

# FY21-22 Performance Report

Duncan Foundation  
For the year ended 31 March 2022

Prepared by Common Cents Accounting Ltd

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# Compilation Report

## Duncan Foundation

For the year ended 31 March 2022

Compilation Report to the Trustees of the Duncan Foundation.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Duncan Foundation for the year ended 31 March 2022.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Trustees 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.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Duncan Foundation 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 subject 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.



Common Cents Accounting

64A Gosford Drive, Botany Downs, Auckland 2010

Dated: 17 August 2022

# Entity Information

## Duncan Foundation

For the year ended 31 March 2022

### Legal Name of Entity

Duncan Foundation

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC55313

### Entity's Purpose or Mission

Our vision is for New Zealanders with neurological conditions to live their lives to their maximum physical potential.

Our mission is to provide new and essential clinical services to improve the lives of New Zealanders with neurological conditions.

Our purpose: The Duncan Foundation provides access to expert assessment and clinical practitioners who understand the management of selected neuromuscular and neurological conditions.

### Entity Structure

**Governance:** The Board of Trustees can be made up of between three and seven Trustees, there are currently 3 Trustees.

**Operations:** There are currently 3 part-time contracted staff (CEO, Patient & Admin Coordinator and Funding)

**Clinician Support Team:** 1 contract Clinical director and 5 Clinical Lead roles contracted through Rope Neuro Rehab

**Programme Delivery:** provider contracts for clinical services to patients and education to health professionals & community

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

We are grateful to our funding partners The Sir Thomas and Lady Duncan Trust and the Lindsay Foundation for their ongoing support and value our other key funders who supported us through philanthropic grant funding and donations.

### Main Methods Used by Entity to Raise Funds

We are primarily funded through grants and donations received from individuals, trust and community funders.

### Additional Information

The Duncan Foundation identifies gaps in services available within the public health system, facilitates access to trained health professionals and provides continuing education to clinicians. Our focus is currently on supporting people living with dystonia, Friedreich's ataxia, the late effects of Polio, recently diagnosed Parkinson's, spinocerebellar ataxia and other inherited ataxias.

### Contact Details

**Phone:** Administrator 022 073 8173 | **Email:** [admin@duncanfoundation.org](mailto:admin@duncanfoundation.org) | **Website:** <https://duncanfoundation.org/>

**Physical Address:** c/- Board Chairperson, 72 Sarsfield Street, Herne Bay, Auckland 1011

**Postal Address:** c/- Leticia Mincham, PO Box 84096, Westgate, Auckland, 0657

# Approval of Financial Report

Duncan Foundation

For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Duncan Foundation for the year ended 31 March 2022.

APPROVED

  
Name: Joe Duncan

Chair Duncan Foundation

Date .....

17.08.22.

  
Name:

Position: Trustee

Date .....

17 August 2022

# Statement of Service Performance

## Duncan Foundation

For the year ended 31 March 2022

### Description of Entity's Outcomes

The Duncan Foundation's services are aimed at improving the physical and mental well-being of New Zealanders living with neurological conditions currently these include late effects of polio (LEoP); idiopathic focal dystonia; recently diagnosed Parkinson's (RDP); Friedreich's ataxia (FA), spinocerebellar ataxia (SCA) and other inherited ataxias. We will continue to expand the conditions we support as needs are identified.

Patients with progressive neurological conditions live with disabilities varying from chronic to acute, including impairment in muscle function (sensory, coordination and power), fatiguability and pain. They experience lower quality of life levels than people from the general population. After diagnosis, unless they have an acute event, (e.g., a fall), there is no defined treatment pathway offered to them. With intervention, there is the potential to slow this decline rate, sustain quality of life for longer, and reduce or delay the risk of acute events.

**Improving awareness of condition-specific management and access to appropriate services in a timely manner and without a financial barrier for our patients is a crucial driver of our work.**

The Duncan Foundation network of clinicians provides people living with neurological conditions with clinical assessment, treatment and onward referral where appropriate. Working together to develop self-management tools to improve quality of life and symptom management.

The Duncan Foundation supports our network of clinicians through resource sharing, peer reviews, journal reviews and feedback from continuing professional development learning.

Another key goal is to advance knowledge of these conditions to the broader health and community sector through delivery of educational presentations, participation in research and working with patient groups to understand current needs, available services and develop treatment protocols and outcomes. Examples of these activities during the period ended 31 March 2022 include.

- National Clinical Study Days held in May 2021
- Presentations to community groups, including Dystonia Patient Network, Parkinson's New Zealand, Muscular Dystrophy Association and FARA New Zealand.
- Presentations to health professionals, including Occupational Therapy Neurological Special Interest group and Auckland Neurologists meeting.

Through a concerted outreach effort since our establishment, the Duncan Foundation has increased the number of patient referrals from neurologists, allied health professionals, general practitioners and community support groups. In response to the increased service provision needs, on 31 March 2022, we were working with 22 Duncan Foundation endorsed clinicians in nine regions throughout New Zealand.

### COVID-19

Due to the ongoing impact of Covid-19 and the vulnerability of many of our patient group the Duncan Foundation's clinical team responded to the lockdowns and patient concerns by ensuring flexibility of our service provision through the adoption of online meeting technology.

Where needed we use online platforms for group and individual teaching, exercise classes and consultations to ensure accessibility for our patient base.

In collaboration with Polio New Zealand we held 62 online Polio morning & afternoon tea sessions with 957 attendances over the year.

### Centre for Brain Research - Neurogenetics Research Clinic

Generous funding support from the Lindsay Foundation enabled the Duncan Foundation to continue to work with the Centre for Brain Research - Neurogenetics Research Clinic (NGRC) through the fiscal year ended 31 March 2022.

The focus of our input into this research is to provide therapists (e.g., neuro-physiotherapists, occupational therapists and speech and language therapists) experienced in working with neurogenetic conditions to provide patients assessments. The clinic aims to assist in the development and trialling of future interventional treatment strategies for patients with neurogenetic conditions in New Zealand.

To alleviate clinic delays caused by Covid-19 we increased our one-to-one patient assessments for this patient group to ensure they had access to relevant therapist assessments and treatment. Under our NGRC pathway, we work with people living with neurogenetic conditions including Friedreich's ataxia, spinocerebellar ataxia and other inherited ataxias.

### Description and Quantification (to the extent practicable) of the Entity's Outputs

	2022	2021
New Patient Registrations	181	123
Neurogenetics Research Clinic Assessments	35	38
Dystonia Initial Assessment	3	14
Dystonia Follow up	18	24
Dystonia Intensive Treatment Programme (16 treatment programme)	3	2
Friedreich's Ataxia Initial Assessment	7	1
Friedreich's Ataxia follow up	41	32
Other condition assessment	2	1
Polio Initial Assessment	56	52
Polio Follow up	72	88
Polio Exercise Classes (National Online) Attendances	735	564
Recently Diagnosed Parkinson's Initial Assessment	67	35
Recently Diagnosed Parkinson's Follow up	83	27
Recently Diagnosed Parkinson's LSVT BIG (Intensive 16 treatment programme)	9	9
Parkinson's Exercise Classes (Auckland & Christchurch) - Attendances	1454	702
Spinocerebellar Ataxia Initial Assessment	8	7
Spinocerebellar Ataxia Follow up	63	32

# Statement of Financial Performance

## Duncan Foundation

For the year ended 31 March 2022

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

	NOTES	2022	2021
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	367,401	259,921
Revenue from providing goods or services	1	13,297	3,719
Interest, dividends and other investment revenue	1	228	290
<b>Total Revenue</b>		<b>380,926</b>	<b>263,929</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	480	21,508
Volunteer, employee and contractor related costs	2	147,554	50,745
Costs related to providing goods or service	2	172,276	194,131
Other expenses	2	39,749	29,026
<b>Total Expenses</b>		<b>360,058</b>	<b>295,411</b>
<b>Surplus/(Deficit) for the Year</b>		<b>20,869</b>	<b>(31,481)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Financial Position

## Duncan Foundation As at 31 March 2022

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

	NOTES	31 MAR 2022	31 MAR 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	162,151	109,498
<b>Total Current Assets</b>		<b>162,151</b>	<b>109,498</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	-	464
Other non-current assets	3	283	283
<b>Total Non-Current Assets</b>		<b>283</b>	<b>747</b>
<b>Total Assets</b>		<b>162,434</b>	<b>110,245</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	16,892	15,744
Unused donations and grants with conditions	4	80,172	50,000
<b>Total Current Liabilities</b>		<b>97,064</b>	<b>65,744</b>
<b>Total Liabilities</b>		<b>97,064</b>	<b>65,744</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>65,370</b>	<b>44,501</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	65,370	44,501
<b>Total Accumulated Funds</b>		<b>65,370</b>	<b>44,501</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Cash Flows

## Duncan Foundation

For the year ended 31 March 2022

'How the entity has received and used cash'

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	397,573	260,723
Receipts from providing goods or services	4,800	4,277
Interest, dividends and other investment receipts	228	290
Cash receipts from other operating activities	10,492	-
GST	45,701	35,352
Payments to suppliers and employees	(406,142)	(333,440)
<b>Total Cash Flows from Operating Activities</b>	<b>52,652</b>	<b>(32,800)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash flows from other investing and financing activities	-	49,956
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>49,956</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>52,652</b>	<b>17,156</b>
<b>Bank Accounts and Cash</b>		
Opening cash	109,498	92,342
Duncan Foundation 00	(7,576)	16,910
Duncan Foundation 01	60,228	246
Closing cash	162,151	109,498
<b>Net change in cash for period</b>	<b>52,652</b>	<b>17,156</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

## Duncan Foundation

For the year ended 31 March 2022

'How did we do our accounting?'

### 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

Duncan Foundation 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

#### Donations, sponsorship and fundraising

Revenue from donations, sponsorship and fundraising are recognised when the funds are received.

#### Grants

Revenue from unconditional grants is recognised when the funds are received  
Revenue from grants with conditions is recognised when the funds are applied to the relevant expense.

# Notes to the Performance Report

## Duncan Foundation

For the year ended 31 March 2022

	2022	2021
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Duncan Trust	314,500	252,000
Grant Funding	12,950	-
Lindsay Foundation grant	38,128	-
MSD Covid19 Community Awareness and preparedness grant	-	5,000
Donations	1,823	2,921
<b>Total Donations, fundraising and other similar revenue</b>	<b>367,401</b>	<b>259,921</b>
<b>Revenue from providing goods or services</b>		
LSVT BIG Revenue	4,174	3,652
MS & Parkinson AMPd koha	-	67
Other Programme Revenue	9,123	-
<b>Total Revenue from providing goods or services</b>	<b>13,297</b>	<b>3,719</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	228	290
<b>Total Interest, dividends and other investment revenue</b>	<b>228</b>	<b>290</b>
<b>Total Analysis of Revenue</b>	<b>380,926</b>	<b>263,929</b>
	2022	2021

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Fundraising expenses	480	21,508
<b>Total Expenses related to public fundraising</b>	<b>480</b>	<b>21,508</b>
<b>Volunteer, employee and contractor related costs</b>		
Contract CEO	70,027	28,417
Contract Clinical Director	54,900	-
Contract Admin Support Role	18,235	13,180
Gordon's role	225	-
Recruitment	4,167	9,148
<b>Total Volunteer, employee and contractor related costs</b>	<b>147,554</b>	<b>50,745</b>
<b>Costs related to providing goods or services</b>		
Clinical Director	-	4,300
CD project time	-	11,330
Dystonia services	6,303	10,273
Ataxia services	37,874	21,137
Parkinson's services	59,485	37,437
Polio services	41,877	43,913
Other Neurological Conditions	435	240
Other Clinician Expenses	18,405	17,402

	2022	2021
Other programme expenses	1,375	37,917
Presentation	2,505	600
Telehealth hour presentation	-	7,060
Travel expenses	4,016	2,523
<b>Total Costs related to providing goods or services</b>	<b>172,276</b>	<b>194,131</b>
<b>Other expenses</b>		
Clinical IT Platforms	7,762	5,066
Accounting and Xero expenses	2,248	2,119
Bank fees	125	137
Board expenses and meetings	13,530	14,158
CEO Travel & Other Expenses	235	434
Consultants	6,806	-
Depreciation	-	138
Insurance	2,892	-
Loss on disposal of asset	464	-
Office expenses	3,676	4,707
Subscriptions	542	298
Website	1,468	1,970
<b>Total Other expenses</b>	<b>39,749</b>	<b>29,026</b>
<b>Total Analysis of Expenses</b>	<b>360,058</b>	<b>295,411</b>
	2022	2021

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
Duncan Foundation 00	41,792	49,367
Duncan Foundation 01	120,359	60,131
<b>Total Bank accounts and cash</b>	<b>162,151</b>	<b>109,498</b>
<b>Other non-current assets</b>		
Resident Withholding Tax	283	283
<b>Total Other non-current assets</b>	<b>283</b>	<b>283</b>

	2022	2021
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	26,133	25,743
GST	(9,242)	(9,999)
<b>Total Creditors and accrued expenses</b>	<b>16,892</b>	<b>15,744</b>
<b>Unused donations and grants with conditions</b>		
Grant Funding held until used	48,300	-
Lindsay Foundation grant held until used	11,872	50,000
Neuromuscular Research NZ -MDA Grant held until used	20,000	-
<b>Total Unused donations and grants with conditions</b>	<b>80,172</b>	<b>50,000</b>
<b>Other current liabilities</b>		
Rounding	-	-
<b>Total Other current liabilities</b>	<b>-</b>	<b>-</b>
	2022	2021
<b>5. Property, Plant and Equipment</b>		
<b>Furniture and Fittings</b>		
Furniture and fittings owned	-	705
Accumulated depreciation - furniture and fittings owned	-	(241)
<b>Total Furniture and Fittings</b>	<b>-</b>	<b>464</b>
<b>Total Property, Plant and Equipment</b>	<b>-</b>	<b>464</b>
	2022	2021
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	44,501	75,982
Accumulated surpluses or (deficits)	20,869	(31,481)
<b>Total Accumulated Funds</b>	<b>65,370</b>	<b>44,501</b>
<b>Total Accumulated Funds</b>	<b>65,370</b>	<b>44,501</b>

## 7. Grants received

	<b>Total Grant Received FY21-22</b>	<b>Held for Following Year</b>
Sir Thomas & Lady Duncan Trust	\$314,500	\$ -
Lindsay Foundation (\$50,000 Received FY 20/21)		\$11,872
Perpetual Guardian - Estate of Ernest Hyam Davis + The Ted & Mollie Carr Endowment Trust	\$50,000	\$37,410
Neuromuscular Research New Zealand	\$20,000	\$20,000
Bollard Charitable Trust	\$11,250	\$10,890

## 8. Commitments

There are no commitments as at 31 March 2022 (Last year - nil)

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2022 Last year - nil).

## 10. Related Parties

<b>Description of Related Party Relationship</b>	<b>Description of the Transaction (whether in cash or amount in kind)</b>	<b>2022</b>	<b>2021</b>
Gordon Jackman, Board member and employed on contract as CEO	Paid on contract for hours worked, including patient liaison, advocacy and support.	677	61,833
Letticia Mincham, employed on contract as CEO	Paid on contract for hours worked	70,590	
Sally Paterson, Board member	Board honorarium	6,000	6,000
Tim Edmonds, Board member	Board honorarium	6,000	6,000
Julie Rope, Clinical Director. Board Member until April 2021	Rope Neuro receives payments for clinical services at an agreed contract rate	153,438	110,456
Joe Duncan, Board Chair and Trustee for the Sir Thomas & Lady Duncan Trust,	Monthly donation from the Sir Thomas & Lady Duncan Trust to the Duncan Foundation	314,500	252,000

## 11. Events After the Balance Date

Nil. (Last year: CEO Gordon Jackman resigned and a new CEO is expected to start June 2021).

## 12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.