

Dementia Wellington Charitable Trust

Performance Report

For the period

4 December 2018 to 31 December 2019

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Dementia Wellington Charitable Trust

For the period
4 December 2018 to 31 December 2019

Legal Name of Entity:	Dementia Wellington Charitable Trust
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Type of Entity and Legal Basis:	Trust and Registered Charity
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Registration Number:	CC 56108
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Entity's Purpose or Mission:

Dementia Wellington Charitable Trust exists to make life better for all people affected by dementia.

Kia piki te ora mo nga tangata mate porewarewa

We achieve this by:

- (a) providing support for people with a dementia and their families and friends.
- (b) educating and informing the public and helping professionals, GP's in particular, of the nature and issues associated with dementia.
- (c) advocating for improved facilities and encouraging recognition and provision of appropriate services.
- (d) Forming partnerships with like-minded agencies.
- (e) Providing resource materials.

Entity Structure:

The Trust Deed requires the appointment of not less than four and not more than ten Trustees.
The Trustees powers are defined within the trust deed.
There are currently five Trustees. Trust Board meetings are held approximately 10 times per year.

The day to day activities of Dementia Wellington are carried out by a staff team consisting of a Chief Executive, Office Manager, Educator and four Community Workers. A team of approximately 30 volunteers support us with various activities throughout the year.

Main Sources of the Entity's Cash and Resources:

Dementia Wellington Charitable Trust receives income from a mixture of District Health Board contracts, community grants, donations and interest earned on cash deposits.

Main Methods Used by the Entity to Raise Funds:

Around 20 funding applications a year are made to Gaming Trusts, Crown Trusts, Private Trusts and Councils.
Street appeals are held to collect donations and letters are sent to donors throughout the year.
From time to time, bequests are received.

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

Dementia Wellington Charitable Trust has a significant reliance upon volunteers.

A pool of approximately 30 people help regularly with:

- driving clients with a dementia to workshops or social groups
- providing assistance with jobs in the office or grounds
- providing governance skills by serving on the Executive Committee.

Contact details

Physical Address:	55 Hutt Road, Petone, Wellington
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Postal Address:	PO Box 39 393 Wellington Mail Centre, Lower Hutt 5045
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Dementia Wellington Charitable Trust

For the period
4 December 2018 to 31 December 2019

Phone/Fax:	Phone: 04 972 2595 Fax: 04 938 0113
Email/Website:	www.dementiawellington.org.nz admin@dementiawellington.org.nz

Dementia Wellington Charitable Trust
Statement of Service Performance
 "What did we do?", When did we do it?"
 For the period
 4 December 2018 to 31 December 2019

Description of Dementia Wellington Charitable Trust's Outcomes:

Dementia Wellington aims to improve

- Access to our services (more people, earlier access, easier access),
- The quality of life for people with dementia and their families/carers
- The ability of these people to plan for and better enjoy their futures
- The understanding of the wider community about dementia

Description and quantification of Dementia Wellington Outputs:	Actual This Year
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Number of new referrals	696
Total number of clients	2340
1:1 advice and support interactions (email, phone)	2698
1:1 advice and support face to face	464
Living Well programme attendances (CST, Cog cafes, Support groups)	1031
Carer Supporter Group attendances	489
Seminars/Workshops/Presentations	(Number delivered/Number of attendees)
- Navigating Dementia Education seminars	23/115
- Dementia Essential seminars	18/104
- Education 2-day workshops	15/186
- Education and Awareness presentations for community groups/attendances	18/725
- Education and Awareness presentations for health professionals/attendances	26/391

Other:

Client Feedback via email re Assisted Golf

" What a wonderful day you all must have had playing Golf!

[husband] has said so enthusiastically what a great day it was---and how he enjoyed Golf today!

That is all due to you and the team and I can't thank you enough on our behalf. I spent the day doing a million jobs that have been mounting up and got home in time to look after the young 7 year old [grandson]!

It is a long time since [husband] has looked and sounded so enthusiastic and

Independent Assurance Practitioner's Review Report

Dementia Wellington Charitable Trust For the year ended 31 December 2019

To the Members of the Dementia Wellington Charitable Trust.

Report on the Performance Report

We have reviewed the accompanying performance report of the Dementia Wellington Charitable Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2019, the statement of financial position as at 31 December 2019, and the statement of accounting policies and other explanatory information.

The Responsibility of the Board of Trustees for the Performance Report

The Board of Trustees is responsible on behalf of the entity for;

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement or service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Executive determines is necessary to enable the preparation of the 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 performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 Revised). Those standards require 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 aspects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and

quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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) and ISAE (NZ) 3000 (Revised). 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, the Dementia Wellington Charitable Trust.

Conclusions

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report does not present fairly, in all material respects,
- the financial position of the Dementia Wellington Charitable Trust as at 31 December 2019 and its financial performance, and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For- Profit).



DJ Turner & Associates
Chartered Accountants
Wellington, NZ
13th May 2020

Dementia Wellington Charitable Trust

Statement of Financial Performance

For the period
4 December 2018 to 31 December 2019

	Note	Actual This Year \$
Revenue		
Donations, fundraising and other similar revenue	1	202,886
Revenue from providing goods or services	1	187,144
Interest	1	35
Other revenue	1	3,908
Total Revenue		393,974
Expenses		
Volunteer and employee related costs	2	350,682
Costs related to providing goods or services	2	69,107
Expenses related to public fundraising	2	16,446
Other expenses	2	949
Total Expenses		437,183
Operating deficit for the Period		(43,209)
Net assets gifted from Alzheimers Wellington Incorporated	5	64,775
Total surplus for the Period		21,566

Dementia Wellington Charitable Trust
Statement of Financial Position

As at
 31 December 2019

	Note	Actual This Period \$
Assets		
Current Assets		
Bank accounts and cash	3	73,948
Debtors and prepayments	3	42,815
Total Current Assets		116,764
Non-Current Assets		
Property, plant and equipment	4	18,801
Total Non-Current Assets		18,801
Total Assets		135,565
Liabilities		
Current Liabilities		
Creditors and accrued expenses	3	12,459
Employee costs payable	3	17,124
Unused donations, grants and income with conditions	3	84,416
Total Current Liabilities		113,999
Total Liabilities		113,999
Total Assets less Total Liabilities (Net Assets)		21,566
Accumulated Funds		
Accumulated surpluses	5	21,566
Total Accumulated Funds		21,566



Chairperson

13-May-20



Treasurer

13-May-20

Dementia Wellington Charitable Trust

Statement of Cash Flows

For the period

4 December 2018 to 31 December 2019

	Actual This Year \$
Cash Flows from Operating Activities	
Cash was received from:	
Donations, fundraising and other similar receipts	275,638
Receipts from providing goods or services	166,942
Interest receipts	35
Cash balances gifted by Alzheimers Wellington Incorporated	60,386
Cash was applied to:	
Payments to suppliers and employees	(428,141)
Net GST payments/refunds	(913)
Net Cash Flows from Operating Activities	73,948
Cash flows from Investing and Financing Activities	
Cash was applied to:	
Payments to acquire property, plant and equipment	-
Net Cash Flows from Investing and Financing Activities	-
Net Decrease in Cash	73,948
Opening Cash Balances	-
Closing Cash Balances	73,948
This is represented by:	
Bank Accounts and Cash	73,948

Dementia Wellington Charitable Trust

Statement of Accounting Policies

For the period

4 December 2018 to 31 December 2019

Entity information and comparative figures

Dementia Wellington Charitable Trust was formed on 11 December 2018 and started operating on 1 April 2019. Effective 1 April 2019, all the operations, assets and liabilities of Alzheimers Wellington Incorporated were transferred to Dementia Wellington Charitable Trust at book value. The figures shown are for the period of 11 December 2018 to 31 December 2019. As this is the first period of operation no comparative figures are shown.

Basis of Preparation

Dementia Wellington Charitable Trust 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.

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

Dementia Wellington Charitable Trust 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 and term deposits. All term deposits can be matured upon notice (which may result in lesser interest being paid).

Grants and Donations.

Grants and donations. Grants received are recognised in operating revenue, unless specific conditions are attached to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until conditions are met. Donations are recognised on a cash received basis.

Receivables.

Receivables. Accounts Receivable are valued at expected realisable value.

Fixed Assets.

Fixed Assets. Fixed Assets are stated at cost less accumulated depreciation.

Changes in Accounting Policies

The accounting policies adopted are consistent with Alzheimers Wellington Incorporated, the predecessor organisation.

Dementia Wellington Charitable Trust
Notes to the Performance Report
For the period
4 December 2018 to 31 December 2019

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$
Donations, fundraising and other similar revenue	General donations	6,944
	Direct marketing	16,750
	Street appeals	9,914
	Events	13,655
	Other donations	26,886
	"In Memory Of" donations	4,563
	Grants received and accounted for as revenue	
	- Pub Charity	23,802
	- Four Winds Foundation	18,167
	- McCarthy Trust	15,000
	- One Foundation	10,274
	- ANZ Staff Foundation	10,000
	- Lion Foundation	9,000
	- COGS	7,500
	- Jack Jeffs Trust	7,500
	- Lottery National Community Committee	6,250
	- Trust House	5,000
	- Vavasour Trust	5,000
- Wellington Masonic Trust	4,000	
- Upper Hutt Council	2,875	
- Pelorus Trust	(194)	
	Total	202,886

Revenue Item	Analysis	This Year \$
Revenue from providing goods or services	District Health Board contracts	171,082
	CST Pacifica programme	16,062
	Total	187,144

Revenue Item	Analysis	This Year \$
Interest revenue	Interest received	35
	Total	35

Revenue Item	Analysis	This Year \$
Other revenue	Workshop Koha	1,424
	Education workshops and seminars	2,485
	Total	3,908

Dementia Wellington Charitable Trust

Notes to the Performance Report

For the period

4 December to 31 December 2019

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$
Expenses related to public fundraising	Newsletters	8,027
	General fundraising expenses	4,635
	Street appeal expenses	3,079
	Postage	448
	Advertising	257
	Total	

Expense Item	Analysis	This Year \$
Volunteer and employee related costs	Staff wages & salaries	325,733
	Staff travel & vehicle expenses	14,160
	External contractors	4,499
	ACC levies	3,243
	Staff practicing certificates	1,085
	Volunteer expenses	772
	Staff supervision	635
	Staff and committee expenses	490
	Conferences	65
	Total	

Expense Item	Analysis	This Year \$
Other expenses	Depreciation	10,703
	Computer support and database expenses	9,277
	Educational sessions	8,213
	Dementia New Zealand levy	6,190
	Event expenses	5,962
	Telephone and internet	5,709
	Photocopying, printing & stationery	4,695
	Rent	3,618
	Light, power and heating	2,664
	Review fees	2,500
	Subscriptions	2,273
	Insurance	1,905
	Cleaning	1,684
	Support and social groups	1,662
	Bad debts	949
	Payroll processing	667
	Office expenses	609
	General expenses	308
	Security and monitoring	273
	Bank fees	181
Freight & courier	15	
Total		70,056

Dementia Wellington Charitable Trust

Notes to the Performance Report

For the period
4 December to 31 December 2019

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$
Bank accounts and cash		
	ASB Savings Account	27,371
	ASB Current Account	46,475
	Rabobank Savings Account	103
	Total	73,948

Asset Item	Analysis	This Year \$
Debtors and prepayments		
	Accounts receivable	42,815
	Total	42,815

Asset Item	Analysis	This Year \$
Other non-current assets		
	Computer Equipment and Software	16,968
	Plant and Equipment	978
	Office Furniture and Fittings	855
	Total	18,801

Liability Item	Analysis	This Year \$
Creditors and accrued expenses		
	GST payable	7,017
	Trade creditors	5,441
	Total	12,459

Liability Item	Analysis	This Year \$
Employee costs payable		
	Annual leave outstanding	17,124
	Total	17,124

Dementia Wellington Charitable Trust

Notes to the Performance Report

For the period

4 December to 31 December 2019

Note 3 continued: Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$
Unused donations, grants and income with conditions	Lion Foundation	3,000
	DHB contract funding in advance	33,843
	MSD contract funding in advance	7,000
	COGS	1,500
	Four Winds Foundation	5,333
	Lottery Grants Board	18,750
	Pub Charity	14,989
	Total	84,416

Dementia Wellington Charitable Trust

Notes to the Performance Report

For the period

4 December to 31 December 2019

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Furniture and fixtures	991	-	-	135	855
Office equipment	2,202	-	-	1,224	978
Computers (including software)	26,311	-	-	9,344	16,968
Total	29,504	-	-	10,703	18,801

Dementia Wellington Charitable Trust
Notes to the Performance Report
For the period
4 December to 31 December 2019

Note 5: Accumulated Funds

This Year	Accumulated Surpluses/Deficits			Total
Description				
Opening Balance	-		-	-
Operating deficit for the period	(43,209)		-	(43,209)
Net assets gifted from Alzheimers Wellington Incorporated	64,775	-	-	64,775
Closing Balance	21,566	-	-	21,566

The net assets of Alzheimers Wellington Incorporated totalling \$ 64,775 were gifted to the Dementia Wellington Charitable Trust effective 1 April 2019. The amount gifted was based upon the 31 March 2019 Financial Statements and was approved by the Board of Alzheimers Wellington Incorporated on 4th October 2019.

Note 6 : Commitments and Contingencies

A liability of \$ 6,150 (including GST) exists for lease payments on a leased vehicle. Other than this there are no contingent liabilities or commitments at balance date.

A guarantee for \$ 48,750 has been given to the ASB Bank in favour of Westpac Banking Corporation in regard to payroll liabilities.

Note 7 : Related Party Transactions

There were no transactions involving related parties during the financial year.

Note 8: Events After the Balance Date

There are no significant events after balance date.

Note 9 : Approval to release the annual performance report

The Board of Trustees approved the release of the annual performance report on 13 May 2020