This Year	Last Year
		\$	\$
<b>Asset Item</b>	<b>Analysis</b>		
Bank accounts and cash	ASB Cheque account	119,908	84,077
	<b>Total</b>	119,908	84,077
		This Year	Last Year
		\$	\$
<b>Asset Item</b>	<b>Analysis</b>		
Debtors and prepayments	Prepayments	5,567	-
	GST	5,122	-
	<b>Total</b>	10,689	-
		This Year	Last Year
		\$	\$
<b>Asset Item</b>	<b>Analysis</b>		
Other non-current assets	ASB Term deposit	144,192	125,901
	GS Sanderson Fund term deposit	185,088	185,072
	<b>Total</b>	329,280	310,973
		This Year	Last Year
		\$	\$
<b>Liability Item</b>	<b>Analysis</b>		
Creditors and accrued expenses	Accrued expenses	13,235	6,500
	GST	-	1,954
	<b>Total</b>	13,235	8,454
		This Year	Last Year
		\$	\$
<b>Liability Item</b>	<b>Analysis</b>		
Employee costs payable	Holiday pay liability	8,648	5,463
	PAYE owing	2,533	1,393
	<b>Total</b>	11,181	6,856
		This Year	Last Year
		\$	\$
<b>Liability Item</b>	<b>Analysis</b>		
Unused donations and grants with conditions	Bequests		
	Grants	20,000	7,500
	<b>Total</b>	20,000	7,500

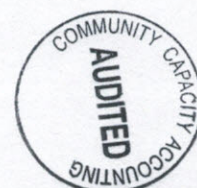


**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

**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	136		136	-	-
Website for International Professional Education Programme	17		17	-	-
HP Pagewide printer	695			311	384
Laptop		1,226		-	1,226
View Sonic Projector	132		132	-	-
<b>Total</b>	<b>980</b>	<b>1,226</b>	<b>285</b>	<b>311</b>	<b>1,610</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	194			58	136
Website for International Professional Education Programme	35			18	17
HP Colour Laser Jet printer	42		25		
HP Pagewide printer		869		174	695
View Sonic Projector	176			44	132
<b>Total</b>	<b>447</b>	<b>869</b>	<b>25</b>	<b>294</b>	<b>980</b>



**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

**Note 5: Accumulated Funds**

This Year				
Description	Capital	Accumulated	Reserves	Total
Opening Balance	-	112,219	261,000	373,219
Surplus/(Deficit)		43,852		43,852
Transfer to Reserves		(185,088)	185,088	
Transfer from Reserves		-	-	
Closing Balance	-	(29,017)	446,088	417,071

Last Year				
Description	Capital	Accumulated	Reserves	Total
Opening Balance	-	(59,149)	261,000	201,851
Surplus/(Deficit)		166,712		166,712
Prior Year adjustment		4,657		4,657
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	112,220	261,000	373,220

Breakdown of Reserves		Actual This Year \$	Actual Last Year \$
Name	Nature and Purpose		
Scholarship Fund	Set aside for awarding Scholarships	185,088	-
Capital reserve	This reserve is for running costs.	261,000	261,000
Total		446,088	261,000



**Glaucoma New Zealand**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

Notes 6-9

Note 6: Commitments		At balance date This Year	At balance date Last Year
Commitment	Explanation and Timing	\$	\$

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**

The government's response to the Covid 19 pandemic has meant Glaucoma NZ could not provide services, or undertake fundraising drives, during 6-8 weeks in April and May.

**Note 9: Ability to Continue Operating**

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

**Note 10: Correction of errors**

This year: Some expenditure was re-classified to comply with accounting standards for registered charities. This predominantly affects the 'Expenses related to public fundraising' category, and the scholarship paid. Last year's figures were adjusted where practicable.

The scholarship fund has been recognised as a reserve in equity. It has previously been listed under Note 6, "Commitments".

Last year: Prior year adjustments have been made to correct historical GST errors and the 'Creditors and Accrued Expenses' account. Consequently,



# AUDITOR'S REPORT

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## Limited Scope Audit

Glaucoma NZ has defined the scope of this audit to include the financial parts of the Performance Report only.

## Opinion

I have audited the financial aspects of the Performance Report of Glaucoma New Zealand, a Charitable Trust and registered Charity, for the year ended 31 March 2020. 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 Performance Report provides a true and fair view of the financial activities of Glaucoma New Zealand for the year ended 31 March 2020 and their financial position at that date in accordance with the financial reporting framework for registered Charities.

No opinion is expressed on any other information included in the Performance Report that is outside the scope reported above.

My audit was completed on 21 September 2020 and my opinion is expressed as at that date.

## Basis for Opinion

I 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.

I 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:

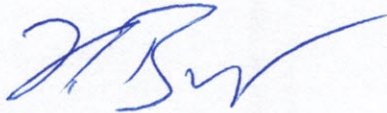
- Gathering evidence that both revenue and expenses are accurately represented and include all monies collected and paid by the organisation that relate to the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.
-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

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, 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.



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