

**Performance Report**  
*Complex Chronic Illness Support*  
31/03/2025

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**Performance Report**  
**Complex Chronic Illness Support**  
**31/03/2025**

**Entity information**

Legal name of entity	<i>Complex Chronic Illness Support Incorporated.</i>
Entity identifier	<i>NZBN: 9429042591948 Charity Number: CC20874</i>
Type of entity	<i>Incorporated Society</i>
Entity's purpose or mission	<i>Vision: Complex Chronic Illness Supports vision is to Empower People Towards Wellness. Mission: The vision focuses our mission to improve the quality of life of people who live with a complex chronic illness, as well as that of their loved ones. Purpose: The vision and mission drive our purpose to empower and educate members and advocate for their needs and their lives.</i>
Entity structure	<i>The CEO is appointed as The Board Secretary for the society. CCI Support employ Facilitators based in Tauranga, Whakatane, Waikato, Wellington and Rotorua. Paid Staff include 4 Full-time and 1 Part-time Facilitators (Total of 240 hours per fortnight) working across Tauranga &amp; Western Bay of Plenty, Eastern Bay of Plenty, Lakes District (Rotorua &amp; Taupo), Wellington, the Waikato as well as providing a national online service. A Facilitator Assistant is working 24 hours per week and a Grants writer works 5 hours per week. 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, welfare checking and facilitate Social Groups within the regions.</i>
Entity's governance arrangements	<i>The 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.</i>
Entity's reliance on volunteers and donated goods or services	<i>While the entity is not reliant on volunteers for the core operational management of its services, volunteers play a valuable and supportive role in enhancing our capacity and community reach. Our Board of Directors operates on a voluntary basis, providing governance and strategic oversight. Additionally, we are supported by dedicated volunteer teams who assist with social media management, welfare checking, administration, cleaning, and gardening tasks.</i>  <i>In the 2024/25 year, volunteers contributed a total of 1,592 hours. These contributions significantly supplement our paid workforce and enable us to offer a more comprehensive and responsive service to our members. The entity does not rely on donated goods or services to function, but gratefully accepts them when offered to further support our work and community.</i>

# Performance Report

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### Statement of Service Performance

#### Description of medium to long term objectives

CCI Support's medium to long-term objectives for 2023–2028 focus on several strategic priorities. They aim to establish themselves as the authoritative voice for individuals with ME/CFS, FM, and Long COVID in Aotearoa New Zealand, seeking recognition as an essential service by government and health agencies. In Education and Knowledge, their goal is to serve as a central hub for knowledge sharing, delivering high-quality, evidence-based education and resources, staying up to date with national and international research, and enhancing empowerment among members, whānau, and community. Membership Engagement and Support efforts focus on improving quality of life across all regions, promoting self-management of symptoms, and encouraging engagement through open dialogue and effective support systems. Culturally, they are committed to inclusivity and ensuring all members feel their individual culture is respected, valued, and integrated into care. This includes recognising Te Tiriti o Waitangi and training staff in relevant health models. Finally, they aim for long-term sustainability through diverse income streams, prudent financial management, increased visibility, and operational excellence, ensuring staff and governance reflect organisational values and capability.

Description of key activities	Quantity	
	Current year	Last year
Support Services: We offer one-to-one support and counselling sessions. These services provide emotional support, information sharing, and practical advice tailored to the needs of our members.	6,370	3,870
Wellness Programmes: We run Towards Wellness programmes, mindfulness meditation workshops, and restorative movement workshops to help members manage their conditions and improve overall wellbeing.	820	692
Advocacy and Networking: We advocate for the needs of our members within the community and network with other organisations and health professionals to raise awareness of ME/CFS, Fibromyalgia, and Long COVID.	548	425
Social and Support groups : We provide written resources, newsletters, and educational workshops on topics related to chronic illness management, self-care, and navigating the healthcare system.	2,333	1,930

# Performance Report

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### FINANCIAL INFORMATION

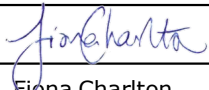
#### Statement of Financial Performance

	Note	Current year \$	Last year \$
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	373,303	402,051
Membership fees and subscriptions	1	36,792	23,766
Revenue from commercial activities	1	1,167	1,490
Interest, dividends and other investment revenue		5,926	5,414
Other revenue		2,540	-
Total revenue		<b>419,728</b>	<b>432,721</b>
<b>Expenses</b>			
Employee remuneration and other related expenses	2	380,190	326,531
Expenses related to commercial activities	2	68,188	63,264
Other expenses related to service delivery	2	7,024	6,333
Other expenses		9,577	8,327
Total expenses		<b>464,979</b>	<b>404,455</b>
<b>Surplus/(Deficit) for the year</b>		<b>(45,251)</b>	<b>28,266</b>



This performance report has been approved by those charged with governance.

Date 19 August 2025

Signature 

Name Fiona Charlton

Position President

Date 19 August 2025

Signature 

Name Bronwyn McRostie

Position Treasurer

**Performance Report**  
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**FINANCIAL INFORMATION**  
**Statement of Financial Position**

	Note	Current year \$	Last year \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and short-term deposits	3	63,292	124,287
Debtors and prepayments	3	2,245	8,004
Term Deposit	3	58,050	-
<b>Total current assets</b>		<b>123,587</b>	<b>132,291</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	23,731	13,153
<b>Total non-current assets</b>		<b>23,731</b>	<b>13,153</b>
<b>Total assets</b>		<b>147,318</b>	<b>145,444</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		2,542	804
Employee costs payable	4	29,448	21,372
Deferred revenue	4	69,514	90,066
<b>Total current liabilities</b>		<b>101,504</b>	<b>112,242</b>
<b>Total Liabilities</b>		<b>101,504</b>	<b>112,242</b>
<b>Total assets less total liabilities (net assets)</b>		<b>45,814</b>	<b>33,202</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	7	656	656
Accumulated surpluses or (deficits)	7	(12,704)	32,546
Other reserves	7	57,862	-
<b>Total Accumulated Funds</b>		<b>45,814</b>	<b>33,202</b>

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**FINANCIAL INFORMATION**  
**Statement of cash flows**

	Current year \$	Last year \$
<b>Cash flows from operating activities</b>		
<b>Operating receipts (money deposited into the bank account)</b>		
Donations, koha, bequests and other general fundraising activities	387,825	402,053
Membership fees and subscriptions	36,792	24,055
Gross sales from commercial activities	1,167	1,490
Interest, dividends and other investment receipts	5,926	5,414
Total receipts	<b>431,710</b>	<b>433,012</b>
<b>Less operating payments (money withdrawn from your bank account)</b>		
Employee remuneration and other related payments	398,094	326,531
Payments related to commercial activities	84,466	106,884
Other payments	56	723
Total payments	<b>482,616</b>	<b>434,138</b>
<b>Net cash flows from operating activities</b>	<b>(50,906)</b>	<b>(1,126)</b>
<b>Cash flows from investing activities</b>		
<b>Cash was received from:</b>		
Cash received from Term Deposit	58,050	-
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	10,089	13,036
Payments to purchase investments	-	95
<b>Net cash flows from investing activities</b>	<b>47,961</b>	<b>(13,131)</b>
<b>Net increase/(decrease) in cash</b>	<b>(2,945)</b>	<b>(14,257)</b>
<b>Opening cash</b>	<b>124,287</b>	<b>138,544</b>
<b>Closing cash</b>	<b>121,342</b>	<b>124,287</b>



# **Performance Report**

## *Complex Chronic Illness Support*

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### **Statement of Accounting Policies**

#### **Basis of preparation**

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for 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.

#### **Treatment of GST**

All amounts are recorded on a GST exclusive basis, 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**

Cash and short term deposits 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. Deferred revenue is a liability that arises when the organisation receives payment for goods or services that have not yet been delivered or performed. The revenue is not recognized until it is earned, i.e., when the performance obligation under the contract has been satisfied.

#### **Debtors**

Accounts Receivable is stated at their net relisable value, bad debts are written off in the year which they are identified. Trade debtors and other receivables are non-interest bearing, and therefore the carrying value of trade debtors and other receivables approximates its fair value.

#### **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.

#### **Creditors**

Accounts payable is stated at cost. Trade creditors and other payables are non-interest bearing and normally settled on 30 day terms; therefore their carrying amount approximates their fair value.

#### **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. Computer Equipment: 40% SL, Office Equipment: 16-40% DV, Leasehold improvement: 10% SL

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### Statement of Accounting Policies cont.

#### Employee Entitlement

Employee benefits, previously earned from past services, that the entity expects to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays. These include salaries and wages accrued up to the reporting date and annual leave earned, but not yet taken at the reporting date.

#### Changes in Accounting Policies

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

### Notes to the Financial Statement

#### Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities		373,303	402,051
	<b>Total</b>	<b>373,303</b>	<b>402,051</b>

Category	Analysis	Current year	Last year
Membership fees and subscriptions		36,792	23,766
	<b>Total</b>	<b>36,792</b>	<b>23,766</b>

Category	Analysis	Current year	Last year
Revenue from commercial activities		1,167	1,490
	<b>Total</b>	<b>1,167</b>	<b>1,490</b>





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**Note 2 - Analysis of Expenses**

<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Employee remuneration and other related expenses	Kiwisaver Employer Payments	9,795	7,839
	Leave Accruals	(2,636)	1,857
	Supervision	2,373	1,461
	Training	1,653	1,656
	Wages and Salaries	358,342	296,518
	Contractors	10,663	17,200
<b>Total</b>		<b>380,190</b>	<b>326,531</b>
<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Expenses related to commercial activities	Overheads and Administration Costs	68,188	63,264
<b>Total</b>		<b>68,188</b>	<b>63,264</b>
<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Other expenses related to service delivery	Travel	7,024	6,333
<b>Total</b>		<b>7,024</b>	<b>6,333</b>

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**Note 3 - Analysis of Assets**

<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Cash and short-term deposits	Kiwibank	63,017	123,893
	Debit Card	275	278
	Stripe	-	115
		<b>63,292</b>	<b>124,286</b>
	Term Deposit	58,050	-
		<b>58,050</b>	<b>-</b>
<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Debtors and prepayments	GST Receivable	1,940	2,493
	Debtors	306	549
	Prepayments	-	4,962
	<b>Total</b>	<b>2,245</b>	<b>8,004</b>
	<b>Total Current Assets</b>	<b>123,587</b>	<b>132,291</b>



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**Note 4 - Analysis of Liabilities**

<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Employee costs payable	PAYE	7,470	7,036
	Accrued Holiday Pay	11,700	14,336
	Wages Payable - Advance	10,278	-
	<b>Total</b>	<b>29,448</b>	<b>21,372</b>
<b>Category</b>	<b>Analysis</b>	<b>Current year</b>	<b>Last year</b>
Deferred revenue	Unexpended Grants	69,514	90,066
	<b>Total</b>	<b>69,514</b>	<b>90,066</b>

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**Note 5 - Property, Plant and Equipment**

Asset Class	Current year				Closing Carrying amount
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	
Office equipment	13,153	5,083	-	3,604	14,632
Leasehold Improvements	-	9,926	-	827	9,099
<b>Total</b>	<b>13,153</b>	<b>15,009</b>	<b>-</b>	<b>4,431</b>	<b>23,731</b>

Asset Class	Last year				Closing Carrying amount
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	
Office equipment	3,520	13,036	-	3,403	13,153
<b>Total</b>	<b>3,520</b>	<b>13,036</b>	<b>-</b>	<b>3,403</b>	<b>13,153</b>

# Performance Report

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### Note 7 - Accumulated Funds

Current year				
Description	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Other Reserves	Total
Opening balance	656	32,546	-	33,202
Surplus/(Deficit)		(45,251)		(45,251)
Other movements recognised directly in accumulated funds			57,862	57,862
<b>Closing balance</b>	<b>656 -</b>	<b>12,704</b>	<b>57,862</b>	<b>45,814</b>

Last year				
Description	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Other Reserves	Total
Opening balance	656	4,279	-	4,935
Surplus/(Deficit)		28,266		28,266
<b>Closing balance</b>	<b>656</b>	<b>32,546</b>	<b>-</b>	<b>33,202</b>

**Other reserves;** The ME/CFS (BOP) Charitable Trust was closed during the year, the trustees of the ME/CFS Charitable Trust agreed to transfer all its funds to the CCIS to be held for Asset purchases

### Disclosure of Financial Reserve Management

**Introduction:** At Complex Chronic Illness Support, we are committed to prudent financial management to ensure sustainability and effective support for our community. This disclosure outlines how we manage our financial reserves to meet both short-term operational needs and long-term strategic goals.

#### Financial Reserve Management Strategy:

Our financial reserves are maintained to ensure the long-term stability and resilience of the organisation, and are categorised according to their source and intended use:

- 1. ME/CFS BOP Charitable Trust Reserves:** Funds transferred from the closure of the ME/CFS Bay of Plenty Charitable Trust are ring-fenced and will be held specifically for the future purchase of capital assets, in alignment with the Trust's original purpose and legacy.
- 2. General Reserves:** All other reserves are held to ensure continuity of operations during unforeseen circumstances, such as funding shortfalls or emergency expenses. These reserves provide a financial safety net and support our commitment to ongoing service delivery.
- 3. Unspent Grants:** Any unspent grant funding is accounted for separately and relates directly to the contractual terms and conditions under which the funding was received. These funds are applied strictly to the agreed purposes outlined in each grant agreement and are not treated as general reserves.

**Allocation:** Funds are allocated based on a structured approach that balances immediate needs with future requirements. This includes:

- o Operating Expenses: Maintaining sufficient liquidity to cover ongoing operational costs.
- o Strategic Investments: Setting aside funds for growth opportunities and long-term sustainability projects.
- o Risk Management: Allocating reserves to mitigate financial risks such as economic downturns or unforeseen expenses.

**Monitoring and Oversight:** Regular reviews by our Board of Directors and financial management team ensure that reserves are managed in accordance with established policies and best practices.

#### Reporting and Accountability:

**Annual Reports:** We provide detailed financial reports to stakeholders, including reserve levels, allocation decisions, and outcomes achieved.

**Transparency:** Any significant changes to reserve management policies or strategies are communicated promptly to our community and stakeholders.

#### Conclusion:

By adhering to these principles and practices, Complex Chronic Illness Support aims to maintain financial stability while advancing our mission to support individuals affected by ME/CFS, Fibromyalgia, and Long COVID.



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### Note 8 - Contingent Liabilities and Guarantees

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

### Note 9 - Related Party Transactions

Description of Related Party Relationship
Bluesky Data Limited

Description of the Transaction (whether in cash or amount in kind)

A Board Member is also a Director of this company. BlueSky Data Limited is an Internet Service Provider for the Trust, at a fee.

This year	last Year
\$	\$
Value of Transactions	Value of Transactions
1,157	1,548

This Year	Last Year
\$	\$
Amount Outstanding	Amount Outstanding
517	-

### Note 10 - 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)



## **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

### **To the Members 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 2025, and the Statement of Financial Performance and Cash Flow for the year then ended, and notes to the Performance Report including material accounting policy information and other explanatory information.

#### **Trustees' Responsibility for the Performance Report**

The Trustees are responsible for the preparation and fair presentation of this Performance Report in accordance with the Tier 3 (NFP) Standard, and for such internal control as the Trustees determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

The Trustees are also responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our conclusion thereon.

#### **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, are 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.

Our conclusion on the performance report does not cover the other information (the entity information and statement of service performance) and we do not express any form of assurance conclusion thereon.

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 2025, and of its financial performance and cash flows for the year then ended in accordance with the Tier 3 (NFP) Standard.

**Other matter**

The performance report of the entity for the year ended 31 March 2024 were reviewed by another practitioner who issued an unmodified conclusion on 20 August 2025.

A handwritten signature in blue ink, appearing to read 'B. Bedeux'.

Louis Burty Bedeux, Cambridge Audit  
22 August 2025  
Cambridge