

# Performance Report

Alzheimers Society Gisborne Incorporated  
For the year ended 30 June 2025

Prepared by Quay Consulting Limited

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# Compilation Report

## Alzheimers Society Gisborne Incorporated For the year ended 30 June 2025

Compilation Report to the Trustees of Alzheimers Society Gisborne Incorporated.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Alzheimers Society Gisborne Incorporated for the year ended 30 June 2025.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

### Responsibilities

The Board are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Alzheimers Society Gisborne Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Quay Consulting Limited

Dated: 29 October 2025

# Entity Information

## Alzheimers Society Gisborne Incorporated For the year ended 30 June 2025

### Legal Name of Entity

Alzheimers Society Gisborne Incorporated

### Entity Type and Legal Basis

Charitable Trust under the Charities Act 2005

### Registration Number

CC36189

### Entity's Purpose or Mission

To improve the quality of life for those people living with dementia and their families in the Tairawhiti area.

### Entity Structure

A Manager is employed to manage the day to day requirements of the organisation. The entity is run by elected Board members. The manager is responsible to the Board.

The Board is made up of the following members

Carol Shepherd - Board Chair  
Sandra Elsmore - Secretary  
Sandra Noble  
Michelle Duley  
Claire Jones  
Lynn Omer  
Warwick Callender  
Bonnie Scandlyn  
Tracy Robinson - Manager

### Main Sources of Entity's Cash and Resources

The entity has a contract with Health NZ/Te Whatu Ora to provide day service respite care. The entity also receives grants, donations and membership fees.

### Main Methods Used by Entity to Raise Funds

The entity secures contracts to provide day respite care services from Te Whatu Ora Tairawhiti.

Applications for grant funding to various grant providers.

Fundraising by way of raffles, Spud in a Bucket fundraiser and The Great Walks.

The entity is also part of ALH NZ National Donor Scheme where fundraising income is shared.

Donations from the public.

### **Entity's Reliance on Volunteers and Donated Goods or Services**

The organisation relies on the volunteers to continue to be able to give the level of care and support required. Volunteers and Board members help at the day centre, and Board members assist with fundraising.

### **Physical Address**

Morris Adair Annex, Gate 2, Gisborne Hospital, 421 Ormond Road, Gisborne, New Zealand, 4010

### **Postal Address**

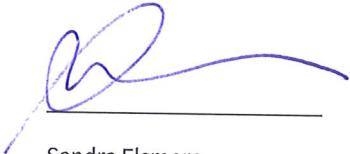
PO Box 1020, Gisborne, New Zealand, 4040

# Approval of Financial Report

Alzheimers Society Gisborne Incorporated  
For the year ended 30 June 2025

The Board are pleased to present the approved financial report including the historical financial statements of Alzheimers Society Gisborne Incorporated for year ended 30 June 2025.

APPROVED



Sandra Elsmore

Date 31/10/25



Warwick Callender

Date 30/10/25

# Statement of Service Performance

## Alzheimers Society Gisborne Incorporated For the year ended 30 June 2025

### Description of medium to long term objectives

Alzheimers Gisborne provides support for people with all types of dementia mate wareware, the most common being Alzheimer's disease. Support is given to all those affected by the disease, not just the person with the diagnosis but also their families/whanau and friends. We are funded by Te Whatu Ora to provide a 3 day a week cognitive stimulation programme in The Sherwood Club. This offers a variety of activities and socialisation opportunities for the person with dementia mate wareware which have been proven to slow the progression of the disease and improve the quality of life for the person with dementia mate wareware. The Sherwood Club also gives some respite for the carers.

All our other services are funded through grant applications, fundraising or philanthropic donations.

We have a dementia navigator who works in the community whose role includes working with the newly diagnosed, providing some home visit support, working alongside the carers with one-on-one support or through the support groups.

The Dementia Navigator is also a trained grief coach and is able to facilitate 2 grief programmes, one for those living with and caring for a person with dementia and the other for learning about grief after the person with dementia has died.

The Dementia Navigator also runs the Active Brian Network, which is the group for those with cognitive impairment/early onset dementia mate wareware that meets informally twice a month for social connections.

In addition, Alzheimers Gisborne provides education presentations to inform the public of the issues associated with having dementia and living with it as well as the risk factors to be aware of to stay healthier longer. Specific education is also available as teaching sessions for those training to be care-givers/support staff/nurses and in-service education for staff in rest-homes.

	2025	BUDGET	2024
<b>Description and Quantification of the Entity's Outputs</b>			
Sherwood Club - number of days open	136	140	145
Sherwood Club - number of attendees per year	2,041	2,000	2,260
Carer Support Group - number held	11	11	11
Carer Support Group - average attendance per month	12	11	11
Dementia Navigator - total client contacts (includes home visits)	842	650	757
Dementia Navigator - Homes visits per year	60	80	44
Community Education Sessions	19	8	15
Number of new family information packs distributed	55	45	44
Number of Volunteer Hours	1,991	2,200	2,207
Active Brain Network meetings held	24	20	24
Active Brain Network - Average attendance	15	12	9

## Additional Activity Measures

We averaged 8 new referrals a month; over 1 per week. These came from NASC, MHSOP, self-referrals or GPs.

We fielded over 840 enquiries in the year, an average of 70 a month, from a wide net e.g. quite a number of people making enquiries about a family member. These enquiries usually result in a meeting here in the office so are reflected in the number of information packs given out. If appropriate, some of the family members become carer support group members while the person with dementia mate wareware may go on to a NASC assessment and are referred back to us as clients. Our referrals are becoming more and more complex. They often require several visits and meetings with NASC and/or the MHSOP. These referrals may be in the system without a formal referral for several months.

## Additional Information

Other areas of challenge in working with people affected by dementia mate wareware:

- The family struggling to accept the diagnosis of their family member and believing they can cope at home on their own.
- The person with dementia mate wareware not wanting to accept their diagnosis and the services offered but still needing some level of support.
- Access to the right health or social service agency.
- Transport being a barrier (especially for rural clients).
- Waiting time for a NASC or other specialist assessor to see the person with dementia mate wareware.
- Reluctance amongst some doctors to diagnose dementia mate wareware.
- Financial barriers to accessing aged residential care.
- High stress amongst care partners.

We continue to have concerns over the lack of dementia beds available in our 4 rest homes providing dementia level care. This adds to the high degree of stress amongst carers who are unable to access respite care, which sometimes is the first step on the journey to full-time residential care.

# Statement of Financial Performance

Alzheimers Society Gisborne Incorporated  
 For the year ended 30 June 2025

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	50,490	44,954
General grants	1	107,673	97,226
Government service delivery grants/contracts	1	105,164	102,031
Membership fees and subscriptions	1	2,113	1,783
Revenue from commercial activities	1	23,342	22,180
Interest, dividends and other investment revenue	1	8,075	8,330
Other revenue	1	10,132	191
<b>Total Revenue</b>		<b>306,989</b>	<b>276,694</b>
<b>Expenses</b>			
Expenses related to fundraising	2	3,410	4,794
Employee remuneration and other related expenses	2	216,518	180,276
Volunteer related expenses	2	602	263
Expenses related to commercial activities	2	25,781	17,789
Other expenses related to service delivery	2	16,044	20,673
Other expenses	2	5,218	5,044
<b>Total Expenses</b>		<b>267,574</b>	<b>228,839</b>
<b>Surplus/(Deficit) for the Year</b>		<b>39,415</b>	<b>47,855</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Financial Position

**Alzheimers Society Gisborne Incorporated**  
**As at 30 June 2025**

	NOTES	30 JUN 2025	30 JUN 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Bank accounts	3	74,088	72,254
Debtors and prepayments	3	22,265	10,042
Investments	3	137,643	125,647
<b>Total Current Assets</b>		<b>233,996</b>	<b>207,943</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	19,572	21,475
<b>Total Non-Current Assets</b>		<b>19,572</b>	<b>21,475</b>
<b>Total Assets</b>		<b>253,568</b>	<b>229,418</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	3,089	4,507
Employee costs payable	4	204	3,364
Deferred revenue	4	-	11,373
Other current liabilities	4	2,235	1,548
<b>Total Current Liabilities</b>		<b>5,527</b>	<b>20,792</b>
<b>Total Liabilities</b>		<b>5,527</b>	<b>20,792</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>248,041</b>	<b>208,626</b>
<b>Accumulated Funds</b>			
Accumulated surpluses (or deficits)	6	248,041	208,626
<b>Total Accumulated Funds</b>		<b>248,041</b>	<b>208,626</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

## Statement of Cash Flows

# Alzheimers Society Gisborne Incorporated

## For the year ended 30 June 2025

2025 2024

### Cash Flows from Operating Activities

#### Operating receipts (money deposited into the bank account)

Donations, koha, bequests and other general fundraising activities	50,316	44,904
General grants	96,300	94,235
Government service delivery grants/contracts	104,349	102,031
Membership fees and subscriptions	2,731	1,687
Gross sales from commercial activities	24,071	21,777
Interest or dividends received	250	8,330
GST received	33,852	31,862
Other cash received	-	191
<b>Total Operating receipts (money deposited into the bank account)</b>	<b>311,869</b>	<b>305,017</b>

#### Operating payments (money withdrawn from the bank account)

Payments related to public fundraising	(3,410)	(4,794)
Employee remuneration and other related payments	(224,154)	(182,678)
Volunteer related payments	(749)	(116)
Payments related to commercial activities	(25,470)	(21,943)
Other payments related to service delivery	(14,645)	(24,643)
Grants and donations paid	-	(205)
GST paid	(33,252)	(31,621)
Other payments	(1,940)	(1,857)
<b>Total Operating payments (money withdrawn from the bank account)</b>	<b>(303,621)</b>	<b>(267,857)</b>

### Total Cash Flows from Operating Activities

### Cash Flows from Other Activities

#### Receipts from other activities

Receipts from sale of investments	24,962	40,000
<b>Total Receipts from other activities</b>	<b>24,962</b>	<b>40,000</b>

### Payments from other activities

Payments to acquire property, plant and equipment	(1,376)	(3,280)
Payments to purchase investments	(30,000)	(115,647)
<b>Total Payments from other activities</b>	<b>(31,376)</b>	<b>(118,927)</b>
<b>Total Cash Flows from Other Activities</b>	<b>(6,414)</b>	<b>(78,927)</b>

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#### Net Increase/(Decrease) in Cash

1,834 (41,768)

## Bank Accounts and Cash

Bank Accounts and Cash		72,254	114,021
Opening cash			
Net change in cash for period		1,834	(41,768)
Closing cash		74,088	72,254

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

## Alzheimers Society Gisborne Incorporated For the year ended 30 June 2025

### Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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 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

Alzheimers Society Gisborne Incorporated 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.

### Trade Receivables

Trade receivables are recognised at estimated realisable value.

### Property, Plant & Equipment

Property, Plant & Equipment is recognised at cost less aggregated depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

### Revenue from Providing Goods or Services

Revenue is accounted for as follows:

Grants and Donations income is accounted for depending on whether or not it has a 'use or return' condition attached. Where no 'use or return' condition is attached, revenue is recorded as income when the cash is received. Where income includes a 'use or return' condition it is initially recorded as a liability when received. The income is subsequently recognised within the statement of financial performance as the performance conditions are met.

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

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

### Trade payables and accrued expenses

Amounts payable are measured at the amount required to settle.

## Employee Entitlements

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

## 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.

# Notes to the Performance Report

Alzheimers Society Gisborne Incorporated  
 For the year ended 30 June 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Donations, koha, bequests and other general fundraising activities</b>		
Donations	9,340	16,766
Donations - 10 Talents	-	3,000
Donations - ALZ NZ National Donor Scheme	17,802	17,290
Fundraiser donations	5,477	282
Fundraisers	17,872	7,616
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>50,490</b>	<b>44,954</b>
<b>General grants</b>		
Grant - COGS	3,000	5,000
Grant - E & T Tomlinson Charitable Trust	19,543	22,476
Grant - Eastern & Central Community Trust	-	2,345
Marjorie Redstone Trust	-	2,000
Grant - Lotteries	61,830	60,170
Grant - Sunrise Foundation	10,000	5,235
Trust Tairawhiti	8,300	-
Sundry Grants	5,000	-
<b>Total General grants</b>	<b>107,673</b>	<b>97,226</b>
<b>Government service delivery grants/contracts</b>		
Te Whatu Ora Tairawhiti Grant	105,164	102,031
<b>Total Government service delivery grants/contracts</b>	<b>105,164</b>	<b>102,031</b>
<b>Membership fees and subscriptions</b>		
Membership Fees	2,113	1,783
<b>Total Membership fees and subscriptions</b>	<b>2,113</b>	<b>1,783</b>
<b>Revenue from commercial activities</b>		
Education & Information	844	-
Sherwood meals	17,204	18,938
Sherwood Client Transport	5,294	3,241
<b>Total Revenue from commercial activities</b>	<b>23,342</b>	<b>22,180</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	8,075	8,330
<b>Total Interest, dividends and other investment revenue</b>	<b>8,075</b>	<b>8,330</b>
<b>Other revenue</b>		
Prior Period Adjustment	10,132	-
Other Revenue	-	191
<b>Total Other revenue</b>	<b>10,132</b>	<b>191</b>

2025

2024

## 2. Analysis of Expenses

### Expenses related to fundraising

Fundraiser expense	3,410	4,794
<b>Total Expenses related to fundraising</b>	<b>3,410</b>	<b>4,794</b>

### Employee remuneration and other related expenses

ACC	1,323	1,376
Advertising - Staff Required	-	408
Conference & Seminars	954	1,362
KiwiSaver Employer Contributions	6,364	5,260
Salaries	164,893	118,327
Sherwood salaries	42,692	52,546
Staff Training and Welfare	293	997
<b>Total Employee remuneration and other related expenses</b>	<b>216,518</b>	<b>180,276</b>

### Volunteer related expenses

Volunteer expenses	602	263
<b>Total Volunteer related expenses</b>	<b>602</b>	<b>263</b>

### Expenses related to commercial activities

Sherwood expense	10,266	9,224
Sherwood meal expenses	5,211	5,860
Sherwood purchases	235	356
Sherwood rent	5,200	5,200
Sunshine Service	4,869	(2,851)
<b>Total Expenses related to commercial activities</b>	<b>25,781</b>	<b>17,789</b>

### Other expenses related to service delivery

Accountancy	2,600	3,500
Advertising	342	613
Charities Services	44	44
Computer Expenses	459	440
Consulting	2,970	3,750
General Expenses	5	366
Insurance	3,376	3,507
Motor Vehicle Expenses	464	442
Postage, Printing & Stationery	949	1,579
Promotional Costs	-	2,633
Repairs and Maintenance	264	294
Subscriptions	1,758	1,332
Telephone & Internet	2,126	1,968
Travel - National	687	-
<b>Total Other expenses related to service delivery</b>	<b>16,044</b>	<b>20,468</b>

2025	2024

**Grants and donations made**

Gifts	-	205
<b>Total Grants and donations made</b>	<b>-</b>	<b>205</b>

**Other expenses**

Bad Debts	58	-
Bank Fees	12	11
Depreciation	2,932	3,158
Interest Expense	23	-
Loss on Disposal of Assets	347	30
National Levy	1,846	1,846
<b>Total Other expenses</b>	<b>5,218</b>	<b>5,044</b>

2025	2024

**3. Analysis of Assets****Cash and Bank accounts**

Petty Cash	38	164
Westpac 00 Account	51,937	68,803
Westpac Debit Card Account	1,370	97
Westpac Savings Account	20,743	3,190
<b>Total Cash and Bank accounts</b>	<b>74,088</b>	<b>72,254</b>

**Debtors and prepayments**

Accounts Receivable	14,913	10,042
Interest Accrued	867	-
GST	6,485	-
<b>Total Debtors and prepayments</b>	<b>22,265</b>	<b>10,042</b>

**Investments**

Westpac Term Deposit	137,643	125,647
<b>Total Investments</b>	<b>137,643</b>	<b>125,647</b>

2025	2024

**4. Analysis of Liabilities****Creditors and accrued expenses**

Accounts Payable	3,089	1,365
GST	-	3,141
<b>Total Creditors and accrued expenses</b>	<b>3,089</b>	<b>4,506</b>

**Employee costs payable**

PAYE Payable	-	2,313
Accrued Holiday Pay	204	1,050
<b>Total Employee costs payable</b>	<b>204</b>	<b>3,364</b>

2025

2024

**Deferred revenue**

Unused Donations & Grants	-	11,373
<b>Total Deferred revenue</b>	-	<b>11,373</b>

**Other current liabilities**

Receipts in Advance	2,235	1,548
<b>Total Other current liabilities</b>	<b>2,235</b>	<b>1,548</b>

2025

2024

**5. Property, Plant and Equipment****Buildings**

Opening Balance	710	807
Depreciation	(85)	(97)
<b>Total Buildings</b>	<b>625</b>	<b>710</b>

**Motor Vehicles**

Opening Balance	1,642	2,345
Depreciation	(492)	(704)
<b>Total Motor Vehicles</b>	<b>1,149</b>	<b>1,642</b>

**Plant and Equipment**

Opening Balance	18,741	17,466
Additions	2,752	3,280
Disposals	(1,376)	-
Depreciation	(2,164)	(1,975)
Loss on disposal	(347)	(30)
<b>Total Plant and Equipment</b>	<b>17,606</b>	<b>18,741</b>

**Computer Equipment**

Opening Balance	382	764
Depreciation	(191)	(382)
<b>Total Computer Equipment</b>	<b>191</b>	<b>382</b>
<b>Total Property, Plant and Equipment</b>	<b>19,572</b>	<b>21,475</b>

2025

2024

**6. Accumulated Funds****Accumulated surpluses or (deficits)**

Opening Balance	208,626	160,771
Current year earnings	39,415	47,855
<b>Total Accumulated surpluses or (deficits)</b>	<b>248,041</b>	<b>208,626</b>
<b>Total Accumulated Funds</b>	<b>248,041</b>	<b>208,626</b>

**7. Commitments**

There is a commitment for the lease of the Society's office and daycare facility which is on a month by month lease with Te Whata Ora Tairawhiti. The lease commitment existed last year. There are no other material commitments at balance date.

## **8. Contingent Liabilities and Guarantees**

There are no material contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

## **9. Significant Grants and Donations with Conditions Recorded as a Liability**

No grants or donations with conditions were unspent as at 30 June 2025.

The following grants unspent at 30 June 2024 have been spent in the 2024/25 financial year:

Grant funds of \$15,000 received from the E & T Tomlinson Charitable Trust for wages for the Manager and Dementia Navigator wages. As at 30 June 2024 \$4,543.20 was unspent.

Grant funds of \$12,000 received from Lotteries for wages for Active Brain Network. As at 30 June 2024 \$6,830.00 was unspent.

## **10. Related Party Transactions**

There were no transactions involving related parties during the financial year (Last year - nil).

## **11. Events After the Balance Date**

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

## **12. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.

The entity is reliant on grant funding to provide the current level of service.