
Performance Report

**Cancer Research Trust New Zealand (Formerly known as
Genesis Oncology Trust)**

For the year ended 30 June 2020

Cancer Research Trust New Zealand

For the year ending 30 June 2020

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Entity Information

Cancer Research Trust New Zealand For the year ended 30 June 2020

Charitable Purpose and Scope of Cancer Research Trust NZ

Cancer Research Trust NZ is a registered charity whose purpose is to provide grants to the cancer control community. The purpose of the grants is to support New Zealand-based initiatives that will lead to improvements in the prevention, detection, diagnosis or treatment of cancer, or improvements in palliative care for people living with cancer.

Legal Name of Entity

Cancer Research Trust New Zealand

Entity Type and Legal Basis

Charity

Registration Number

CC23672

Entity's Purpose or Mission

Cancer Research Trust NZ invites applications for grants to support New Zealand-based initiatives that will lead to improvements in the prevention, detection, diagnosis or treatment of cancer, or improvements in palliative care; and for professional education of cancer researchers and clinicians.

The Trust provides grants to doctors and scientists conducting cancer research, and to medical and scientific cancer-control personnel for their professional development and education.

Entity Structure

The Trust comprises seven trustees representing the medical, strategic and business aspects of Oncology who meet during the year. The Trustees are responsible for the financial and legal management of the Trust and the approval of all grants.

Applications for funding are received and processed by the Trust's Executive Director. Applications are assessed for their scientific and educational merit by a ten-person Assessment Committee comprising clinical and radiation oncologists, biomedical researchers, a psychologist, an epidemiologist a public health researcher and a senior palliative care nursing specialist. The Executive Director manages and co-ordinates this committee, but does not vote.

At the end of each Assessment Committee meeting a list of applications ranked from highest to lowest is produced and this is presented to the Cancer Research Trust NZ Board. A cut off for funding is suggested by the Assessment Committee, but the final decision is made by the Board.

Main Sources of Entity's Cash and Resources

The Trust has two sources of income; public donations and investment income. All money received via public donations is distributed in the form of grants. When required additional funds from investments are used to meet the Board approved budget for cancer control research and professional development, as well as the day to day running costs of the Trust.

Main Methods Used by Entity to Raise Funds

Prior to February 2016 there was direct communication with Genesis Energy customers - when they signed up as Genesis Energy Customers and through regular customer communications they were asked if they would like to contribute to the Trust via their monthly energy bill. Now that this income stream has been discontinued donors can donate by credit card via the Cancer Research Trust NZ web site or by direct debit.

Entity's Reliance on Volunteers and Donated Goods or Services

All of the Trust's Board members are volunteers.

Trustees during the 2019 - 2020 Financial year:

- Ms Maureen Shaddick (Chair)
- Dr Michael Jameson
- Mr Robert Jay
- Ms Betsy Marshall
- Ms Kim McWilliams
- Ms Sarah Lynds
- Dr Scott Babington
- Dr Naomi Brewer

Physical Address

56 Whitehaven Road, Glendowie, Auckland, New Zealand, 1071

Postal Address

56 Whitehaven Road, Glendowie, Auckland, New Zealand, 1071

Approval of Financial Report

Cancer Research Trust New Zealand For
the year ended 30 June 2020

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Cancer Research Trust for the year ended 30 June 2020.

APPROVED



Maureen Shaddick
Trustee

Date _____



Robert Jay
Trustee

Date 23/10/2020

Statement of Service Performance

Cancer Research Trust New Zealand
For the year ended 30 June 2020

What did we do?, When did we do it?

The Trust provides grants to the cancer control community to support New Zealand-based initiatives that will lead to improvements in the prevention, detection, diagnosis or treatment of cancer, or improvements in palliative care. This is achieved through twice yearly peer-reviewed grant rounds. These take place in March/April and August through December each year.

Description of Outcomes

In the 2019/20 financial year the Trust received 75 applications, across two grant rounds. Approximately \$3.05 million was requested to support cancer control research and professional development. After a rigorous and transparent peer-review process twenty one grants totalling \$899,707 were approved.

Note re impact of Covid 19. The pandemic has had a significant impact on some aspects of already-funded Research Projects and Professional Development. Three of the four recipients of Professional Development Awards in the December grant round were unable to attend conferences, or the meetings were cancelled. No funds had been claimed in relation to these awards.

Several established Research Projects were put on hold because the grant recipients were unable to access their laboratories or patients. However, under level 1 by July 2020 these were now getting underway again and we are confident that the objectives will be achieved, albeit delayed.

In the March 2020 Professional Development Award round we received 18 applications – significantly fewer than in previous years. By the time of the on-line assessment committee meeting in mid-April 15 of these applications had been withdrawn. The remaining three proposals were to undertake online courses, and these were approved.

	2020	2019
Description and Quantification of the Entity's Outputs		
Grants Approved	\$899,707	\$642,202

Nineteen grants totalling \$899,307 were approved in the 2019/2020 financial year.

On the completion of research projects or professional education endeavour all grant recipients are required to provide a report. Where appropriate these are turned into PR material for posting on the Trust's web site, social media platforms and in print media.

All grants approved are listed on the Trust's web site with short descriptions of the purpose of each grant.

www.cancerresearchtrustnz.org.nz/funded-projects

Statement of Financial Performance

Cancer Research Trust New Zealand

For the year ended 30 June 2020

Account	Notes	2020	2019
		\$	\$
Revenue			
Donations	1	290,006	67,261
Interest received	1	256	512
Other revenue	1	550,452	1,047,590
Total Revenue		840,714	1,115,363
Expenses			
Costs related to providing donations	2	279,228	379,171
Grants and donations made			
Grants Approved		873,230	642,202
Adjustments to Grants Approved		(93,203)	-
Total Grants and donations made		780,027	642,202
Total Expenses		1,059,255	1,021,373
Surplus/(Deficit) for the Year		(218,541)	93,990

Statement of Financial Position

Cancer Research Trust New Zealand

As at 30 June 2020

Account	Notes	2020	2019
		\$	\$
Assets			
Current Assets			
Bank accounts and cash	3	206,919	151,297
GST Receivable		22,355	27,957
Total Current Assets		229,274	179,254
Non-Current Assets			
Investments non current		17,144,222	17,163,858
Total Non-Current Assets		17,144,222	17,163,858
Total Assets		17,373,496	17,343,112
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	186,587	150,078
Grants with Conditions		0	109,456
Total Current Liabilities		186,587	259,534
Non-Current Liabilities			
Unused Donations and Grants with Conditions		1,299,595	977,722
Total Non-Current Liabilities		1,299,595	977,722
Total Liabilities		1,486,182	1,237,256
Total Assets less Total Liabilities (Net Assets)		15,887,314	16,105,856
Accumulated Funds			
Accumulated surpluses or (deficits)	5	15,887,314	16,105,856
Total Accumulated Funds		15,887,314	16,105,856

Statement of Cash Flows

Cancer Research Trust New Zealand

For the year ended 30 June 2020

How the entity has received and used cash

Donations and investment income was used to fund research and professional development grants in the field of cancer control in New Zealand.

Account	2020	2019
	\$	\$
Cash Flows from Operating Activities		
Receipts from providing goods or services	290,006	67,261
Interest, dividends and other investment receipts	256	512
Cash receipts from other operating activities	640,000	1,047,590
Payments to suppliers and employees	(223,541)	(664,398)
Grants paid	(531,100)	(633,968)
Total Cash Flows from Operating Activities	175,622	(183,003)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	0	1,837,746
Payments to purchase investments	(120,000)	(1,532,348)
Cash Flows from Other Investing and Financing Activities	-	-
Total Cash Flows from Investing and Financing Activities	(120,000)	305,398
Net Increase/ (Decrease) in Cash	55,622	122,395
Cash Balances		
Cash and cash equivalents at beginning of period	151,297	28,902
Cash and cash equivalents at end of period	206,919	151,297
Net change in cash for period	55,622	122,395

Statement of Accounting Policies

Cancer Research Trust New Zealand

For the year ended 30 June 2020

How did we do our accounting?

We use the accounting software "Xero". It is a cloud based accounting software system that integrates with our bank. It is an efficient and transparent method of processing both our day to day accounting needs and our annual financial reporting requirements.

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future. All available concessions have been adopted in the performance report except the investment in Westpac's Premium Plus Service Portfolio which are classified as Fair Value through surplus or deficit where the Tier 2 standards, PBE IPSAS 29-Financial Instruments: Recognition and Measurement respectively have been applied.

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.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Cancer Research Trust 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.

Accounts Receivable

Accounts Receivable are stated at estimated realisable value. Amounts not considered recoverable are written off when identified as such.

Investments

The Trust's investment funds have been placed in Westpac's PremiumPlus Service Portfolio in the form of investment bonds and investment shares.

Investment bonds are recorded at cost and subsequently adjusted to fair value. Any fair value change is recognised in the statement of financial performance. Any premium or discount to maturity value is recognised as an interest expense/income over the remaining period to maturity.

Investment income is accounted for on an accrual basis.

Investment shares are initially recorded at cost and subsequently adjusted to fair value. Any fair value adjustments are treated as unrealised gains/losses in the statement of financial performance.

Distributions are recognised as they are received.

Statement of Accounting Policies

Cancer Research Trust New Zealand

For the year ended 30 June 2020

Donations Received

Donations are recognised on an accrual basis on when the obligation of receiving the receipt is presented.

Grants & Distributions

Grants are included in the Statement of Financial Performance when approved by Trustees. Trustees expect grants approved to be an obligation of the Trust once approved.

Foreign Currencies

Foreign currency transactions are recorded at the exchange rates in effect at the date of the transaction.

Financial Instruments

All financial instruments are recognised when Trust becomes a party to the contractual provisions of the instrument.

The Trust derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when there have been significant changes to the terms and/or the amount of contractual payments to be received/paid, 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 Trust is recognised as a separate asset or liability.

The Trust derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

i. Initial recognition

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through surplus or deficit, transaction costs that are attributable to the acquisition of the financial asset.

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

ii. Subsequent measurement

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

Fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus or deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments.

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value presented as other losses (negative net changes in fair value) or other gains (positive net changes in fair value) in the statement of surplus or deficit.

Loans and receivables

This category generally applies to trade and other receivables and cash and cash equivalents. Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. This category of financial assets is the most relevant to the Trust.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

Notes to the Performance Report

Cancer Research Trust New Zealand

For the year ended 30 June 2020

	2020 \$	2019 \$
1. Analysis of Revenue		
Revenue from providing donations		
Donations Received	290,006	67,261
Total Revenue from providing donations	290,006	67,261
Interest, dividends and other investment revenue		
Interest Received	256	512
Total Interest, dividends and other investment revenue	256	512
Other revenue		
Portfolio Income	550,452	1,047,590
Total Other revenue	550,452	1,047,590

	2020 \$	2019 \$
2. Analysis of Expenses		
Costs related to providing donations		
Accountancy Fees	6,548	6,531
Advertising	69,963	178,786
Audit Fee	7,700	7,130
Bank Charges	390	467
Computer Maintenance and Support	2,070	1,322
Conference Expenses	4,188	4,028
Consultants	115,591	117,031
Credit Card Charges	6,614	437
Freight & Courier	63	118
General Expenses	1,562	1,402
Home Office Expenses	1,551	-
Insurance	2,970	2,460
Investment Management Fees	54,305	47,206
Legal Expenses	-	200
Postage	90	83
Travel Local	3,747	4,673
Web Payment Charges	1,876	7,296
Total Costs related to providing donations	279,228	379,171

	2020 \$	2019 \$
3. Analysis of Assets		
Bank accounts and cash		
Bank Cheque Account	206,782	151,161
Bank Savings Account	137	137
Total Bank accounts and cash	206,919	151,297

Notes to the Performance Report

Cancer Research Trust New Zealand

For the year ended 30 June 2020

	2020 \$	2019 \$
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable (Xero)	179,589	143,078
Accounts Payable	7,000	7,000
Total Creditors and accrued expenses	186,589	150,078

	2020 \$	2019 \$
5. Accumulated Funds		
Accumulated Funds		
Opening Balance	16,105,856	16,011,866
Surplus / (Deficit) for the year	(218,541)	93,990
Total Accumulated Funds	15,887,315	16,105,856

6. Commitments

There are no commitments as at 30 June 2020 (Prior year - nil).

7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (Prior year - nil).

8. Related Parties

The trustees are not paid for their services to Cancer Research Trust.

We estimate the value of their services for the year ended 30 June 2020 to be \$4,500 (Prior year - \$4,500).

9. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Prior year - nil).

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Notes to the Performance Report

Cancer Research Trust New Zealand
For the year ended 30 June 2020

11. Financial Instruments

1. Classification of financial instruments.

The tables below show the carrying amount of the Trust's financial assets and financial liabilities:

Carrying amount					
Financial assets				Financial liabilities	
Available for sale	Held to maturity	Fair value through surplus and deficit	Loans and receivables	Amortised cost	Fair value through surplus and deficit
\$	\$	\$	\$	\$	\$
30-Jun-20					
<u>Subsequently measured at fair value</u>					
Westpac's Premium Plus Service Portfolio	-	17,144,222	-	-	-
<u>Subsequently not measured at fair value</u>					
Bank accounts and cash	-	-	206,919	-	-
Payables	-	-	-	186,589	-
30-Jun-19					
<u>Subsequently measured at fair value</u>					
Westpac's Premium Plus Service Portfolio	-	17,163,858	-	-	-
<u>Subsequently not measured at fair value</u>					
Bank accounts and cash	-	-	151,297	-	-
Payables	-	-	-	150,078	-

12. IMPACT OF COVID-19 ON BUSINESS OPERATIONS

In March 2020, the World Health Organisation designated COVID-19 to be a pandemic, threatening the health and well-being of large numbers of people across multiple countries. The global outbreak has caused escalating levels of societal uncertainty. In response, New Zealand entered a government-directed 'Alert Level 4' lockdown at 11.59pm on 25 March 2020. All non-essential businesses were closed during the period of 25 March 2020 till New Zealand moved to Alert level 2 i.e. 13 May 2020.

Many donations to the Trust are by automatic payment and were not affected during level 3 and 4. Donations actually increased by 12% over April/May 2020. Total donations for the 2019/2020 FY were \$287,830 vs \$54,895 for the 2018/2019 FY. So at this stage donation income remains solid. In addition there are some significant bequests in the pipeline.

The majority of the Trust's research grant liabilities are met from investment income. In the post year-end period, the investment portfolio held in Westpac was reduced in value. The investment portfolio value dropped to \$16.49 million as of 31 May 2020 million as compared to \$17.34 million as of 31 May 2019. However, much of the research funded by the Trust was put on hold during the level 3 and 4 period and expenditure was significantly reduced. This reduced the strain on the capital fund. As of 31 August 2020 the investment portfolio had recovered to \$17.6 million with research grant liabilities of \$1.39 million.

At this stage, the extent to which the coronavirus impacts the Trust's ability to fund research will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions to contain the coronavirus or treat its impact, amongst others. The partial closure has created uncertainty for all businesses, including the Trust. However, with one home-based employee and low overheads the Trust is in a good position to weather the situation and continue to fund cancer research. The Board has agreed to accept applications for funding in the Sept 2020 grant round with an possible expenditure of up to \$1 million. The actual amount to be awarded will be determined at the December 2020 Board meeting and will be based on the prevailing situation and the financial situation with regard to the capital fund; and of course the quality of the research applications.

Independent Auditor's Report

To the Trustees of Cancer Research Trust New Zealand

Opinion

We have audited the performance report of Cancer Research Trust New Zealand (the Trust), which comprises:

- The entity information;
- The statement of service performance;
- The statement of financial position as at 30 June 2020;
- The statement of financial performance for the year then ended;
- The statement of cash flows for the year then ended; and
- The statement of accounting policies and notes to the performance report.

In our 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) The performance report on pages 3 to 15 presents fairly, in all material respects:
 - The entity information for the year ended 30 June 2020;
 - The service performance for the year ended 30 June 2020; and
 - The financial position of the entity as at 30 June 2020, 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 opinion

We conducted our audit of the statement of financial performance, 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). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the performance report section of our report.

We are independent of Cancer Research Trust New Zealand 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 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, Cancer Research Trust New Zealand.

Other information

The trustees are responsible for the other information. The other information comprises the Trustees approval report on page 5 (but does not include the performance report and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the 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 performance report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the performance report 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 trustees for the performance report

The trustees are responsible, on behalf of the Trust, 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, on behalf of the entity, which comprises:
 - The entity information;
 - The statement of service performance; and
 - The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and
- c) For such internal control as the trustees determine are 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 trustees are responsible, on behalf of the Cancer Research Trust New Zealand, for assessing the trust'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 trustees either intend to liquidate the trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is 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) and ISAE (NZ) (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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve 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 trust'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 trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 quantifications of the outputs to the extent practicable, are relevant, reliable, comparable, and understandable.

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 the Trust, and the trustees as a body, for our work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

3 November 2020