

Performance Report

ADHD Association Incorporated
For the year ended 31 March 2023

Prepared by Simple Accounting Services Ltd

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Entity Information

ADHD Association Incorporated For the year ended 31 March 2023

Legal Name of Entity

A.D.H.D. Association Incorporated

Type of Entity and Legal Basis

A.D.H.D. Association Incorporated is an Incorporated Society registered under the Incorporated Societies Act 1908.

Registration Number with DIA Charities

CC20648

Entity's Vision

To advance the ADHD community by providing practical information and support.

Strategic Focus

1. Strategic building blocks: We will continue to understand ADHD and the needs of our community in New Zealand.
2. It will become easier to get a diagnosis and support for ADHD in New Zealand.
3. Students with ADHD are successful.
4. Adults with ADHD are successful.

Progress within our Strategic Focus is highlighted in the 2022 / 2023 Impact Report, available on our website adhd.org.nz.

Entity Structure

A.D.H.D. Association Incorporated ("the Society") is an incorporated society focused on supporting the ADHD Community in New Zealand. It is also a registered charity.

The Society is governed by a Board of Trustees comprising up to nine members who are elected for three years. Trustees meet each month. The members of the governing body are as follows:

- Darrin Bull, Chairperson (term 2020-2023)
- Martin King, Secretary (2022-2023)
- Andrew Ward, Treasurer (term 2020-2023, treasurer from April 2022)
- Brett Harrington, Trustee (term 2020-2023)
- Katherine Mason, Trustee (term 2020-2023)
- Dr Sarah Watson, Trustee (term 2020-2023)
- Tracey Roundtree, Trustee (term 2021-2024)
- Alex Campbell, Trustee (from December 2022)

The Management and Operation Team includes:

- Suzanne Cookson, Chief Executive Officer
- Raewyn Heays, salaried National Coordinator
- Leeanna Kohn-Hardy, Projects

Physical Address

Yarnton House
14 Erson Avenue
Royal Oak
Auckland 1061

Postal Address

ADHD New Zealand
PO Box 9063
Newmarket
Auckland 1149

Chairperson's Report

ADHD Association Incorporated For the year ended 31 March 2023

“One of the most important years in our history”

Members,

What an amazing 12 months for ADHD Association Incorporated (trading as ADHD New Zealand). There were notable firsts, public policy success and the development of toolkits for the Education Sector.

Highlights include:

- The development of a new vision “**A thriving ADHD community that enriches the world.**”, which sets the platform for our new strategy to be built.
- An all-of-health-sector hui, which involved Te Whatu Ora, the Ministry of Health, the Police, Pharmac, Royal College of General Practitioners, Royal College of Psychiatrists, New Zealand College of Clinical Psychologists and leading academics and politicians. The purpose of the Hui was to resolve the inequity and significant issues which exist for our Community in terms of getting access to health care. The Hui then built through six key workstreams including:
 1. Improved access to medication (with a focus on the Special Authority process).
 2. Building a better understanding of ADHD in New Zealand through data and research.
 3. Delivering a consistent model of service across New Zealand.
 4. Building and delivering guidelines for the medical treatment and management of ADHD in New Zealand.
 5. Delivering quality training across clinicians in New Zealand.
 6. Establishing a reference group to continue the work of the Hui.
- Progress has been mixed across the workstreams but there are already some notable achievements, which underpin principles of collaboration and having a whole of sector focus. It is essential for this work to continue.
- The appointment of our first CEO, Suzanne Cookson. This is a notable achievement for ADHD New Zealand, and the work Suzanne has done, with the outcomes of the Hui, has shown how important it is to have a national leader and voice for our community.
- During the year ADHD New Zealand also delivered two digital toolboxes for the Education Community. In both instances, there was significant work undertaken to really understand our community.
 - o ADHD and Tertiary toolbox, funded by the Tertiary Education Commission, targeting learners and teaching staff through four modules.
 - o ADHD and Primary / Secondary school toolbox, funded by the Sutherland Trust- which again is designed to help our teachers understand ADHD much better.
- The highlight of our Annual Awareness month was the participation in the World’s first ADHD 24 Hour conference which was focused on all things ADHD, from sport, to getting a diagnosis and even understanding the approach undertaken by Google. ADHD New Zealand was responsible for six hours of content, and it was a huge success- watch out for this year’s one.

Moving forward there will be significant challenges for ADHD New Zealand in the coming year, underpinned by our ongoing lack of funding and our requirement to grow and mature rapidly. We are up for the challenge and the year starts with both a Governance and Strategy refresh.

Finally, thank you to everyone who has contributed so much to ADHD New Zealand, from our Board and all the volunteer hours they put in, right up to our Facebook coordinators - a thankless but vital task.

Approval of Financial Report

ADHD Association Incorporated For the year ended 31 March 2023

The governing body are pleased to present the approved financial report including the historical financial statements of ADHD New Zealand Incorporated for year ended 31 March 2023.

APPROVED

Chairperson

Date

Treasurer

Date

Statement of Financial Performance

ADHD Association Incorporated For the year ended 31 March 2023

	NOTES	2023	2022
Revenue			
Grants, donations, fundraising and other similar revenue	1	204,306	60,730
Fees, subscriptions and other revenue from members	1	12,540	7,269
Revenue from providing goods or services	1	28,480	31,978
Interest, dividends and other investment revenue	1	771	319
Other revenue	1	1,376	1,560
Total Revenue		247,473	101,855
Expenses			
Volunteer and employee related costs	2	145,964	76,897
Costs related to providing goods or service	2	53,880	5,055
Other expenses	2	19,580	16,117
Total Expenses		219,423	98,069
Surplus/(Deficit) for the Year		28,050	3,786

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

ADHD Association Incorporated As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	55,369	43,453
Debtors and prepayments	3	3,990	1,000
Total Current Assets		59,359	44,453
Non-Current Assets			
Property, Plant and Equipment	5	948	1,398
Investments	3	34,064	33,294
Total Non-Current Assets		35,013	34,692
Total Assets		94,372	79,145
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	2,547	3,614
Employee costs payable	4	4,806	1,902
Unused donations and grants with conditions	4	2,500	17,160
Total Current Liabilities		9,853	22,676
Total Liabilities		9,853	22,676
Total Assets less Total Liabilities (Net Assets)		84,519	56,469
Accumulated Funds			
Capital contributed by owners or members	6	5,605	5,605
Accumulated surpluses or (deficits)	6	78,914	50,865
Total Accumulated Funds		84,519	56,469

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

ADHD Association Incorporated For the year ended 31 March 2023

	2023	2022
Cash Flows from Operating Activities		
Donations, grants and other similar receipts	200,837	65,747
Fees, subscriptions and other receipts from members	14,421	7,917
Receipts from providing goods or services	27,008	38,499
Interest, dividends and other investment receipts	771	319
Cash receipts from other operating activities	1,468	1,330
Payments to suppliers and employees	(240,392)	(102,642)
GST refunded (paid)	8,574	(621)
Total Cash Flows from Operating Activities	12,686	10,549
Cash Flows from Investing and Financing Activities		
Payments to purchase investments	(771)	(319)
Capital repaid to owners or members	-	(153)
Total Cash Flows from Investing and Financing Activities	(771)	(472)
Net Increase (Decrease) in Cash	11,916	10,077
Cash Balances		
Cash and cash equivalents at beginning of period	43,453	33,376
Cash and cash equivalents at end of period	55,369	43,453
Net change in cash for period	11,916	10,077

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

ADHD Association Incorporated For the year ended 31 March 2023

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 for the last two annual reporting periods. 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 as a going concern in the foreseeable future.

Revenue

Revenue is accounted for as follows:

Membership income

Fees and subscriptions received in exchange for monthly access to member's facilities are initially recorded as income in advance and recognised in revenue evenly over the membership period.

Where members purchase specific services (for example, attendance at the coaching and development course), revenue is initially recorded as revenue in advance, and then recognised proportionally on the basis of the value of each session relative to the total value of the purchased services.

Other fees and subscriptions are recorded as revenue when cash is received.

Fundraising and Grants

Fundraising and Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donations

Donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a use or return condition, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Event Income

Entrance fees for functions and events are recorded as revenue when the function or event takes place.

Interest and dividend income

Interest income is recognised on an accrual basis.

Dividend income is recognised when the dividend is declared.

Other Income

All other income is accounted for on an accrual basis and accounted for in accordance with the substance of the transaction.

Income Tax

ADHD New Zealand Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Registered charities should instead record that they are registered charities under the Charities Act 2005, and accordingly are not subject to income tax.

Bank Accounts and Cash

Bank and Cash in the Statement of Cash Flows comprise cash balances and bank balances.

Goods and Services Tax (GST)

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

Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis and in the case of manufactured goods, includes direct materials, labour and production overheads. Certain inventories are subject to restriction of title clauses, including Romalpa Clauses.

Property, plant and equipment

Property, plant and equipment are shown at cost or valuation less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is provided on a diminishing value basis on all property, plant and equipment. The depreciation rates been estimated in accordance with depreciation rates published by the Inland Revenue Department.

Employee Costs

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not taken at balance date, and long service leave. The ADHD Association Incorporated recognises a liability and an expense for bonuses it is contractually obliged to pay, or where a past event has created a constructive obligation.

Provisions

The Society recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, from which the probability that an outflow of future economic benefits will be required to settle the obligation and the ability to determine a reliable estimate of the amount of the obligation both exist.

Changes in Accounting Policies

There have been no changes in accounting policies during the annual reporting period (last year - nil) other than noted above.

Notes to the Performance Report

ADHD Association Incorporated For the year ended 31 March 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received	153,238	42,033
Donations Received	46,068	7,697
Sponsorships Received	5,000	11,000
Total Donations, fundraising and other similar revenue	204,306	60,730
Fees, subscriptions and other revenue from members		
Memberships Received	10,253	7,269
Basketball (Grants and Subs)	2,287	-
Total Fees, subscriptions and other revenue from members	12,540	7,269
Revenue from providing goods or services		
Everyday With ADHD Seminars Receipts	9,271	6,978
Strategic Initiatives Revenue	8,980	25,000
Government Contracts	4,995	-
Webinars Receipts	2,217	-
Events Receipts	2,117	-
Seminars Receipts	900	-
Total Revenue from providing goods or services	28,480	31,978
Interest, dividends and other investment revenue		
Interest Income	771	319
Total Interest, dividends and other investment revenue	771	319
Other revenue		
Other Revenue	1,376	1,560
Total Other revenue	1,376	1,560
	2023	2022

2. Analysis of Expenses

Volunteer and employee related costs

Contractors and Temp Staff	94,854	32,465
Salaries and Wages	50,377	43,482
Travel and Accommodation	653	506
ACC Levies	79	105
Training and Education	-	339
Total Volunteer and employee related costs	145,964	76,897

	2023	2022
Costs related to providing goods or services		
Govt Contract Expenses	30,787	224
Everyday With ADHD Seminars Expenses	8,793	(1,203)
Basketball Expenses	8,525	2,903
Event Production	2,941	1,431
Webinar Expenses	1,511	-
Support Group	759	-
Education Books	304	-
Venue Hire	260	-
Communications Expenses	-	1,400
Purchases Health Products	-	300
Total Costs related to providing goods or services	53,880	5,055
Other expenses		
Rent	5,804	4,639
Subscriptions	4,904	2,765
Insurance	3,000	3,301
Accounting and Audit Fees	1,774	1,755
Telephone and Internet	1,443	1,767
Stripe Fees for use of Payments Portal	1,150	50
Stationery and Postage	582	385
Depreciation	450	669
Computer Expenses	273	106
Bank Fees and Interest Expenses	109	182
Website Expenses	50	147
General Expenses	40	350
Total Other expenses	19,580	16,117
	2023	2022

3. Analysis of Assets

Bank accounts and cash

ADHD Association Inc 00 Account	39,405	43,544
ADHD Association Inc 02 Account	16,029	-
Stripe NZD	528	483
Credit Card	(592)	(574)
Total Bank accounts and cash	55,369	43,453

Debtors and prepayments

Accounts Receivable	3,990	1,000
Total Debtors and prepayments	3,990	1,000

	2023	2022
Investments		
ADHD Association Inc TD Account	34,064	33,294
Total Investments	34,064	33,294

	2023	2022
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4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	1,001	1,001
PAYE Payable	988	1,224
GST Payable	558	1,389
Total Creditors and accrued expenses	2,547	3,614

Employee costs payable

Accrued Leave	2,340	856
Wages Payable	2,466	1,046
Total Employee costs payable	4,806	1,902

Unused donations and grants with conditions

Grants Not Yet Utilised	2,500	17,160
Total Unused donations and grants with conditions	2,500	17,160

	2023	2022
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5. Property, Plant and Equipment

Website

Cost	5,000	5,000
Accumulated Depreciation	(4,325)	(3,992)
Total Website	675	1,008

Office Equipment

Cost	7,059	7,059
Accumulated Depreciation	(6,789)	(6,674)
Total Office Equipment	270	384

Computer Equipment

Cost	5,063	5,063
Accumulated Depreciation	(5,060)	(5,057)
Total Computer Equipment	3	6

Total Property, Plant and Equipment	948	1,398
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2023 2022

6. Accumulated Funds**Capital contributed by owners or members**

ADHD Educational Fund	5,605	5,605
Total Capital contributed by owners or members	5,605	5,605

Accumulated surpluses or (deficits)

Opening Balance	50,865	47,232
Accumulated Surpluses	-	(153)
Current Year Surplus	28,050	3,786
Total Accumulated surpluses or (deficits)	78,914	50,865

Total Accumulated Funds	84,519	56,469
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7. Commitments

The entity entered into a two-year lease in March 2022 for the premises within Yarton House, Auckland (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2023 (Last year - nil).

9. Related Parties

Darrin Bull, who is the Chairperson, is married to Raewyn Heays. Raewyn is employed as a part-time administrator for the entity, and reports to John Miller. Darrin has no authority to authorise payments or transfers within internet banking and was not involved with Raewyn's appointment.

10. 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).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.