



RESULTS BASED ACCOUNTABILITY REPORT

1 July 2024 to 30 June 2025

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report

Age Concern RBA Reporting Data

Performance Measures	01 Jul-31 Dec	01 Jan-30 Jun	Total 01 Jul-30 Jun
How much: Quantity of effort			
Total # clients (individuals) who receive an AVS visit	9	9	
Total # AVS visits	109	142	

How Well: Quality of effort			
# clients who answered the 'client satisfaction' question in the survey (denominator)	5	0	
# clients who identified they were highly satisfied or satisfied with AVS service (numerator)	5	0	
% clients report they are highly satisfied or satisfied with AVS Service	100%	0%	

Better Off? Effect of effort			
# clients who answered the 'valued' question in the survey (denominator)	5	0	
# clients who strongly agreed or agreed they felt valued as a result of having an AVS visit (numerator)	5	0	
% clients who strongly agreed or agreed they felt valued as a result of having an AVS visit (AO,S)	100%	0%	
# clients who answered the 'connected' question in the survey (denominator)	5	0	
# clients who strongly agreed or agreed they felt more connected as a result of having an AVS visit (numerator)	5	0	
% clients who strongly agreed or agreed they felt more connected as a result of having an AVS visit (AO,S)	100%	0%	

Age Concern
Results Based Accountability Narrative Reporting
1 July 2024 to 30 June 2025

Describe the key factors impacting on the performance measures.

Volunteer Availability & Retention

Volunteer recruitment and retention across rural Manawatū remain difficult. Fewer people are available or able to commit due to fuel costs, travel distances, or limited time. This has constrained our ability to meet demand for matched visits.

Geographic & Transport Barriers

The size and spread of the district mean some seniors remain isolated and unable to be reached consistently. Public transport is lacking, and not all volunteers have access to private vehicles, limiting flexibility and response. Cost of living increases directly affect people considering a volunteer role with regular transport.

Awareness & Community Engagement

Awareness of the Visiting Service in rural communities remains low. Many whānau, health professionals, and community agencies are unaware of the programme or how to make referrals.

Perceived Value & Cultural Fit

Cultural preferences continue to influence participation. Some kaumātua prefer to engage with iwi or kaupapa Māori services, which may feel more appropriate or familiar. If visits don't meet individual preferences, seniors may disengage.

Coordination & Communication

Stronger connections are needed with local partners and referrers to support better follow-up, feedback, and issue resolution. The distance from central coordination also makes service oversight more difficult.

Human Resources

The ACPND visiting service coordinator is a 0.5FTE employee. It is recognised that to provide a well-supported service in rural areas, an increase in hours is required. However, despite an ongoing fundraising program, ACPND does not have the financial resource to expand the position in the organisations current structure.

Briefly describe any ideas or approaches you may have to improve or accelerate your performance.

Improving Awareness Among Whānau and Agencies

We continue to share testimonials, promote word-of-mouth, and partner with rural health centres, iwi providers, and support organisations to increase visibility and referrals.

Transport Solutions

Where possible, visits are grouped by location to reduce travel time. We are also seeking support for volunteer travel costs via petrol vouchers.

Stronger Cultural and Social Matching

Volunteers are matched based on common interests or cultural understanding. We are building relationships with iwi and Māori health providers to offer options that align with kaumātua needs.

Securing More Resources

We have applied to COGS, Lotteries, and local philanthropic trusts. We are also exploring fundraising activities to supplement funding and reduce service gaps.

Please provide a detailed explanation of any non-reporting or variances in reporting against the contract.

There are no significant reporting variances. However, the Visiting Service has underperformed in meeting target numbers due to the systemic and geographic barriers outlined above.

Is there anything else that you need to bring to our attention?

The Visiting Service continues to face challenges, and we acknowledge it did not achieve full delivery expectations this year. We understand that the next three-year funding contract will not prioritise this service area, and we are transitioning accordingly.

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).

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Schedule 1

Name of service, programme or initiative	Age Concern Palmerston North & Districts
Funding Amount	\$10,000 per annum
Term of contract	3 years
Direct Client/s	Individuals Aged 65+
Funded Activities and Goals	<ul style="list-style-type: none"> ● Delivery of Age Concern Visiting Service to seniors ● Clients will feel less lonely and socially isolated and more connected to their community

		QUANTITY OUTPUTS	QUALITY OUTPUTS	SKILLS & KNOWLEDGE	ATTITUDE & OPINION	BEHAVIOUR CHANGE	CIRC. CHANGE	POPULATION OUTCOMES
Service component	Direct Clients	How much	How well	Better Off				
Age Concern Visiting Service	Individuals aged 65+ engaged in ACVS Services	Total # clients who receive ACVS ⁱ	% clients report they are highly satisfied/satisfied with the service/s ⁱⁱ					
		Total # ACVS visits or social phone calls ⁱⁱⁱ			#/% clients strongly agree/agree ^{iv} they feel valued ^v as a result of having ACVS			Taha Wairua – We are connected and inclusive
					#/% clients strongly agree/agree ^{vi} they feel more socially connected ^{vii} as a result of having ACVS			Taha Wairua – We are connected and inclusive

ⁱ ACVS = Age Concern Visiting Service

ⁱⁱ Note; 5point likert scale from highly dissatisfied to highly satisfied

ⁱⁱⁱ An ACVS visit is defined as a planned 1-1 engagement with a senior engaged in the service.

^{iv} Note; 5point likert scale from strongly disagree to strongly agree

^v Feeling valued is linked to social wellbeing and an essential component of social support for seniors. ACVS outcomes are associated with creating opportunities for seniors to feel like they 'matter'. Having a sense of feeling valued means they feel important and that other people care about them.

^{vi} Note; likert scale as above.

^{vii} Feeling connected is linked to social wellbeing and an essential component of social support for seniors. ACVS activity further promotes connectedness and social health. Feeling connected means seniors have a sense of belonging, security, and a feeling of being useful. Connectedness is a protective factor in reducing social isolation, loneliness and depression in seniors.

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AGE CONCERN PALMERSTON NORTH AND DISTRICTS CHARITABLE TRUST**

Report on the Financial Information in the Performance Report

Opinion

We have audited the statement of financial performance and statement of cash flows for the year ended 30 June 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and other explanatory information ("the financial information") in the performance report of Age Concern Palmerston North and Districts Charitable Trust ("the Trust").

In our opinion the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of the Trust as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the Tier 3 (Not-for-profit (NFP)) Standard ("Tier 3 NFP Standard") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial information in the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust.

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and the statement of service performance, which are included in the performance report.

Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial information in the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial information in the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of The Trustees for the Performance Report

The Trustees are responsible for:

- a) the preparation, and fair presentation of the performance report in accordance with the Tier 3 NFP Standard;

- b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present the statement of service performance that is appropriate and meaningful in accordance with the Tier 3 NFP Standard;
- c) the preparation and fair presentation of the statement of service performance in accordance with the Trust's measurement bases or evaluation methods, in accordance with the Tier 3 NFP Standard;
- d) The overall presentation, structure and content of the statement of service performance in accordance with the Tier 3 NFP Standard; and
- e) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless The Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information in the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial information in this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-8/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Trust's Trustees, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Manawatu Audit Limited

BDO Manawatu Audit Limited
Palmerston North
New Zealand
21 January 2026

Performance Report

Age Concern Palmerston North & Districts Charitable Trust
For the year ended 30 June 2025

Prepared by ONLA

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Entity Information

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

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

Legal Name of Entity

Age Concern Palmerston North and Districts Charitable Trust

Entity Type and Legal Basis

Charitable Trust under the Charitable Trusts Act 1957

Registration Number

CC57368

Entity's Purpose or Mission

Our vision is that Older people live a valued life in an inclusive society. He pāpori e whai whakaarohia ana, e whakanuitia ana, e tautokona ana, e whai mana anahoki te hunga kaumātua. We promote the wellbeing, rights, dignity, and respect of those aged 65+. He mahi mō ngā tika me te oranga o te hunga kaumātua. The organisation was established to take over operation of Age Concern services in the Manawatū Region from Age Concern New Zealand who had operated services through its Manawatū Outreach Service since 2013

Entity Structure

As of 1 July, 2024, the entity is a Charitable Trust, governed by a Board consisting of a Chairperson, Vice chairperson/Finance Officer and four to eight other Board members. Board members are voted on to the board by a simple majority of the trustees at an annual AGM. The Board employs a manager, who reports to the Board, to oversee day to day operations. There are 8 staff and 60+ volunteers

Main Sources of Entity's Cash and Resources

- 67% of our income comes from contracts managed directly with central government agencies; Ministry of Social Development, ACC, Te Whatu Ora
- 15% of our income comes from one off grants from philanthropic trusts and community organisations
- 8% of our income comes from central government contracts, managed by Age Concern New Zealand and distributed to Age Concern Palmerston North and Districts via contract agreements.
- 6% of our income comes from grants and contracts managed directly with local and regional government; Palmerston North City Council, Manawatū District Council, Horizons Regional Council
- Additional income comes from donations, interest received, sales

Main Methods Used by Entity to Raise Funds

The entity's main fundraising method is to apply for central and local government contracts and grants. Additionally, the entity makes applications to Lotteries, COGS, Philanthropic, Charitable and Gaming Trusts etc. and encourages people to become a member of the organisation for a fee and make donations. The entity then invoices the donor organisations as per the terms of the contract. Membership fees and donations from the members are paid directly into the entity's bank account

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteer Visiting Service: we recruit and train volunteers as befrienders to visit older people in their homes for one hour per week. We have 39 volunteers visiting 52 clients. Steady as You Go exercise classes - we train volunteers as Peer Leaders to run these groups. We currently have 10 groups run by a total of 14 volunteers. We also have 2 volunteers providing administrative support

Physical Address

Unit 4, 251 Broadway Avenue, Palmerston North 4410

Postal Address

The Manager, PO Box 5063, Terrace End, Palmerston North, Manawatū, New Zealand

Additional Information

The entity was set up to take over the running of Age Concern services in Palmerston North and Manawatū Districts from Age Concern New Zealand Inc (ACNZ). ACNZ had run and managed services in the Manawatū Region from 2013 through the Age Concern New Zealand Manawatū Outreach Service. Whilst the entity was established as an incorporated society on 25 July 2019, it did not take over the running of services until 1st June 2020. Funding contracts, Services, staff, finances and resources were formally transferred from ACNZ to the entity on 1st June 2020. Novation agreements were signed with the fund holders Ministry of Social Development and Palmerston North City Council to enable the entity to hold and manage these contracts. The entity opened a bank account with Westpac in December 2019, and started to apply for funding and started receiving funds into the account in March 2020. On July 19th 2022, in response to a pending increase in administrative requirements under the updated Incorporated Societies Act, the membership held an SGM and voted in favour of changing the entity status from Incorporated Society, to Charitable Trust. The Trust deed for Age Concern Palmerston North and Districts Charitable Trust was signed on 10th October 2023, and effective 1st July 2024 the trust board governance structure was put in place .

Approval of Financial Report

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

The Board are pleased to present the approved financial report including the historical financial statements of Age Concern Palmerston North and Districts Charitable Trust for year ended 30 June 2025.

APPROVED



Chair

Date 20/1/26



Finance Officer

Date 21/1/26

Statement of Service Performance

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Our mahi is to support older people aged 65+ (Māori and Pasifika aged 55+). Our mission is to promote the well-being, rights, dignity and respect for older people aged 65+. (Māori and Pasifika 55+). He mahi mō ngā tika me te oranga o te hunga kaumatua. Our mahi with older people/kaumatua falls into four areas:

- Social Connection Programmes
- Health Promotion Programmes
- Community Support Services
- Elder Abuse and Response Service

1. Social Connection Programmes: We operate a Visiting Service where clients receive a weekly visit or social phone call from a trained and screened volunteer visitor. We also run social activities including a Men's Group, In-Knit Together knitting group and Tea and Talks, each being run twice a month at the Age Concern office and Kai and Korero weekly in Halcombe, Manawatu District. The outcome of these programmes is that older people feel socially connected and included in the community. We also invite guest speakers to talk to participants at Tea and Talks, Men's Group and Kai and Korero, with a focus on health topics, the outcome being that participants gain useful information. We began Digital Inclusion workshops in 2023 with the outcome that participants are able to use the internet safely for business and social connection, and be at less risk of being scammed. The two workshop series are Kaumatua Connect and Making the Most of Your Smartphone or Tablet.

2. Health Promotion Programmes: We run exercise classes (Steady as You Go, Shake Rattle and Roll and Kaumatua Kapa Haka) and workshops in Staying Safe, a refresher driving workshop. The outcome of the exercise programmes is that participants improve and maintain their physical and mental wellbeing. They are also able to connect socially with one another. The outcome of Staying Safe refresher driving workshops is that participants maintain their driving confidence and know of alternative transport options for when they stop driving, that enable them to continue to participate in the community.

3. Community Support Service: Support workers provide one on one support to older people. We also provide information, advice and resources face to face, over the phone and online. We run a free Counselling Service with a qualified counsellor. We are a Total Mobility Scheme Assessor for Horizons Regional Council, and we produce a quarterly magazine. The outcome of this service is that older people receive the information and support that they need to determine their own lives.

4. Elder Abuse Response Service: Social Workers support older people who are at risk of being abused or who are being abused. Abuse can be physical, psychological, financial, sexual, neglect, self-neglect and institutional abuse. The outcome of this service is that the clients become safe and can determine their own lives.

	2025	2024
Description and Quantification of the Entity's Outputs		
Visiting Service* - number of contacts	1,775	1,417
Tea & Talks held	19	22
Steady as You Go – no. of weekly classes	10	10
Shake Rattle and Roll – no. of weekly classes	1	2
Staying Safe - no. of workshops held	6	7
Elder Abuse Response Service - number of clients	262	268
Information, Advice and Resources provided	1,620	1,678
Community Support – number of individual clients supported	97	103
Art and Craft	-	4
In Knit Together	23	24
Men's Group	25	23
Kai and Korero	28	35
Kaumatua Kapa Haka	35	23
Kaumatua Connect (Digital Inclusion)	4	4
Making the most of your smartpone or tablet (Digital Inclusion)	34	2
Phone calls answered with duration of call 1 minute or longer	3,700	-

* For 2024-25 - These statistics include 213 social phone calls as well as visits, since we advised volunteers not to visit clients if they or their client felt unwell, but to phone for a chat instead

Additional Output Measures

Visiting Service

Clients were surveyed in July 2025. 92% of respondents said the Service had made a positive difference to their lives. 83% of respondents said they felt less lonely as a result of having a volunteer visitor

Tea and Talks

We surveyed clients at the end of each session. 96% said they had found the Tea and Talks useful. 97 % of attendees gained more information on health. 83% said they would recommend it to a friend and 95% Participants reported that the resources were either useful or very useful.

Steady as You Go

We surveyed clients in twice in the financial year. An average of 90% of respondents were satisfied or very satisfied with the exercise classes. 98.5% said they felt their strength and balance had improved as a result of attending Steady as You Go and 91% said they felt more socially connected as a result of attending Steady as You Go .

Shake Rattle and Roll

We surveyed clients twice in the financial year. 100% of respondents were satisfied or very satisfied with Shake Rattle and Roll. 85.7% said they felt their strength and balance had improved as a result of attending Shake Rattle and Roll and 85.7% said they felt more socially connected as a result of attending Shake Rattle and Roll.

Elder Abuse Response Service

We survey clients when they exit the service and we close their cases. Of those who completed the evaluation 100% said they were satisfied or very satisfied with the service. 95% of respondents said they had greater control over their lives and 100% felt better informed of their rights.

Kaumatua Kapa Haka

We surveyed kaumatua who attended in February. 100% Felt they benefited from the learning and the physical activity and 100% said they felt more socially connected through participating.

Men's Group

We surveyed the men who participated in February. 100% said they were better off as a result of attending the Men's Group

In Knit Together

We surveyed participants twice during the year. 100% said they were better off as a result of attending the knitting group. 2024-25 was last year the Knitting group was funded under the Health Promotion programme overseen by ACNZ as the outcomes are largely social, and not directly health related.

Making the Most of your Smartphone or Tablet (Digital Inclusion)

We surveyed participants at the end of each workshop series. 91% said the workshop series was good or very good. 79% of participants said they felt more confident using their smartphone or tablet independently. 70% of participants reported that they practiced or applied what they had learned outside the sessions (e.g., downloading a new app, accessing government services, online banking).

Staying Safe Refresher Driving Workshops

We ask participants who attend the workshops to complete an evaluation form at the end of the workshop. 95% said they found the workshop to be very good or excellent. 77% said they felt more confident as a result of attending and 100% of respondents said that they would recommend doing the course.

Statement of Financial Performance

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

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

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	3,518	4,106
Government service delivery grants/contracts	1	546,637	419,042
Non government service delivery grants/contracts	1	158,916	189,732
Revenue from commercial activities	1	190	147
Membership fees and subscriptions	1	643	976
Interest, dividends and other investment revenue		4,532	7,531
Other revenue		1,415	4,704
Total Revenue		715,851	626,237
Expenses			
Employee remuneration and other related expenses		470,805	439,888
Volunteer related expenses		445	470
Expenses related to commercial activities	2	128	96
Other expenses related to service delivery	2	165,323	143,063
Other Expenses	2	10,483	6,875
Total Expenses		647,184	590,392
Surplus/(Deficit) for the Year		68,667	35,846

This statement should be read in conjunction with the Statement of Accounting Policies, Notes to the Performance Report and the Independent Auditor's report.

Statement of Financial Position

Age Concern Palmerston North & Districts Charitable Trust As at 30 June 2025

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank accounts and cash		127,952	258,371
Debtors and prepayments	3	33,080	-
Total Current Assets		161,032	258,371
Non-Current Assets			
Property, Plant and Equipment	5	31,300	24,083
Investments	3	200,000	-
Total Non-Current Assets		231,300	24,083
Total Assets		392,332	282,454
Liabilities			
Current Liabilities			
Creditors & Accrued Expenses	4	25,461	5,788
Employee costs payable	4	27,458	18,846
Funding received in advance	4	31,000	18,074
Total Current Liabilities		83,919	42,708
Total Liabilities		83,919	42,708
Total Assets less Total Liabilities (Net Assets)		308,412	239,746
Accumulated Funds			
Accumulated surpluses or (deficits)	6	308,412	239,746
Total Accumulated Funds		308,412	239,746

This statement should be read in conjunction with the Statement of Accounting Policies, Notes to the Performance Report and the Independent Auditor's report.

Statement of Cash Flows

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

'How the entity has received and used cash'

	2025	2024
Cash Flows from Operating Activities		
Donations, koha, bequests and other general fundraising activities	3,518	4,624
Government service delivery grants/contracts	506,684	421,644
Non government service delivery grants/contracts	178,716	142,377
Revenue from commercial activities	190	169
Membership fees and subscriptions	643	976
Interest, dividends and other investment revenue	4,532	7,531
Other revenue	1,415	5,409
GST	4,638	(4,090)
Employee remuneration and other related expenses	(462,194)	(449,941)
Volunteer related expenses	(445)	(541)
Expenses related to commercial activities	(128)	(110)
Other expenses related to service delivery	(150,289)	(145,605)
Total Cash Flows from Operating Activities	87,280	(17,558)
Cash Flows from Other Activities		
Payments to acquire property, plant and equipment	(17,700)	(21,112)
Payments to purchase investments	(200,000)	-
Total Cash Flows from Other Activities	(217,700)	(21,112)
Net Increase/ (Decrease) in Cash	(130,419)	(38,670)
Cash Balances		
Cash and cash equivalents at beginning of period	258,371	297,041
Cash and cash equivalents at end of period	127,952	258,371
Net change in cash for period	(130,419)	(38,670)

This statement should be read in conjunction with the Statement of Accounting Policies, Notes to the Performance Report and the Independent Auditor's report.

Statement of Accounting Policies

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

'How did we do our accounting?'

Reporting Entity

Age Concern Palmerston North & Districts Charitable Trust was incorporated under the Charitable Trust Act 1957 on 17 November 2023 and commenced operation on 1 July 2024. It is an approved charitable entity registered with charity services under the Charities Act.

Comparative figures are for Age Concern NZ Palmerston North & Districts Board Incorporated which ceased operation on 30 June 2024. Operations, assets, liabilities and accumulated funds were transferred to the Trust as of this date along with the Charity number.

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.

Changes in Accounting Policies

The Trust has been required to adopt the Tier 3 (NFP) financial reporting standard, accordingly prior year comparative figures have been reclassified to meet the requirements of this standard. There has been no significant changes as a result of this new standard.

Revenue Recognition

Fundraising and Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

Donations

Donations received are included in operating revenue. If particular conditions are attached to a donation that would require it to be repaid if these conditions are not met, then the donation is recorded as a liability until the conditions are satisfied.

Donated goods or services are not recognised.

Interest Income

Interest income is recognised in the statement of financial performance as it is accrued.

Income Tax

Age Concern Palmerston North and Districts 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 (including short term deposits) with original maturities of 90 days or less.

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of property, plant and equipment is disposed of the gain or loss recognised in the statement of financial performance is calculated as the difference between the sale price and the carrying amount of the asset.

Office Equipment 13% - 50%

Intangible Assets 50%

Leasehold Improvements 10%

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Payables

Payables are recorded at the amount owing when the transaction occurs that creates the payment obligation.

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.

Employee Entitlements

Amounts for leave entitlements are recorded as liabilities at the amount to be paid.

Notes to the Performance Report

Age Concern Palmerston North & Districts Charitable Trust For the year ended 30 June 2025

	2025	2024
1. Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations - Health Promotion	3,468	3,786
Donations - General	50	75
Koha from R&M, Workshops	-	244
Total Donations, koha, bequests and other general fundraising activities	3,518	4,106
Government service delivery grants/contracts		
Grants Received - MDC Strategic Priorities	10,000	10,000
Grants Received - PNCC Strategic Priorities	23,100	21,000
Grants Received - PNCSC Community Development Small Grants Fund	5,000	4,585
Grant - PNCC Community Led Initiatives Fund	-	1,800
Total Government service delivery grants/contracts	38,100	37,385
Non government service delivery grants/contracts		
20/20 Trust	1,760	1,760
Contract ACC Community Strength & Balance	105,666	-
Contract EPOA Te Whatu Ora - Health NZ	30,000	-
Contract Receipt Accredited Visiting Service Contract- ACNZ/MOH/DHB	22,612	22,296
Contract Receipt Digital Literacy - ACNZ/HPAC	6,074	5,459
Contract Receipt Elder Abuse - MSD Contract EARS	355,477	348,262
Contract Receipt Elder Abuse - MSD Covid-19 Response	8,074	3,006
Contract Receipt Kapa Haka - ACNZ/HPAC	5,268	3,453
Contract Receipt Shake Rattle & Roll - ACNZ/HPAC	5,268	7,029
Contract Receipt Monthly Meetings ACNZ/HPAC	5,268	4,880
Contract Receipt MSD FV LEAD Agency	4,320	8,640
Contract Receipt Staying Safe - Drive Seniors - ACNZ/NZTA	7,200	6,300
Contract Receipt Steady As You Go - ACNZ/HPAC	5,267	7,116
Funding - Catholic Charity Allocation Com (AVS)	8,000	5,000
Funding - COGS	5,000	2,500
Funding - ECCT	10,000	10,000
Funding - Estate Gord Lindsey Isaacs (AVS)	2,000	3,000
Funding - Kingdom Found	20,000	15,000
Funding - Lotteries Grant Board	34,500	30,000
Funding - Mainland Foundation	10,000	10,000
Funding - Olive Tree Charitable Trust	5,000	-
Grant - Lottery COVID19 Funding	-	31,200
Grant Received - MSD Flexi Wage	-	14,081
Lion Foundation Gaming Trust	-	14,739
MSD Change Makers Fund	-	7,668
Grant - Horizons Total Mobility Scheme Grant	5,000	-
Mercury NZ Limited	2,000	-
Seniors Expo Sponsorship	1,200	-

	2025	2024
St Joan Trust Income	2,500	-
T R Moore Income	-	10,000
Total Non government service delivery grants/contracts	667,453	571,390
Revenue from commercial activities		
Sales	101	7
Sales - Life Tubes	89	140
Total Revenue from commercial activities	190	147
Membership fees and subscriptions		
Funding - Membership	643	976
Total Membership fees and subscriptions	643	976
	2025	2024

2. Analysis of Expenses

Expenses related to commercial activities

Life Tubes	128	96
Total Expenses related to commercial activities	128	96

Other expenses related to service delivery

ACC Strength and Balance	5,801	-
ACC Levies	2,430	3,980
Accounting Fees	4,506	3,842
Advertising	2,123	1,204
Ashhurst Senior's Group	248	-
Audit Fees	5,600	4,050
Bank Fees	177	131
Board Expenses	2,679	1,402
Catering	1,367	1,526
Contract Expense Age Connect	16,787	3,460
Cleaning	6,524	6,067
Consulting - HR Professional Services	3,826	8,189
Contract expense - EARS	3,137	2,334
Contract MSD COVID Response	784	3,006
Entertainment	622	185
General Expenses	1,395	548
Insurance	4,473	2,999
Internet	1,161	1,213
IT Support - Firecrest	7,066	6,518
Kaumatua Kapa Haka Contract Expenses	-	1,189
Light, Power, Heating	3,211	2,719
Management Expenses	-	41
Membership	807	689
Men's Group - Changemakers Contract Expenses	171	2,214
Minor Assets costing < \$500	1,818	182
Mobile Phone	2,696	3,516

	2025	2024
Motor Vehicle Expenses	4,567	9,313
Rakau CRM Database	5,105	240
Office Expenses	4,861	2,546
PNCC International Day of Older Person	-	1,529
Printer support	518	1,648
Printing, Postage & Stationary	686	2,580
Rent	47,393	45,691
Repairs and Maintenance	1,847	247
Senior Expo - Advertising/Promotion	283	-
Senior Expo - Venue	1,067	-
Shake Rattle n Roll	924	1,858
Staff Counselling	1,964	1,502
Staying Safe	3,444	3,703
Steady as You Go	1,470	1,597
Subscriptions	1,201	903
Supervision	3,490	4,650
Telephone	3,845	3,148
Training	2,226	867
Travel & Accommodation	1,021	(163)
Total Other expenses related to service delivery	165,323	143,063
Other expenses		
Depreciation	10,483	6,555
Interest Expense	-	319
Total Other expenses	10,483	6,875
	2025	2024

3. Analysis of Assets

Debtors and prepayments		
Accounts Receivable	33,080	-
Total Debtors and prepayments	33,080	-
Investments		
Term Deposit	200,000	-
Total Investments	200,000	-
	2025	2024

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	2,574	3,212
GST	1,486	(3,122)
Mastercard	901	438
Sundry Accrual	20,500	5,260
Total Creditors and accrued expenses	25,461	5,788

2025 2024

Employee costs payable

Staff Annual Leave Owing	16,276	18,846
Wages Payable - Payroll	11,182	-
Total Employee costs payable	27,458	18,846

Funding received in advance

Funding - Catholic Charity Allocation Com (AVS)	-	3,000
Funding - Estate Gord Lindsey Isaacs (AVS)	-	2,000
Funding - Kingdom Found	25,000	-
MSD Covid Fund	-	8,074
Funding - Olive Tree Charitable Trust	-	5,000
Funding - ACNZ	6,000	-
Total Funding received in advance	31,000	18,074

All revenue carried forward is intended to be utilised before the end of the next financial year.

5. Property, Plant and Equipment**2025**

Asset Class \$	Opening Carrying Amount \$	Purchases \$	Sales/Disposals \$	Current Year Depreciation and Impairment \$	Closing Carrying Amount \$
Motor Vehicles	13,941	14,839	0	5,756	23,024
Office Equipment	7,607	2,861	0	4,191	6,277
Intangible Assets	706	0	0	353	353
Leasehold Improvements	1,828	0	0	183	1,645
Total	24,083	17,700	0	10,483	31,299

2024

Asset Class \$	Opening Carrying Amount \$	Purchases \$	Sales/Disposals \$	Current Year Depreciation and Impairment \$	Closing Carrying Amount \$
Motor Vehicles	0	15,783	0	1,841	13,941
Office Equipment	6,083	5,329	0	3,805	7,607
Intangible Assets	1,413	0	0	706	706
Leasehold Improvements	2,031	0	0	203	1,828
Total	9,527	21,112	0	6,555	24,083

	2025	2024
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6. Accumulated Funds

Accumulated Funds

Opening Balance	239,746	203,900
Accumulated surpluses or (deficits)	68,667	35,846
Total Accumulated Funds	308,412	239,746
Total Accumulated Funds	308,412	239,746

7. Commitments

The service agreement with Symons for \$36.01 per month (12 month contract) ended in April 2024. A new service agreement plan with Office DNA (formally Symons) started in June 2024 for \$42 per month.

A lease has been entered into for an 3 year period from 20 December 2024 with rights of renewal for 3 years. The annual rent is \$42,091.

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

9. Related Parties

Nil related parties identified during the financial period.

10. Events After the Balance Date

No events after balance date.