



# Complex Chronic Illness Support (Incorporated) Annual Accounts 2020 - 2021

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## Approval of the Performance Report For the year ended 31 March 2021

**This performance report has been approved by the Board, for and on behalf of,  
Complex Chronic Illness Support (Inc.)**

Signature: 

Name: Keith Appleton

Position: Board President

Date: 28 July 2021

Signature: 

Name: Karen Moulton

Position: Board Member

Date: 28 July 2021

## Entity Information

“Who are we?”, “Why do we exist?”

For the year ended

31 March 2021

<b>Legal Name of Entity:</b>	Complex Chronic Illness Support Inc.
<b>Other Name of Entity:</b>	previously named ME/CFS Support BoP Inc.
<b>Type of Entity and Legal Basis:</b>	Incorporated Society
<b>Registration Number:</b>	CC 20874
<b>NZBN:</b>	9429042591948

### Entity's Purpose or Mission:

**Complex Chronic Illness Supports vision is to Empower People Towards Wellness.**

**Our purpose is to improve the quality of life of people who live with a complex chronic illness, as well as that of their loved ones.**

With our support, people with complex chronic illnesses can, in time, develop an increased ability to participate in family, social and community life, and lead a life that is fulfilling and meaningful for them.

We offer support to clients with the following illnesses:

**Myalgic Encephalomyelitis (ME) also known as chronic fatigue syndrome (CFS)** - an abnormal immune/neuroendocrine multi system response to any number of infectious or environmental triggers, causing a long-term illness that can result in significant disability.

**Post Viral Syndrome (PVS)** - In most straight-forward viral illnesses, recovery takes 2-4 weeks, with symptoms disappearing by six weeks. However, a small percentage of PVS's patients will take several months to recover. If symptoms remain after 3-6 months, with the illness unchanged, a change of name/diagnosis to CFS/ME is appropriate. Including Long-Covid.

**Long Covid** - For some people, coronavirus (COVID-19) can cause symptoms that last weeks or months after the infection has gone. This is sometimes called post-COVID-19 syndrome or “long COVID”. Whilst this is a new ‘condition’, we at CCIS were all too aware of its possible implication from SARS-CoV-2. What we are seeing is that ‘long-covid’, is essentially Post Viral Syndrome with organ damage complications. To date, the information we are getting is that many that are dealing with long-covid, may in fact have had ‘mild’ cases of COVID-19, however, may be unwell and have extreme fatigue weeks to months later.

**Fibromyalgia (FM)** - a chronic condition that causes fatigue, widespread pain, and tenderness throughout the body and often co-exists with CFS/ME and/or many of the symptoms of this condition. People with Fibromyalgia generally experience pain in specific points around the body and these points are used as a gauge for diagnosis.

**Dysautonomia** – an umbrella term for the following conditions:

- **Postural Orthostatic Tachycardia Syndrome (POTS)** - is a condition in which a change from lying to standing causes an abnormally large increase in heart rate. Symptoms that may include light-headedness, trouble thinking, blurred vision or weakness due to the autonomic

nervous system (ANS) being dysregulated. Other commonly associated conditions include irritable bowel syndrome, insomnia, chronic headaches, Ehlers–Danlos syndrome, chronic fatigue syndrome and fibromyalgia.

- **Orthostatic Intolerance (OI)** is an umbrella term for the development of symptoms when in an upright posture. OI can be caused by standing in an upright position for long periods of time, after being in a warm environment, immediately after exercise, after an emotionally stressful event, after eating (blood flow moved to digest food) or if salt and fluid intake is inadequate. These symptoms subside when returning to a horizontal position.
- **Neurally Mediated Hypertension (NMH)** Abnormal reflex lowering blood pressure during upright posture. (low blood pressure created via the nervous system).

Other related symptom-based conditions.

## Entity Structure:

The Elected Board of Management (including the President, Vice President and the Treasurer), shall be not less than three (3) or more than nine (9) members (excluding the Secretary) Board members shall be elected at the Annual General Meeting each year (no more than 6 from the Bay of Plenty region; one from the Waikato region).

The CEO is appointed as The Board Secretary for the society. CCI Support employ Field Officers based in Tauranga, Whakatane, Waikato and Rotorua.

Paid Staff include 2 Full-time and 2 Part-time Field Officers (Total of 76 hours per fortnight) working across Tauranga & Western Bay of Plenty, Eastern Bay of Plenty, Lakes District (Rotorua & Taupo) and the Waikato. A Field Officer Assistant working 15 hours. The Chief Executive Officer is employed for 25 hours per week. CCI Support Member Volunteers also curate CCIS Facebook pages, provide IT Support, Admin support and facilitate Social Groups within the regions.

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

The CCI Support is predominantly funded by grants from various funding agencies and philanthropic trusts applied to, as well as donations, member subscriptions and interest.

## Main Methods Used by the Entity to Raise Funds:

Funding grant applications submitted to various funding agencies and Philanthropic trusts are the main source of funding.

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

CCI Support relies on volunteers for Board Governance as well as assistance with Administration, IT support, Counselling, Facebook curation, Instagram, Field Officer Support, Fundraising and facilitation of Social Groups.

Volunteer hours across the organisation including the Board Members totalled approximately 1184 hours over the last year.

## Contact details

Physical Address:	53 Fraser St, Tauranga South, Tauranga 3112
Postal Address:	53 Fraser St, Tauranga South, Tauranga 3112
Phone:	07 281 1481 or 022 658 0251
Email:	<a href="mailto:info@ccisupport.org.nz">info@ccisupport.org.nz</a>
Website:	<a href="http://www.ccisupport.org.nz">www.ccisupport.org.nz</a>
Facebook:	<a href="https://www.facebook.com/mecfsbop">https://www.facebook.com/mecfsbop</a>

## Statement of Service Performance

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

**For the year ended 31 March 2020**

### Description of the Entity's Outcomes\*:

#### **The Need in our Community**

Our members are referred to us by their doctor, local hospital, WINZ staff, support agencies or counselling providers or receive word of mouth recommendations from members who have benefitted from our support.

CCI Support meets a community need where there is an absence or little support from the health sector for those experiencing chronic complex illness. CCI Support provides an essential service, supporting, connecting, educating, and providing advocacy to clients who experience complex chronic illness, their whānau, and their communities.

The nature of complex chronic illness means many who were once active members of their community have, due to their illness, resigned themselves to a life where isolation, confusion, pain, and depression are part of their world, with few resources or support to see a way forward.

CCI Support gives hope and a new direction to our clients, and the skills to once again lead a life which is fulfilling and meaningful.

We further know our services are needed as we continuously meet with community groups, government agencies and other charities, updating them on our service while nurturing relationships. We also have pre-existing and valuable relationships with funders who see the genuine need for and importance of our cause.

The fact that our membership continues to grow is also evidence that we deliver an important and essential service to our community.

#### **CCI Support provides support and advocacy:**

In line with contemporary research, our innovative services deliver community health and support services to empower people to skilfully navigate their own individual wellness path.

CCI Support member's progress from a life of fatigue, pain, and isolation towards an improved quality of life, re-engaging with their whānau and community, with an increased ability to participate in a life which is meaningful – and achieving our purpose to 'Empower People Towards Wellness.'

#### **Our key points of difference are:**

- Our services are here to facilitate positive change in people's lives
- We are research-informed, not research-driven
- We focus on the now – not the cure

#### **The wide range of support services we provide include the following:**

##### **• Health & Wellness Facilitators**

We have qualified Health and Wellness Facilitators based in the Bay of Plenty and Waikato who work with members and the community to provide support, mentoring, advice, counselling, and advocacy. This essential role is undertaken through office and home visits, and phone and online contact.

##### **• Educative Group Support Meetings**

##### **• Social Groups**

- **Community Workshops & Group Seminars**
- **Towards Wellness Programme/s**
- **Informative Newsletters**
- **Online Support – Private Facebook Community**
- **Health and Wellness Library**
- **Advocacy & Awareness**

Description and Quantification (to the extent practicable) of the Entity's Outputs:*		
As at 31 March 2021 CCI Support was working with 453 people.	453	264
New Referrals <ul style="list-style-type: none"> <li>• 81 WBOP</li> <li>• 41 National – no promotion in this area.</li> <li>• 13 EBOP</li> <li>• 10 Lakes District</li> <li>• 3 Waikato – external to the further 151 clients from MS Waikato in the transfer of Services</li> </ul>	148	36
Field Officer Consults	2767	633
Face to Face Consults	257	
Home Visits	22	
Online Consults	76	
Phone Consults	878	1362
Txt Messenger Consults	296	44
Referrals and Initial Consults	951	
Advocacy support provided for individual members with health Practitioners and WINZ	251	4
Networking	309	157
MEssenger Newsletters	4	5
Members Meetings	54 meetings 294 participants	18 meetings
Social Meetings	38 meetings 208 participants	29 meetings
Towards Wellness	30 sessions ave of 8 people per session	18 participants
Community Meetings - Caregivers, Supporters	2 workshops with 10 participants	1 workshop with 4 participants
Other meetings: Mindfulness, St Johns etc	14 meetings 101 participants	

## Additional Information:

Support provided online via Facebook/Facebook member only group/Instagram

Member access to our up-to-date library containing Books, International ME Newsletters/publications and DVD's.

Volunteer hours for 2020 / 2021 were 1184 hours.

We were able to upgrade our ageing computer systems, to make them and the staff more efficient and reliable.

We wrote an issues paper for Labour MP Angie Warren Clarke to take further with an investigation into funding for these conditions at a national level under the disability sector. Meetings were also held with Labour MP and Minister Jan Tinetti and National MP Todd Muller.

## Background Information

Complex Chronic Illness Support (CCI Support) is a community health agency that is also a charitable organisation. We exist to 'Empower People Towards Wellness' by providing support, connections, education, and advocacy for clients who experience complex chronic illness, their whānau, and their communities.

Complex chronic illnesses include Myalgic Encephalomyelitis / Chronic Fatigue Syndrome (ME / CFS), Fibromyalgia, Post-Viral Fatigue / Syndrome, some Dysautonomia conditions and Long Covid.\*

Those with complex chronic illness experience symptoms which severely impact their day-to-day life, such as extreme physical and mental fatigue, muscle and joint pain, impaired memory and concentration, sleep disturbance, headaches, gastrointestinal issues, and anxiety.

Established in 1981 in Tauranga, CCI Support works with clients in the Bay of Plenty, Waikato (including the coromandel), and throughout New Zealand, delivering an essential service where support and resources from the medical sector is limited. CCI Support clients access our services following a referral by their health professional, or alternatively through a self-referral form on the website.

In line with contemporary research, our innovative services deliver superior support services to empower people to skilfully navigate their own individual wellness path. Positive change in our CCI Support clients is achieved by offering a range of services which are backed by a team of qualified field officers, a supportive staff and Board, and members who find connections, encouragement, and relief in a safe community.

CCI Support members progress from a life of fatigue, pain, and isolation towards an improved quality of life, re-engaging with their whānau and community, with an increased ability to participate in a life which is meaningful – and achieving our purpose to 'Empower People Towards Wellness.'

**Our Purpose (Vision)** is to "Empower People Towards Wellness" and our mission is to improve the quality of life of people who live with a complex chronic illness, their caregivers, and family/whanau.

We seek to raise awareness about the conditions in the community and among health professionals so that more people who live with these conditions may become diagnosed and be able to access our services and receive support.



## **CURRENT ACTIVITIES, SERVICES, AND PROGRAMMES**

On 31 March 2021 CCI Support was working with 453 people and their families, with 148 new enquiries for help since 1 April 2020.

### **CCI Support provides support and advocacy through several channels:**

#### **Health & Wellness Facilitators**

We have qualified Health & Wellness Facilitators based the Bay of Plenty and Waikato who work with members and the community to provide support, mentoring, advice, counselling, and advocacy. This essential role is undertaken through home visits, and phone and online contact, in addition to guidance and support through regular support group meetings, education sessions, access to counselling service and the CCI Support library and newsletters.

Our Staff have a range of qualifications including a Registered Comprehensive Nurse, Bachelor of Community Health, Bachelor of Arts (Psychology), Certificate in the Art of Wellbeing, Anthroposophical Artistic Therapy, and Certificate in Adult Teaching, Human Anatomy and Physiology, BAppSocSci Counselling Major and Diploma in Health and Human Behaviour. We have adapted our services to meet the needs of those we support. Providing older person assessments in their homes, needs assessments for all clients and an individualised management plan to focus the journey.

#### **Support Group Meetings**

The support group meetings offer the opportunity for members to have a group catch-up with our Field Officers, and to share ideas and support with one another. These are held in person and also online. The objective of the group meetings is to give members access to tools and resources to enable them to develop their own solutions to issues, and manage their own illness, developed from conversations in a confidential and safe space.

#### **Towards Wellness Programme**

The CCI Support Towards Wellness Programme offers the best of research-based knowledge into an easy-to-understand package to help people living with complex chronic illness begin to find their next steps towards wellness. Participants learn foundation principles to assist them in navigating their journey, and in creating an individual road map to support increasing health and wellness.

The programme is the first of its kind in New Zealand, winning the Highly Commended Innovative Provider Award at Adult Learner's Week in 2016, and is endorsed by New Zealand's leading authority on CFS /ME, Doctor Ros Vallings.

**Towards Wellness Hub.** The new initiative being developed is the Towards Wellness Hub is an online knowledge base of content, resources, and services, available 24/7 for those in the community with Myalgic Encephalomyelitis / Chronic Fatigue Syndrome, Fibromyalgia, Dysautonomia, and Long Covid, their whānau, and their communities, throughout New Zealand.

#### **Community Workshops**

Complex chronic illnesses affect not only the individual, but also those people around them. Compounded by illnesses where symptoms and their effects fluctuate, and which are hard to manage, difficult to understand and often misunderstood, can prove



to be challenging for whanau, friends, carers, and the wider community. CCI Support provides workshops to assist in educating those surrounding an individual so they can understand and support their loved ones.

## **Advocacy and Awareness**

At CCI Support we are continually striving to raise awareness of all complex chronic illnesses. Increasing awareness is a key goal, ultimately enabling us to support more people, increase our membership and develop our services further. Recently this included meeting with local MPs to discuss party policies and support with regard to complex chronic illness. As well as submitting a report to be assessed for going through to a select committee for consideration.

Alongside this, we also have regular media coverage, with articles and videos through local and national media outlets, bringing awareness to the available support and the conditions we support.

## **Facebook Community**

CCI Support has an active online community, comprising two Facebook pages – a public page to raise awareness, and a closed private member's page to provide connections and reduce isolation, providing a way to keep in contact and give group support to each other.

## **Newsletters**

CCI Support creates and distributes a comprehensive newsletter to our members, including up-to-date research, information, strategies, techniques, wellness stories, plus links to events and meetings. This is a key tool to keep members involved with our organization and other members.

## **Library**

We offer a comprehensive library service to our members, with access to specialised books and information to help them through their journey to wellness. We hope to develop this further in the coming year and make it more easily accessible to more members.

## **Group Seminars**

We provide events, specialised speakers, doctors, nutritionists, mindfulness coaches, physiotherapists and other experts in this area.

## **Bi-Annual Seminar**

We organise these to keep our members, the medical community, and other interested groups up to date with the latest worldwide research about these illnesses and how to best manage them. Due to Covid-19 this has been postponed till 2021, to align with our 40th year celebration. Dr Ros Vallings, Dr Sarah Dalziel and Emeritus Professor Warren Tate will be speaking at this event.

## **Online Support**

With Covid-19 hitting the world, we managed to overnight, turn all of our in-person support into online support. Supporting people virtually via phone, email and telehealth appointments. We have found them so beneficial to clients who would otherwise have been restricted to their support and have decided to adapt our

services to make this a permanent structure to our support system for clients throughout New Zealand.

## **Volunteers**

We have a good pool of Volunteers who are able to come into the office to help with administration tasks, Board meetings, IT work, counselling, Fundraising, Facebook Moderation, event planning and other tasks. In the 2020/2021 year, our volunteers did 1184 hours of work with CCI Support.

## Financial Information

### Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended 31 March 2021

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue*	1	160,400	113,821
Fees, subscriptions and other revenue from members*	1	13,591	4,633
Revenue from providing goods or services*	1	210	165
Interest, dividends and other investment revenue*	1	519	432
<b>Total Revenue*</b>		<b>174,720</b>	<b>119,051</b>
<b>Expenses</b>			
Expenses related to public fundraising*	2	506	-
Volunteer and employee related costs*	2	124,864	91,410
Costs related to providing goods or services*	2	40,309	26,212
Other expenses	2	2,097	2,076
<b>Total Expenses*</b>		<b>167,776</b>	<b>119,698</b>
<b>Surplus/(Deficit) for the Year*</b>	5	<b>6,944</b>	<b>(647)</b>

This Statement should be read in conjunction with the accompanying Notes and the Independent Assurance Practitioner's Report.

## Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 31 March 2021

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*	3	113,015	61,929
Debtors and prepayments*	3	1,295	619
<b>Total Current Assets</b>		<b>114,310</b>	<b>62,548</b>
<b>Non-Current Assets</b>			
Property, plant and equipment*	4	669	1,242
<b>Total Non-Current Assets</b>		<b>669</b>	<b>1,242</b>
<b>Total Assets*</b>		<b>114,979</b>	<b>63,790</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses*	3	5,229	-
Employee costs payable*	3	10,764	36,344
Unused donations and grants with conditions*	3	89,156	27,093
<b>Total Current Liabilities</b>		<b>105,149</b>	<b>63,437</b>
<b>Non-Current Liabilities</b>			
Other non-current liabilities	3	9,493	6,960
<b>Total Non-Current liabilities</b>		<b>9,493</b>	<b>6,960</b>
<b>Total Liabilities*</b>		<b>114,642</b>	<b>70,397</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>337</b>	<b>(6,607)</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)*	5	337	(6,607)
<b>Total Accumulated Funds*</b>		<b>337</b>	<b>(6,607)</b>

This Statement should be read in conjunction with the accompanying Notes and the Independent Assurance Practitioner's Report.

## Statement of Cash Flows

"How the entity has received and used cash"  
For the year ended 31 March 2021

	Actual* This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts*	231,956	113,820
Fees, subscriptions and other receipts from members*	13,591	4,634
Receipts from providing goods or services*	-	165
Interest, dividends and other investment receipts*	519	432
Net GST	4,976	-
<b>Cash was applied to:</b>		
Payments to suppliers and employees*	192,996	110,426
<b>Net Cash Flows from Operating Activities*</b>	<b>58,046</b>	<b>8,625</b>
<b>Cash flows from Investing and Financing Activities*</b>		
<b>Cash was received from:</b>		
Proceeds from loans borrowed from other parties*	-	2,280
MSD Covid19 Subsidy	-	26,659
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment*	-	1,433
Capital repaid to owners or members*	6,960	-
Reserve for Wage payments after 1 April 2020.	-	26,659
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>(6,960)</b>	<b>847</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>51,086</b>	<b>9,472</b>
<b>Opening Cash*</b>	<b>61,929</b>	<b>52,457</b>
<b>Closing Cash*</b>	<b>113,015</b>	<b>61,929</b>
<b>This is represented by:</b>		
Bank Accounts and Cash*	<b>113,015</b>	<b>61,929</b>

This Statement should be read in conjunction with the accompanying Notes and the Independent Assurance Practitioner's Report.

## Statement of Accounting Policies

### How did we do our Accounting

#### For the year ended 31 March 2021

##### **Basis of Preparation:**

COMPLEX CHRONIC ILLNESS SUPPORT (INCORPORATED) 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.

The Performance Report is presented in New Zealand dollars (NZ\$) which is Complex Chronic Illness Support (Incorporated)'s functional currency and have been prepared on an accrual and historical cost basis.

All values are to the nearest \$.

The Statement of cash flows has been prepared using the direct method.

##### **Specific Accounting Policies**

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

##### **Goods and Services Tax (GST)**

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

##### **Income Tax**

Complex Chronic Illness Support (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.

##### **Revenue Recognition**

Revenue from providing services and sale of goods is recognised as it is received. Revenue from grants is recognised by reference to the use of the grant by balance date.

##### **Expenses**

Salaries and wages are recorded as expenses as staff provide services and become entitled to them. Other costs associated with the delivery of services are expensed when the costs are incurred.

##### **Fixed Assets**

All fixed assets are initially recorded at cost with depreciation being deducted on all fixed assets at rates calculated to allocate the assets costs, less estimated residual value, over their estimated useful lives.

##### **Depreciation**

Depreciation has been calculated using rates considered reasonable to allocate the cost of an asset, less any residual value, over its useful life.

##### **Changes in Accounting Policies\***

There have been no changes in accounting policy.

This Statement should be read in conjunction with the accompanying Notes and the Independent Assurance Practitioner's Report.



## Notes to the Performance Report

For the year ended 31 March 2020

### Note 1: Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue	Food stall	1,047	-
	Give a Little	570	-
	<b>Total</b>	<b>1,617</b>	<b>-</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Grants for current operations	118,065	113,821
	Donations - Specific	-	-
	Covid 19	40,718	-
	<b>Total</b>	<b>158,783</b>	<b>113,821</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	Donations, koha or offerings from members	4,097	1,513
	Course Fees	2,870	1,044
	Fees and subscriptions from members	6,624	2,076
	Revenue from sales to members	210	165
	<b>Total</b>	<b>13,801</b>	<b>4,798</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	519	432
	<b>Total</b>	<b>519</b>	<b>432</b>

These Notes should be read in conjunction with the accompanying Performance Report and the Independent Assurance Practitioner's Report.



## Note 2: Analysis of Expenses

		This Year	Last Year
Expense Item	Analysis	\$	\$
Expenses related to public fundraising	Fundraising	506	-
	<b>Total</b>	<b>506</b>	<b>-</b>

  

		This Year	Last Year
Expense Item	Analysis	\$	\$
Volunteer and employee related costs	Salaries and Wages	118,384	89,290
	KiwiSaver contributions	3,534	1,281
	ACC levies	154	284
	Supervision	1,617	269
	Training	1,129	87
	Superannuation contributions	46	199
	<b>Total</b>	<b>124,864</b>	<b>91,410</b>

  

		This Year	Last Year
Expense Item	Analysis	\$	\$
Costs related to providing goods or services	Direct costs relating to service delivery	2,391	1,898
	Administration and overhead costs	37,918	24,314
	<b>Total</b>	<b>40,309</b>	<b>26,212</b>

  

		This Year	Last Year
Expense Item	Analysis	\$	\$
Other expenses	General Expenses	566	501
	Accounting and Assurance	815	700
	Finance Costs	143	18
	Depreciation	573	857
	<b>Total</b>	<b>2,097</b>	<b>2,076</b>

These Notes should be read in conjunction with the accompanying Performance Report and the Independent Assurance Practitioner's Report.

## Note 3: Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Kiwibank	112,807	61,810
	Debit Card	170	67
	Cash	-	52
	Stripe	38	-
	<b>Total</b>	<b>113,015</b>	<b>61,929</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	GST Receivable	-	619
	Debtors	1,295	-
	<b>Total</b>	<b>1,295</b>	<b>619</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Creditors	872	-
	GST Payable	4,357	-
	<b>Total</b>	<b>5,229</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Inland Revenue Payable	2,355	1,841
	Holiday Pay Accrual	8,409	7,844
	MSD Subsidy - Covid19	-	26,659
	<b>Total</b>	<b>10,764</b>	<b>36,344</b>

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Unexpended Grants	89,156	27,093
	<b>Total</b>	<b>89,156</b>	<b>27,093</b>

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	Allocated unspent funds provision	9,493	-
	ME/CFS Charitable Trust	-	6,960
	<b>Total</b>	<b>9,493</b>	<b>6,960</b>

These Notes should be read in conjunction with the accompanying Performance Report and the Independent Assurance Practitioner's Report.

## Note 4: Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales / Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	1,242			573	669
<b>Total</b>	<b>1,242</b>	<b>-</b>	<b>-</b>	<b>573</b>	<b>669</b>

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales / Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	2,099	-	-	857	1,242
<b>Total</b>	<b>2,099</b>	<b>-</b>	<b>-</b>	<b>857</b>	<b>1,242</b>

## Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	(6,607)	-	(6,607)
Prior Year Adjustment		-		-
Surplus/(Deficit)*		6,944		6,944
<b>Closing Balance</b>	<b>-</b>	<b>337</b>	<b>-</b>	<b>337</b>

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	(5,960)	-	(5,960)
Prior Year Adjustment		-		-
Surplus/(Deficit)*		(647)		(647)
<b>Closing Balance</b>	<b>-</b>	<b>(6,607)</b>	<b>-</b>	<b>(6,607)</b>

## Note 6: Commitments and Contingencies

### Commitments

There are no commitments as at balance date (Last Year - nil )

### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil )

These Notes should be read in conjunction with the accompanying Performance Report and the Independent Assurance Practitioner's Report.

## Note 7-9:

Note 7: Related Party Transactions*		This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
ME/CFS Charitable Trust	Advance	-	6,960	-	-

## 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.

## Note 9: Ability to Continue Operating\*

On 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26<sup>th</sup> March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lock-down commenced.

As part of this lock-down, all non-essential businesses were closed and international travel was restricted. Furthermore, business continuity as well as personal and familial financial positions were impacted.

The Trustees also note that ME/CFS Charitable Trust has sufficient funding to provide Funding to Complex Chronic Illness Support (Inc), should this be required.

No adjustments have been made to this performance report as a result of this.

These Notes should be read in conjunction with the accompanying Performance Report and the Independent Assurance Practitioner's Report.



**LACA Limited**

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CHARTERED ACCOUNTANTS  
AUSTRALIA • NEW ZEALAND

## INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

### To the Trustees of Complex Chronic Illness Support Incorporated

We have reviewed the accompanying Performance Report of Complex Chronic Illness Support Incorporated, which comprises the Statement of Financial Position as at 31 March 2021, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

Although we are not providing a conclusion on the non-financial information, we have read the Entity Information and Statement of Service Performance for reasonableness.

#### Governing Body' Responsibility for the Performance Report

The Governing Body are responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Governing Body determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

#### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, is not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, **we do not express an audit opinion** on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Complex Chronic Illness Support Incorporated.

#### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying performance report does not present fairly, in all material respects, the financial position of Complex Chronic Illness Support Incorporated as at 31 March 2021, and of its financial performance and cash flows for the year then ended.

**Emphasis of Matter**

As disclosed in Note 9 of the Performance Report, Ability to Continue Operating: on 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lock-down commenced. As part of this lock-down, all non-essential businesses were closed and international travel was restricted. Furthermore, business continuity as well as personal and familial financial positions were impacted.

The Trustees have assessed the likely impact of COVID-19 on Complex Chronic Illness Support (Incorporated) and have concluded that, for the 12 months from the date of signing the Performance Report, COVID-19 will not materially impact the ability of the organisation to continue operating.

The Trustees also note that ME/CFS Charitable Trust has sufficient funding to provide Funding to Complex Chronic Illness Support (Inc), should this be required.

No adjustments have been made to this performance report as a result of this.

**Other Matters**

We bring the Reader's attention to the fact that the corresponding figures have been audited by a different Assurance Practitioner. They issued an Unqualified Audit Report on the 17 August 2020. Consequently, we are not providing a conclusion on the corresponding figures.

LACA Limited

LACA Limited  
4 August 2021  
Tauranga