



ADHD
New Zealand

Performance Report

ADHD Association Incorporated
For the year ended 31 March 2022

Prepared by Simple Accounting Services Ltd

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Entity Information

ADHD Association Incorporated For the year ended 31 March 2022

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 2021 / 2022 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)
- John Miller, Secretary (term 2019-2022)
- Andrew Ward, Treasurer (term 2020-2023, treasurer from April 2022)
- Suzanne Cookson, Chief Executive Officer and Trustee (term 2021-2024)
- 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)
- David Mairs, Treasurer (retired in March 2022)

The Management and Operation Team includes:

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

Physical Address

Yarnton House
14 Erson Avenue
Royal Oak
Auckland 1061

Postal Address

PO Box 9063
Newmarket
Auckland 1149

Chairperson's Letter

ADHD Association Incorporated For the year ended 31 March 2022

E aku nui, e aku rahi, tēnā koutou katoa. Warm greetings to you all.

On behalf of the ADHD Association Incorporated (trading as ADHD New Zealand) Board, I am delighted to present the 2021 / 22 Annual Report and Impact Statement over the last year.

It has been an incredible year for ADHD New Zealand, and I can not believe how much we achieved given our size and budget. We continued to be fueled by the passion of our Trustees, supporters, and community. We are all truly grateful.

Our Strategy: Thrive

In 2021 our five-year strategy was approved, and we set about delivering to that Strategy, most of which is highlighted in our Impact Report, attached with the annual report. Our strategy is set out across four key pillars, and we have made startling progress across the last 12 months. Some of the highlights include:

- 1. Strategic Building Blocks:** Underpinning our ambition is the necessity to increase our operating budget and reduce our reliance on grants. The FY 21/22 saw significant work laying the foundations for our future, with new grants, increased donations, and increased memberships. More importantly, the foundations have been laid for a significant increase in funding for the future, and for the FY 22/23, we have planned to double our operating revenue to 200,000.
- 2. It will become easier to get a diagnosis and support:** In the FY21/22 ADHD New Zealand focused on understanding the real issues with getting a diagnosis for ADHD. We completed two surveys for children and adults which highlight the real difficulty of getting a diagnosis. The Adult survey highlighted that 80% of the ADHD community report real challenges getting support. The results have been used to increase awareness of the issues with Government, and behind the scenes we are optimistic change is coming.
- 3. Students with ADHD are successful:** ADHD New Zealand continues to work with the entire education sector to try and improve outcomes. The feedback and stories from our community speaks to real struggles, neglect and in many cases trauma. We have worked hard to build the foundations to overcome this including the introduction of in-school training and the development of special training material for the Tertiary Sector, in association with the Tertiary Education Commission. Launching in July / August 2022 this is a significant step forward.
- 4. Adults with ADHD are successful:** There is a real crisis in New Zealand with ADHD, and given the feedback, this is being felt by adults the most. Our focus again is building the foundations to be able to help Adults with ADHD. Resolving the issues with getting a diagnosis, would be a giant step forward.

Our first Chief Executive Officer

Such is our growth and ambition, we are delighted to appoint our very first Chief Executive, Suzanne Cookson. Suzanne brings to the position real experience with working with Government and a first-hand experience of ADHD. Already, making a real impact, the appointment reflects the continuing maturity of ADHD New Zealand.

Thank You

As a small charity, we are enormously grateful for the support we get from our community, members, and our funders. Thank you also to our hardworking Board; I continue to be amazed about how much passion and energy you put into ADHD New Zealand, and it is clear it is more than a Governance position. Thanks must also go to David Mairs, a Trustee and Treasurer for over twenty years who recently retired. David's tireless focus helped us grow from a small support group to what we are today.

ADHD New Zealand's community and membership now numbers over 30,000- together we can change anything.

Nga mihi

Darrin Bull

Board Chairperson

Approval of Financial Report

ADHD Association Incorporated For the year ended 31 March 2022

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 2022.

APPROVED

Chairperson

Date

Treasurer

Date

Statement of Service Performance

ADHD Association Incorporated For the year ended 31 March 2022

Description of Entity's Outcomes

The Association is endeavouring to assist people with ADHD to reach their potential and experience every opportunity to live successful lives.

Description and Quantification of the Entity's Outputs

Information Packs are distributed to new members.

Training Workshops are held for School Teachers to assist them in dealing with pupils with ADHD.

Each year an ADHD Awareness Day conference is held.

Additional Output Measures

Support provided to ADHD Facebook Groups.

Support provided by way of Phone and Email communication.

Library books lent to Members .

Statement of Financial Performance

ADHD Association Incorporated For the year ended 31 March 2022

	NOTES	2022	2021
Revenue			
Grants, donations, fundraising and other similar revenue	1	60,730	70,618
Fees, subscriptions and other revenue from members	1	7,269	4,212
Revenue from providing goods or services	1	31,978	14,115
Interest, dividends and other investment revenue	1	319	866
Other revenue	1	1,560	258
Total Revenue		101,855	90,068
Expenses			
Volunteer and employee related costs	2	76,792	56,757
Costs related to providing goods or service	2	5,055	22,084
Other expenses	2	16,222	16,169
Total Expenses		98,069	95,011
Surplus/(Deficit) for the Year		3,786	(4,942)

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 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank accounts and cash	3	76,747	65,576
Debtors and prepayments	3	1,000	1,725
Inventory	3	-	300
Total Current Assets		77,747	67,601
Non-Current Assets			
Property, Plant and Equipment	5	1,398	2,067
Total Non-Current Assets		1,398	2,067
Total Assets		79,145	69,668
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	3,614	4,189
Employee costs payable	4	1,902	-
Unused donations and grants with conditions	4	17,160	12,643
Total Current Liabilities		22,676	16,832
Total Liabilities		22,676	16,832
Total Assets less Total Liabilities (Net Assets)		56,469	52,836
Accumulated Funds			
Capital contributed by owners or members	6	5,605	5,605
Accumulated surpluses or (deficits)	6	50,865	47,232
Total Accumulated Funds		56,469	52,836

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 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	65,747	40,595
Fees, subscriptions and other receipts from members	7,917	5,287
Receipts from providing goods or services	38,499	14,507
Interest, dividends and other investment receipts	319	866
Cash receipts from other operating activities	1,330	760
GST	(621)	(2,175)
Payments to suppliers and employees	(103,498)	(104,501)
Cash flows from other operating activities	-	(996)
Total Cash Flows from Operating Activities	9,693	(45,658)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	996
Capital repaid to owners or members	(153)	-
Cash Flows from Other Investing and Financing Activities	856	6,803
Total Cash Flows from Investing and Financing Activities	703	7,799
Net Increase/ (Decrease) in Cash	10,396	(37,859)
Cash Balances		
Cash and cash equivalents at beginning of period	66,351	104,211
Cash and cash equivalents at end of period	76,747	66,351
Net change in cash for period	10,396	(37,859)

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 2022

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 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received	42,033	69,578
Sponsorships Received	11,000	-
Donations Received	7,697	1,040
Total Donations, fundraising and other similar revenue	60,730	70,618
Fees, subscriptions and other revenue from members		
Memberships Received	7,269	4,212
Total Fees, subscriptions and other revenue from members	7,269	4,212
Revenue from providing goods or services		
Strategic Initiatives Revenue	25,000	-
Everyday With ADHD Seminars Receipts	6,978	5,792
Awareness Day Receipts	-	3,473
Seminars Receipts	-	350
Sales Health Products	-	4,500
Total Revenue from providing goods or services	31,978	14,115
Interest, dividends and other investment revenue		
Interest Income	319	866
Total Interest, dividends and other investment revenue	319	866
Other revenue		
Other Revenue	1,560	258
Total Other revenue	1,560	258
	2022	2021

2. Analysis of Expenses

Volunteer and employee related costs		
Contractors & Temp Staff - With GST	17,784	9,547
Contractors & Temp Staff - Without GST	14,682	5,570
KiwiSaver Employer Contributions	1,200	-
Salaries & Wages	41,426	41,640
Annual Leave Accrual Expense	856	-
Training & Education	339	-
Travel & Accommodation	506	-
Total Volunteer and employee related costs	76,792	56,757
Costs related to providing goods or services		
Awareness Day Convention Expenses	-	13,668
Basketball Expenses	2,903	-
Communications Expenses	1,400	-
Cost of Goods Sold	300	-

	2022	2021
Education Consumables	-	26
Event Production	1,431	1,010
Everyday With ADHD Seminars Expenses	(1,203)	3,660
Govt Contract Expenses	224	-
Venue Hire	-	3,720
Total Costs related to providing goods or services	5,055	22,084
Other expenses		
ACC Levies	105	88
Accounting Fees	1,646	630
Audit Fees	109	500
Bank Fees	100	87
Computer Expenses	106	-
Depreciation	669	996
General Expenses	350	55
Insurance	3,301	2,319
Interest Expense - IRD	1	-
Penalties - IRD	81	-
Postage	165	20
Printing & Stationery	220	3,239
Rent	4,639	4,482
Stripe Fees for use of Payments Portal	50	(10)
Subscriptions	2,765	2,214
Telephone & Internet	1,767	1,550
Website Expenses	147	-
Total Other expenses	16,222	16,169
	2022	2021

3. Analysis of Assets

Bank accounts and cash

ADHD Association Inc 00 Account	43,544	32,108
ADHD Association Inc TD Account	33,294	32,975
Credit Card	(574)	91
Stripe NZD	483	403
Total Bank accounts and cash	76,747	65,576

Debtors and prepayments

Accounts Receivable	1,000	1,725
Total Debtors and prepayments	1,000	1,725

Inventory

Inventory - Health Products	-	300
Total Inventory	-	300

	2022	2021
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	1,001	2,782
GST	1,389	563
PAYE Payable	1,224	844
Total Creditors and accrued expenses	3,614	4,189
Employee costs payable		
Accrued Leave	856	-
Wages Payable	1,046	-
Total Employee costs payable	1,902	-
Unused donations and grants with conditions		
Grants Not Yet Utilised	17,160	12,643
Total Unused donations and grants with conditions	17,160	12,643
	2022	2021

5. Property, Plant and Equipment

Computer Equipment		
Cost	5,063	5,063
Accumulated Depreciation	(5,057)	(5,051)
Total Computer Equipment	6	12
Office Equipment		
Cost	7,059	7,059
Accumulated Depreciation	(6,674)	(6,508)
Total Office Equipment	384	551
Website		
Cost	5,000	5,000
Accumulated Depreciation	(3,992)	(3,496)
Total Website	1,008	1,504
Total Property, Plant and Equipment	1,398	2,067

	2022	2021
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	52,836	57,779
Capital contributed by owners or members		
ADHD Educational Fund	-	267
Total Capital contributed by owners or members	-	267
Accumulated surpluses or (deficits)		
Accumulated Surpluses	(153)	(267)
Current Year Surplus	3,786	(4,942)
Total Accumulated surpluses or (deficits)	3,633	(5,209)
Total Accumulated Funds	56,469	52,836

7. Commitments

There are no commitments as at 31 March 2022. The entity is about to enter into a two-year lease for the premises within Yarton House, Auckland.

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2022 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 authorize 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.