Performance Report

Complex Chronic Illness Support
For the year ended 31 March 2026

Prepared by Go Figure Consulting Limited

Contents

Entity Information

Complex Chronic Illness Support
For the year ended 31 March 2026

'Who are we?', 'Why do we exist?'

Legal Name of Entity

COMPLEX CHRONIC ILLNESS SUPPORT INCORPORATED

Entity Type

Incorporated Society

Registration Number

NZBN: 9429042591948 Charity Number: CC20874

Entity's Purpose or Mission

Vision: Complex Chronic Illness Support's vision is to empower people towards wellness.
Mission: The vision guides 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.

Entity Structure

The CEO is appointed as The Board Secretary for the society. CCI Support employ Facilitators based throughout New Zealand. Paid Staff include 2 Full-time and 4 Part-time Facilitators (Total of 204 hours per fortnight) working across New Zealand. An Administrator is working 24 hours per week and a Grants writer works 15 hours per week. The Chief Executive Officer is employed for 25 hours per week. CCI Support Member Volunteers also curate CCI Support Facebook pages, provide IT Support, Admin support, wellbeing checking and facilitate Social Groups within the regions.

Entity's Reliance on Volunteers and Donated Goods or Services

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 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.
In the 2025/26 year, 39 volunteers contributed a total of 1696 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.

Entity's Governance Arrangements

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.

Postal Address

PO Box 16245, Bethlehem, Tauranga, New Zealand, 3147

Approval of Financial Report

Complex Chronic Illness Support
For the year ended 31 March 2026

The Officers of the Board are pleased to present the approved financial report including the historical financial statements of COMPLEX CHRONIC ILLNESS SUPPORT INCORPORATED for the year ended 31 March 2026.

APPROVED

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Fiona Charlton

President

Date ....

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Bronwyn McRostie

Treasurer

Date ....

Statement of Service Performance

Complex Chronic Illness Support
For the year ended 31 March 2026

Description of medium to long term objectives

CCI Support's medium to long-term objectives for 2023–2028 are built around six strategic priorities:

- **Leadership and Advocacy** — CCI Support aims to be a trusted and leading voice of and for individuals with ME/CFS, Fibromyalgia, and Long COVID in Aotearoa New Zealand, working towards recognition as an essential service by government and health agencies.
- **Education** — Serving as a central hub for knowledge sharing, CCI Support delivers high-quality, evidence-based education and resources, helping build empowered and informed members, whānau, and community.
- **Knowledge** — CCI Support stays current with national and international research, and shares this knowledge through professionally developed initiatives that respond to members' needs.
- **Membership Engagement** — CCI Support focuses on improving quality of life for members across all regions, promoting self-management of symptoms, and encouraging engagement through open dialogue and effective support systems.
- **Cultural Responsiveness** — CCI Support is committed to inclusivity, ensuring all members feel their individual culture is respected, valued, and integrated into their care. This includes recognising Te Tiriti o Waitangi and training staff in relevant health models.
- **Funding and Sustainment** — CCI Support aims for long-term sustainability through diverse income streams, prudent financial management, increased visibility, and operational excellence, with staff and governance reflecting the organisation's values and capability.

	2026	2025
Description and Quantification of the Entity's Key Activities		
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.	3,949	7,002
Wellness Programmes: We run Towards Wellness programmes, mindfulness meditation workshops, and restorative movement workshops to help members manage their conditions and improve overall wellbeing.	1,616	820
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.	458	425
Social and Support group: We provide written resources, newsletters, and educational workshops on topics related to chronic illness management, self-care, and navigating the healthcare system.	2,854	2,564

Statement of Financial Performance

Complex Chronic Illness Support
For the year ended 31 March 2026

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	349,382	383,236
Membership fees and subscriptions	1	27,390	26,556
Revenue from commercial activities	1	3,607	1,471
Interest, dividends and other investment revenue	1	5,160	5,926
Other revenue	1	970	2,540
Total Revenue		**386,509**	**419,728**
Expenses			
Employee remuneration and other related expenses	2	337,764	380,190
Expenses related to commercial activities	2	63,665	68,188
Depreciation		8,382	4,431
Other expenses related to service delivery		5,687	7,024
Other Expenses		4,977	5,147
Total Expenses		**420,475**	**464,979**
Surplus/(Deficit) for the Year		**(33,965)**	**(45,251)**

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

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Fiona Charlton

President

Date ....

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Bronwyn McRostie

Treasurer

Date ....

This statement has been prepared without conducting an audit or review engagement

Statement of Financial Position

Complex Chronic Illness Support
As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and short-term deposits	3	60,054	63,292
Term Deposit		-	58,050
Debtors and prepayments	3	(4,486)	305
GST		793	1,940
Total Current Assets		**56,362**	**123,587**
Non-Current Assets			
Property, Plant and Equipment	5	26,524	23,731
Total Non-Current Assets		**26,524**	**23,731**
Total Assets		**82,886**	**147,318**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	416	2,543
Employee costs payable	4	20,136	29,448
Deferred revenue	4	50,486	69,514
Total Current Liabilities		**71,038**	**101,505**
Total Liabilities		**71,038**	**101,505**
Total Assets less Total Liabilities (Net Assets)		**11,848**	**45,814**
Accumulated Funds			
Capital contributed by owners or members	6	656	656
Accumulated surpluses (or deficits)	6	(46,670)	(12,704)
Other reserves	6	57,862	57,862
Total Accumulated Funds		**11,848**	**45,814**

This statement has been prepared without conducting an audit or review engagement

Statement of Cash Flow

Complex Chronic Illness Support
For the year ended 31 March 2026

	2026	2025
Cash Flow Operating Activities		
Operating receipts (money deposited into the bank Account)		
Donations, koha, bequests and other general fundraising activities	341,098	380,406
Membership fees and subscriptions	52,727	41,057
Gross sales from commercial activities	5,060	4,266
Interest, dividends and other investment receipts	5,160	5,926
Total Operating receipts (money deposited into the bank Account)	**404,045**	**431,654**
Operating payments (money withdrawn from your bank account)		
Employee remuneration and other related payments	(356,983)	(381,673)
Payments related to commercial activities	(98,254)	(100,582)
Total Operating payments (money withdrawn from your bank account)	**(455,237)**	**(482,255)**
Net Cash Flows from Operating Activities	**(51,192)**	**(50,601)**
Investing Activities		
Payment for property, plant and equipment	(10,096)	(10,089)
Net Cash Flows from Investing Activities	**(10,096)**	**(10,089)**
Financing Activities		
Other cash items	-	57,862
Net Cash Flows from Financing Activities	**-**	**57,862**
Net Cash Flows	**(61,288)**	**(2,828)**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	121,343	124,171
Net change in cash for period	(61,288)	(2,828)
Cash and cash equivalents at end of period	60,054	121,343

This statement has been prepared without conducting an audit or review engagement

Statement of Accounting Policies

Complex Chronic Illness Support
For the year ended 31 March 2026

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.

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

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. 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 recognised until it is earned, i.e., when the performance obligation under the contract has been satisfied.

Debtors

Accounts Receivable is stated at their net realisable 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 improvements: 10% SL

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 pay.

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

Complex Chronic Illness Support
For the year ended 31 March 2026

	2026	2025

1. Analysis of Revenue

	2026	2025
Donations, koha, and bequests	34,011	30,886
Fundraising by Grants	315,371	352,350
Membership fees and subscriptions	27,390	26,556
Revenue from commercial activities	3,607	1,471
Interest, dividends and other investment revenue	5,160	5,926
Other revenue	970	2,540
Total Analysis of Revenue	**386,509**	**419,728**

2. Analysis of Expenses

	2026	2025
Employee remuneration and other related expenses		
Contractors	-	10,663
Kiwisaver Employer Payments	9,226	9,795
Leave Accruals	(1,679)	(2,636)
Supervision	2,039	2,373
Training	338	1,653
Wages and Salaries	327,840	358,342
Total Employee remuneration and other related expenses	**337,764**	**380,190**
Expenses related to commercial activities		
Overheads and Administration Costs	63,665	68,188
Total Expenses related to commercial activities	**63,665**	**68,188**
Other expenses related to service delivery		
Travel	5,687	7,024
Total Other expenses related to service delivery	**5,687**	**7,024**

3. Analysis of Assets

	2026	2025
Cash and short-term deposits		
Kiwibank	59,720	63,017
Debit Card	335	275
Total Cash and short-term deposits	**60,054**	**63,292**
Debtors and prepayments		
Accounts Receivable	(6,002)	166
Stripe Account	1,516	139
Total Debtors and prepayments	**(4,486)**	**305**
Other current assets		

	2026	2025
Term Deposit	-	58,050
Total Other current assets	**-**	**58,050**

Accounts Receivable is in negative due to 2026 Membership subscriptions being paid in March 2026, Due April 2026.

	2026	2025

4. Analysis of Liabilities

	2026	2025
Creditors and accrued expenses		
Accounts Payable	416	2,543
GST	(793)	(1,940)
Unexpended Grants	50,486	69,514
Total Creditors and accrued expenses	**50,109**	**70,117**
Employee costs payable		
Wages payable - Payroll	1,899	10,278
PAYE	8,215	7,470
Accrued Holiday Pay	10,021	11,700
Total Employee costs payable	**20,136**	**29,448**

	2026	2025

5. Property, Plant and Equipment

	2026	2025
Leasehold Improvements		
Opening Balance	9,099	-
Leasehold Improvements	-	9,926
Accumulated depreciation - Leasehold Improvements	(993)	(827)
Total Leasehold Improvements	**8,106**	**9,099**
Office Equipment		
Opening Balance	14,632	13,153
Office Equipment Purchased	11,175	5,083
Accumulated depreciation - Office Equipment	(7,389)	(3,604)
Total Office Equipment	**18,418**	**14,632**
Total Property, Plant and Equipment	**26,524**	**23,731**

	2026	2025

6. Accumulated Funds

	2026	2025
Capital contributed by owners		
Opening Balance	656	656
Total Capital contributed by owners	**656**	**656**
Accumulated surpluses or (deficits)		
Opening Balance	(12,704)	32,547
Current year earnings	(33,965)	(45,251)
Total Accumulated surpluses or (deficits)	**(46,670)**	**(12,704)**

	2026	2025
Other reserves		
Opening Balance	57,862	-
Tagged Reserves; ME/CFS Charitable Trust	-	57,862
Total Other reserves	**57,862**	**57,862**
Total Accumulated Funds	**11,848**	**45,814**

Other reserves; The ME/CFS (BOP) Charitable Trust was closed in 2025, 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: Complex Chronic Illness Support maintains financial reserves to support organisational sustainability, manage risk, and ensure continuity of services. 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. However, the board reserves the rights to use the Reserve to ensure the continuity of operations.
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:

- Operating Expenses: Maintaining sufficient liquidity to cover ongoing operational costs.
- Strategic Investments: Setting aside funds for growth opportunities and long-term sustainability projects.
- 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.

7. Commitments (Alternative)

There are no commitments as at 31 March 2026 (Last year - nil).

8. Contingent Liabilities and Guarantees (Alternative)

There are no contingent liabilities or guarantees as at 31 March 2026 Last year - nil).

	2026	2025

9. Related Party Transactions

Purchases		
Bluesky Data Limited	1,080	1,157
Total Purchases	**1,080**	**1,157**

Payables		
Bluesky Data Limited	-	517
Total Payables	**-**	**517**

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

10. Events After the Balance Date (Alternative)

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

11. Ability to Continue Operating

The March 2026 financial statements reflects the planned drawdown of reserves to support ongoing operations during a challenging economic period. The Board and management responded through financial review, cost controls, fundraising initiatives, and increased funding support from key funders. These actions have strengthened the organisation's financial position, and the Board is satisfied that the entity remains a going concern and is able to continue operating for the foreseeable future