



# ANNUAL REPORT & QUALITY ACCOUNT

2019 - 2020



**Waipuna**HOSPICE  
Life is Special



***Hospice is not about dying - but about living. I immediately recognised Waipuna Hospice as a deeply caring and compassionate community that affirmed the importance of life.***

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**DAVID BARNES**

*Son of patients Don and Antonia Barnes*

## **GLOSSARY**

IDT - Interdisciplinary Team

Palliative care - care for the terminally ill and their families

IPU - Inpatient Unit

SLT - Senior Leadership Team

DHB - District Health Board

Respite - Short-term period of rest or relief for primary caregivers

ARC - Aged Residential Care

PPE - Personal Protective Equipment

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# YOUR HOSPICE

## SERVICES

Waipuna Hospice provides specialist palliative care for patients living with a life-limiting illness, and support services for them and their families. Our geographical area covers Waihi Beach to Paengaroa. Waipuna Hospice care is effective, equitable, valued, and accessible to all people in the Western Bay of Plenty regardless of age, gender, diagnoses, or ethnicity.

## PEOPLE

Waipuna Hospice attracts, develops, and retains a high performing and engaged interdisciplinary team of staff and volunteers.

## PARTNERS

Waipuna Hospice has sustainable relationships with key stakeholders across our region, including the Bay of Plenty District Health Board, local businesses, health providers, iwi, and our communities. We deliver care in partnership with a patient's primary healthcare team and alongside any other specialist teams involved.

## DIVERSE COMMUNITY

Waipuna Hospice reflects the diversity of our communities in every aspect of our business.

## FINANCES

Waipuna Hospice demonstrates strong financial stewardship while providing for the future needs of our community.

### Vision

High quality  
end of life care  
for all

### Mission

To provide the best  
possible specialist  
hospice palliative  
care, enhancing the  
quality of life for  
those facing end of  
life and  
bereavement

### Values

Compassion  
Advocacy  
Respect  
Empathy  
Quality



# A YEAR IN REVIEW

20,999

PHONE CALLS

1,035

TOTAL PATIENTS

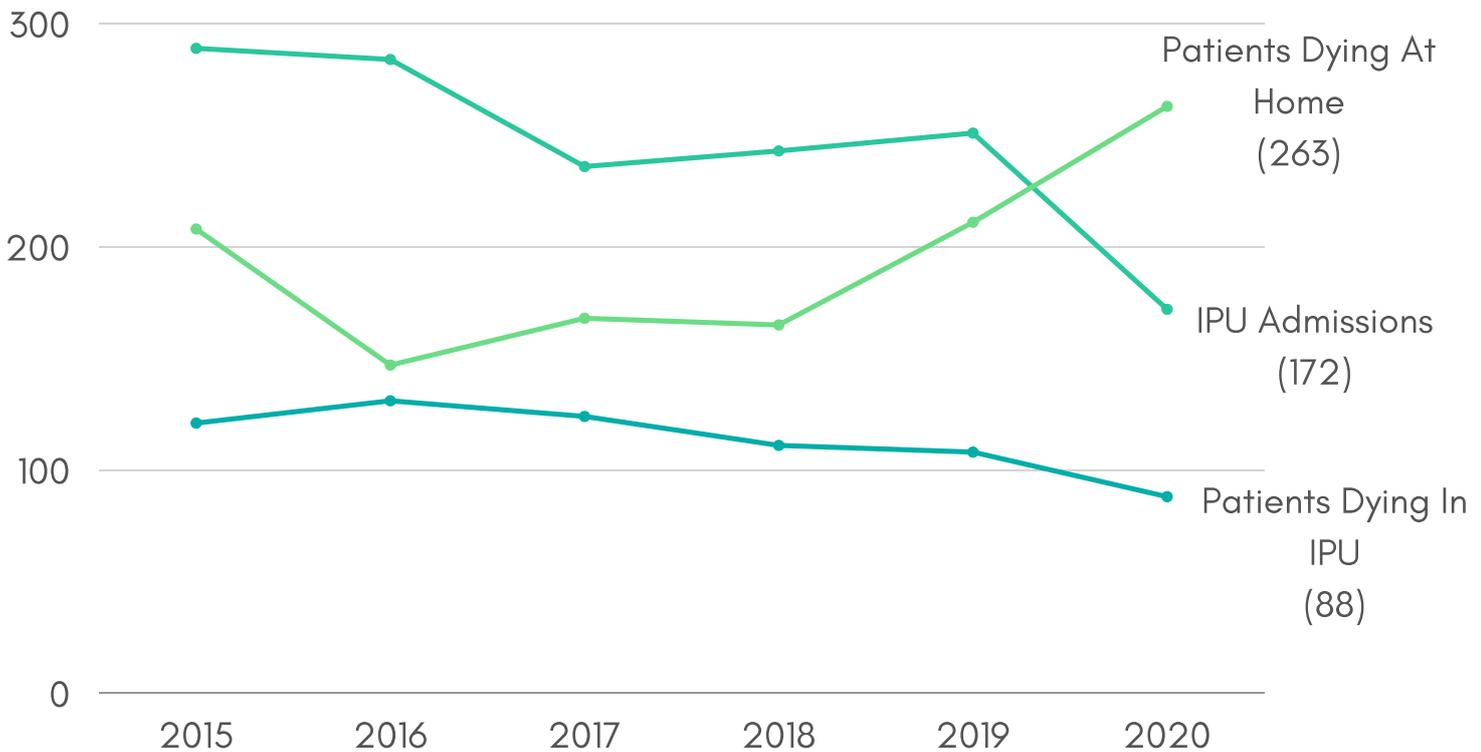
7,596

NURSE VISITS

4,088

FAMILY SUPPORT CONTACTS

## Patient Trends



243,254

KM TRAVELLED BY OUR TEAM

179

INPATIENT ADMISSIONS

875

CURRENT VOLUNTEERS

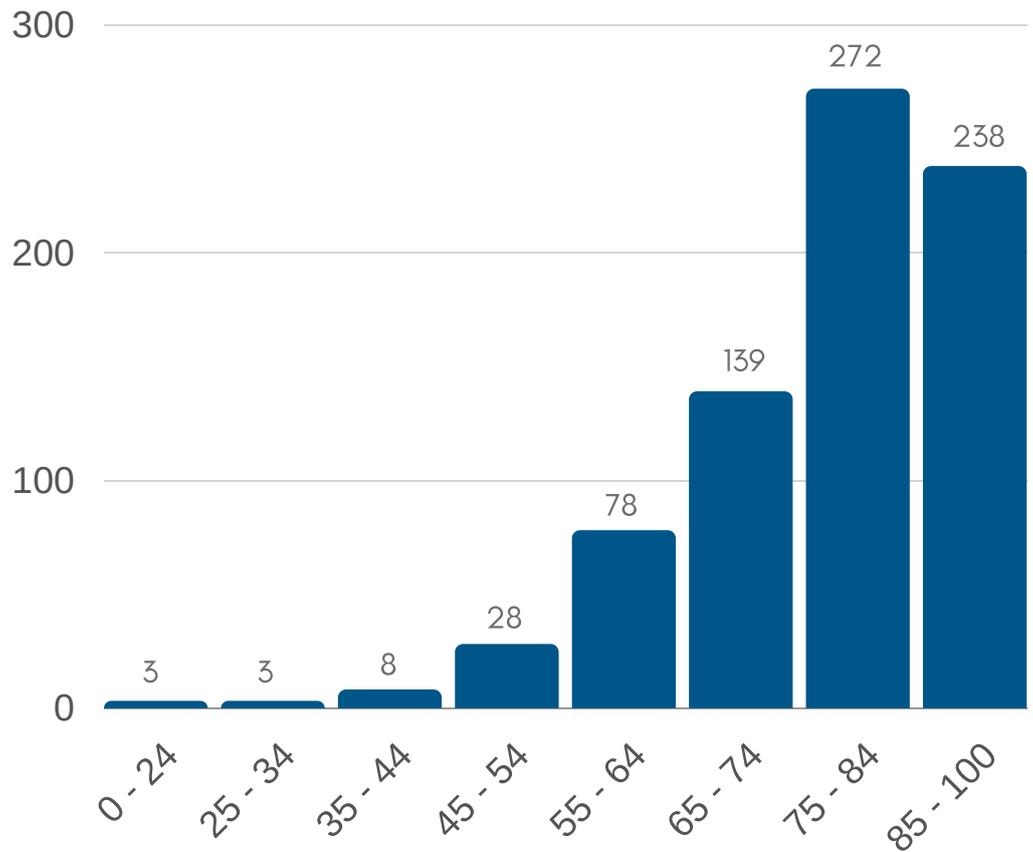
7

AVERAGE DAYS IN IPU

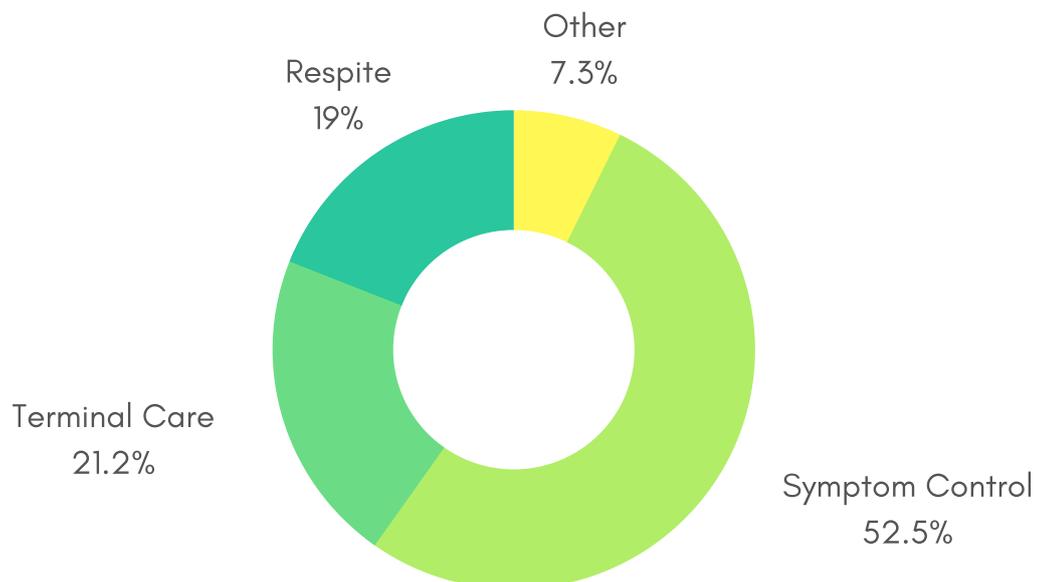
799

REFERRALS

## New Patient Referrals By Age



## Reasons For Admission To IPU





# CHAIRPERSON REPORT

This year has been one of two very distinct halves for not only Waipuna Hospice but also the whole world. There is no way to describe the impact of COVID-19 on the world other than significant. It is evident the future of the world, New Zealand, and Waipuna Hospice will be determined by this “tricky little virus”.

The start of the financial year was met with a positive outlook and Waipuna Hospice continued to progress with its plans for our services, including planning to implement a new model of care in the second half of the financial year. We completed the introduction of our new IT hardware to enable our teams to work in a more flexible and mobile way. We were also progressing on maintaining the excellent incomes from our charity shops and even showing incomes coming in ahead of budget.

Fundraising plans were progressing for the second half of the year, culminating in a gala celebration of our 30th year anniversary.

In March 2020 our plans were refocused with the COVID-19 lockdown. I am always amazed that Waipuna Hospice services continue at the best of times with the high fundraising needs to maintain staffing levels for our services.

During COVID-19 there was an even more acute

“It has been a pleasure supporting such a great organisation and I thank all our staff, volunteers, Board, donors, and supporters.”

focus on cash flow and finances for a service that was now classified as an essential service. It is about time an incumbent government realises that for a service to be essential without essential funding available makes for a very unsustainable future.

This will be my last year as Chair of Waipuna Hospice. I pass the baton on to a Board who have managed to oversee a growing organisation whilst maintaining a good eye on its fiscal position. It has been a pleasure supporting such a great organisation and I thank all our staff, volunteers, board, donors, partners, and supporters.

**MARK TINGEY**



# CEO REPORT

Both our country and local community were faced with an unprecedented challenge in March 2020 when the Prime Minister announced a country-wide lockdown. Business at Waipuna Hospice was tipped upside down. Our first priority was to ensure services could continue for our patients and families following the guidance of the Ministry of Health and Bay of Plenty DHB. Prior to this moment we had been tracking really well on our service provision and plans, as well as our retail and fundraising incomes.

This was an extremely challenging time for the teams as guidance was changing on a daily basis. Thankfully we had completed an IT refresh project that enabled staff to work remotely where possible and to separate our teams into two separate bubbles. We advanced our planned service change through moving to an Interdisciplinary Team model – that worked to geographical locations – and we stopped admissions to the Inpatient Unit to allow extra staff to be available to our patients in the community. I want to thank the whole team for working in such a focused and flexible way during this time – it was great to see such commitment and dedication.

**“I want to thank the whole team for working in such a focused and flexible way during this time.”**

This was a particularly trying time for all, and isolation between teams meant some staff didn't cross paths with friends and colleagues for quite some time. The lockdown hit our retail and fundraising sectors incredibly hard. The Waipuna Hospice shops were closed for the whole period of COVID alert levels three and four, reopening carefully at alert level two. I thank the whole retail team for the way in which they came back with such enthusiasm and motivation – in fact, in June we had one of our best income months ever! Fundraising events were impossible and this continued all the way to alert level one. Our 30th Year Celebration Gala has been postponed, becoming our 30-something celebration!

One particular highlight was the response from our volunteers in making reusable masks early into lockdown and the

amazing number of people who responded to our appeal over the radio for elastic to help make these comfortable to wear. I want to give a huge thanks to the senior leadership team and the other staff who contributed to our pandemic planning during this period. This involved a lot of long hours each week and numerous plans and revisions. I also want to thank our incredible staff who, despite increased risks, continued to provide excellent care during this extremely difficult period.

Post lockdown, when we moved to level one, we decided to consolidate the learnings from the two interdisciplinary teams and create three separate teams, each serving a geographical area in the Western Bay of Plenty. I want to thank all our patients, families, and whānau

who have worked with us through this significant period of stress and change.

Lastly, thank you to our community, who continue to hold Waipuna Hospice in high regard and support us in so many ways, such as volunteering, giving and donating, and for getting through this early phase of a global event I sincerely hope we don't witness again.

**RICHARD THURLOW**

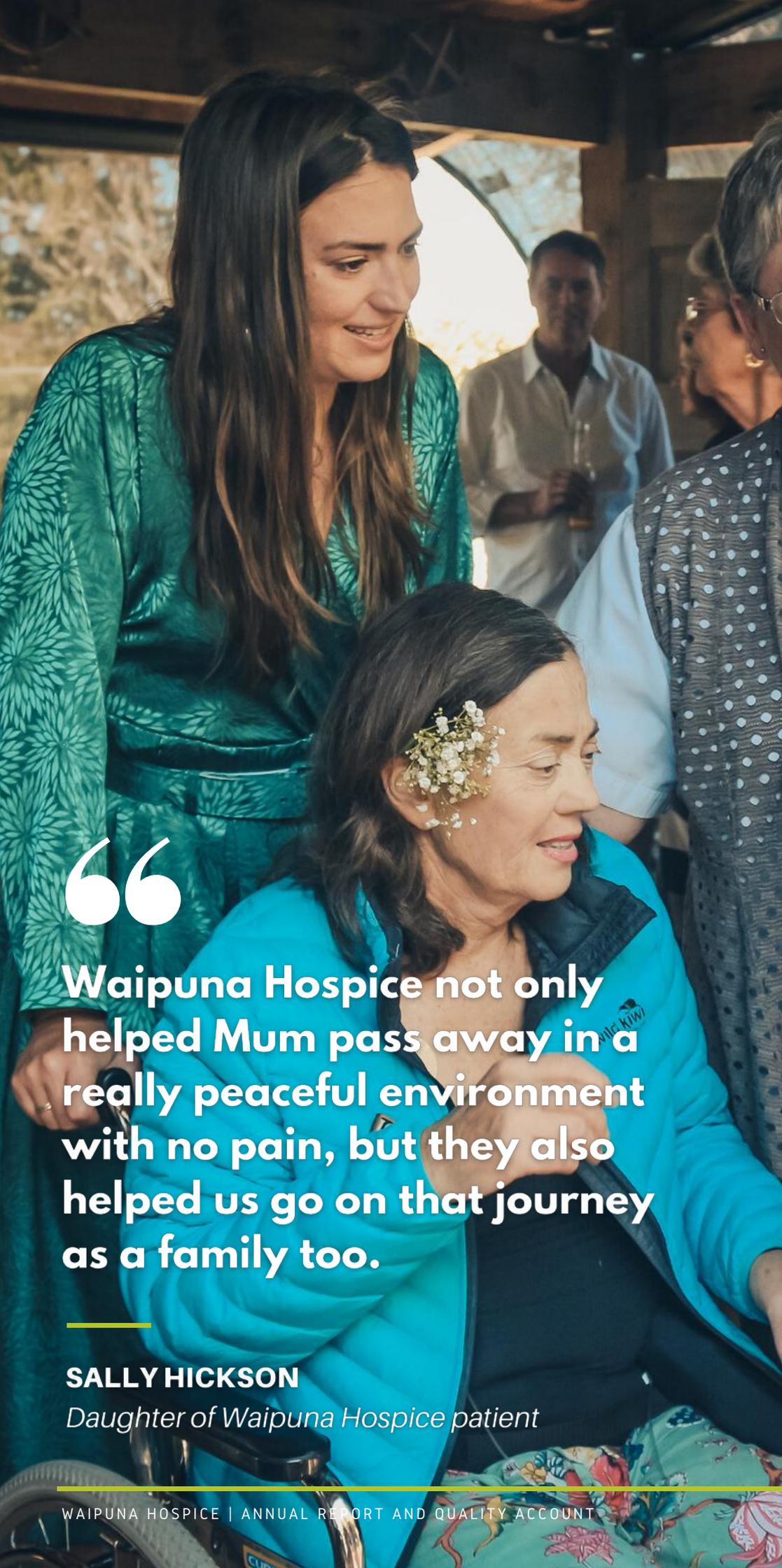


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“Thank you to our community, who continue to hold Waipuna Hospice in high regard and support us in so many ways, such as volunteering, giving and donating, and for getting through this early phase of a global event I sincerely hope we don't witness again.”

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**Waipuna Hospice not only helped Mum pass away in a really peaceful environment with no pain, but they also helped us go on that journey as a family too.**

**SALLY HICKSON**  
*Daughter of Waipuna Hospice patient*

# CLINICAL SERVICES



# DIRECTOR OF CLINICAL SERVICES REPORT

In 2020 off the back of much planning in 2019, clinical services implemented a comprehensive interdisciplinary approach to enhance specialist palliative care services to community patients, family, and whānau. The purpose of the trial recognises higher patient complexity with increased psychosocial needs. This approach provides:

- An Interdisciplinary team (IDT) approach to care for patients in the community with each patient allocated to a team according to their residential address
- Care plans tailored to patient, family, and whānau needs. Ambulant and asymptomatic

patients were historically provided a service under the umbrella of “Day Services”. Referrals are now allocated to the IDT Care team improving continuity of care

- Increased communication with primary care providers that will evolve to incorporate an electronic interface and the opportunity for zoom meetings to discuss patients
- An electronic platform including telemedicine to gain efficiency and reduce travel time with remote working capability and an improved phone system

**ANGELA SHAW**

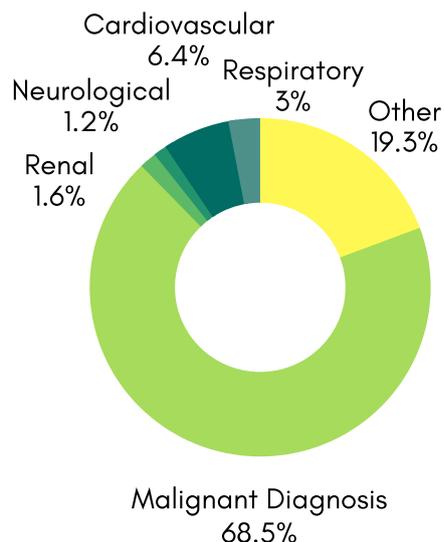


## INTERDISCIPLINARY TEAMS

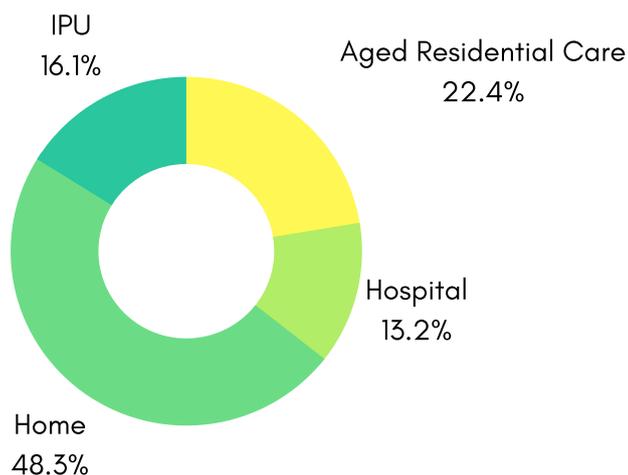
The three teams meet twice per week to discuss new referrals and review existing patients. IDT disciplines include: Registered Nurses, Medical Officers, Nurse Practitioners, Social Workers, and Counsellors.

The IDT creates an internal referral (within Hospice) to the following disciplines for episodes of care as required: Clinical Pharmacy, Chaplaincy, Allied Health, Whakamaru, Child and Adolescent Counselling, and Bereavement Support/Coordinator.

## Primary Diagnosis



## Place of Death



# NURSING TEAM REPORT

Our entire Nursing Team are passionate about providing a great service to our patients and have demonstrated what a committed and agile workforce they are over the last year. Our workforce plan that commenced in 2019 incorporated working as one team, and this approach boded well through the ups and downs of COVID-19 and will continue into the future.

Other components of our workforce plan included leadership and development opportunities. We're very excited to support two Nurse Practitioner Interns and implement Clinical Nurse Specialist roles and Nurse Link roles, including; Education Link Nurse, Infection Control Link Nurse, and Pressure Injury/Wound Care Link Nurses.

Stand-outs during COVID-19 included:

- Closing IPU for a short period provided the ability to work in two self-isolated teams, place nursing staff in patients homes overnight, and have a 24/7 triage phone call support system

- The use of laptops has been invaluable for accessing information in a timely manner
- The ability to support the Equipment Officer by using the new cars that have special fold down seats to transport small equipment

Our nursing team in particular would like to thank the Clinical Admin Team, Andrew (Equipment Officer), and Trevor for their significant contribution during COVID-19. Trevor, who works in the Waipuna Hospice shops kindly put his hand up to help support the team. In addition, the nursing teams have developed nutritional profiles to meet the needs of inpatients.

The nursing leadership team are proud to work with such incredible nurses, and acknowledge their contribution and adaptability during unprecedented times.



# FAMILY SUPPORT REPORT

Our new IDT model has been a significant focus for the clinical team and Family Support have contributed significantly to this development.

Changes were made within the Family Support therapeutic spaces over the last year, allowing for more onsite sessions.

Last year we have offered two one-day Caregiver Education Sessions. The feedback that we have received from carers is very positive and these sessions have been well attended.

Over the last year we have seen an increase in hours for both Chaplaincy and Allied Health Teams, which has enabled a more comprehensive service to be offered.



To ensure there are no gaps in services and delays for patients, we now have highly skilled Occupational Therapy, Physiotherapy, and Chaplaincy locum staff readily available to cover periods of leave.

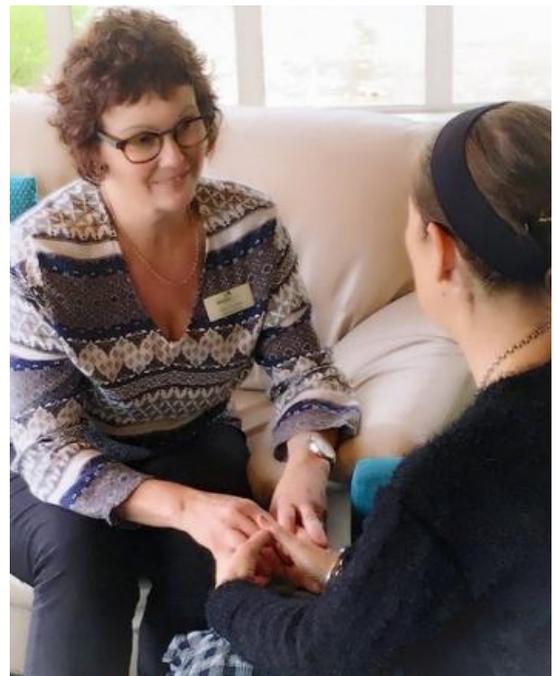
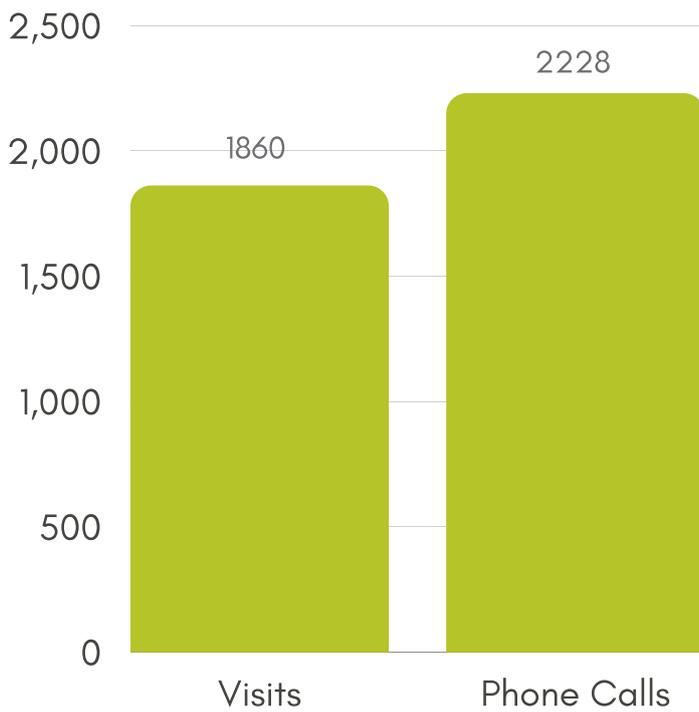
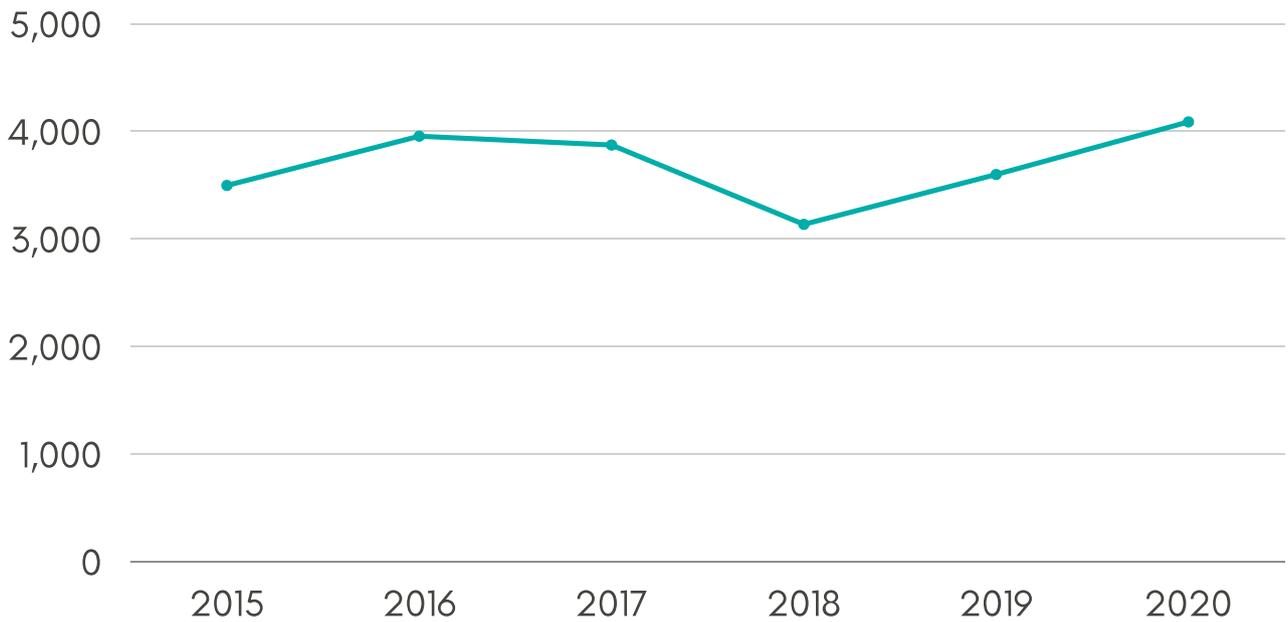
The COVID pandemic provided our teams with the opportunity to develop capability in using Zoom for clinical consultations, communication, bereavement support/ counselling, and meetings. While initially this learning was challenging, we have seen many benefits and it will continue to be offered as an option moving forward.

**NATASHA GREIG-MERRETT & DEBBIE PENLINGTON**

*Family Support Co-Directors*



# Family Support Contacts Made



# EXTERNAL EDUCATION

Education and training to the wider community of health professionals is a significant part of our Waipuna Hospice service. We continue to deliver a diverse range of programs externally, including our Syringe Driver Workshops, three-day Fundamentals of Palliative Care Course, Palliative Care for Health Care Assistants Course, and Palliative Care Wound Management Workshops. We have continued to engage regularly with our Aged Residential Care (ARC) facilities and Eastern Bay of Plenty Hospice by sharing our current education programs offered and regularly offering support of any specific palliative care education requests both face to face and via Zoom.

A newly appointed Nurse Educator commenced in March 2020. The education team have adapted some external education sessions and workshops this year as a result of COVID-19 to enable them to be presented via Zoom.

We were able to continue with our Syringe

Driver Education during Alert levels two, three, and four using online video communication tools. This covered five workshops, with 26 participants in total from April to June. These participants were predominately from ARC facilities.

We were also able to provide some general palliative care education to ARC facilities via Zoom during this time as we continued to have strong interest for our one-two hour sessions, particularly on the topics of Care at End of Life, Pain Management, and Communication and Difficult Conversations.



Anthea Bryant, newly appointed Nurse Educator

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# INTERNAL EDUCATION

The education team has been involved with assisting staff to be up to date with infection control practices. This includes infection control education updates as well as competencies in hand hygiene and donning and removal of PPE.

Phase three of the nursing work force development plan has been on hold in 2020, however it will be the priority for 2021.





# MEDICAL DIRECTOR REPORT

Many are likely to remember 2020 as a year dictated by COVID-19, but this didn't prevent the Waipuna Hospice medical team from contributing to a heightened hospice service delivery in the community. Over recent years we have noticed that patient complexity has increased with more and more patients living with several life-limiting illnesses at one time. Often these patients are elderly and may be living in private homes with limited family and professional care support. The medical team welcomed a new service delivery approach that promoted the role of the interdisciplinary team whilst also allowing increased focus on the community support of hospice patients and their family, whānau, and caregivers. Curiously, COVID-19 did not dampen the introduction of the revised service delivery approach; instead, it catapulted change to allow maximal support of patients in their own homes.

The Waipuna Hospice medical team continues to work closely with the patient's own General Practitioners and other health professionals involved in a patient's care. Our underlying model is built on strong collaboration. That said, the revised service delivery model has certainly increased the number of patients who are able to benefit from a medical assessment in their own home.

Our Waipuna Hospice Inpatient Unit has always

functioned with a strong interdisciplinary component of care. Patients and families quickly appreciate that their care extends greatly beyond that provided by doctors and nurses. Our Family Support Team comprises of a rich mix of Social Workers, Counsellors, Allied Health Professionals (Occupational Therapy and Physiotherapy) alongside Chaplaincy, Clinical Pharmacy, and Cultural Support. It is only with a team of this nature that we can provide the comprehensive support that Hospice is known for. Our challenge going forward is to provide this level of care and support to patients in the community rather than in the IPU alone.

Waipuna Hospice continues to build opportunities that maximise palliative care capacity in the community. At a medical level we contribute to various health forums and we continue with strong commitment around the palliative care education of medical students and newly qualified doctors. Moving ahead into 2021, one of our key educational themes will be around serious illness communication (helping health professionals communicate on serious illness), specifically with the goal of working with patients so we can understand the patient's priorities and wishes to help them navigate an increasingly complex health system.

**DR. MURRAY HUNT**

“

Working here allows me to meet and talk to people I wouldn't normally interact with, whether it's a customer or fellow volunteers.

ALLAN MORPETH

*Waipuna Hospice Volunteer*



# VOLUNTEERING



# VOLUNTEER SERVICES REPORT

**58,178**  
total Volunteer  
hours

The year started well and of course we never envisaged that all volunteering would ever halt at Waipuna Hospice, but it did with the arrival of lockdown. During April and May all volunteering ceased, so this year the hours worked by the volunteer team dropped from 75,855 to 58,178. It was a difficult time for us all, especially our more mature volunteers who were vulnerable to the virus. Understandably many of this group didn't return to volunteering, so when our charity stores reopened most of our retail sites were short of volunteer staff. Again the local community came to our rescue and a successful recruitment campaign saw both short and longer term volunteers helping to get us back on our feet.

We currently have a team of 875 volunteers. One of the many joys of volunteering is having flexibility. There are no limits to taking leave, or working part time, and this can be challenging to manage. Keeping our charity stores fully

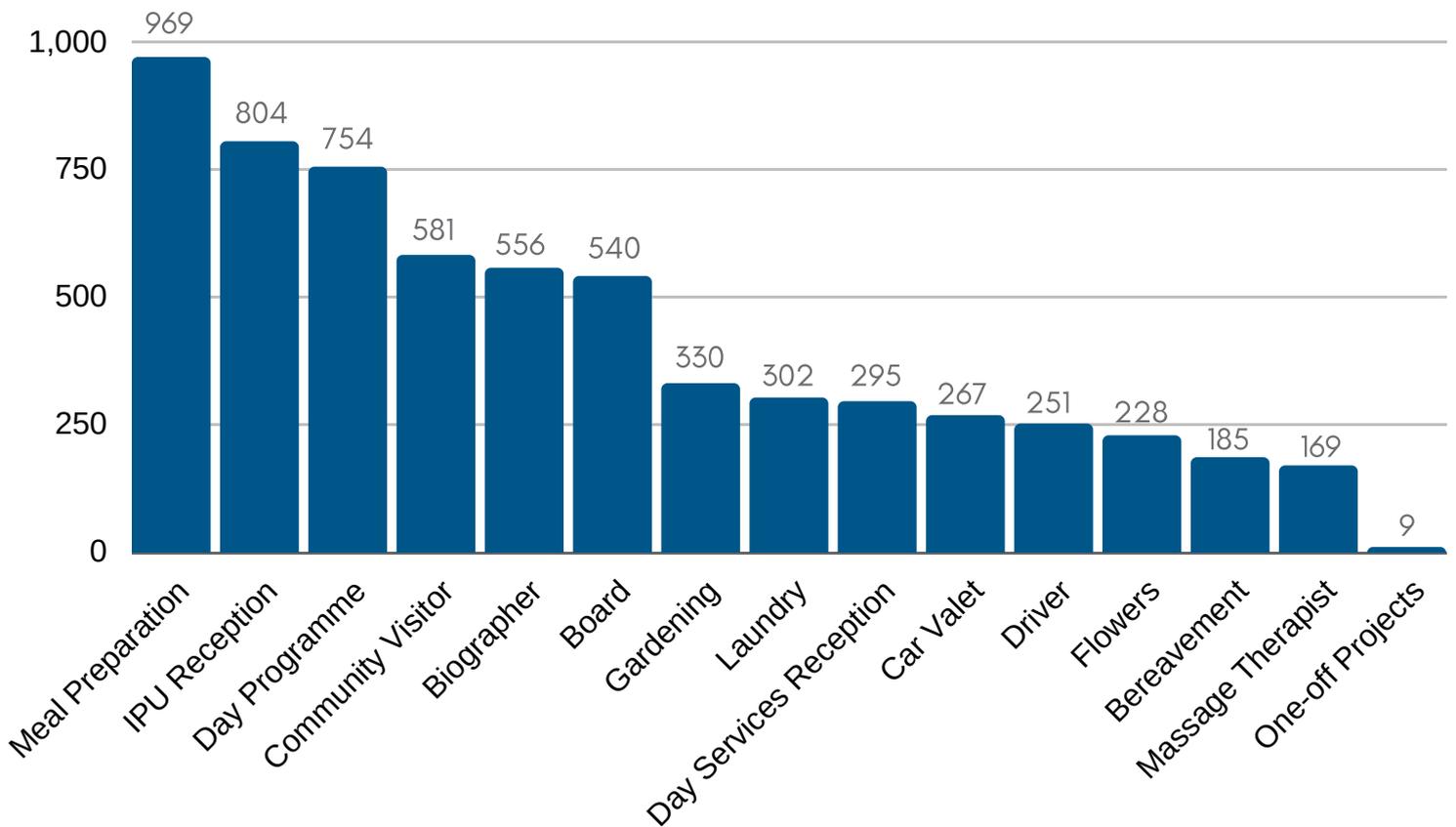
staffed is our biggest challenge. I also acknowledge our stable team of Volunteer Drivers, Visitors, and Biographers. These people not only give their time and share their skills, but also demonstrate compassion, as they support our patients and families, often travelling quite a distance at their own expense.

I would love to mention every role and every volunteer who works for Waipuna Hospice, but with such a large team that isn't possible. However, please know that Waipuna Hospice cannot survive without voluntary support. We extend our sincere thanks to every person who has gifted time to Waipuna Hospice. Your work is vital; your generosity is outstanding.

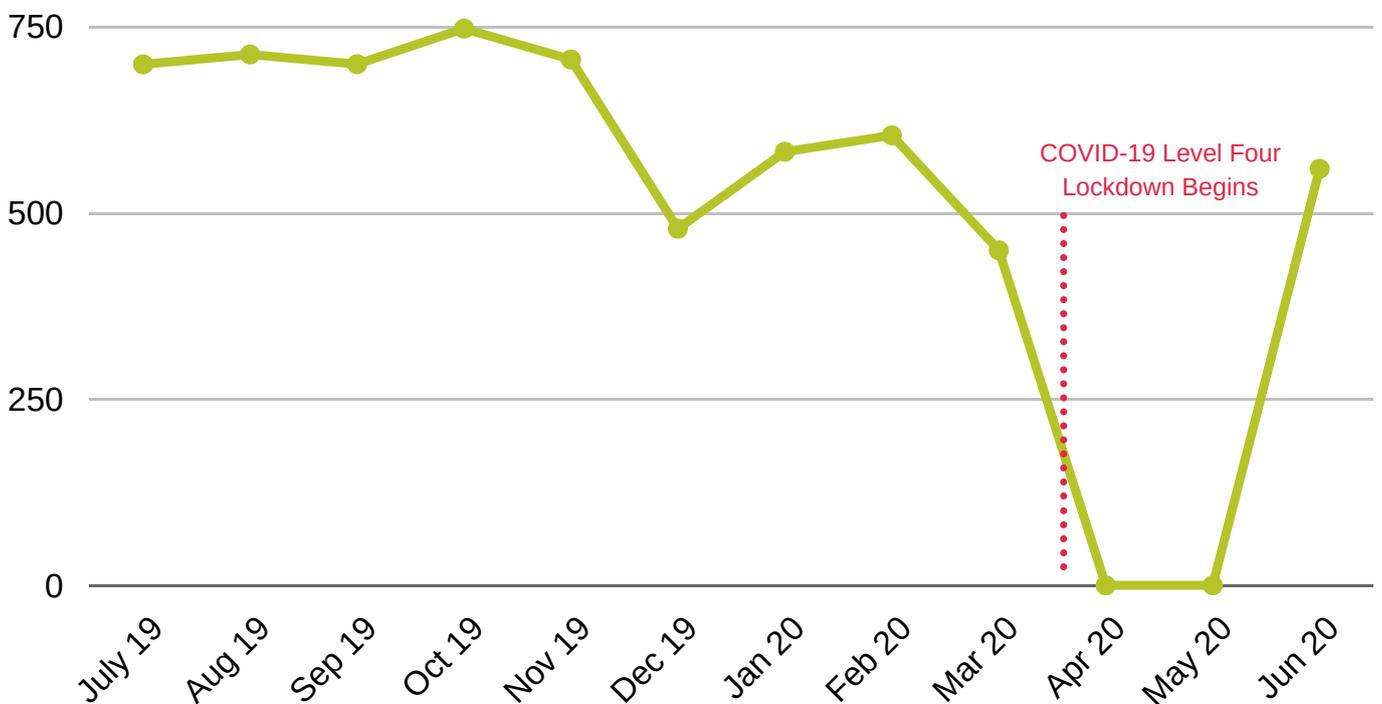
**ELIZABETH NASEY**  
*Volunteer Services Manager*



## Palliative Care Volunteer Hours By Category

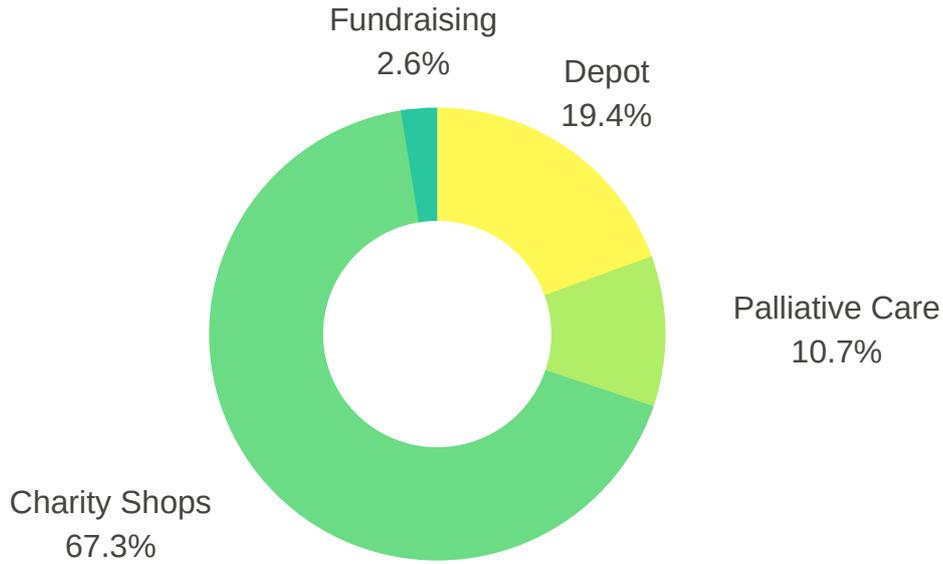


## Palliative Care Volunteer Hours By Month

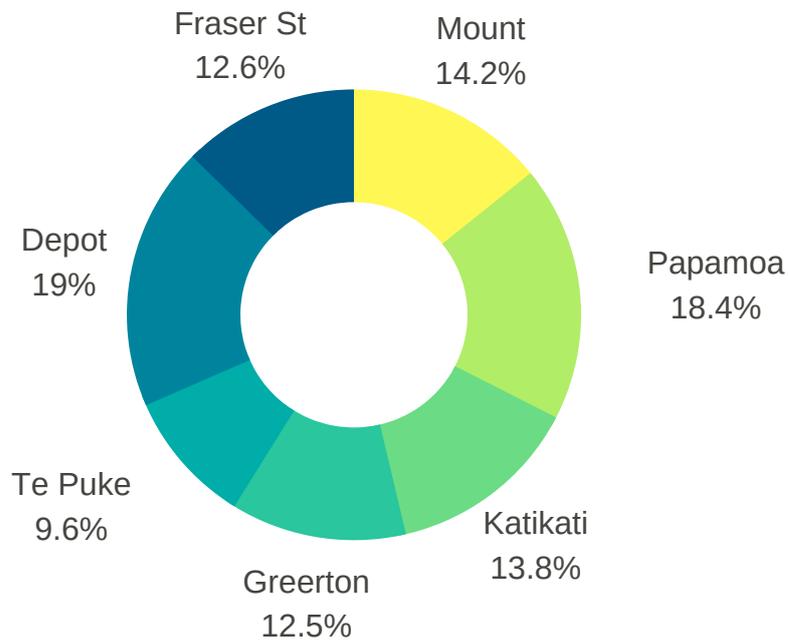


The COVID-19 virus had a huge impact on all our volunteering numbers. No volunteer activity occurred during alert levels four and three, which you can see reflected in our data.

# Volunteering Hours By Area



# Volunteering Hours By Shop



“

Waipuna Hospice comes into your family when you need it and makes the journey less painful... But to make that possible they need support.

ANDRE HICKSON

*Husband of Waipuna Hospice patient*



# MARKETING AND FUNDRAISING



# MARKETING AND FUNDRAISING REPORT

Our focus during 2019-2020 has been on communication and developing fundraising systems, improving our supporters' experience, and empowering our peer to peer community to connect with and learn from each other.

We are proud to say that the support from our generous community has enabled us to continue to make a positive contribution to our Tauranga and Western Bay of Plenty communities.

Developing our digital marketing and communication capability has helped us reach out to an even wider audience, helping us steer our way through challenging situations during the COVID-19 pandemic. The rapidly changing requirements of the pandemic, shifting restrictions and uncertainty made the need for outstanding communications even more vital. It was a challenge to reach our communities during lockdown, however I am pleased to report that one of our digital communication appeals raised over \$73K in donations, significantly contributing to the continuity of our services.

The Free Will campaign has helped hundreds of people in the community plan their affairs, while at the same time helping to ensure Waipuna Hospice services are available in the future.

“None of what we have done this year would be possible without your support and that of our local communities.”

A key area of our work is raising awareness of our services. We need to encourage talking about death and dying, and raise awareness of the fact that a good death is part of a good life. We need to encourage people to make plans about death so we become better at making our end of life wishes known. Talking about dying and planning ahead may not be easy, but it can help us make the most out of life and spare our loved ones from making difficult decisions on our behalf.

For the families we support, time is more precious than most of us can understand. That's why we see it as our job to help families create as many special memories as possible. For us, seeing families spend time together is really what life is all about. Waipuna Hospice has been a venue for birthday parties, confirmations, weddings, and even an investiture.

Our work is only made possible thanks to the incredible generosity of our supporters. Donations come from a variety of sources, but whether from regular monthly donations, corporate support, or fundraising events, your support really does make a huge difference. We would like to thank every supporter for each vital dollar donated this year.

With the impact of the COVID-19 pandemic and the population in our area growing faster than ever, the capacity of Waipuna Hospice to meet this demand and our ability to provide services in the community will have to dramatically increase. That is why we need to ensure we are prepared for the challenge ahead.

None of what we have done this year would be possible without your support and that of our local community. Thank you for your support now, in the past, and in the future.

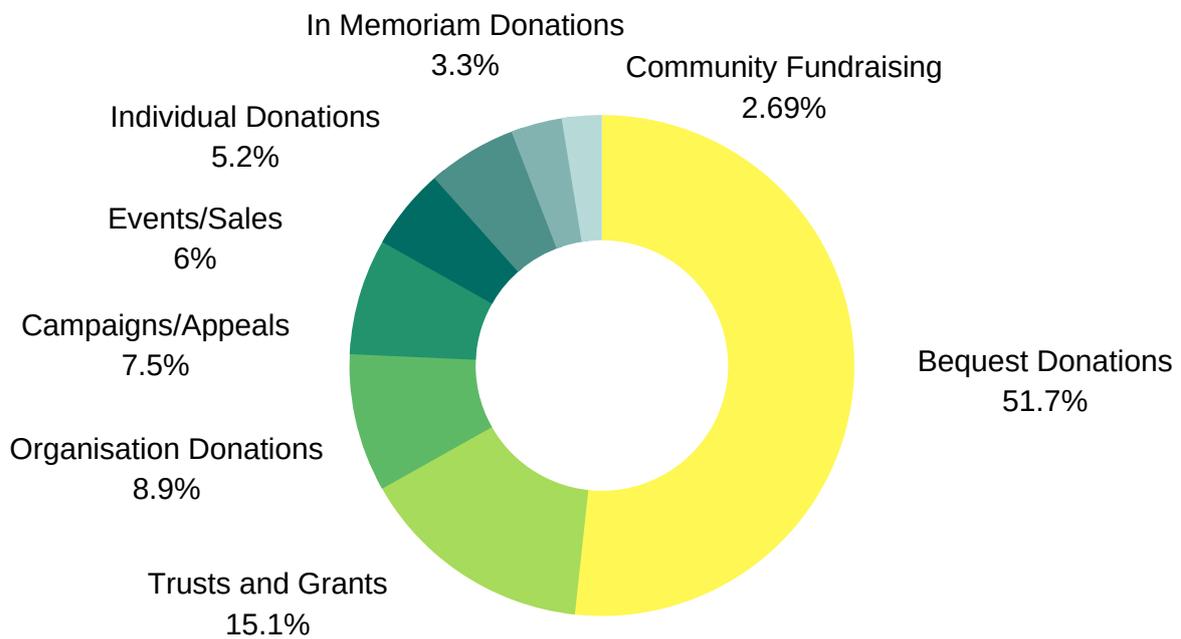
From the generous supporters who contribute with gifts or time and money, to the skilled professionals who helped us maintain the high quality standard of our services, and most importantly, to the families who put their trust in us. We are determined to continue making a difference. With your help we can.

Thank you.

**SASIMA PEARCE**

*Director of Marketing & Fundraising*

## Income Summary





“

**The shops are large with friendly volunteer staff. Thank you for all your hard work, I appreciate being able to give my money to such a great charity in return for some cool stuff.**

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**M. REYNOLDS**  
Google review

# RETAIL



# RETAIL REPORT

The 2019-20 financial year was shaping up to be our best yet, with our income tracking well for the year. The redevelopment of some of our shops played a large part in this. Our Mount Maunganui shop underwent a revamp which included the store layout, merchandising, and signage, resulting in a 50% increase in sales.

Then, as a result of the country-wide lockdown, our retail shops closed, remaining that way until we returned to level two. The loss of income while we were closed and the uncertainty of what was a constantly evolving event had a huge impact on our retail sector, and completely changed the way we had to operate.

Setting up the stores to reopen was a huge effort, but it was such a relief to be getting the shops open. This was a learning curve for the entire retail team, and they did a fantastic job rising to the challenge. Plastic screens had to be ordered, signs printed, PPE made available, and we had to adapt to a new way of doing business.

We were challenged more than most in that we lost a large part of our volunteer team as they

were in a vulnerable category for COVID-19 and we had to clean or quarantine all our donations.

The team really stepped up and achieved remarkable outcomes in the most difficult of circumstances. We are especially grateful for those volunteers that returned to their roles and to our amazing community that stepped in as volunteers so we could reopen all of our shops at the earliest opportunity.

Since coming out of lockdown our shops are even busier than last year and we are continuing to grow. This would also not be possible without the support we receive from the wider community for donations and as customers, so thank you.

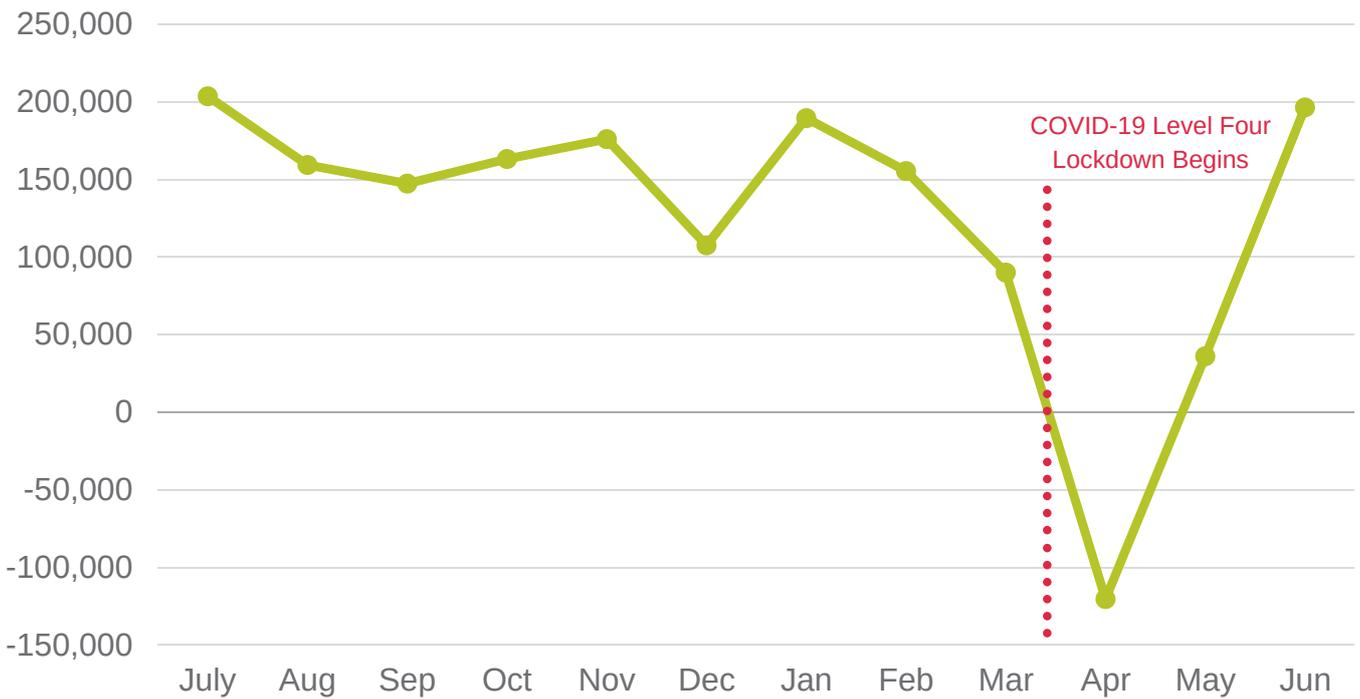
I would also like to thank all of the retail and Hospice teams for what has been achieved. It is truly amazing, and I am excited to see what the year ahead holds.

**JAMES TURNER**

*Retail Business Manager*

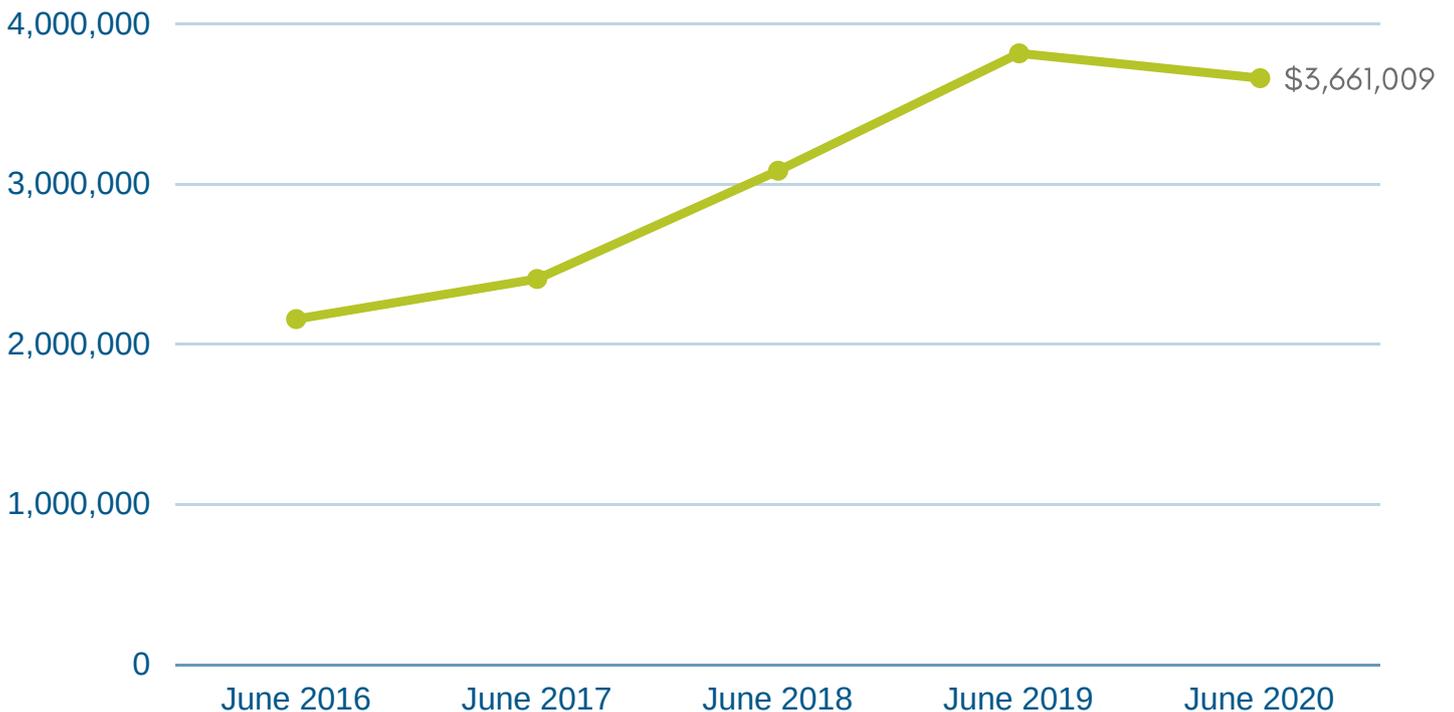


## Shops Net Income (Including Depot)



This graph depicts the total net income of all our shops and Depot, inclusive of all costs.

## Retail Gross Income Summary



“

Waipuna hospice listened and helped our father feel there was a caring community behind him and he wasn't alone with his illness.

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**DAVID BARNES**

*Son of patients Don and Antonia Barnes*



# QUALITY ACCOUNT



# QUALITY STATEMENT



**Becky Gardiner**  
Director of HR  
and Operations



**Natasha Greig-Merrett**  
Co-Director of  
Family Support



**Murray Hunt**  
Medical Director



**Angela Shaw**  
Director of  
Clinical Services



**Debbie Penlington**  
Co-Director of  
Family Support

After a year significantly disrupted by a global pandemic, our team have worked exceptionally hard and continued to make achievements. We cannot underestimate the impact COVID-19 has had, and will continue to have in the coming year. The commitment Waipuna Hospice has to providing quality services and support remains unchanged despite this.

The high quality standards we have achieved is evidenced through attainment of the Australasian Equip Standards (focusing on the greatest issues for providing safe, high quality health care), and the Ministry of Health Certification. The Hospice NZ Standards were rewritten and our service and training delivery has been adapted to meet these new standards. We continue to work towards achieving our strategic goals, supporting our staff, patients, and community so they can be confident in the safe, professional, positive, and sustainable services Waipuna Hospice provides.

We couldn't do what we do without the support from our Board, our enormous team of passionate volunteers, the dedication and commitment of our staff, and other health providers we work with, and not least of all our local community who enable us to continue delivering high quality service. For that, we extend an enormous "thank you".



# ACHIEVEMENT OF PRIORITIES

## CLINICAL SERVICES

**Implement the National Advanced Care Plan tools and provide a tailored training program specifically for Waipuna Hospice staff.**

National advanced care plans have been deferred to 2021 due to the impact of the COVID-19 pandemic.

**Complete a review of our existing Hospice @ Home service delivery model and strengthen our partnership with primary health providers.**

A review of our existing Hospice @ Home service delivery model has been completed. Consequently, a comprehensive interdisciplinary approach to enhance specialist palliative care services to community patients, family and whānau in the Western Bay of Plenty has been implemented recognising higher patient complexity with increased psychosocial needs. The evaluation of the revised service delivery model will occur at the three-month period, scheduled in November 2020.

**Adapt the family caregiver program, making it more accessible for families.**

A one-day programme has been trialed, however it has only been able to be carried out twice due to COVID-19. The feedback from attendees has been really positive so far. There remains a formal review to be undertaken.

**Implement an outcome measurement tool to align with international best practice standards.**

Over the last year, Waipuna Hospice moved to using the Integrated Palliative Outcome Scale (IPOS) which encourages patients to share what their main concerns are. Whether its

new symptoms, needing information, having practical needs, or existential anxieties. It's a simple self-assessment tool, and is used during our initial visit, and then repeated at set intervals. IPOS is internationally recognized as the most user friendly Palliative assessment tool available, and is now being rolled out in several Hospices across New Zealand. We are already seeing very encouraging signs of how it helps base our care planning towards what our patients and whānau really want and need.

## **QUALITY AND OPERATIONAL**

### **Complete the clinical equipment processes commenced in 2018, using Palfcare for tracking and maintenance of all equipment.**

This project was delayed due to the impact of COVID-19 on Clinical Services from March to August. It was recently revisited and is now being trialled with a review due end of November 2020.

### **Refine our existing clinical administration processes to reduce paper waste and increase time efficiency.**

This year the team developed a paperless system for patient referrals and patient documentation. The electronic systems put in place have allowed:

- referrals to be processed in a more timely manner,
- improved communication with General Practitioners
- quicker updates of patient records

It also enabled staff to work in the field with up-to-date information at their fingertips, and work remotely during our COVID-19 lockdown period.

### **Commence an IT project whereby clinical staff will have greater flexibility and portability.**

All staff now have access to mobile tablet devices as per their work requirement. Roll out of mobility project complete. Internet Fibre upgraded to FibreMax and a planned phone system upgrade is due to take place before the end of 2020.

## HEALTH AND SAFETY

**Review our H&S management system to ensure the system facilitates a safe working environment, staff engagement and participation, and compliance with the Health and Safety at Work Act (2015).**

This priority was put on hold, and will be prioritised in the 2021 period.

**Event, Risk, and Hazard Management will be an integral part of each staff member's knowledge and participation with training to reduce organisational risk.**

Improved staff inductions has prioritised this goal and the introduction of dedicated retail H&S staff resource is working to improve shop knowledge and engagement. This is further evidenced through event reporting and internal audits.

**Promote, maintain, and encourage workers to provide and continuously improve the safe delivery of services to the public (patients, families and visitors) by meeting the Equip, New Zealand Health and Disability Standards and contractual agreements.**

We achieved Equip and HDSS certification. Mandatory Health and Safety training has been determined for all staff moving forward to continue this work.

## OUR PEOPLE

**Implementation of year two of the three-year nursing workforce development program, which includes the development of specialist palliative care nursing competencies.**

Phase two of the nursing work force plan was complete early in 2019. Phase three of the nursing work force plan has been put on hold during COVID-19 ensuring all resources are focused on the revised interdisciplinary model of care and patient care.

## **Implement HR software, with new staff and managers accessing the system and undertaking mandatory training modules as required.**

The HR team has implemented the ELMO HRIS in a phased module-based process. The recruitment and on-boarding modules are being used successfully by the HR team. The testing stage has commenced for the learning and performance review modules.

## **Undertake team profiling for 75% of existing staff and 100% of new staff joining Waipuna Hospice.**

The priority to do this changed as the year progressed and this is now undertaken team by team. This process facilitates results being discussed as part of the group of team members. Feedback from this process has been very positive and managers report that the tool has assisted with team development.

## **Prioritise leadership development, undertaking power-hour training for leaders and emerging leaders, and confirm and implement CARE-Q leadership training based on blind spots.**

The HR Strategy has been updated to reflect COVID-19 impacts. A key goal continues to be manager and leadership competence.

## **QUALITY INITIATIVES COMMENCED JULY 19 - JUNE 20**

- **Patient Records Documentation Process**
- **Advanced Care Planning Project**
- **Preserve Delirium Prevention Research**
- **IPOS**
- **Service Delivery Project**
- **Review of all Forms**
- **Sharepoint Learning**



# CLOSING STATEMENT

Our organisation is committed to ensuring patients and their family/whānau receive the best service and care possible. We strive to achieve this across every level of our organisation. Continuous quality improvement forms part of our organisational culture.

We are pleased to endorse this Quality Account for Waipuna Hospice as evidence of our commitment to high quality services.

**Richard Thurlow**  
**Chief Executive Officer**

**Mark Tingey**  
**Waipuna Hospice Inc Board Chairperson**





“

Our memories of Mum’s last days, though tinged with sadness, are enriched by the kindness and empathy shown by the doctors and nurses at Waipuna Hospice, who helped us better understand what she was going through.

---

**ELLEN**

*Daughter of Waipuna Hospice patient*

# FINANCIAL STATEMENTS

# Directory

## Waipuna Hospice Incorporated For the year ended 30 June 2020

### Nature of Business

Hospice Healthcare Services

### Address

43 Te Puna Station Road  
Tauranga

### Auditors

Baker Tilly Staples Rodway Audit Limited  
Tauranga

### Bankers

Westpac

### Solicitors

Keam Standen

### Board Members

Mark Eaton Tingey (Chairperson)  
Leona Louise Smith (Deputy Chairperson) (resigned 26/8/20)  
Monique Louise O'Connor (Secretary)  
Glenda Gaye Hutchison (Treasurer)  
Shirley Ann Baker  
Ben William Fredrick Van den Borst  
Jeremy Ian Rossack  
Craig Neville Wilson (resigned 27/5/20)  
Vanessa Hamm (Co-opted 24/6/20)

### Chief Executive

Richard Thurlow

# Statement of Comprehensive Revenue & Expenses

Waipuna Hospice Incorporated  
For the year ended 30 June 2020

	NOTES	2020	2019
<b>Revenue from Non - Exchange Transactions</b>			
Corporate Sponsorship	2	245,673	134,833
Donations	2	2,053,830	1,992,122
Grants	2	362,471	382,531
Wages Subsidy		857,167	-
<b>Total Revenue from Non - Exchange Transactions</b>		<b>3,519,141</b>	<b>2,509,485</b>
<b>Revenue from Exchange Transactions</b>			
DHB Contracts		4,299,131	4,170,157
Shop Sales	3	3,661,009	3,816,058
Interest Received		2,831	2,731
Net Fundraising		102,481	236,097
Subscriptions		1,026	5,162
Depreciation Recovered		30,108	1,304
Sundry Income		114,378	125,638
<b>Total Revenue from Exchange Transactions</b>		<b>8,210,964</b>	<b>8,357,148</b>
<b>Total Revenue</b>		<b>11,730,105</b>	<b>10,866,633</b>
<b>Expenses</b>			
Audit Fee		16,220	11,885
Depreciation		293,064	255,198
Refund of Contested Bequest	12	-	88,315
Insurance		44,815	38,457
Loss on Sale of Fixed Assets		25,719	-
Other Operating Expenses	4	1,235,459	1,165,421
Rent	5	505,000	505,000
Shop Expenses	3	2,177,145	2,063,377
Wages		6,218,511	5,916,468
<b>Total Expenses</b>		<b>10,515,933</b>	<b>10,044,121</b>
<b>Total Surplus / (Deficit) for the Year</b>		<b>1,214,172</b>	<b>822,511</b>
<b>Total Comprehensive Revenue and Expenses</b>		<b>1,214,172</b>	<b>822,511</b>



The accompanying notes form part of these Financial Statements

# Statement of Changes in Equity

Waipuna Hospice Incorporated  
For the year ended 30 June 2020

	2020	2019
<b>Equity</b>		
Opening Balance	1,540,768	718,257
<b>Recognised Revenue and Expenses</b>		
Net Comprehensive Revenue & Expenses for the Year (Page 4)	1,214,172	822,511
<b>Total Recognised Revenue and Expenses</b>	<b>1,214,172</b>	<b>822,511</b>
<b>Total Equity</b>	<b>2,754,940</b>	<b>1,540,768</b>
<b>Equity at End of the Year</b>	<b>2,754,940</b>	<b>1,540,768</b>



*The accompanying notes form part of these Financial Statements*

# Statement of Financial Position

## Waipuna Hospice Incorporated As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
<b>Current Assets</b>			
Bank and Cash	11	1,574,955	1,009,302
Receivables for Exchange Transactions	11	154,113	152,652
Receivables for Non-Exchange Transactions	11	-	60,000
Prepayments		142,346	133,170
GST Receivable		66,348	-
Waipuna Hospice Foundation Loan		964,246	590,384
<b>Total Current Assets</b>		<b>2,902,008</b>	<b>1,945,507</b>
<b>Non-Current Assets</b>			
Fixed Assets	14	670,757	669,993
<b>Other Non-Current Assets</b>			
Waipuna Hospice Foundation		55,711	54,682
<b>Total Other Non-Current Assets</b>		<b>55,711</b>	<b>54,682</b>
<b>Total Non-Current Assets</b>		<b>726,468</b>	<b>724,675</b>
<b>Total Assets</b>		<b>3,628,476</b>	<b>2,670,183</b>
<b>Current Liabilities</b>			
Provisions	11	553,661	673,701
Accounts Payable	11	241,138	431,313
GST Payable	11	-	4,425
Non - Exchange Liabilities	11	78,737	19,976
<b>Total Current Liabilities</b>		<b>873,536</b>	<b>1,129,414</b>
<b>Total Liabilities</b>		<b>873,536</b>	<b>1,129,414</b>
<b>Net Assets</b>		<b>2,754,940</b>	<b>1,540,768</b>
<b>Equity</b>			
Capital		594,629	594,629
Accumulated Comprehensive Revenue & Expenses		2,160,311	946,139
<b>Total Equity</b>		<b>2,754,940</b>	<b>1,540,768</b>
<b>Total Accumulated Funds (Deficit)</b>		<b>2,754,940</b>	<b>1,540,768</b>

For and on behalf of the Society:



**Chairman**  
Date: 21 October 2020



**Chief Executive Officer**  
Date: 21 October 2020



The accompanying notes form part of these Financial Statements

# Statement of Cash Flows

## Waipuna Hospice Incorporated For the year ended 30 June 2020

	NOTES	2020	2019
<b>Cash Flow Statement</b>			
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Receipts from Non-Exchange Transactions		2,780,735	2,370,746
Receipts from Exchange Transactions		9,031,973	8,480,089
Interest Received		644	598
<b>Total Receipts</b>		<b>11,813,352</b>	<b>10,851,433</b>
<b>Payments</b>			
Payments to Suppliers		(2,291,295)	(2,620,792)
Payments to Employees		(7,731,784)	(6,969,089)
<b>Total Payments</b>		<b>(10,023,079)</b>	<b>(9,589,881)</b>
<b>Net Cash Flows from Operating Activities</b>		<b>1,790,273</b>	<b>1,261,552</b>
<b>Cash Flows from Investing Activities</b>			
<b>Receipts</b>			
Sale of Property, Plant & Equipment		121,739	-
<b>Total Receipts</b>		<b>121,739</b>	<b>-</b>
<b>Payments</b>			
Purchase of Property, Plant & Equipment		(392,905)	(180,999)
<b>Total Payments</b>		<b>(392,905)</b>	<b>(180,999)</b>
<b>Net Cash Flows from Investing Activities</b>		<b>(271,166)</b>	<b>(180,999)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Payments</b>			
Loan Repayment		-	(100,000)
Loan Advanced		(953,454)	(590,384)
<b>Total Payments</b>		<b>(953,454)</b>	<b>(690,384)</b>
<b>Net Cash Flows from Financing Activities</b>		<b>(953,454)</b>	<b>(690,384)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>565,653</b>	<b>390,169</b>
Cash and Cash Equivalents at 1 July		1,009,302	619,131
Cash and Cash Equivalents at 30 June	11	1,574,955	1,009,302



The accompanying notes form part of these Financial Statements

# Notes to the Financial Statements

## Waipuna Hospice Incorporated For the year ended 30 June 2020

### 1. Statement of Accounting Policies

#### Reporting Entity

The reporting entity is Waipuna Hospice Incorporated (the "Waipuna Hospice"). The Waipuna Hospice is domiciled in New Zealand and is a not-for-profit society incorporated under the Incorporated Societies Act 1908.

The financial statements of the Waipuna Hospice for the year ended 30 June 2020 were authorised for issue by the Board on the 21 October 2020.

#### Statement of Compliance

The Waipuna Hospice's financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Waipuna Hospice is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions. This decision results in the Waipuna Hospice not preparing a Statement of Service Performance for both reporting periods.

#### Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on basis consistent with those used in previous years.

#### Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

##### (a) Measurement Base

These financial statements have been prepared on the basis of historic cost.

##### (b) Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is the Waipuna Hospice's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

##### (c) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Waipuna Hospice and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.



## Revenue from Non-Exchange Transactions

### Fundraising & Sponsorship

Fundraising non-exchange revenue is recognised at the point at which cash is received.

### Grants

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

### Donations

Donated goods for sale are not recognised as an asset in the financial statements. They are recognised as income when those goods are sold, that is when risk and reward transfers to the buyer. Donated services are not recorded in the financial statements.

### Wages Subsidy

Wages subsidy non-exchange revenue is recognised at the point it was paid out as wages over the 12 week period.

## Revenue from Exchange Transactions

### Government Contracts Revenue

Contracts Revenue is recognised as Income to the extent that the services have been provided.

### Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

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

The financial statements have been prepared on a GST exclusive basis where all items in the Revenue Accounts and Fixed Assets have been recorded exclusive of GST. Accounts Receivable and Accounts Payable are recorded in the Statement of Financial Position inclusive of GST. GST owing to or by the entity at balance date as recorded in the Statement of Financial Position, has been determined on an accruals basis. Income and expenses in relation to the trading shops have been recorded in accounts as GST inclusive due to the income being derived from donated goods.

### **(e) Inventories**

Inventories are stated at the lower of cost (determined on a first-in first-out basis) and net realisable value.

### **(f) Changes in Accounting Estimate**

There have been no changes in Accounting Estimates. All policies have been applied on bases consistent with those used in previous years.

### **(g) Financial Instruments**

Financial assets and financial liabilities are recognised when the Waipuna Hospice becomes a party to the contractual provisions of the financial instrument.

The Waipuna Hospice derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Waipuna Hospice has



transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Waipuna Hospice has transferred substantially all the risks and rewards of the asset; or
- the Waipuna Hospice has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

#### Financial Assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Waipuna Hospice's financial assets are classified as loans and receivables or as available for sale financial assets. The Waipuna Hospice's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

#### Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Waipuna Hospice's cash and cash equivalents, receivables from exchange transactions and receivables from non-exchange transactions fall into this category of financial instruments.

#### Available for Sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets.

#### Impairment of Financial Assets

The Waipuna Hospice assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of impairment, the Waipuna Hospice first assesses whether there is objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Waipuna Hospice determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.



**Financial Liabilities**

The Waipuna Hospice's financial liabilities include trade and other creditors.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

**(h) Property, Plant & Equipment**

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

<b>Rates Used</b>	
Leasehold Building Improvements	5 - 20% SL
Motor Vehicles	6 - 29% SL
Furniture & Fittings	6 - 21% SL
Office Equipment	9 - 40% SL
Loan Equipment	4 - 30% SL
Inpatient Equipment	4 - 40% SL
Day Services Extension	20 - 40% SL
IT Assets	18 - 40% SL
Shops	7 - 40%SL
Family Support	20% SL
Facilities	20 - 40% SL

**(i) Significant Judgements and Estimates**

In preparing the financial statements, the Board is required to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Waipuna Hospice bases its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Waipuna Hospice. Such changes are reflected in the assumptions when they occur.

Waipuna Hospice is a beneficiary of the Waipuna Hospice Foundation, a Trust formed to support the Society. The Board has determined that the society does not have power or benefit in its relationship with the Foundation. As such, there is no requirement to Consolidate the Financial Accounts of the two entities.



## 2. Revenue from Non Exchange Transactions

	2020	2019
<b>Net Donations</b>		
Donations - General	429,330	463,393
Donations - Funerals	96,612	142,740
Donations - Bequests	1,527,858	1,385,989
<b>Total Net Donations</b>	<b>2,053,800</b>	<b>1,992,122</b>

	2020	2019
<b>Grants</b>		
Operating Grants	307,234	361,893
Capital Grants	55,237	20,638
<b>Total Grants</b>	<b>362,471</b>	<b>382,531</b>

Grants were received from the following organisations during the year:

ANZ Bank	BOP Community Legacy Fund	Harcourts Foundation
Hospice NZ Grants Programme	Infinity Foundation	KD Kirkby Charitable Trust
Lion Foundation	Lottery Grants Board	Mackay Strathnaver Trust
Matrix Charitable Trust	New Zealand Charitable Trust	Omokoroa Centre Trust
Pub Charity	Sky City Hamilton	The Southern Trust
Valder Ohinemuri Charitable Trust		

## 3. Revenue from Exchange Transactions

The results of the trading shops are summarised below.

### Trading Shops

	2020	2019
<b>Income</b>		
Shop Sales	3,661,009	3,816,058
<b>Expenses</b>		
Advertising	1,656	4,459
Electricity	46,971	52,223
Insurance	29,497	35,746
Low Value Assets	18,789	13,978
Postage, Printing & Stationery	11,813	10,485
Rent & Rates	531,795	569,374
Sanitation & Rubbish	59,631	63,434
Staff Expenses	15,902	17,735



Sundry Expenses	81,750	56,846
Telephone & Tolls	12,747	11,124
Travel	44,094	40,914
Wages & Salaries	1,322,500	1,187,059
<b>Total Expenses</b>	<b>2,177,145</b>	<b>2,063,377</b>
<b>Net surplus/(deficit) from shops</b>	<b>1,483,864</b>	<b>1,752,680</b>
	2020	2019

#### 4. Other Operating Expenses

ACC Levies	40,981	42,773
Cleaning	73,654	66,103
Computer Expenses	113,128	77,302
Contracting	64,074	75,925
Education / Training	34,107	63,573
Electricity & Gas	45,216	50,100
Food	27,513	32,588
Motor Vehicle Expenses	133,514	74,003
Nursing Supplies	92,731	78,406
Postage, Printing & Stationery	61,697	74,077
Professional Memberships	23,828	22,880
Repairs and Maintenance	57,045	51,085
Subscriptions & Levies	79,073	82,099
Supervision Expenses	30,585	16,536
Telephone Expenses	56,538	46,333
Travel	20,295	33,361
Other Operating Expenses	281,479	278,277
<b>Total Other Operating Expenses</b>	<b>1,235,459</b>	<b>1,165,420</b>

#### 5. Related Party Transactions

Waipuna Hospice is a beneficiary of the Waipuna Hospice Foundation, a Trust formed to support the Society. During the year the Waipuna Hospice advanced \$954,613 to Waipuna Hospice Foundation as a loan.

The Waipuna Hospice rented premises from Waipuna Hospice Foundation. Rent during the year ended 30 June 2020 was \$505,000 (2019 \$505,000). This amount was offset against the loan. The balance of the loan as at 30 June 2020 was \$964,246. (2019 \$590,384). Interest is charged at the discretion of the Waipuna Hospice and no interest was charged for the year ended 30 June 2020.

In 2017 \$50,000 was donated from the Ngaire Crocker Fund. This has been advanced to the Waipuna Hospice Foundation to be held and invested on their behalf. These funds will be repaid to Waipuna Hospice as required to fund nurses training. The balance of the Ngaire Crocker Fund as at 30 June 2020 was \$55,711 (2019:\$54,682). Interest of \$2,187 has been received for the year ended 30 June 2020. This advance has been included on the Statement of Financial Position as Other Non-Current Assets.

There were transactions with the Waipuna Hospice Foundation for the bequest program contract for services provided for \$49,992. (2019 \$49,992). At balance date there was an accounts receivable amount of \$4,791 due from Waipuna Hospice Foundation (2019: \$4,791).

The Foundation has provided an unsecured guarantee of \$300,000 to the Westpac Bank in respect of the Society's overdraft facility.



There are no transactions with Board Members that are considered to be significant  
No related party debts have been written off or forgiven during the year.

### Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the Board, the Chief Executive Officer and the Executive Team. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

The total remuneration has increased this year as the costs of staff in key management positions are for a full year.

The members of the board do not receive any remuneration for their services.

	2020	2019
Total Remuneration	1,147,489	1,137,400
Number of FTE's	7.3	7.1

### 6. Contingent Losses and Gains

There were no known contingent losses or gains outstanding as at balance date (2019: \$Nil).

### 7. Capital Expenditure Commitments

There was no capital expenditure committed, at balance date (2019: \$Nil).

### 8. Contingent Assets and Liabilities

The Board is not aware of contingent liabilities as at 30 June 2020 (2019: \$Nil).

### 9. Income Tax Expense

The society has charitable status and is exempt from income tax.

### 10. Operating Lease Commitments

Operating leases are in place for vehicles and properties rented for all shops, depot, storage units and Hospice premises.

Commitments under non-cancellable operating leases are:

	2020	2019
Current	\$1,216,253	\$957,857
2 - 5 years	\$2,903,986	\$2,645,968
Later 5 years	\$ -	\$505,000
<b>Total Operating Lease Commitments</b>	<b>\$4,120,239</b>	<b>\$4,108,826</b>

### 11. Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:



	2020	2019
<b>Financial Assets</b>		
Bank & Cash	1,574,955	1,009,302
Accounts Receivable from Exchange Transactions	154,113	152,652
Recoverables from Non-Exchange Transactions	-	60,000
Waipuna Foundation Nurses Fund	55,711	54,682
Waipuna Hospice Foundation Loan	964,246	590,384
<b>Total Financial Assets</b>	<b>2,749,025</b>	<b>1,867,020</b>
	2020	2019
<b>Financial Liabilities</b>		
<b>Trade &amp; Other Payables</b>		
Accounts Payable	161,792	192,499
Contested Bequest	-	88,315
PAYE Payable	79,347	150,499
<b>Total Trade &amp; Other Payables</b>	<b>241,138</b>	<b>431,313</b>
<b>Provisions</b>		
ACC Accrual	15,361	15,784
Employee Holiday Pay Accrual	492,151	453,495
Employee Wages Accrual	46,149	204,422
<b>Total Provisions</b>	<b>553,661</b>	<b>673,701</b>
<b>Total Financial Liabilities</b>	<b>794,799</b>	<b>1,105,014</b>
	2020	2019
<b>Non - Exchange Liabilities</b>		
Unspent Grants	78,737	19,976
<b>Total Non - Exchange Liabilities</b>	<b>78,737</b>	<b>19,976</b>

Non - Exchange liabilities consists of grant money received that has not been spent at year end. See accounting policy note 1(c) for further information.

## 12. Events After Reporting Date

No significant events occurred after 30 June 2020.

## 13. Covid 19

Waipuna Hospice Inc. was a designated essential service during the Covid-19 lockdown alert levels and continued to provide healthcare services during this period. Waipuna Hospice Inc. retail stores were closed as per the lockdown requirements. During this period Waipuna Hospice inc were given assurance of financial support from Waipuna Hospice Foundation and this is ongoing for the foreseeable future during this pandemic. Cash flow forecasts have improved with the reopening of Waipuna Hospice retail stores. Waipuna Hospice Inc. has a comprehensive pandemic plan that has been approved by Waipuna Hospice Inc. Board and BOP DHB planning and funding and has systems and approaches for flexible work, working from home and isolating teams to mitigate impacts on service provision should the Waipuna Hospice Inc. clinical services team be affected with a potential infection. The Board have confidence that the Waipuna Hospice Inc. has taken all possible and necessary measures to mitigate and reduce risks to the organisation and have no going concern issues.



## 14. Fixed Assets

2020	Opening Cost	Additions	Disposals	Closing Cost	Opening Accum Depn	Depn on Disposals	Depn this Year	Accum Depn	Closing Book Value
Leasehold Improve	50,136	-	-	50,136	26,428	-	6,524	32,952	17,184
Motor Vehicles	534,051	58,400	364,516	227,935	336,696	251,940	37,392	122,148	105,788
Furniture & Fittings	198,107	-	-	198,107	157,359	-	9,146	166,504	31,603
Office Equip	23,770	-	-	23,770	19,909	-	2,618	22,527	1,243
Loan Equip	163,514	9,124	45,472	127,167	119,963	41,538	17,278	95,703	31,464
Inpatient Unit	300,717	53,629	3,151	351,195	243,180	2,311	27,019	267,888	83,306
PaCNAT	7,300	-	-	7,300	7,300	-	-	7,300	784
Day Services Extension	236,015	-	-	236,015	203,458	-	31,774	235,232	-
IT Assets	209,491	226,874	-	436,365	158,583	-	87,547	246,130	190,236
Shops	317,187	54,445	-	371,632	124,600	-	65,415	190,015	181,618
Family Support	4,018	-	-	4,018	1,787	-	804	2,591	1,428
Facilities	29,102	8,706	-	37,808	4,154	-	7,549	11,703	26,105
Total	2,073,410	411,178	413,139	2,071,448	1,403,416	295,789	293,064	1,400,691	670,757



## INDEPENDENT AUDITOR'S REPORT

### To the Board of Waipuna Hospice Incorporated

#### Report on the Audit of the Financial Statements

##### Qualified Opinion

We have audited the financial statements of Waipuna Hospice Incorporated ('the Society') on pages 4 to 16, which comprise the statement of financial position as at 30 June 2020, and the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ('PBE Standards RDR').

Our report is made solely to the Board of the Society. Our audit work has been undertaken so that we might state to the Board of the Society those matters 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 Board of the Society as a body, for our audit work, for our report or for the opinions we have formed.

##### Basis for Qualified Opinion

In common with other organisations of a similar nature, control over cash revenues (including shop income, donations and fundraising income) prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control. Consequently, we are unable to obtain sufficient appropriate audit evidence in this regard and were unable to determine if recognition of revenue is complete.

We conducted our audit 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 Statements* section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Waipuna Hospice Incorporated.

#### **Responsibilities of the Board for the Financial Statements**

The Board is responsible on behalf of the Society for the preparation and fair presentation of the financial statements in accordance with PBE Standards RDR, and for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Society for assessing the Society'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 Board either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the External Reporting Board's website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

*Baker Tilly Staples Rodway*

**BAKER TILLY STAPLES RODWAY AUDIT LIMITED**

**Tauranga, New Zealand**

21 October 2020



# LEGAL AND ADMINISTRATION

The Waipuna Hospice governing document is its Board's constitution and charter.

Charities Commission Certificate  
of Registration Number

CC22206

Registered Office

43 Te Puna Station Road  
Te Puna, RD6  
Tauranga 3176

Board Members

Mark Tingey (Chairperson)  
Leona Smith (Deputy Chair)  
Glenda Hutchinson (Treasurer)  
Monique O'Connor (Secretary)  
Shirley Baker  
Ben Van Den Borst  
Jeremy Rossaak  
Craig Wilson (resigned 27/5/20)  
Vanessa Hamm (Co-opted 24/6/20)

Chief Executive Officer

Richard Thurlow

Auditors

Baker Tilly Staples Rodway Audit Limited

Accountant

Ingham Mora Ltd

Solicitor

Keam Standem





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Without you we wouldn't be able to provide care and support for our community. Thank you for supporting us.

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*The Team at Waipuna Hospice*

**THANK YOU**

