Quay Consulting Ltd

Performance Report

Alzheimers Society Gisborne Incorporated
For the year ended 30 June 2026

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Compilation Report

Alzheimers Society Gisborne Incorporated
For the year ended 30 June 2026

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 2026.

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.

Haydn Hughes

Quay Consulting Limited
PO Box 16277
Bethlehem
Tauranga 3147

Dated: 1 October 2026

Entity Information

Alzheimers Society Gisborne Incorporated
For the year ended 30 June 2026

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 provide quality and accessible support for people with dementia mate wareware and their whānau so they can live their best possible lives.

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

Catherine Chrisp - Board Chair
Warwick Callender - Deputy Chair
Sandra Elsmore - Minute Secretary
Sam Noble
Michelle Duley
Claire Jones
Lynn Omer
Bonnie Scandlyn
Ray Kitchen
Tracy Robinson - Manager

Main Sources of Entity's Cash and Resources

The entity has three contracts with Health NZ/Te Whatu Ora. The main contract is to provide a specifically designed dementia day programme for older people to enable people with dementia to have regular meaningful social contact and main carers (if applicable) to have regular short breaks.

There is a small contract to provide information and advice on issues relating to dementia mate wareware for clients and their whānau.

The additional contract is to support the expansion of education and public information and a Cognitive Stimulation Therapy (CST) programme.

The entity also receives grants, donations and membership fees.

Main Methods Used by Entity to Raise Funds

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

The entity applies to a variety of local and national funders for grants.

There are regular fundraisers such as raffles, fundraising events (e.g. spud in a bucket), sale of purchased products, and the sale of donated products (e.g. walnut sales).

The entity is also part of the Alzheimers New Zealand national donor scheme where donations are allocated to each member organisation on a pro-rata basis.

Donations are received from the public and local businesses.

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation relies on volunteers in the (Sherwood Club) day programme to be able to continue to give the level of care and support required of its clients.

Other volunteers assist with gardening, building/maintenance and raffle selling and some community support for community-based programme.

The Board are all volunteers providing governance.

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 2026

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 2026.

APPROVED

_____

Catherine Chrisp

Date .....

_____

Warwick Callender

Date .....

Statement of Service Performance

Alzheimers Society Gisborne Incorporated
For the year ended 30 June 2026

Description of medium to long term objectives

Alzheimer's Gisborne Tairāwhiti provides support for people living with all forms of dementia mate wareware, the most common being Alzheimer's disease. Our services extend beyond the individual with the diagnosis to include their families, whānau, friends, and care partners, recognising that dementia affects the wider support network as well as the person living with the condition.

Through funding from Te Whatu Ora, we provide **The Sherwood Club**, a cognitive stimulation programme operating three days a week. The programme offers a wide range of meaningful activities, social engagement and cognitive stimulation opportunities that have been shown to help slow the progression of dementia mate wareware and enhance quality of life for participants. Attendance at The Sherwood Club also provides valuable respite for family members and carers.

Our Dementia Navigator provides community-based support to people who are newly diagnosed, offering home visits, information, guidance and ongoing one-to-one assistance. The role also includes supporting family members and carers through individual support and facilitated support groups.

As a trained grief coach, the Dementia Navigator delivers two specialised grief programmes: one for people caring for someone living with dementia mate wareware, and another for those adjusting to life following the death of a loved one.

The Dementia Navigator also coordinates the **Active Brain Network**, a social support group for people living with mild cognitive impairment or early-onset dementia mate wareware. The group meets informally twice a month to encourage social connection, reduce isolation and promote wellbeing.

With the exception of our Te Whatu Ora-funded services, the programmes outlined above are funded through grants, fundraising activities and philanthropic donations, making community support essential to their continuation.

During this reporting period, Te Whatu Ora expanded our Education and Advocacy contract to include the investigation and implementation of **Cognitive Stimulation Therapy (CST)**. This evidence-based intervention is internationally recognised for supporting people living with mild to moderate dementia mate wareware by promoting cognitive function, communication, confidence and social engagement.

In addition, Alzheimer's Gisborne Tairāwhiti delivers education and awareness programmes to the wider community. These presentations increase understanding of dementia mate wareware, promote awareness of risk reduction strategies that support lifelong brain health, and help reduce the stigma associated with the condition. We also provide specialised education and training for caregivers, support workers, nurses, and residential aged-care staff through formal teaching sessions and workplace in-service education.

	2026	BUDGET	2025
Description and Quantification of the Entity's Outputs			
Sherwood Club - number of days open	141	140	136
Sherwood Club - number of attendees per year	2,409	2,160	2,041
Carer Support Group - number held	12	11	11
Carer Support Group - average attendance per month	11	11	12
Dementia Navigator - total client contacts (includes home visits)	727	750	842
Dementia Navigator - Homes visits per year	30	40	60
Community Education Sessions	16	8	19
Active Brain Network meetings held	24	24	24
Active Brain Network - Average attendance	16	15	15
Dementia specific community support programme sessions - Good Grief	15	12	5
Number of Volunteer Hours	1,654	2,000	1,991

Additional Activity Measures

During the reporting period, we averaged **five new referrals each month** (approximately one new referral per week). Referrals were received from Needs Assessment and Service Coordination (NASC), Mental Health Services for Older People (MHSOP), general practitioners (GPs), and through self-referrals.

In addition to formal referrals, we responded to **more than 720 enquiries** during the year, averaging **61 enquiries each month**. These enquiries came from a wide range of people, including individuals concerned about a family member who may be showing signs of dementia mate wareware. Many enquiries resulted in an initial consultation at our office. Where appropriate, family members were supported to join our carer support groups, while people living with dementia mate wareware were assisted to access a NASC assessment before being referred back to our service for ongoing support.

The complexity of referrals continues to increase. Many clients require multiple meetings together with coordinated support involving NASC, MHSOP, and other health professionals. In some cases, people remain actively supported by our organisation for several months before a formal referral is received, reflecting the responsive and person-centred nature of our service.

During the year, we welcomed **26 new clients** to **The Sherwood Club**, an increase of **three clients** compared with the previous year. The Sherwood Club is a therapeutic cognitive stimulation programme where demand continues to exceed our current capacity. We would like to increase attendance by opening the Club an additional one or two days each week, however current funding constraints prevent us from expanding the service despite clear demand from people living with dementia mate wareware and their whānau.

The **Active Brain Network**, which operates outside our Health NZ contract, provides an important alternative for people living with mild cognitive impairment or early-onset dementia mate wareware who may not yet meet the criteria for The Sherwood Club. The programme offers opportunities for social connection, peer support and meaningful engagement, helping participants remain active and connected within their community.

Supporting carers remains a core component of our work. Our carer support groups continue to grow, alongside the expansion of our **Good Grief** programme. This now includes an ongoing maintenance group, providing participants with continued peer support and opportunities for one-to-one guidance from the programme facilitator as they navigate the ongoing challenges of grief and caring.

Additional Information

During the reporting period, rising fuel costs required us to reduce the number of home visits where it was appropriate to do so. However, we continue to provide home visits when they are assessed as the most appropriate option for the person living with dementia mate wareware and their whānau, particularly where mobility, health, or other circumstances make office-based support unsuitable.

Despite increasing public awareness, stigma surrounding dementia mate wareware continues to create barriers to accessing timely support. Throughout the year we observed several recurring challenges:

- Some families struggle to accept a loved one's diagnosis and believe they can continue to manage without external support, often delaying access to services until the person's needs become more complex.
- Some people living with dementia mate wareware find it difficult to accept their diagnosis and are reluctant to engage with available support services, despite requiring assistance.
- Transport remains a significant barrier, particularly for people living in rural communities and along the East Coast, limiting access to programmes and support services.
- Delays in diagnosis continue to occur, with some people experiencing difficulty obtaining a formal diagnosis, which can postpone access to specialist services and supports.
- Many care partners experience high levels of emotional stress, fatigue, and social isolation, highlighting the ongoing need for carer education, support groups, respite opportunities, and grief support.
- Although participation in **The Sherwood Club** has continued to grow, we remain aware that misconceptions about the programme continue to create barriers to referral and participation. Some families and health professionals still view The Sherwood Club as a form of day care or a service only appropriate for people in the later stages of dementia mate wareware. This perception overlooks the evidence-based benefits of cognitive stimulation, meaningful activity, social engagement and rehabilitation in helping people maintain their abilities, independence and quality of life for longer. Increasing understanding of the therapeutic value of programmes such as The Sherwood Club remains an important focus of our education and advocacy work, helping to ensure people are referred early enough to gain the greatest benefit from participation.

These challenges reinforce the importance of providing flexible, person-centred services that respond to the individual needs of people living with dementia mate wareware and those who care for them.

Statement of Financial Performance

Alzheimers Society Gisborne Incorporated
For the year ended 30 June 2026

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	44,593	50,490
General grants	1	94,738	107,673
Government service delivery grants/contracts	1	115,345	105,164
Membership fees and subscriptions	1	2,757	2,113
Revenue from commercial activities	1	28,089	23,342
Interest, dividends and other investment revenue	1	5,900	8,075
Other revenue	1	(1,839)	10,132
Total Revenue		**289,584**	**306,989**
Expenses			
Expenses related to fundraising	2	3,922	3,410
Employee remuneration and other related expenses	2	225,243	216,518
Volunteer related expenses	2	891	602
Expenses related to commercial activities	2	29,199	25,781
Other expenses related to service delivery	2	22,616	16,044
Other expenses	2	5,460	5,218
Total Expenses		**287,332**	**267,574**
Surplus/(Deficit) for the Year		**2,253**	**39,415**

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 2026

	NOTES	30 JUN 2026	30 JUN 2025
Assets			
Current Assets			
Cash and Bank accounts	3	102,419	74,088
Debtors and prepayments	3	13,468	22,265
Investments	3	132,814	137,643
Total Current Assets		**248,701**	**233,996**
Non-Current Assets			
Property, Plant and Equipment	5	21,553	19,572
Total Non-Current Assets		**21,553**	**19,572**
Total Assets		**270,254**	**253,568**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	6,162	3,089
Employee costs payable	4	10,851	204
Other current liabilities	4	2,948	2,235
Total Current Liabilities		**19,960**	**5,527**
Total Liabilities		**19,960**	**5,527**
Total Assets less Total Liabilities (Net Assets)		**250,294**	**248,041**
Accumulated Funds			
Accumulated surpluses (or deficits)	6	250,294	248,041
Total Accumulated Funds		**250,294**	**248,041**

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 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	44,767	50,316
General grants	94,738	96,300
Government service delivery grants/contracts	112,999	104,349
Membership fees and subscriptions	3,644	2,731
Gross sales from commercial activities	28,133	24,071
Interest or dividends received	913	250
GST received	41,290	33,852
Total Operating receipts (money deposited into the bank account)	**326,484**	**311,869**
Operating payments (money withdrawn from the bank account)		
Payments related to public fundraising	(3,922)	(3,410)
Employee remuneration and other related payments	(210,180)	(224,154)
Volunteer related payments	(891)	(749)
Payments related to commercial activities	(28,729)	(25,470)
Other payments related to service delivery	(23,437)	(14,645)
GST paid	(33,524)	(33,252)
Other payments	(1,853)	(1,940)
Total Operating payments (money withdrawn from the bank account)	**(302,536)**	**(303,621)**
Total Cash Flows from Operating Activities	**23,948**	**8,248**
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of investments	9,970	24,962
Total Receipts from other activities	**9,970**	**24,962**
Payments from other activities		
Payments to acquire property, plant and equipment	(5,588)	(1,376)
Payments to purchase investments	-	(30,000)
Total Payments from other activities	**(5,588)**	**(31,376)**
Total Cash Flows from Other Activities	**4,382**	**(6,414)**
Net Increase/(Decrease) in Cash	**28,330**	**1,834**
Bank Accounts and Cash		
Opening cash	74,088	72,254
Net change in cash for period	28,330	1,834
Closing cash	102,419	74,088

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 2026

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 receipted. 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. 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 2026

	2026	2025
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations	10,304	9,340
Donations - 10 Talents	3,000	-
Donations - ALZ NZ National Donor Scheme	10,576	17,802
Fundraiser donations	3,690	5,477
Fundraisers	17,023	17,872
Total Donations, koha, bequests and other general fundraising activities	**44,593**	**50,490**
General grants		
COGS	2,500	3,000
E & T Tomlinson Charitable Trust	15,000	19,543
Marjorie Redstone Trust	902	-
Lotteries	55,000	61,830
Sunrise Foundation	6,336	10,000
Trust Tairawhiti	-	8,300
Sundry Grants	15,000	5,000
Total General grants	**94,738**	**107,673**
Government service delivery grants/contracts		
Te Whatu Ora Tairawhiti Grant	115,345	105,164
Total Government service delivery grants/contracts	**115,345**	**105,164**
Membership fees and subscriptions		
Membership Fees	2,757	2,113
Total Membership fees and subscriptions	**2,757**	**2,113**
Revenue from commercial activities		
Education & Information	472	844
Sherwood meals	20,487	17,204
Sherwood Client Transport	7,130	5,294
Total Revenue from commercial activities	**28,089**	**23,342**
Interest, dividends and other investment revenue		
Interest Income	5,900	8,075
Total Interest, dividends and other investment revenue	**5,900**	**8,075**
Other revenue		
Prior Period Adjustment	(1,839)	10,132
Total Other revenue	**(1,839)**	**10,132**

2. Analysis of Expenses

	2026	2025
Expenses related to fundraising		
Fundraiser expense	3,922	3,410
Total Expenses related to fundraising	**3,922**	**3,410**
Employee remuneration and other related expenses		
ACC	2,954	1,323
Advertising re employment	315	-
Conference & Seminars	1,002	954
KiwiSaver Employer Contributions	6,378	6,364
Salaries	148,668	164,893
Sherwood salaries	65,540	42,692
Staff Welfare	386	293
Total Employee remuneration and other related expenses	**225,243**	**216,518**
Volunteer related expenses		
Volunteer expenses	891	602
Total Volunteer related expenses	**891**	**602**
Expenses related to commercial activities		
Sherwood expense	11,130	10,266
Sherwood meal expenses	5,972	5,211
Sherwood purchases	-	235
Sherwood rent	5,200	5,200
Sunshine Service	6,897	4,869
Total Expenses related to commercial activities	**29,199**	**25,781**
Other expenses related to service delivery		
Accountancy	3,500	2,600
Advertising	918	342
Charities Services	44	44
Computer Expenses	2,146	459
Consulting	4,068	2,970
General Expenses	122	5
Insurance	3,662	3,376
Motor Vehicle Expenses	1,064	464
Office Expenses	243	-
Postage, Printing & Stationery	604	949
Repairs and Maintenance	101	264
Subscriptions	1,819	1,758
Telephone & Internet	3,191	2,126
Travel - National	1,135	687
Total Other expenses related to service delivery	**22,616**	**16,044**

	2026	2025
Other expenses		
Bad Debts	-	58
Bank Fees	4	12
Depreciation	3,560	2,932
Interest Expense	3	23
Loss on Disposal of Assets	46	347
National Levy	1,846	1,846
Total Other expenses	**5,460**	**5,218**

3. Analysis of Assets

	2026	2025
Cash and Bank accounts		
Petty Cash	421	38
Westpac 00 Account	42,403	51,937
Westpac Debit Card Account	74	1,370
Westpac Savings Account	59,522	20,743
Total Cash and Bank accounts	**102,419**	**74,088**
Debtors and prepayments		
Accounts Receivable	12,756	14,913
Interest Accrued	713	867
GST	-	6,485
Total Debtors and prepayments	**13,468**	**22,265**
Investments		
Westpac Term Deposit	132,814	137,643
Total Investments	**132,814**	**137,643**

4. Analysis of Liabilities

	2026	2025
Creditors and accrued expenses		
Accounts Payable	2,690	3,089
GST	4,467	-
Total Creditors and accrued expenses	**7,157**	**3,089**
Employee costs payable		
PAYE Payable	4,958	-
Accrued Holiday Pay	5,893	204
Total Employee costs payable	**10,851**	**204**

	2026	2025
Other current liabilities		
Receipts in Advance	2,948	2,235
Total Other current liabilities	**2,948**	**2,235**

5. Property, Plant and Equipment

	2026	2025
Buildings		
Opening Balance	625	710
Depreciation	(75)	(85)
Total Buildings	**550**	**625**
Motor Vehicles		
Opening Balance	1,149	1,642
Depreciation	(345)	(492)
Total Motor Vehicles	**805**	**1,149**
Plant and Equipment		
Opening Balance	17,606	18,741
Additions	-	2,752
Disposals	-	(1,376)
Depreciation	(1,899)	(2,164)
Loss on disposal	(11)	(347)
Total Plant and Equipment	**15,696**	**17,606**
Computer Equipment		
Opening Balance	192	383
Additions	5,588	-
Depreciation	(1,242)	(191)
Loss on disposal	(36)	-
Total Computer Equipment	**4,502**	**192**
Total Property, Plant and Equipment	**21,553**	**19,572**

6. Accumulated Funds

	2026	2025
Accumulated surpluses or (deficits)		
Opening Balance	248,041	208,626
Current year earnings	2,253	39,415
Total Accumulated surpluses or (deficits)	**250,294**	**248,041**
Total Accumulated Funds	**250,294**	**248,041**

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 2026 (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 2026 (Last year - nil)

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.