

Breast Cancer Aotearoa Coalition Inc
Performance Report
For the Year Ended 31st March 2017

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Breast Cancer Aotearoa Coalition Incorporated

Certificate of Incorporation : 1897085

Certificate of Registration as a Charitable Entity: CC22456

IRD/Exemption Number: 95-344-461

Breast Cancer Aotearoa Coalition Inc

Entity Information

For the Year Ended 31st March 2017

Legal Name: Breast Cancer Aotearoa Coalition Incorporated

Other Name: BCAC

Type of Entity and Legal Basis: An incorporated society established under the Incorporated Societies Act 1908 and registered as a Charity on 3 April 2008.

Certificate of Incorporation : 1897085

IRD/Exemption Number: 95-344-461

Registration Number: CC22456

Mission:

To make world-class detection, treatment and care accessible to all those affected by breast cancer in Aotearoa, New Zealand.

To provide information and support to empower those with breast cancer to make informed choices about their treatment and care.

To provide a voice for New Zealanders who have experienced breast cancer.

Structure:

The BCAC operates according to a formal Constitution.

Managing Committee

The BCAC has a Managing Committee comprising: Chairperson, Deputy Chairperson, Secretary, Treasurer and further members as decided by the Society. Only Members of the BCAC may be Committee Members. Committee Members are appointed by majority vote at a General Meeting. There is no fixed term for Committee membership. If the position of any Committee Member becomes vacant between General Meetings, the Committee may appoint another Committee Member to fill that vacancy until the next General Meeting.

Membership

BCAC Members may be Ordinary, Corporate or Life Members. Individuals and groups, including other registered charities, interested achieving the BCAC's mission make up the membership. A register of members is kept and is reported at the BCAC's Annual General Meeting.

Relationships to other entities:

The BCAC operates as an umbrella organisation, representing and providing support and information to individuals and groups with an interest in improving outcomes for New Zealanders experiencing breast cancer. The BCAC has a coordinating role, facilitating communication and cooperation among its member groups.

Main sources of cash and resources:

The BCAC's activities are funded by donations and grants from individuals, businesses, other charities, NGOs and government entities, bequests and interest on savings.

Main methods used to raise funds:

This year BCAC received a grant for its Spotlight on Secondary Breast Cancer campaign from the Karen Louisa Foundation, Lotteries grants to support the maintenance of its website and the distribution of the Step By Step resource pack, and an educational grant from Roche to support attendance at international breast cancer conferences. Public donations were received throughout the year. Regular contributions were made by an Australian health and beauty company and other funds were raised via campaigns run by local businesses. The BCAC does not use a third party to raise funds. It does not charge a fee for membership and it does not require payment for the goods and services it supplies.

Reliance on volunteers and donated goods and services:

The BCAC relies on gifts of volunteer time and expertise to administer the Society and to carry out its purposes, e.g. researching current evidence-based information about breast cancer detection, treatment and care and promoting and supporting such research; representing those affected by breast cancer in Aotearoa New Zealand to parliament, the health system, the scientific and medical communities, media, corporate entities and the general public; providing consumer input and representation at regional and national levels to the development of policies and strategies affecting those with breast cancer in Aotearoa New Zealand; and facilitating connections and networks of people and organisations sharing similar issues, concerns and experiences in relation to breast cancer.

Additional information:

Further information may be obtained from www.breastcancer.org.nz

Contact details:

Postal Address: PO Box 90224, Auckland Mail Centre, Victoria Street West, Auckland 1142
Email: bcac@breastcancer.org.nz
Facebook: <https://www.facebook.com/BreastCancerAotearoaCoalition>

Breast Cancer Aotearoa Coalition Inc

Statement of Service Performance

For the Year Ended 31st March 2017

Outcomes:

Inform and support those diagnosed with breast cancer by providing evidence-based information to help them and their families make informed decisions about their treatment and care.

Represent the views of women with breast cancer to decision-makers to ensure world-class detection, treatment and care is available in New Zealand.

Promote breast awareness for women of all ages and participation in the free national breast screening programme for 45 to 69-year-old women.

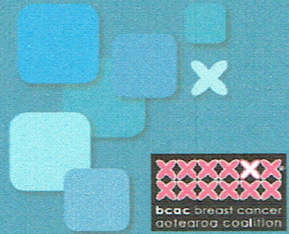
Improve breast cancer outcomes for Maori and Pasifika women by consulting and engaging with these communities.

Network to ensure communication and sharing of resources and information among breast cancer-related groups.

If you have been diagnosed with breast cancer we will...

*Support you
Inform you
Represent you*

Together we're stronger
Tangata i te pakari tonu



To find out more or to obtain a free "Step by Step" support pack visit our website: www.breastcancer.org.nz

The screenshot shows the homepage of the Breast Cancer Aotearoa Coalition website. At the top, there is a teal header with the organization's logo on the left and a "Free Support Pack" button on the right. Below the header is a navigation menu with links for Home, About Us, About Breast Cancer, Secondary Breast Cancer, Get Support, News, Get Involved, Stocks and Videos, Contact Us, and Search. The main content area features a large image of two women smiling, with three callout boxes: "We Support" (providing support and information to New Zealanders and their families), "We Inform" (providing up-to-date information to empower those with breast cancer), and "We Represent" (providing a voice for those who cannot be heard). Below this is a "Latest News" section with a headline "UK move prompts push for Kadcyla in NZ" and a sub-headline "UK authorities had refused to fund the medicine, which is used to treat people with advanced HER2-positive breast cancer, because it was too expensive." To the right of the news section are two buttons: "Sign here to increase medicines funding" and "Click here to donate". At the bottom right, there is a section for "UPCOMING EVENTS".

Description and Quantification of Outputs	Actual 2016/17	Actual 2015/16
Step By Step resource packs delivered to New Zealanders newly-diagnosed with breast cancer*	1,248	1,362
Visits to the BCAC website*	45,036	35,732
Number of people who viewed 'Kiwi Stories of Breast Cancer'*	1,257	3,781
"What price do you put on life?" video on Facebook - reach (number of users who could view)**	59,000	-
"What price do you put on life?" video on Facebook - engagement (number of users who clicked through, commented or liked)**	9,000	-
Metavivors NZ brochures delivered**	1,000	-
Number of member groups**	32	32
Participation in breast cancer-related groups, meetings and conferences by Committee Members.**	15	17

* Measured over financial years, 1 April to 31 March.

** Measured at time of writing report, i.e. 1 August to 31 July.



META **VIVORS**
NEW ZEALAND

Join our online community
offering

Support • Information

Friendship • Strength

to those with secondary
breast cancer



Breast Cancer Aotearoa Coalition Inc
Statement of Financial Performance
For the year ended 31 March 2017

	Actual 2017	Actual 2016
Revenue		
Donations, fundraising and similar revenue	\$ 58,170.71	\$ 11,863.63
Fees, subscriptions and other revenue from members	\$ -	\$ -
Revenue from providing goods or services	\$ -	\$ -
Interest, dividends and other investment revenue	\$ 5,347.49	\$ 6,934.17
Total Revenue	<u>\$ 63,518.20</u>	<u>\$ 18,797.80</u>
Expenses		
Expenses related to public fundraising	\$ 443.12	\$ 127.17
Volunteer and employee related costs	\$ 41,625.39	\$ 40,166.17
Costs related to providing goods or services	\$ 33,248.04	\$ 35,781.53
Grants and donations made	\$ -	\$ -
Total expenses	<u>\$ 75,316.55</u>	<u>\$ 76,074.87</u>
Surplus/Deficit for the Year	<u>\$ (11,798.35)</u>	<u>\$ (57,277.07)</u>

Note: This statement is to be read in conjunction with the Notes to the Performance Report and the Audit Report

Breast Cancer Aotearoa Coalition Inc
Statement of Financial Position
As at 31st March 2017

	Actual 2017	Actual 2016
Assets		
Current Assets		
Bank accounts and cash	\$ 34,304.16	\$ 21,360.88
Debtors and prepayments	\$ -	\$ 139.53
Inventory	\$ 13,997.80	\$ 32,496.08
Total Current Assets	\$ 48,301.96	\$ 53,996.49
Non-Current Assets		
Property, plant and equipment	\$ -	\$ -
Investments	\$ 145,197.82	\$ 139,991.47
Total Non-Current Assets	\$ 145,197.82	\$ 139,991.47
Total Assets	\$ 193,499.78	\$ 193,987.96
Liabilities		
Current Liabilities		
Bank overdraft	\$ -	\$ -
Creditors and accrued expenses	\$ 1,310.17	\$ -
Employee costs payable	\$ -	\$ -
Unused donations and grants with conditions	\$ 10,000.00	\$ -
Total Current Liabilities	\$ 11,310.17	\$ -
Non-Current Liabilities		
Loans	\$ -	\$ -
Total Non-Current Liabilities	\$ -	\$ -
Total Liabilities	\$ 11,310.17	\$ -
Total Assets less Total Liabilities (Net Assets)	\$ 182,189.61	\$ 193,987.96
Accumulated Funds		
Capital contributed by owners or members	\$ -	\$ -
Accumulated surpluses or (deficits) Open balance	\$ 193,987.96	\$ 251,265.05
Net surplus/(Deficit) for the year	\$ (11,798.35)	\$ (57,277.07)
Total Accumulated surpluses/(Deficits) at 31.3.17	\$ 182,189.61	\$ 193,987.98
Reserves	\$ -	\$ -
Total Accumulated Funds	\$ 182,189.61	\$ 193,987.98

Note: This statement is to be read in conjunction with the Notes to the Performance Report and the Audit Report

Breast Cancer Aotearoa Coalition Inc
Statement of Cash Flows
For the year ended 31st March 2017

	Actual 2017	Actual 2016
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and similar receipts	\$ 68,170.71	\$ 11,863.63
Fees, subscriptions and other receipts from members	\$ -	\$ -
Receipts for providing goods or services	\$ -	\$ -
Interest, dividend and other investment receipts	\$ 5,347.49	\$ 6,934.17
Net GST	\$ 1,449.70	\$ (3,131.03)
Cash was applied to:		
Payments to suppliers and employees	\$ 56,818.27	\$ 55,821.93
Donations or grants paid	\$ -	\$ -
Net Cash Flows from Operating Activities	\$ 18,149.63	\$ (40,155.16)
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	\$ -	\$ -
Receipts from the sale of investments	\$ -	\$ 105,529.05
Proceeds from loans borrowed from other parties	\$ -	\$ -
Capital from owners or members	\$ -	\$ -
Cash was applied to:		
Payments to acquire property, plant and equipment	\$ -	\$ -
Payments to purchase investments	\$ (5,206.35)	\$ (104,569.61)
Repayments of loans borrowed from other parties	\$ -	\$ -
Capital repaid to owners or members	\$ -	\$ -
Net Cash Flows from Investing and Financing Activities	\$ (5,206.35)	\$ 959.44
Net Increase/Decrease in Cash	\$ 12,943.28	\$ (39,195.72)
Opening Cash	\$ 21,360.88	\$ 60,556.60
Closing Cash	\$ 34,304.16	\$ 21,360.88
This is represented by:		
Bank Accounts and Cash	\$ 34,304.16	\$ 21,360.88

Note: This statement is to be read in conjunction with the Notes to the Performance Report and the Audit Report

Breast Cancer Aotearoa Coalition Inc
Notes to the Performance Report
For the Year Ended 31st March 2017

Basis of Preparation

The Breast Cancer Aotearoa Coalition Inc. 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 of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Breast Cancer Aotearoa Coalition Inc. is registered for GST (no. 95-344-461). All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

The Breast Cancer Aotearoa Coalition Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Income Tax

The Breast Cancer Aotearoa Coalition Inc. has charitable status and is therefore exempt from income tax.

Tier 2 PBE Accounting Standards Applied (if any)

None.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil).

Audit

These financial statements have been subject to audit, please refer to Auditor's Report.

Inventory

Inventory is made up of 941 copies of Step By Step copies valued at \$14.87 a copy. As copies are distributed they are removed from inventory and expensed.

Breast Cancer Aotearoa Coalition Inc
Notes to the Performance Report
For the year ended 31 March 2017

Significant Grants and Donations with Conditions which have not been Recorded as a Liability

None.

Goods or Services in Kind Provided to the Entity

None.

Property, Plant and Equipment

None.

Significant Donated Assets Not Recorded

None.

Significant Heritage Assets Not Recorded

None.

Assets Used as Security for Liabilities

None.

Assets Held on Behalf of Others

None.

Changes in Accumulated Funds

There has been no capital contributed by owners or members. There are no reserves. Changes in the accumulated funds are accounted for in the Statements of Financial Performance, Financial Position and Cash Flows.

Commitments

There are no capital commitments at balance date (2016:\$0).

Contingent Liabilities

At balance date there are no known contingent liabilities (2016:\$0). The Breast Cancer Aotearoa Coalition Inc. has not granted any securities in respect of liabilities payable by any other party whatsoever.

Related Party Transactions

There are no related party transactions.

Events After the Balance Date

There have been no significant events after the balance date.

Ability to Continue Operating

The Breast Cancer Aotearoa Coalition Inc. does not intend to stop operating within 12 months from the balance date.

Correction of Errors

None.

Additional Information

None.

List of Donors and Grants

Karen Louisa Foundation	\$ 17,826.09
Roche Educational Grant	\$ 20,000.00
Lotteries Commission Grant	\$ 10,000.00
Public donations	\$ 8,454.62
Le Reve	\$ 1,890.00

These Notes form part of this Performance Report and should be read in conjunction with the Audit Report

Breast Cancer Aotearoa Coalition Inc
Approval of Performance Report
For the year ended 31 March 2017

For and on behalf of the Managing Committee:

Chairperson E. P. J. Bigon.

Treasurer Louise A. Malone

Date 27.9.2017



O'Meara & Co

Chartered Accountant

P O Box 56 565, Auckland 1446

Phone 09 631 7849

michelle@omeara.co.nz

INDEPENDENT AUDITOR'S REPORT

TO THE COMMITTEE MEMBERS OF BREAST CANCER AOTEAROA COALITION INC.

Report on the Performance Report

I have audited the performance report of Breast Cancer Aotearoa Coalition Inc. on pages 1 to 10, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2017, the statement of financial position as at 31 March 2017, and the statement of accounting policies and other explanatory information

Qualified Opinion

In my opinion:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) Except for the possible effects on the corresponding figures of the matter described in the Basis for Qualified Opinion paragraph, the performance report on pages 1 to 10, present fairly, in all material respects the entity information and service performance for the year then ended, and the financial position of Breast Cancer Aotearoa Coalition Inc. as at 31 March 2017, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting standards Board.

Basis for Qualified Opinion

Prior to being recorded, control over cash receipts from donations is limited and there are no practical audit procedures that I could adopt to determine the effect of this limited control.

I conducted my audit of the statement of financial performance, the statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of my report. I am independent of Breast Cancer Aotearoa Coalition Inc. in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Other than in my capacity as auditor, I have no relationship with, or interests in Breast Cancer Aotearoa Coalition Inc.

The Responsibility of the Management Committee for the Performance Report

The Management Committee are responsible on behalf of the entity for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) The preparation and fair presentation of the performance report which comprises the entity information, the statement of service performance, and the statement of financial performance, the statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report, in accordance with Public Benefit Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- c) For such internal control as the Management Committee determine is necessary, to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Management Committee are responsible on behalf of Breast Cancer Aotearoa Coalition Inc. for assessing the Society'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 the Management Committee either intend to liquidate Breast Cancer Aotearoa Coalition Inc. or to cease operations, or have no alternative but to do so.

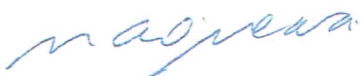
Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 the performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the performance report whether due to fraud or error, design, and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may be collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Management Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



M A O'Meara
Chartered Accountant
O'Meara & Co

27 September 2017