

Annual Impact Report

2021-2022



**Cerebral
Palsy Society**
freedom & choice

- 2021/22 In Review
- Member Stories
- Financial Report

Annual Impact Report

2021-2022





Cerebral 
Palsy Society
freedom & choice

Annual Impact Report

2021-2022



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How to get involved

There are endless ways you can help make a difference to the lives of our members.



DONATE

Whether you or your business give a one-off donation, or contribute on a regular basis, every little bit helps.



FUNDRAISE

Rally your business, school or community to fundraise for our members.



SPREAD THE WORD

Follow us on social media for up-to-date information about the Society, Cerebral Palsy and the disability sector – and spread the word amongst your family and friends.

About the Cerebral Palsy Society of NZ



Who We Are

The Cerebral Palsy Society of NZ is the only charity in Aotearoa dedicated to helping people affected by Cerebral Palsy (CP) reach their highest potential.

Around one in 500 children are born with Cerebral Palsy in New Zealand each year - that's more than 10,000 Kiwis. It is the most common physical disability in childhood, and many people with Cerebral Palsy experience significant barriers in everyday life.

We help our members at every step of their journey, from childhood, through the teenage years and into adulthood.

Our practical and emotional support is vital in helping our members cope with the day-to-day challenges they face, and live the lives they want to lead.

What We Do

We collaborate with our nationwide membership to deliver practical and emotional support that meets their needs.

We provide information and guidance so that the people we support know where to turn for help, and how to access the best treatment possible.

We work to build social connections, a sense of belonging, and to enable freedom of choice and participation in society.

We raise awareness so that all New Zealanders have a better understanding of Cerebral Palsy.

Our Mission

Our mission is to enable people with Cerebral Palsy to maximise their potential.

Our values

BOLD

We are bold and brave, and we are known as innovators in our sector

RELEVANT

We offer services that are wanted and needed by our members

INCLUSIVE

We value the diverse community we are part of and work with integrity alongside all people - supportive of their gender, sexual orientation, ethnicities, and cultures

TRANSPARENT

We are open and accountable to both our members and external stakeholders

RESPECTFUL

We are respectful in all our interactions

EMPOWER

We work to build connection, a sense of belonging, and to enable freedom of choice and participation in society



Strategic Priorities

The Cerebral Palsy Society of NZ makes a difference in the lives of the people we support by:

Delivering national leadership

Delivering valued national support to our members

Providing a voice for people living with Cerebral Palsy

Providing information and education



How we make it happen:

- We work to build a strong and recognisable brand that New Zealanders know and trust
- We continue to extend our reach across New Zealand, ensuring more people with Cerebral Palsy receive the support they need, irrespective of their geographical location
- We deliver support that meets the different needs and priorities of our diverse membership, ensuring their voices are heard in a way that is meaningful to them
- We provide excellent information and advice, empowering our members with access to resources so they are informed, supported and equipped to navigate the challenges of a Cerebral Palsy diagnosis
- We advocate for policy and societal improvements for people living with Cerebral Palsy
- We raise awareness, understanding and knowledge about Cerebral Palsy to foster positive change
- We promote excellence in Cerebral Palsy research to ensure we provide our members with up-to-date information



Grace Lee, above, and Allyson Hamblett, are among those benefiting from the Society's support to members.

From our Chairperson and General Manager

He aha te mea nui o te ao? *What is the most important thing in the world?*
He tāngata, he tāngata, he tāngata. *It is people, it is people, it is people.*

For the Cerebral Palsy Society Board, Management and staff, this proverb formed the cornerstone of our response to the challenges faced by our members/whānau/aiga throughout the last 12 months.

2021 was a milestone year for the Cerebral Palsy Society. But unfortunately, like so many other major events, we could not celebrate our 70th anniversary in the manner we had hoped. Covid-19 restrictions and limitations meant our celebrations were all virtual.

After significant work by the Board and Management, we were delighted that the Society's new Business Strategy was shared with members and stakeholders on July 7, 2021.

In order to achieve our strategic objectives, both now and into the future, the organisation has gone through significant changes over the past year. These include, among others:

- A new e-Card system which improved operational efficiencies and enabled members to utilise their getProgramme funding throughout the Covid-19 lockdowns.
- Changes as per recommendations from at least two independent external reviews of the

organisation in respect of best practice and compliances.

- Launch of our annual [Be Green & Be Seen](#) campaign to build awareness and celebrate World Cerebral Palsy Day on October 6.
- Launch of [Connecting Over Coffee](#) - virtual coffee groups with guest speakers, enabling members to socialise while gaining knowledge.
- The closure of our Auckland office and appointment of staff across more regions outside of Auckland to improve access to more members.
- Formalisation of our strategic partnership with the New Zealand Cerebral Palsy Register, and the commencement of a research project aimed at understanding the demographic make-up of those living with Cerebral Palsy throughout Aotearoa, and what their needs are, to ensure our services and programmes meet these needs.
- Partnering with the Halberg Foundation on our Pathways to Activity project to create sustainable change to ensure that no tamariki and rangatahi with Cerebral Palsy miss out on the opportunity to participate in excellent quality and equitable sports and recreation activities.

- Development of the strategic alliance between the Cerebral Palsy Clinical Network and the Society. This collaborative relationship aligns the values, and strengthens the work of the Network and the Society, with a focus on key health care issues that impact people with Cerebral Palsy and their families.
- The Society successfully held its first virtual AGM in October 2021 with the valued support of our partners at [electionz.com](#).

The Cerebral Palsy Society team has weathered many challenges over the last 12 months, and we look forward to continued growth and success in the year ahead as each and every team member's passion and belief in the Society's kaupapa guides us through all current and future projects.

Ngā mihi nui ki a koutou katoa – great acknowledgments to you all.



Meg Smith
Board Chairperson



Clare Williams
General Manager

2021/22 In Review

Our achievements during the year, despite nationwide Covid lockdowns, are testimony to the immense resilience of our Cerebral Palsy community.

We are proud to share our stories from a year like no other.

Our stories have many heroes. From each of our members across Aotearoa who braved abnormal difficulties during the pandemic, through to supporters, families, carers and other organisations who faithfully pursued our goal of enabling inclusion and active participation for people living with Cerebral Palsy, in the most difficult of circumstances.

Some wonderful stories unfolded. How we supported each other. How we stayed connected. How we advocated for positive change alongside our community. And finally, how we celebrated!

Our Year in Numbers



59 Emergency relief food parcels from the Kindness With Kai project delivered to families coping with lockdown



4 Research papers co-authored



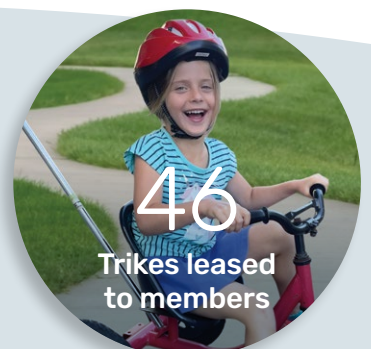
3,774 Followers on social media



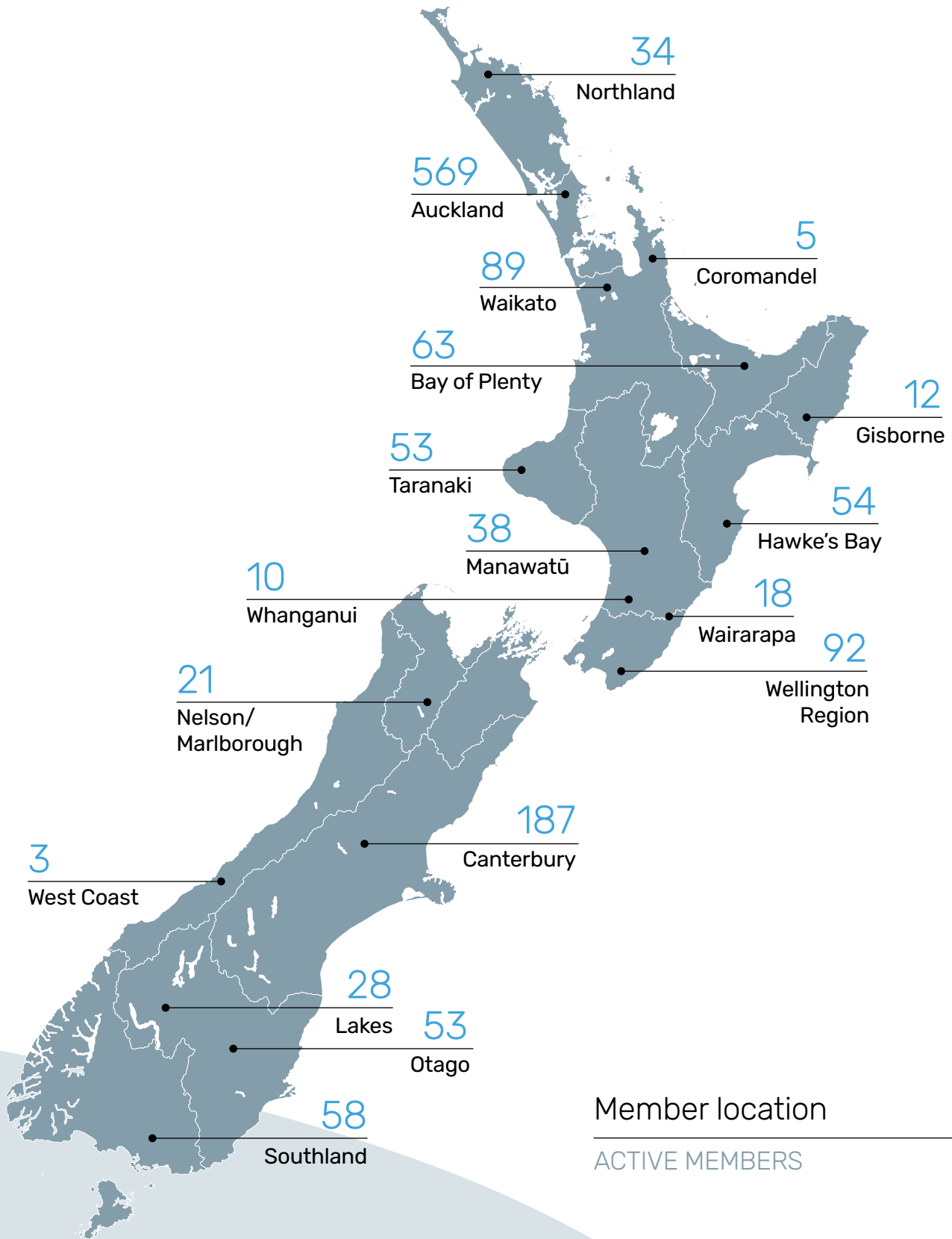
15 Presentations, seminars and professional development days



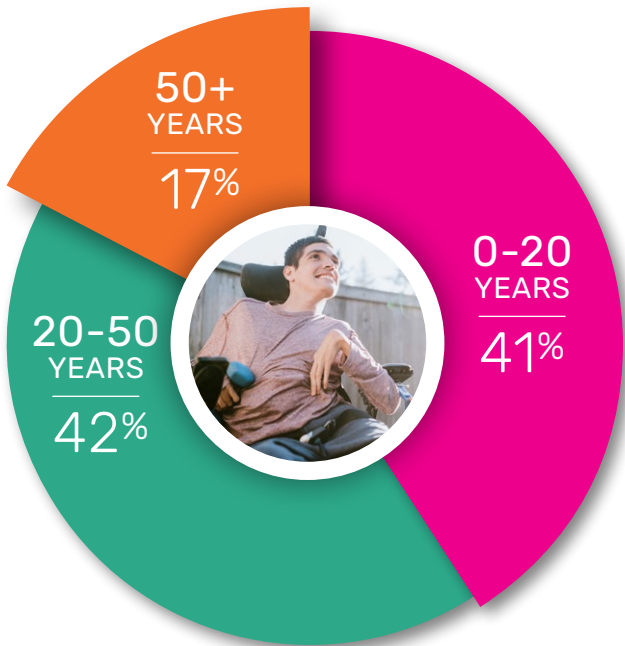
4 Connecting Over Coffee virtual meetings



Our Membership



Our Membership

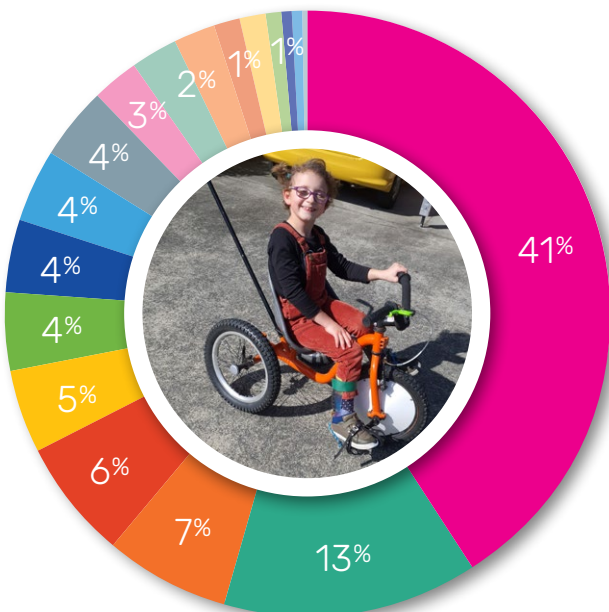
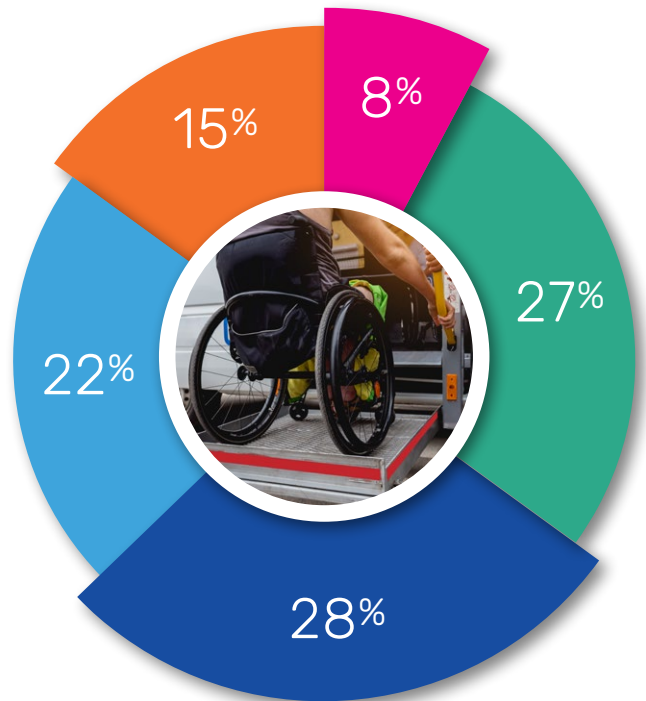


Age Distribution (%) at CPS

ACTIVE MEMBERS

Gross Motor Function Classification System Distribution

ACTIVE, INDIVIDUAL MEMBERS



Member locations (%) at CPS

ACTIVE MEMBERS





Delivering national leadership

As the only charity in New Zealand dedicated solely to supporting people with Cerebral Palsy, we continue to create a strong recognisable brand that people know and trust.

The Society continues to build a stronger identity and clear brand voice, with a focus on improving inclusivity.

Hōkai Nukurangi – Cerebral Palsy – to achieve what is important to you

An exciting highlight from 2021/22 is that we now have a strengths-based word in te reo for Cerebral Palsy, thanks to linguist and educator Keri Opai. The word stems from a joint initiative between the Cerebral Palsy Society, the Paediatric Society of New Zealand Cerebral Palsy Clinical Network and the New Zealand Cerebral Palsy Register.

Keri undertook a year long process interviewing people with Cerebral Palsy and clinicians to better understand it.

The word Hōkai Nukurangi – to achieve what is important to you – draws its inspiration from the way in which different birds adapt to their environments.



“This is the essence of ‘Hōkai Nukurangi’. Whether traversing (hōkai) the earth (nuku) in body or traversing the sky (rangi) in mind and spirit, a person adapts to different environments, utilising the means and abilities that are appropriate to them.”

The creation of this strengths-based word is in keeping with ensuring all members feel included at different ages and stages.

Delivering valued national support to our members

“Cerebral Palsy Society team, you are amazing. You keep us informed and allow us some normality in this crazy busy life of Cerebral Palsy.”

Cerebral Palsy is the most common cause of physical disability for children in New Zealand.

People living with Cerebral Palsy and their families may face isolation, stress, financial hardship and lack of information about where to turn for help.

The Society is committed to helping all those affected by Cerebral Palsy to feel informed and supported.

Every week we receive dozens of enquiries - from how to

access individualised funding, where to source adaptive equipment or orthotics, what counselling support is available, or how to go about building a legal framework with regards to disability.

We're here with practical information when our members need it. We help people at all ages and stages of Cerebral Palsy to feel equipped with the knowledge about where to turn for support.

In recognition of the diversity of Cerebral Palsy and the

complexity of diagnoses, the Society developed new roles for its staff in 2021/22. These roles ensure that the different aspects of our community's needs and priorities are met, from children and their whānau, youth and young adults, through to our adult and senior members. This means we can be even more effective in providing advice and support to match our diverse membership and their needs.



“We appreciate all that the Cerebral Palsy Society does for our children and families.”

getProgramme

“Thanks so much for making this [funding] available. It means I can keep strong and active at my local gym.”

From higher bills to expensive equipment, life simply costs more for people living with Cerebral Palsy.

The aim of our [getProgramme](#) is to reduce financial barriers to accessing things that keep our members active, in their community and living life to the full.

“[My son] is continuing to make great use of this support, enabling him to get to his activities that he thoroughly enjoys such as multi-sensory, church, hydrotherapy, the library etc.”

Overview of our getProgramme:

[getPhysical:](#)

Funding towards opportunities to improve physical ability and fitness

[getOutThere:](#)

Funding towards transport fares

[getUpAgain:](#)

Funding towards counselling to foster wellbeing and a positive quality of life

[getThis&That:](#)

Funding towards everyday essentials to ensure members don't miss out on the small things that make a big difference in their lives

[GetStructured:](#)

Funding towards setting up a legal framework around the person with Cerebral Palsy

[GetOnYourTrike:](#)

Access to a customised trike, enabling children to exercise, improve mobility and gain independence



Members can use their getProgramme funding to help them keep active.

getProgramme funding redeemed by our members

2021/22

getOutThere
\$106,838.29

getPhysical
\$116,238.84

getThis&That
\$123,738.04

getUpAgain
\$1,085.00

getStructured
\$8,168.00

More about getStructured

Our [getStructured](#) programme locks in good legal structures around a person with Cerebral Palsy.

Members and their parents/guardians can apply to the Society for financial assistance to set up a legal framework (Wills, power of attorney, trusts) around the person with Cerebral Palsy to ensure that future eventualities are considered and planned for.

“A special message of thank you to the Cerebral Palsy Society of NZ for paying costs towards our son’s legal fees. Thank you for allowing him to participate in the getStructured programme.”



Members can benefit from the [getStructured](#) and [getOnYourTrike](#) programmes.

More about getOnYourTrike

Learning to ride a bike is an important rite of passage during childhood. However, children with Cerebral Palsy may face difficulties.

Our [getOnYourTrike](#) programme gives children with Cerebral Palsy the chance to access a customised trike. For a small fee, trikes are loaned to families, giving children the opportunity to improve muscle strength and tone, increase their mobility and most importantly, giving them independence.

Trikes come in different sizes and models and are fitted to each child.

“Honestly this trike will be a life changer for her (and us), physical therapy, and being able to just be a kid.”

The Society’s trike programme benefits children across the country, supporting their journey to independence and greater health and wellbeing.

In 2021/22 a total of \$4,641 (up from \$487 in 2020/21) was spent on trike repairs and maintenance. Trikes were leased to 57 members (up from 44 in 2020/21).

“Our son is loving the extra mobility his new trike allows, and is using it daily around the garden and at pre-school. He loves it when the other children help him steer round the bike course. We can see his strength and proficiency steadily increasing, and most importantly, he’s having fun.”

Grant support

Members can access funding towards larger items or projects that are not covered by the [getProgramme](#), to enhance independence and quality of life. Through our Individual, Academic and Organisation grants, members can receive support towards tuition fees, driving lessons, music therapy or other essentials such as equipment and electronic devices.

“Thank you for approving the grant. [The equipment] will make a huge difference to our daughter’s balance, strength and endurance now and long into the future.”

“I would like to thank you for giving our daughter a grant for music therapy. She is absolutely loving it and I am already seeing some really lovely moments during the sessions....more motivation to purposefully use her arms and hands, as well as vocalisations and dancing while lying on the floor (wiggling her body and kicking her legs to the rhythm).”

Funding provided

2021/22




2 MEMBERS were able to enjoy music therapy

10 MEMBERS supported to purchase orthotic, mobility and medical equipment



4 MEMBERS benefited from funding towards exercise or active recreation

4 MEMBERS were supported towards gaining their driver licence



9 MEMBERS received funding towards the purchase of electronic devices

2 SUCCESSFUL APPLICANTS received an Academic Grant

“Thanks for your contribution towards our son’s standing wheelchair. We love it! It has given him so many opportunities to participate more fully in day-to-day activities as well as making it much easier to provide standing time for longer periods at both home and school.”

Right: Funding from the Cerebral Palsy Society opens up lots of opportunities.



“We love attending the Connecting Over Coffee sessions. The Zoom sessions are informative and in each lesson we learn about the different services that are out there, that I didn’t know existed. We get a taste of things like music therapy and Functional Adaptive Movement which were great. My son enjoys the sessions as he can participate without leaving the comfort of home as he can get a bit unsettled around people due to his sensory issues.”

Connection

When Covid-19 arrived in Aotearoa in 2020 we were forced to put our popular face-to-face coffee groups on hold. In 2021, with yet more lockdowns, we once again had to delay reinstating coffee groups, much to the disappointment of our members.

Instead, in 2022 we established [Connecting Over Coffee](#) - virtual coffee groups where members, their caregivers, and whānau can join us for a coffee, a chat and hear from a guest speaker once a month.

Connecting Over Coffee is a chance to learn, and possibly try, something new. We’ve held yoga, music therapy and Functional Adaptive Movement sessions and we’ve heard from other organisations in the disability sector such as Manawanui.

Our colleagues and members came up with imaginative ways to keep everyone’s spirits

up and pass the lockdown hours. Their creativity was highlighted through social media competitions and activities such as chalk art, baking days and sharing photos of pets.

Post-lockdown we were able to re-instate our in-person coffee groups. They are supportive spaces where people can socialise, get advice and information, and talk to those with similar experiences.

Coffee groups are held at local cafes in a handful of locations around the country and are hosted by members or staff.

“Our son is a very social young man and enjoys face to face Coffee Groups. He loves to see familiar faces with meet and greet sessions and listen to his fellow member’s stories.”

Collaboration with the Halberg Foundation

In 2021/22, the Society began collaborating with the Halberg Foundation on its Pathways to Activity initiative. The aim is to ensure no child with Cerebral Palsy is left behind when it comes to equitable participation in sports and recreation.

People with disabilities still face more barriers to participation than non-disabled peers. Together, both organisations are working towards the provision of quality and inclusive sports programmes to improve well-being, confidence and a sense of belonging for our tamariki and rangatahi with Cerebral Palsy.



Providing a voice for people living with Cerebral Palsy

Cerebral Palsy Register

In July 2021 the Society entered into a partnership with the New Zealand Cerebral Palsy Register (NZCPR). The purpose of this strategic alliance is to improve the quality of CP data available for Aotearoa.

The NZCPR is working towards understanding the prevalence of Cerebral Palsy in Aotearoa; the range of functional abilities of those living with Cerebral Palsy, and importantly identifying any inequities for different groups with Cerebral Palsy, including Māori people with Cerebral Palsy and people from different regions across Aotearoa.

This high-quality health information will place the Society in an even stronger position to advocate for the needs of people with CP and their whānau which includes advocacy for equitable access to health services; interventions and treatments and other priority issues.



4 research publications co-authored on a variety of topics including physical activity, parents' experience of diagnosis, and working together to design research topics and processes that benefit the CP community

Cerebral Palsy Clinical Network

The Society also co-leads the development of the Paediatric Society of New Zealand Cerebral Palsy Clinical Network - the first clinical network in New Zealand to have consumer-driven goals - and we continue to shape and influence it based on community feedback, priorities and needs.

We began the process of reviewing the limited amount of research that exists on people living with severe or complex Cerebral Palsy; worked with researchers to inform and shape Cerebral Palsy research and collaborated on all Cerebral Palsy Clinical Network workstreams including:

TRANSITION

Designing Cerebral Palsy-specific resources to help the people we support navigate the health system when growing out of paediatric care to adult health services.

EARLY DIAGNOSIS

Working with clinical partners to ensure consistency and quality of care for families faced with the challenge of a new diagnosis for their child.

CHILDREN'S VOICES

Providing opportunities for children and young people to provide input into resources from their perspectives and lived experience.

CP INTERVENTIONS

Selective Dorsal Rhizotomy and Intensive: Investigating specific treatments and therapies that are of interest to families in New Zealand.

NZ CP REGISTER

Collecting health information about people with Cerebral Palsy in New Zealand. The goal is to know how many people are living with CP in New Zealand and how it impacts them, to enable the Society to advocate for improved outcomes for all people living with Cerebral Palsy.

We also enabled research to provide educational resources so people living with Cerebral Palsy are thriving in their community.



A year of highlights

Here are some of the highlights from 2021/22, where we have advocated alongside our members:

- 1 The Society was involved in high level Ministerial advocacy to promote and sustain the campaign for access legislation, including meeting with the then Minister for Disability Issues Hon Carmel Sepuloni.
- 2 We took part in the *Inquiry into the Support of Disabled People and Whānau During Omicron* carried out by the Human Rights Commission, speaking directly to Disability Rights Commissioner Paula Tesoriero.
- 3 Meetings were held with Disability Rights Commissioner Paula Tesoriero to discuss equity across the different Ministries and Government departments.
- 4 We made contributions to Government Select Committees on disability-related issues such as the establishment of Whaikaha – The Ministry of Disabled People, and resource needs for complex disabilities in education (Ministry of Education).
- 5 We provided methods of support for a number of community campaigns, including a multi-organisation letter to Auckland Council to increase the accessibility of region-wide gyms.
- 6 The Society was also involved in collaborating on a number of complex advocacy cases relating to individual members, including working with Oranga Tamariki and The Personal Advocacy and Safeguarding Adults Trust (PASAT) for urgent situations.
- 7 We continue to develop partnerships with several Government organisations to address ongoing inequalities for our members. The broad areas of inequality include: access to education across all levels of disability, access to specific health supports including options such as intensive therapy, access to fun and recreational activities such as holiday programmes and services to prevent caregiver burnout such as meaningful respite options.
- 8 The Society was involved in several international collaborations (with Canada, United States, Australia and the United Kingdom) while being responsive to events that impacted our community. For example, we were a representative on the International Cerebral Palsy Covid Task Force.



Providing information and education

We provide high quality resources and information to our members and more broadly, work to increase New Zealanders' general understanding and knowledge about Cerebral Palsy.

Using a health literacy lens, we ensure the information we provide meets the needs of everyone who may require it – whether that be a school who would like to share educational material with their students, or a parent who is navigating a Cerebral Palsy diagnosis for their child.

Resources

The Society provided multiple evidence-based resources to increase knowledge and understanding of Cerebral Palsy for all New Zealanders.



15 presentations, seminars and professional development days on living with Cerebral Palsy



8 NZ-specific resources in conjunction with the CP Clinical Network including early diagnosis protocols and documents to help families navigate the health system



The Review Magazine

The Review is an informative magazine published three times per year by the Cerebral Palsy Society, and sent free to members and interested groups.

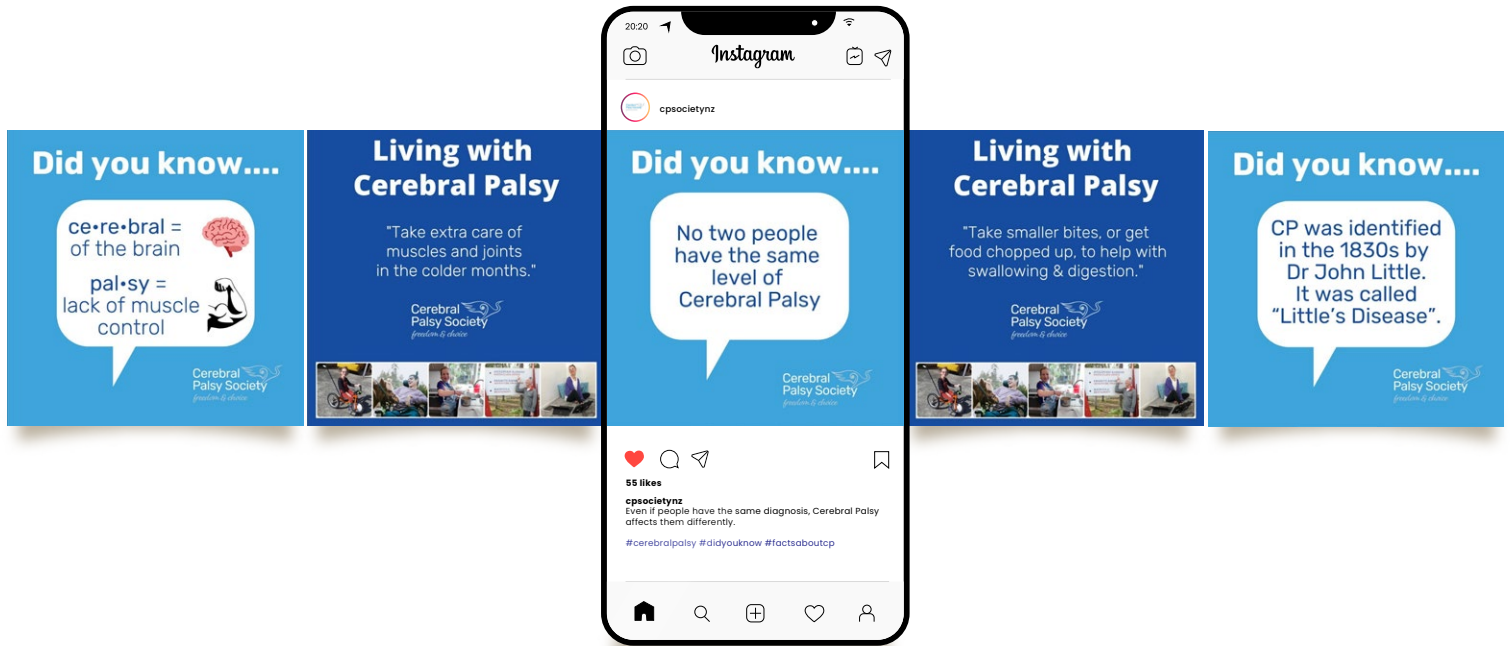
A great way to keep updated, *The Review* is full of articles related to the disability sector including services, new products, personal experiences/points of view and news within the world of Cerebral Palsy, and disability, in New Zealand.

“The Review is a great looking magazine and I’ll read it from cover to cover!”



Social Media

In 2021, we initiated a social media project to enhance knowledge about Cerebral Palsy in the wider community, as well as provide useful tips for people living with Cerebral Palsy. Insights into daily life with Cerebral Palsy are shared in monthly [Facebook](#) and [Instagram](#) posts.



Share your CP journey on FB and Insta – #cpsocietynz



"Thank you CP Society. In 2020 I was on my learners, now it's 2022 and I have my full driver license. Without the CPS funding for lessons I would still be catching the bus."

Be Green & Be Seen

Our annual awareness campaign, **Be Green & Be Seen**, is held throughout October and coincides with World Cerebral Palsy Day on October 6.

It is an opportunity for people to come together to celebrate and support those living with Cerebral Palsy, embrace diversity and help create a more accessible future for everyone. Most importantly, it is an opportunity to improve awareness, understanding and knowledge about Cerebral Palsy among the wider community.



More than 10,000 people in New Zealand and 17 million people worldwide are living with Cerebral Palsy.



“Some people’s Cerebral Palsy remains unseen, while for others, their Cerebral Palsy is all that gets seen.”

Member Stories



Lusi Faiva is using her dance and performance talents to mentor others.

Lusi's Story: Award-winning stage performer ready for next goal

Performer and dancer Lusi Faiva's exposure to the performing arts came when she was a teenager.

She was approached about being involved in a drama group, and despite not having any acting experience, Lusi, who was diagnosed with Cerebral Palsy – Spastic Quadriplegia as a two-year-old, embraced the opportunity, sparking a life-long love of performing.

Ten years later she attended a contemporary dance audition workshop for people with different abilities which resulted in her joining Touch Compass as a dancer, performer and founding member.

Touch Compass became Aotearoa's first integrated dance company to have dancers with, and without, disabilities.

From there Lusi's performed and had professional training here and overseas, performed in solo and group performances, at festivals, twice at the Paralympics, in theatre and short film. She's also claimed a number of prestigious awards.

She is now a mentor and tutor with Touch Compass – a role where she works with people who have a disability, and those who are able-bodied, in community classes and workshops.

“It's a great opportunity to mentor people – sharing life's experiences and skills. I think it could be an inspiration to them.”

In July 2021, Lusi was appointed to the Touch Compass Artistic Direction Panel – making her one of three artists with artistic backgrounds and a disability to lead the company.

Cerebral Palsy affects Lusi's muscle coordination, walking and speech – she uses augmentative and alternative communication (AAC) to communicate.



The full version of this article was published in [The Review](#) Jan-April 2022

Grace's Story: Getting behind the wheel is a good feeling

Unlike most young adults, Grace Lee had to jump through a fair few extra hoops to get her driver licence, and her first car.

She was born four months premature and was diagnosed with Congenital Cerebral Palsy Spastic Diplegia which affects her balance.

For Grace, the barrier to driving was about accessing providers of disabled driving lessons, paying for specialised lessons in a modified vehicle, and paying for the modifications to a car.

“I had to take public transport which was quite tiring for me because I can't walk long distances. But it's hard to keep my balance on moving and crowded trains and buses.”

Getting behind the wheel didn't come easy for Grace Lee.



Grace started exploring the options for getting driving lessons and a modified car.

Thanks to the help of her dad, her own savings and an Individual Grant from the Cerebral Palsy Society in 2015, Grace was able to pay for driving lessons.

She got her licence in 2018 and a funding application to the Lottery Grants Board helped her secure her first car and carry out modifications, in 2019.

As for life with a driver's licence – Grace says her life has “definitely changed”.

“I enjoy the independence. It's a good feeling. I can go where I want to go without having to wait for anyone else.”

“For me, being able to go out and to do my own thing is massive.

“It definitely improves your quality of life.”



The full version of this article was published in [The Review](#) May-Aug 2022

Kurt's story: Hitting the gas pedal

Kurt Peterson is busy breaking stereotypes.

He has minor Cerebral Palsy, affecting his left side, but he's never let the condition stop him taking on a challenge.

“It's motivated me to hit the gas pedal and achieve my dreams,” he says.

After running his first marathon in November, 2020 he has gone on to complete a full Olympic triathlon, two more triathlons, and a number of mock triathlons.

His next goal is the Taupo Ironman on December 10, 2022.

Kurt spends a lot of time training at the gym, and has a support team which includes a physiotherapist, nutritionist, coach, personal trainer, chiropractor and swim instructor.

Kurt's ultimate goal is to run the length of the country.

“I don't want to look back on my life and think ‘I really wish I'd done that.’”

Kurt was diagnosed with Cerebral Palsy when he was 9 months old.

He has weak muscle tone down the left side of his body, with limited movement of his left ankle. His lack of coordination was a big issue as a child and he had to learn how to use his left side, which involved therapy, several surgeries and corrective plasters.



Kurt Peterson is preparing for his first Ironman.

Kurt was co-chair of the former Cerebral Palsy Youth Alliance.

“I've always had the pleasure of having the Society on my side and I've made it my goal to help everyone the same way I was.

“I want to break the stereotypes that someone with Cerebral Palsy can't do something.”



The full version of this article was published in [The Review](#) Jan-April 2022.



Thank You

We extend our gratitude to all the individuals, families, organisations and donors who stood by our members in 2021/22.

Thank you for sharing our passion for helping people with Cerebral Palsy to reach their highest potential, to be supported and informed, and to have more freedom and choice.

In 2021/22 we were proudly supported by a number of businesses and individuals, here and overseas, who kindly and generously raised money for the Society. We are extremely grateful for their support, and that of many others who have supported the Society throughout the year.

Port of Tauranga Fundraiser

During 2021, Port of Tauranga raised funds for the Society through a stepping challenge.



“We really like supporting the Society - it provides such instrumental support. We will be aiming to raise money for the charity every year.”

Ben's Marathon Fundraiser

By the end of 2021, 9-year old Ben Jansen van Vuuren, in the UK had completed an incredible challenge. He'd run more than 500km in 12 months, adding up to the equivalent of one marathon a month.

Ben used the opportunity to raise money for the Society, of which his cousin Johnny is a member, as well as the Bedford and District Cerebral Palsy Society in the UK.

"The Cerebral Palsy Society do really cool things to help Johnny and other children with Cerebral Palsy go out and do things like swimming to make them happy."



Riding 600km for Cerebral Palsy families

Supporting people with Cerebral Palsy and their families kept Owen McCabe motivated to cycle in support of the Society.

In September 2021, the 69-year old insurance broker cycled from his home town of Morrinsville to Wellington.

After cycling more than 600km and raising an incredible \$7,500 for the Society, Owen is planning his next challenge.

"With our close family link, I became more informed about what families face. The Cerebral Palsy Society provides awesome assistance to these families."





Consolidated Financial Statements

Cerebral Palsy Society of New Zealand Incorporated
For the year ended 30 June 2022

Prepared by VGA Chartered Accountants Ltd

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Independent Auditor's Report

To the members of Cerebral Palsy Society of New Zealand Incorporated

Opinion

We have audited the consolidated financial statements of Cerebral Palsy Society of New Zealand Incorporated and its subsidiaries (the group), which comprise:

- the consolidated statement of financial position as at 30 June 2022;
- the consolidated statement of comprehensive revenue and expense for the year then ended;
- the consolidated statement of changes in net assets/equity for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements on pages 9 to 29 present fairly, in all material respects, the financial position of the group as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

We are independent of Cerebral Palsy Society of New Zealand Incorporated and its subsidiaries (the group), in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Cerebral Palsy Society of New Zealand Incorporated or any of its subsidiaries.

Other information

The trustees are responsible for the other information. The other information comprises the entity information, statement of responsibility, and consolidated statement of service performance on pages 5 to 8 and Appendixes on pages 30 to 36 (but does not include the consolidated financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the trustees for the consolidated financial statements

The trustees are responsible, on behalf of the group, for the preparation and fair presentation of the consolidated financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as the trustees determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the trustees are responsible, on behalf of the group, for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated financial statements. A further description of the auditor's responsibilities for the audit of the consolidated financial statements is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>

Who we report to

This report is made solely to the trustees, as a body. Our audit has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cerebral Palsy Society of New Zealand Incorporated and its subsidiaries and the trustees as a body, for our work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads 'RSM'.

RSM Hayes Audit
Auckland

7 October 2022

Entity Information

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

Legal Name of Entity

Cerebral Palsy Society of New Zealand Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

223590

The Society's Purpose

Our mission is enabling people with Cerebral Palsy to maximize their potential.

Board of Trustees

Board Member	Position	Appointed	Resigned
Megan Smith	President	8/12/2020	n/a
Peter Wynne-Jones	Treasurer	29/04/2022	n/a
Merryn Straker	Board Member	18/10/2020	n/a
Reuben Woods	Board Member	18/10/2020	n/a
Daniel Clay	Board Member	16/12/2020	n/a
Emma Lovett	Board Member	18/10/2020	n/a
George Hewitt	Board Member	17/10/2021	n/a
Katherine Thomas	Board Member	17/10/2021	n/a
Pippa Huddleston	Board Member	02/12/2020	n/a
Grace Stratton	Director	12/08/2021	n/a
Daniel Aldersley	Director	27/03/2014	n/a
Renata Kotua	Vice President	18/10/2020	4/02/2022

Main Sources of Cash and Resources

- 1) Investment of the Society's capital into commercial ventures
- 2) Fundraising activities
- 3) Investment of the Society's capital into a variety of investment products via Jarden Wealth Management

Physical Address

The society does not currently maintain a fixed place of business. Their postal address is DX Box CP31005, Newmarket, Auckland

Statement of Responsibility

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

The executive board is responsible for the maintenance of adequate accounting records and the preparation and integrity of the consolidated financial statements and related information.

The independent external auditors, RSM Hayes Audit have audited the consolidated financial statements and their report appears on pages 3 to 4.

The executive board is also responsible for the systems of internal control. These are designed to provide reasonable but not absolute assurance as to the reliability of the consolidated financial statements, and to adequately safeguard, verify and maintain accountability for assets, and to prevent and detect material misstatements.

Appropriate systems of internal control have been employed to ensure that all transactions have been executed in accordance with authority and correctly processed and accounted for in the financial records. The systems are implemented and monitored by suitably trained personnel with an appropriate segregation of authority and duties. Nothing has come to the attention of the executive board to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The consolidated financial statements are prepared on a going concern basis. Nothing has come to the attention of the executive board to indicate that the Group will not remain a going concern in the foreseeable future.

In the opinion of the executive board:

- The Consolidated Statement of Comprehensive Revenue and Expense is drawn up so as to present fairly, in all material respects, the financial result of the Group for the financial year ended 30 June 2022;
- The Consolidated Statement of Financial Position is drawn up so as to present fairly, in all material respects, the state of affairs of the Group as at 30 June 2022;
- The Consolidated Statement of Cashflows is drawn up so as to present fairly, in all material respects, the cashflows of the Group for the financial year ended 30 June 2022;
- There are reasonable grounds to believe that the Group will be able to pay its debts as and when they fall due.

For and on behalf of the Executive Board:

Meg Smith

Meg Smith (Oct 10, 2022 16:29 GMT+13)

Chairperson

Oct 10, 2022

Date

Peter Wynne Jones

Peter Wynne Jones (Oct 10, 2022 11:10 GMT+13)

Board Member

Oct 10, 2022

Date

Consolidated Statement of Service Performance

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

Summary of Outcomes

Throughout the year, CPS has further enhanced the lives and well being of people with Cerebral Palsy in Aotearoa. This has been achieved by a variety of means including:

- promoting the interests of people with Cerebral Palsy in Aotearoa through individual and collective advocacy
- providing physical, social, emotional, educational and recreational activities and endeavours which enhance the lives and well-being of people with Cerebral Palsy in Aotearoa
- encouraging and supporting study and research programmes undertaken to improve the lives of people with Cerebral Palsy
- providing support and promoting the well-being of families of people with Cerebral Palsy, in their support of the person with Cerebral Palsy

Description of Specific Projects and Results

Area of Activity	Activity detail and outcome
Grants and Donations provided to Cerebral Palsy related causes	32 grants totaling \$52,837 (2021: 22 Grants, \$37,123) were approved and provided directly to Cerebral Palsy Society members and third parties to help fund activities or give assistance for education or a special cause which benefited persons with cerebral palsy and/or their families.
Project: Get Up Again	A Total of \$1,085 (2021: \$1,965) was provided directly to 4 members (2021: 5) Members in the form of Vouchers for the purpose of benefiting persons with cerebral palsy and/or their families with counseling sessions.
Project: Get Structured	A Total of \$8,168 (2021: \$5,382) was provided directly to 8 (2021: 5) Members in the form of Vouchers for the purpose of setting up legal frameworks around the members with Cerebral Palsy.
Project: Get Physical	A Total of \$116,238 (2021: \$77,328) was provided directly to 241 (2021: 259) Members in the form of Vouchers, for the purpose enabling members living with Cerebral Palsy to maintain and improve physical ability and fitness.
Project: Get This & That	A Total of \$123,738 (2021: \$36,026) was provided directly to 304 Members (2021: 165) in the form of Vouchers to assist with the cost of items to manage the effects of living with Cerebral Palsy.
Project Get Out There	A Total of \$106,838 (2021: \$95,323) was provided directly to 281 Members (2021: 197) in the form of Vouchers to assist with the cost of transport to enable Members living with Cerebral Palsy to engage with their community.
Project: Get on your Trike	A Total of \$4,641 (2021: \$487) was spent on Trike repairs and maintenance of Trikes leased to members 57 (2021: 44) The Trike programme enables children living with Cerebral Palsy to keep up with exercise and gain independence with friends.
Project: Clinical Network	A MOU was signed between the CP Society and the Clinical Network and collaborative work has commenced on various work streams and this work is ongoing.
Project: NZ Cerebral Palsy Register	A MOU was signed between the CP Society and Auckland DHB to collaborate work on a research project concerning the maintaining of the NZ Cerebral Palsy register.
Events Held	At least 39 (2021: 38) events were held by CPS throughout the year.

Consolidated Statement of Comprehensive Revenue and Expense

Cerebral Palsy Society of New Zealand Incorporated
For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Revenue from Non Exchange Transactions			
Donations		29,818	25,877
Other Revenue		492	39,764
Total Revenue from Non Exchange Transactions		30,310	65,641
Revenue from Exchange Transactions			
Investment Income		1,124,650	999,112
Gain/(Loss) on Sale of Investments		(119,579)	(264)
Rental Income		20,688	20,800
Fundraising Revenue		17,000	8,081
Other Operating Revenue		65,569	68,684
Total Revenue from Exchange Transactions		1,108,328	1,096,413
Other revenue			
Unrealised Gain on Investments		(4,297,577)	5,470,916
Gain/(Loss) on Sale of Fixed Assets		(13,218)	(1,282)
Total Other revenue		(4,310,795)	5,469,634
Total Revenue		(3,172,157)	6,631,688
Expenses			
Bad Debts		644	17,926
Directors Fees	3	9,166	52,519
Fundraising Expenses		-	5,880
Grants & Donations		43,914	37,123
Operating Lease & Rental Expenses		126,354	172,581
Other Operating Expenses		273,239	234,706
Other Professional Fees and Contractor Fees		257,282	329,526
Salaries, Wages and Other Staff Expenses		623,620	422,110
Special Projects		336,306	273,054
Other Expenses		35,573	42,476
Total Expenses		1,706,098	1,587,901
Net Surplus / (Deficit) for the Year from Continuing Operations		(4,878,255)	5,043,787
Net Surplus / (Deficit) for the Year from Discontinued Operations			
Net Surplus / (Deficit) from Discontinued operations	9	25,475	(387,432)
Total Net Surplus / (Deficit) for the Year from Discontinued Operations		25,475	(387,432)
Other Comprehensive Revenue and Expense			
		-	-
Total Comprehensive Revenue and Expense for the Year		(4,852,780)	4,656,355

This statement should be read in conjunction with the attached notes and Audit Report.

Consolidated Statement of Changes in Net Assets/Equity

Cerebral Palsy Society of New Zealand Incorporated
For the year ended 30 June 2022

	2022	2021
Equity		
Opening Balance	37,278,325	32,621,970
Total Comprehensive Revenue and Expense for the Year		
Surplus (Deficit) for the Year	(4,852,780)	4,656,355
Total Comprehensive Revenue and Expense for the Year	(4,852,780)	4,656,355
Total Equity	32,425,545	37,278,325

This statement should be read in conjunction with the attached notes and Audit Report.

Consolidated Statement of Financial Position

Cerebral Palsy Society of New Zealand Incorporated As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash and Cash Equivalents		1,112,337	1,216,947
Short Term Investments		50,000	50,000
Receivables from Exchange Transactions		4,453	51,970
Prepayments		-	5,148
Financial Assets - Held to Maturity	2	3,930,049	3,424,100
Financial Assets - Fair Value through Surplus (Deficit)	2	25,004,186	29,901,718
Inventory	5	827,895	831,395
Assets held for sale	10	-	50,483
Total Current Assets		30,928,920	35,531,761
Non-Current Assets			
Property, Plant and Equipment	1	40,927	66,593
Financial Assets - Held to Maturity	2	1,676,289	1,961,115
Other non-current assets		3,546	13,784
Total Non-Current Assets		1,720,762	2,041,492
Total Assets		32,649,682	37,573,253
Liabilities			
Current Liabilities			
Employee Entitlements	6	72,386	46,127
Trade & Other Creditors	6	151,751	248,801
Total Current Liabilities		224,137	294,928
Total Liabilities		224,137	294,928
Total Assets less Total Liabilities (Net Assets)		32,425,545	37,278,325
Equity			
Accumulated Comprehensive Revenue and Expense		32,425,545	37,278,325
Total Equity		32,425,545	37,278,325

This statement should be read in conjunction with the attached notes and Audit Report.

Consolidated Statement of Cashflows

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

Cash Flows from Operating Activities

	2022	2021
Receipts from providing goods or services	82,438	2,838,635
Fees, subscriptions and other receipts from members	(844)	16,160
Donations, fundraising and other similar receipts	46,818	(13,767)
GST	77,427	15,241
Payments to suppliers and employees	(1,411,369)	(3,977,223)
Donations, Grants & Other payments towards Charitable Causes	(375,071)	(324,384)
Cash Receipts from Operating Activities	477	56,302
Total Cash Flows from Operating Activities	(1,580,124)	(1,389,036)

Cash Flows from Investing and Financing Activities

	2022	2021
Interest, dividends and other investment receipts	1,124,721	940,935
Interest Paid	(28)	-
Receipts from sale of Property, Plant & Equipment	36,212	14,911
Repayment received on loans made to other parties	-	60,000
Receipts from sale of investments	3,754,222	4,365,774
Other Investing and Finance Activities	-	64,527
Payments to purchase investments	(3,484,732)	(4,831,390)
Payments to acquire property, plant and equipment	(5,364)	(40,817)
Disposal of discontinued operations	50,483	9,067
Total Cash Flows from Investing and Financing Activities	1,475,514	583,007
Net Increase/(Decrease) in Cash	(104,610)	(806,029)

This statement should be read in conjunction with the attached notes and Audit Report.

Cash Balances

	2022	2021
Cash and cash equivalents brought forward	1,216,947	2,022,976
Cash and cash equivalents at end of period	1,112,337	1,216,947
Net change in cash for period	(104,610)	(806,029)

This statement should be read in conjunction with the attached notes and Audit Report.

Statement of Accounting Policies

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

Reporting Entity

The reporting entity is Cerebral Palsy Society of New Zealand Inc. (the "CPS"). The CPS is domiciled in New Zealand and is a charitable organisation registered under the Incorporated Societies Act 1908 and the Charities Act 2005.

These consolidated financial statements comprising the CPS and its 100% controlled entities, Essential Assets Limited, Cerebral Investments Limited, CIL Landscapes Limited, CIL Concretes Limited and CIL Aircon Limited - together referred to the "Group" - are presented for the year ended 30 June 2022.

These consolidated financial statements and the accompanying notes summarises the financial results of activities carried out by the Group. The Group provides services to people who are affected by Cerebral Palsy. All entities within the Group are charitable organisations registered under the Charitable Trusts Act 1957 and the Charities Act 2005.

These consolidated financial statements have been approved and were authorised for issue by the Board of Trustees on the date indicated on page 7.

Basis of Preparation

The entity has elected to apply Public Benefit Entity Reduced Disclosure Regime Standards ("PBE Standards RDR") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"), the entity is a public benefit not-for-profit entity and is eligible to apply PBE Standards RDR on the basis that it does not have public accountability and it is not defined as large.

Historical Cost

These consolidated financial statements have been prepared on a historical cost basis except where otherwise specifically stated in the accounting policies that follow.

Functional and Presentational Currency

The consolidated financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

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.

Basis of Consolidation

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the Group and have a 30 June reporting date.

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.

Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

The Group de-recognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

The Group de-recognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

The Group also de-recognises financial assets and financial liabilities when there have been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the Consolidated Statement of Financial Position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group classifies financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity, and available for sale.

The Group classifies financial liabilities at amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

i) Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents in the Consolidated Statement of Financial Position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

ii) Held-to-maturity

If the Group has the positive intent and ability to hold debt securities to maturity, then such financial assets are classified as held-to-maturity. Held-to-maturity financial assets are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Held-to-maturity financial assets comprise bonds.

iii) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss include financial assets that are either classified as held for trading or that meet certain conditions and are designated at fair value through profit or loss upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

iv) Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified at fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise payables.

Impairment of non-derivative financial assets

A financial asset not subsequently measured at fair value through surplus or deficit is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to the Group on terms that the Group would not consider otherwise, indications that a counterparty or issuer will enter bankruptcy, adverse changes in the payment status of borrowers or issuers, economic conditions that correlate with defaults or the disappearance of an active market for a security.

i) Financial assets classified as loans and receivables and held-to-maturity

The Group considers evidence of impairment for financial assets measured at amortised cost (loans and receivables and held-to-maturity) at both a specific asset and collective level.

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.

Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

In assessing collective impairment, the Group uses historical trends of the probability of default, the timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against loans and receivables. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Income Tax

Cerebral Palsy Society of New Zealand Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions due to its charitable status.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services (landscaping revenue and concrete revenue) are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Rental income is recognised on a straight line basis over the life of the lease.

Investment income relates to:

- Interest received is recognised as interest accrues, gross of refundable tax credits received.
- Dividends received are recognised on receipt, net of non-refundable tax credits.

Sale of goods revenue is recognised when the risk and rewards have been transferred and the entity does not retain either continuing managerial involvement to the degree usually associated with ownership, or effective control over the units sold. Due to the nature of the agreements entered into by the group, this occurs on settlement. The revenue is measured at the amount receivable under the contract.

Other gains or losses

Other gains or losses (realised or unrealised) include exchange rate gains or losses (realised or unrealised) on foreign investments.

Discontinued operations

A discontinued operation is a component of the Group, being one whose operations and cash flows are clearly distinguishable from the rest of the group, that has either been disposed of or held for sale, and which:

- Represents a separate major line of business or geographic area of operations
- Is part of a single coordinated plan to dispose of a separate major line of business or geographic area of operations, or
- Is a controlled entity acquired exclusively with a view to re-sale.

Classification as a discontinued operation occurs at the earlier of disposal or when the operation meets the criteria to be classified as held-for-sale.

Discontinued operations are excluded from the results of continuing operations and are presented as a single amount as surplus or deficit from discontinued operations in the consolidated statement of comprehensive revenue and expense. Additional disclosures are provided in note 9. All other notes to the consolidated financial statements mainly include amounts for continuing operations, unless indicated otherwise.

Inventory

Property inventories and properties held for developments are carried at the lower of cost and net realisable value. Cost includes the cost of acquisition and for property inventories also includes development costs. Profits are only brought to the account upon the completion of the development project, when the unconditional contract of sale is settled, with the substantial risk and rewards being passed to the purchaser.

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Depreciation is charged on a diminishing value basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Plant and equipment: 10% - 60%

Motor Vehicles: 15-30%

Computer Equipment: 10% - 80%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

i) Impairment of non-financial assets

The carrying amounts of the Group's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the future remaining service potential (for non-cash-generating assets) is discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

Impairment losses are recognised in surplus or deficit. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

Non-current assets held for sale or distribution

Non-current assets, or disposal groups comprising assets and liabilities, that are expected to be recovered primarily through sale or distribution rather than through continuing use, are classified as held for sale or distribution. Immediately before classification as held for sale or distribution, the assets, or components of a disposal group, are remeasured in accordance with the Group's accounting policies.

Thereafter the assets, or disposal group, are measured at the lower of their carrying amount and fair value less cost to sell. The criteria for held for sale classification is regarded as met only when the sale is highly probable and the asset is available for immediate distribution in its present condition. Management must be committed to the sale or distribution and expect it to be completed within one year from the date of classification.

Any impairment loss on a disposal group is first allocated to goodwill, and then to remaining assets and liabilities on pro rata basis, except that no loss is allocated to inventories, financial assets, investment property or biological assets, which continue to be measured in accordance with the Group's accounting policies. Impairment losses on initial classification as held for sale or distribution and subsequent gains or losses on remeasurement are recognised in surplus or deficit. Gains are not recognised in excess of any cumulative impairment loss.

Once classified as held for sale or distribution, intangible assets and property, plant and equipment are no longer amortised or depreciated, and any equity-accounted investee is no longer equity accounted.

Leases

i) Classification and treatment

Leases in terms of which the Group assumes substantially all the risks and rewards of ownership are classified as finance leases.

Finance Leases

Upon initial recognition the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Operating Leases

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Group. Operating lease payments are recognised as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is made up of the following components:

Accumulated comprehensive revenue and expense

Accumulated comprehensive revenue and expense is the Group's accumulated surplus or deficit since the formation of the Group.

Goodwill

Goodwill is initially recorded at the amount by which the purchase price for a business or for an ownership interest in a controlled entity exceeds the fair value attributed to its net assets at date of acquisition. Goodwill is tested annually for impairment and carried at cost less impairment losses. Gains or losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Employee Benefits

Wages, salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits), annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services, and are generally expected to be settled within 12 months of the reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

Significant Judgements and Estimates

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

a) Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

- Revenue recognition – non-exchange revenue (conditions vs.restrictions)
- Classification of non-financial assets as cash generating or non-cash generating assets for the purposes of assessing impairment indicators and impairment testing.
- Impairment of inventory
- Impairment of Goodwill

The majority of property, plant and equipment held by the Group is classified as cash generating assets

b) Assumptions and estimation uncertainties

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Management based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

c) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Group
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Notes to the Consolidated Financial Statements

Cerebral Palsy Society of New Zealand Incorporated For the year ended 30 June 2022

1. Property, Plant and Equipment

2022

	Cost	Opening Accum Depreciation	Additions	Disposals	Depreciation	Book Value
Plant & Equipment	24,002	(11,641)	-	(5,349)	(4,207)	2,805
Leasehold Improvements	29,709	(4,265)	-	-	(2,736)	22,707
Office Equipment	44,745	(15,957)	5,364	(10,065)	(8,672)	15,415
Totals	98,456	(31,863)	5,364	(15,414)	(15,616)	40,927

2021

	Cost	Opening Accum Depreciation	Additions	Disposals	Depreciation	Book Value
Plant & Equipment	278,561	(245,045)	17,404	(26,094)	(12,465)	12,361
Motor Vehicles	173,640	(61,200)	-	(82,582)	(29,857)	-
Computer Equipment	13,185	(7,016)	-	(3,161)	(3,009)	-
Leasehold Improvements	29,709	(1,168)	-	-	(3,097)	25,443
Office Equipment	100,678	(66,785)	8,914	(5,008)	(9,011)	28,788
Totals	595,773	(381,214)	26,318	(116,844)	(57,440)	66,593

2. Investments

The Group holds investments which includes a Jarden Investment Account at reporting date. The funds are administered by investment fund managers.

	2022	2021
Shares	25,004,186	29,901,718
Subtotal of fair value through surplus or deficit	25,004,186	29,901,718
Bonds	5,606,338	5,385,214
Subtotal of held to Maturity	5,606,338	5,385,214
Cash and Cash Equivalents	162,686	199,431
Total	30,773,210	35,486,363

3. Related Party Transactions and Balances

Controlled Entities

The CPS controls Essential Assets Limited (EAL) and Cerebral Investments Limited (CIL) on the basis that all directors of EAL and CIL are appointed by CPS and thereby CPS has the power to govern the operations and financing activities of the subsidiary.

Related Party Transactions

- During the year \$26,376 (2021: \$8,060) was paid to Adaptive Footwear for member benefits. \$2,872 is payable to Adaptive Footwear at year end. Emma Lovett is the owner of Adaptive Footwear and a board member of CPS
- During the year \$0 (2021: \$1,425) was paid to Joanne Yee, the partner to previous Board member Brian Yee
- During the year Danny Services was paid \$0 (2021: \$42,172) for rent and opex; \$0 (2021: \$Nil) for fitout of rental facility. Danny Services is owned by a family member of Anthony Smith
- Last year DLA Piper provided services to CPS for nil consideration. Reuben Woods is a Partner at DLA Piper. This year, no services were provided.
- Straker Translation provided services to CPS for nil consideration. Merryn Staker is owner of Straker Translation.
- During the year CPS Board members received a total of \$Nil (2021: \$Nil) in MTA vouchers as consideration for attending board meetings.

Subsidiary	Nature/Activity
Essential Assets Limited (EAL)	Investments
Cerebral Investments Limited (CIL)	Property Development & Investments
CIL Aircon Limited	Air-conditioning

All the controlled entities are wholly owned and incorporated in New Zealand.

Transactions conducted with Group entities which are eliminated upon consolidation are as follows:

	2022	2021
Interest expenses paid by Essential Assets Ltd	830,368	844,329
Interest received by Cerebral Palsy Society Inc.	(830,368)	(844,329)
Loan payment made by Essential Assets Ltd	1,120,000	1,340,000
Loan payment received by Cerebral Palsy Society Inc.	(1,120,000)	(1,340,000)
Loan payment received by Cerebral Palsy Society Inc.	(500,000)	(100,000)
Loan payment made by Cerebral Investments Ltd	500,000	100,000
Loan payment received by CIL Aircon	-	(\$50,000)
Loan payment made by Cerebral Palsy Society Inc.	-	\$50,000
Loan Forgiven in Cerebral Investments Ltd	-	(350,000)
Impairment of Loan in CIL Aircon	-	350,000
Provision for Impairment of Loan in Cerebral Investments Ltd	(350,000)	(500,000)
Payment received by Cerebral Investment Ltd from CIL Landscapes Ltd upon wind up	225,056	-

Balances receivable/(payable) by Group entities which are eliminated upon consolidation are as follows:

	2022	2021
Loan receivable from CIL Landscapes Ltd	-	-
Loan payable to Cerebral Investments Ltd	-	-
Loan receivable from Cerebral Investments Ltd	1,050,000 (loan receivables \$1,400,000 less provision for impairment \$350,000)	1,900,000
Loan payable to Cerebral Palsy Society Inc.	(1,400,000)	(1,900,000)
Loan receivable from Essential Assets Ltd	20,661,350	20,950,982
Loan payable to Cerebral Palsy Society Inc.	(20,661,350)	(20,950,982)
Loan receivable from CIL Concretes Ltd	-	-
Loan payable to Cerebral Investments Limited	-	-
Loan receivable from CIL Aircon Ltd	-	-
Loan payable to Cerebral Investments Limited	-	-

The terms of the inter-group loans are as follows:

Cerebral Palsy Society of New Zealand Inc. / Essential Assets Ltd	
Amount:	\$20,661,350 loan balance
Interest charge:	5% p.a on the Call Facility & 4% p.a on the Term Facility

Repayment terms:	\$280,000 per quarter, principal and interest
Nature of security held:	Agreement re Capital and Property Transfers
Currency of account:	New Zealand Dollar

Cerebral Palsy Society of New Zealand Inc. / Cerebral Investments Ltd	
Amount:	\$1,400,000 loan balance
Interest charge:	0%
Repayment terms:	On request
Nature of security held:	No security registered on PPSR
Currency of account:	New Zealand Dollar

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body which for Cerebral Palsy Society of New Zealand Incorporated is comprised of the Board of Trustees and General Manager. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

		2022	2021
Total remuneration		\$111,089	\$169,467
Number of Persons		2	3

Directors Fees paid & Other Remuneration were as follows:

		2022	2021
Robyn Stent	Director fees	\$833	\$8,498
Dave Thomas	Director fees	-	\$2,333
Anthony Smith	Director fees	-	\$19,600
	Employment remuneration	-	\$7,030
	Project management fees	-	-
Brian Yee	Director fees	-	\$23,688
	Employment remuneration	-	\$10,533
	Consulting	-	-
Harvey Brunt	Koha - for services provided as acting General Manager	-	\$5,217
Grace Stratton	Director fees	\$8,333	-

4. Operating Lease Commitments

As at the reporting date, the Board of Trustees has entered into the following operating lease commitments:

	2022	2021
No later than one year	-	105,647
Later than one year and no later than five years	-	457,324
Later than five years	-	-
	-	562,971

There are no lease commitments as lease ended June 2022.

5. Inventory

Cerebral Investments Ltd (CIL), a fully owned subsidiary of CPS, holds title of a property in Auckland that they intend to develop and sell.

6. Payables

	2022	2021
Exchange transactions		
Sundry Accruals	66,374	119,843
Accounts Payable	92,955	105,388
Employee Related	37,471	9,491
Accrued Holiday Pay	34,915	36,636
Non-exchange transactions		
GST Payable / (Receivable)	(7,578)	14,503
Income received in advance		9,067
Total	224,137	294,928

7. Financial Instruments

The table below shows the carrying amounts of the Group's financial assets and financial liabilities.

Classification and fair values of financial instruments:

As at 30 June 2022	Financial Assets			Financial Liabilities
	Fair value through surplus or deficit	Held-to-maturity	Loans and receivables	Amortised Cost
<i>Subsequently measured at fair value</i>				
Shares	25,004,186	-	-	-
<i>Subsequently not measured at fair value</i>				
Bonds	-	5,606,338	-	-
Term Deposits	-	-	-	-
Cash and equivalents	-	-	1,112,337	-
Receivables	-	-	4,453	-
Payables	-	-	-	59,414
Harmoney principal balance of active loans 9(a)	-	-	3,546	-
Southern Cross Partners Limited mortgages 9(b)	-	-	50,000	-
	25,004,186	5,606,338	1,170,336	59,414

As at 30 June 2021	Financial Assets			Financial Liabilities
	Fair value through surplus or deficit	Held-to-maturity	Loans and receivables	Amortised Cost
<i>Subsequently measured at fair value</i>				
Shares	29,901,718	-	-	-
<i>Subsequently not measured at fair value</i>				
Bonds	-	5,385,214	-	-
Term Deposits	-	-	107,564	-
Cash and equivalents	-	-	1,109,382	-
Receivables	-	-	51,970	-
Payables	-	-	-	56,968
Harmony principal balance of active loans 9(a)	-	-	13,784	-
Southern Cross Partners Limited mortgages 9(b)	-	-	50,000	-
	29,901,718	5,385,214	1,332,700	56,968

8. Loans

8 (a) Harmony loans

Cerebral Investments Limited as at 30 June 2022

Principal amount invested:	\$152,947
Interest received:	\$16,279
Maturity date:	Less than 12 months
Nature of security held:	None
Currency of account:	New Zealand Dollar

8 (b) Southern Cross Partners Limited Mortgages

Cerebral Investments Limited as at 30 June 2022

Principal amount invested:	\$50,000
Interest received:	\$3,349
Maturity date:	Less than 12 months
Nature of security held:	Security held by Southern Cross Partners Limited

Currency of account:	New Zealand Dollar
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9. Discontinued Operations

In May 2021, the group liquidated CIL Aircon due to the board determining that it was trading insolvent. The liquidator's final report was issued in August 2022.

During 2021, the group sold the business of CIL Landscapes and CIL Concretes as part of its disposal plan with completion date of sale being July 2021 and June 2021 respectively.

As at 30 June 2022 and 30 June 2021, CIL Landscapes, CIL Concretes and CIL Aircon was classified as a discontinued operation.

	2022	2021
Cashflows from (used in) discontinued operations		
Net cash from/(used in) operating activities	(84,469)	20,061
Net cash from/(used in) investing and financing activities	(274,805)	(88,914)
Net cashflow for the period	(359,274)	(68,853)
The effect of disposal on the financial position of the group		
Property, plant and equipment	(50,483)	(115,562)
Receivables (from exchange transactions)	(38,571)	(20,615)
Goodwill	-	(114,000)
Trade and other payables	123,495	32,486
Net assets/equity and liabilities	34,441	(217,691)

10. Disposal group held for sale

During 2021, management committed to a plan to liquidate and sell CIL Aircon and CIL Landscapes as noted in Note 9. Management expect the assets to be sold within the 12 months.

In the process of remeasuring the Property, plant and equipment to the lower of its carrying amount or fair value less costs to sell, impairment losses totaling \$7,491 were recognised.

These impairment losses are included within the deficit from discontinued operations within the statement of comprehensive revenue and expense

There are no cumulative balances of revenue or expense recognised in other comprehensive revenue or expense relating to CIL Aircon or CIL Landscapes.

Subsequent to the financial reporting date 30 June 2022, CIL Landscapes, CIL Concretes and Cerebral Investments Limited amalgamated to become Cerebral Investments Limited. The liquidator's final report was issued in August 2022 for CIL Aircon.

	Note	2022	2021
Assets held for sale			
Property, plant and equipment	1	-	50,483

11. Capital Commitments

CP Society is expected to advance funds to CIL Landscapes Ltd and CIL Concretes Ltd, totalling \$38,301 to satisfy the respective entities' outstanding liabilities as at 30 June 2022 (2021: \$Nil).

12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 (2021: \$nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future. The Consolidated Financial Statements have been prepared on a going concern basis.

Appendix

Cerebral Palsy Society of New Zealand Incorporated
For the year ended 30 June 2022

Statement of Profit or Loss

Cerebral Palsy Society of New Zealand (Inc.)

For the year ended 30 June 2022

	2022	2021
Revenue		
Donations received	29,818	25,877
Fundraising Revenue	17,000	8,081
Fees, subscriptions and other revenue from members		
Subscription from Members	11,572	14,052
Total Fees, subscriptions and other revenue from members	11,572	14,052
Revenue from providing goods or services		
Trading revenue	45,301	45,590
Net Rental Income	8,696	9,043
Total Revenue from providing goods or services	53,997	54,633
Interest, dividends and other investment revenue	831,508	844,656
Other revenue	413	130
Total Revenue	944,307	947,429
Expenses		
Expenses related to public fundraising	-	5,880
Volunteer and employee related costs	623,620	433,899
Special projects	336,306	273,053
Costs related to providing goods or service	644	-
Grants and donations made	43,914	37,123
Audit fees	20,306	26,980
Operating rental and lease payments	122,887	128,670
Professional and consulting fees	77,486	194,642
Other operating expenses	152,662	101,746
Other expenses	375,498	513,681
Total Expenses	1,753,323	1,715,673
Surplus/(Deficit) for the Year	(809,016)	(768,244)

Statement of Profit or Loss

ESSENTIAL ASSETS LIMITED

For the year ended 30 June 2022

	2022	2021
Gross Profit	-	-
Investment Income		
Dividends Received	1,035,810	848,525
Interest Received	87,880	135,834
Interest Accrued	(5,270)	6,160
Realised Gains/(Losses) on Portfolio Investments	(119,579)	(264)
Unrealised Gains/(Losses) on Portfolio Investments	(4,297,577)	5,470,916
Total Investment Income	(3,298,736)	6,461,171
Total Gross Profit	(3,298,736)	6,461,171
Expenses		
Accountancy Fees	15,969	16,731
Directors Fees	9,166	10,831
General Expenses	48	50
Insurance	5,148	5,028
Interest Expense	830,368	844,329
Management Fees - Jarden	140,366	127,407
Tax Deducted	114,050	115,256
Total Expenses	1,115,116	1,119,632
Net Profit (Loss)	(4,413,852)	5,341,540

Statement of Profit or Loss

Cerebral Investments Limited For the year ended 30 June 2022

	2022	2021
Revenue		
Revenue from providing goods or services	20,688	60,635
Interest, dividends and other investment revenue	355,474	8,065
Total Revenue	376,163	68,700
Expenses		
Volunteer and employee related costs	-	41,688
Costs related to providing goods or service	26,986	96,598
Other expenses	4,257	354,943
Total Expenses	31,244	493,230
Surplus/(Deficit) for the Year	344,919	(424,530)

Statement of Profit or Loss

CIL Landscapes Limited t/a Landscape 360
For the year ended 30 June 2022

	2022	2021
Revenue		
Revenue from providing goods or services	-	779,259
Interest, dividends and other investment revenue	-	98
Other revenue	-	31,633
Total Revenue	-	810,991
Expenses		
Volunteer and employee related costs	-	577,187
Costs related to providing goods or service	-	384,475
Other expenses	-	16,226
Total Expenses	-	977,888
Surplus/(Deficit) for the Year from Continuing Operations	-	(166,898)
Net Surplus/(Deficit) for the Year from Discontinued Operations		
Net Surplus/(Deficit) from Discontinued Operations	34,271	-
Total Net Surplus/(Deficit) for the Year from Discontinued Operations	34,271	-
Net Surplus/(Deficit) for the Year	34,271	(166,898)

Statement of Profit or Loss

CIL Concretes Ltd

For the year ended 30 June 2022

	2022	2021
Revenue		
Revenue from providing goods or services	-	1,173,871
Interest, dividends and other investment revenue	-	33
Other revenue	-	25,556
Total Revenue	-	1,199,460
Expenses		
Volunteer and employee related costs	-	548,432
Costs related to providing goods or service	-	575,215
Other expenses	-	41,897
Total Expenses	-	1,165,543
Surplus / (Deficit) for the Year from Continuing Operations	-	33,917
Net Surplus / (Deficit) for the Year from Discontinued Operations		
Net Surplus/(Deficit) from Discontinued Operations	(3,440)	-
Total Net Surplus / (Deficit) for the Year from Discontinued Operations	(3,440)	-
Net Surplus / (Deficit) for the Year	(3,440)	33,917

Statement of Profit or Loss

CIL Aircon Limited

For the year ended 30 June 2022

	2022	2021
Revenue		
Revenue from providing goods or services	-	397,240
Interest, dividends and other investment revenue	-	9
Other revenue	-	369,263
Total Revenue	-	766,511
Expenses		
Volunteer and employee related costs	-	175,641
Costs related to providing goods or service		
Cost of goods sold	-	216,041
Entertainment	-	235
Expense	-	115,770
Repairs and maintenance	-	2,520
Vehicle expenses	-	11,116
Total Costs related to providing goods or service	-	345,682
Other expenses	-	149,639
Total Expenses	-	670,962
Net Surplus / (Deficit) for the Year from Continuing Operations	-	95,549
Net Surplus / (Deficit) for the Year from Discontinued Operations		
Net Surplus / (Deficit) from Discontinued operations	(5,356)	-
Total Net Surplus / (Deficit) for the Year from Discontinued Operations	(5,356)	-
Net Surplus / (Deficit) for the Year	(5,356)	95,549





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