

2023 / 24



**Waipuna**HOSPICE

# Gratitude Report.

Pūrongo mihi



# Thank you.

Ngā mihi

## **As we reflect on the past year, we are filled with immense gratitude for the support we have received from our community**

At Waipuna Hospice, our mission to provide compassionate care and comfort to those facing a life-limiting illness is only made possible through the generosity and dedication of individuals like you.

This year has been one of growth, resilience, and profound impact. Despite our challenges, your contributions have enabled us to expand our services, enhance our facilities, and continue offering the highest standard of care to our patients and their whānau. From the bottom of our hearts, we thank you for standing by us and ensuring that no one in our community has to face their journey alone.

Every donation, whether large or small, impacts the lives of those we serve. Your support allows us to provide not just medical care, but also emotional, spiritual, and social support, which are all crucial aspects of holistic hospice care. It is your kindness and generosity that brings light to our patients' days and provides comfort during the most challenging times.

As we look ahead, we remain committed to our vision of a world where everyone can live their final days with dignity and peace. We are excited about the future and the many ways we can continue to grow and serve our community, and we know that with your continued support, we can achieve even greater things together.

Thank you once again for being a vital part of our hospice whānau. We look forward to sharing more stories of hope and gratitude with you in the coming year.

With heartfelt gratitude, thank you.



**Becky Gardiner**  
Interim Waipuna Hospice CEO

**Debbie Pattullo**  
Waipuna Hospice Chair

# Your Waipuna.

## **SERVICES**

Waipuna Hospice provides specialist palliative care for patients living with a life-limiting illness, and support services for them and their whānau. Our geographical area covers Waihi Beach to Paengaroa. Waipuna Hospice care is effective, equitable, valued, and accessible to all people in Tauranga and the Western Bay of Plenty regardless of age, gender, diagnosis, 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 Te Whatu Ora Health NZ, local businesses, health providers, iwi, and our communities. We deliver care in partnership with a patient's primary healthcare team and alongside any specialist teams involved.

## **DIVERSE COMMUNITY**

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

## **FINANCES**

Waipuna Hospice seeks to ensure 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.**

Community  
Advocacy  
Respect  
Empathy  
Quality



**Waipuna Hospice’s care hasn’t been a one-size-fits-all approach. They didn’t just come in and say, “This is what is going to work for you. This is all we can do.” They tailored it to our needs – to the person, not the disease.”**


**GRETCHEN BENVIE**

*Wife of Waipuna Hospice patient*

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# A Year at a Glance.

The difference you helped make in 2023 - 2024



Total patients



Nurse visits

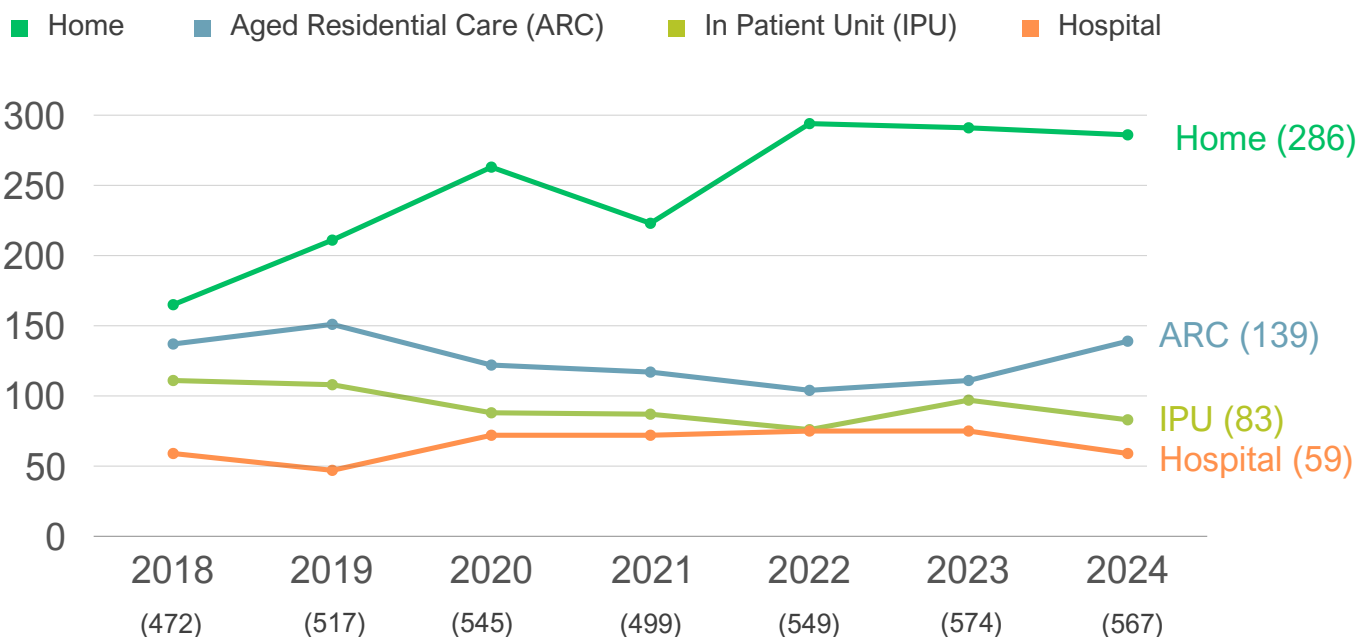


Phone calls



Family support contacts

## Waipuna Hospice Patients - Place of Death



## Ethnicity

NZ European	Maori	European	Asian	African	Pacific	Other
628	120	59	14	6	6	12

259,768

KM travelled by our team

153

Inpatient admissions

810

Current volunteers

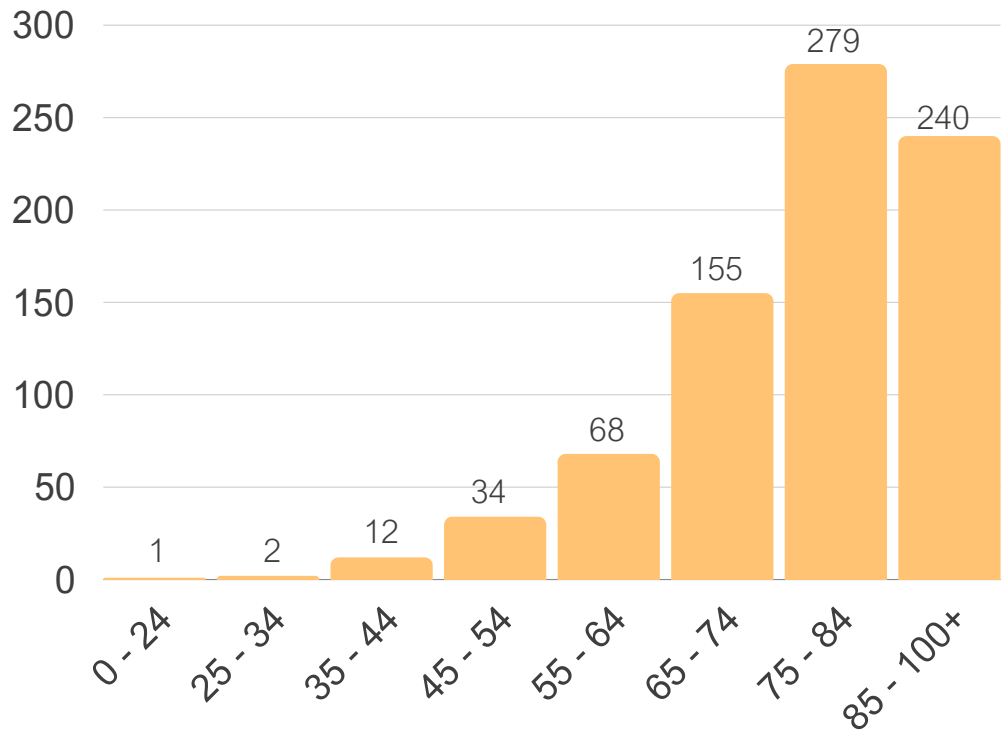
9.97

Average days in IPU

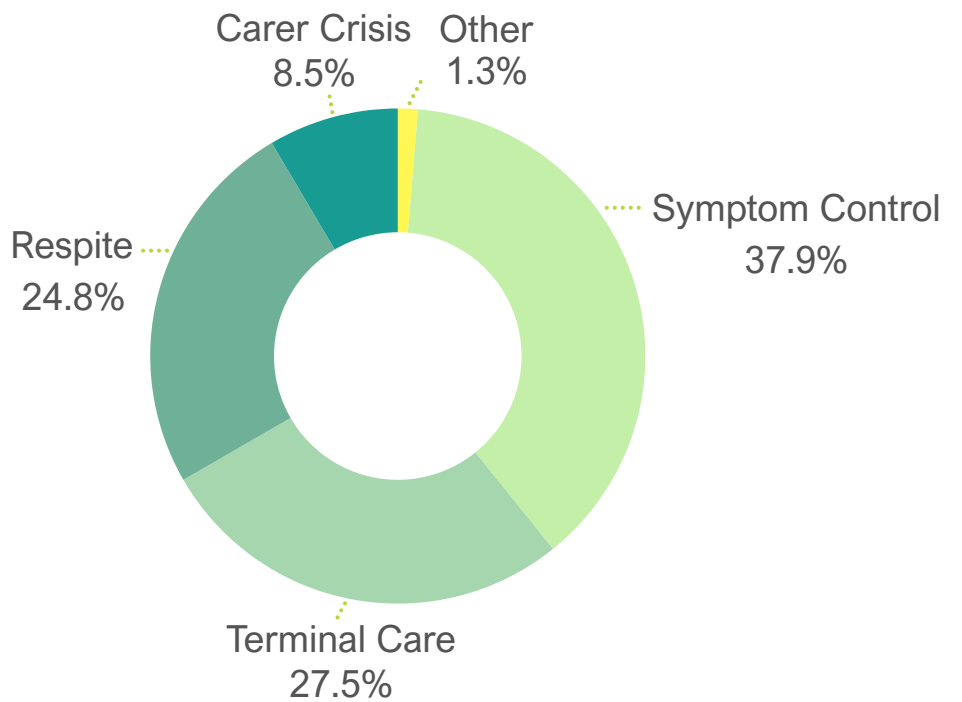
791

Referrals

### New Patient Referrals by Age



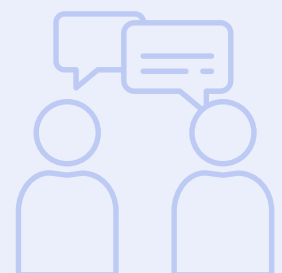
### Reasons for Admission to IPU



**27,389\***

contacts were made to our patients and their whānau.

\*phone calls, telehealth and in person





# Navigating Change.

Chair's Report - Debbie Pattullo

It has been one year since I joined the Waipuna Hospice Board as Chair. I have had a fabulous induction into community palliative care and the health sector. It has been a year filled with challenges, but also excitement as we explore the possibilities ahead.

With ongoing uncertainty with our funding from Health New Zealand and the current pressure on revenue and expenses, we have looked to seek efficiencies in our operations and explore new fundraising avenues. We can see some light ahead as our retail shops are starting to rebound from the economic downturn, with a new premise at The Mount and increasing revenues across all locations.

I would like to acknowledge our wonderful donors in the community who continue to believe in us, and the Waipuna Foundation who are supporting us in navigating a more sustainable future. We have jointly launched a new website which gives a new and fresh outlook to our brand.

We also farewelled our CEO Richard Thurlow in July after 16 years of

exceptional leadership. Richard's dedication and passion have been instrumental in shaping Waipuna Hospice into the respected institution it is today, and we owe him a deep debt of gratitude. The recruitment process for a new CEO is underway, with the intention of welcoming new leadership in the new year.

I would like to extend my heartfelt thanks to Jeremy Rossaak, who will not be seeking another term after six years on the board. His clinical expertise as a Pancreatico-Biliary and Upper GI Surgeon has been invaluable. Additionally, we are sad to see Skye Duthie resigning from the board. With both Jeremy and Skye's departures, we will be looking to strengthen our health sector representation on the board.

On behalf of Waipuna Hospice, I want to express our deep appreciation for the unwavering support from our donors, community groups, funders, staff and volunteers. I look forward to what we can achieve together in the future.

A handwritten signature in blue ink that reads "Debbie Pattullo". The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

**Debbie Pattullo** | Chair





# Defining Moments.

Interim CEO Report - Becky Gardiner

2023 has commenced a year of significant transformation for Waipuna Hospice. After 16 years of dedicated service, our CEO, Richard Thurlow, has stepped down to spend more time with his family. His tenure and commitment have been invaluable to our organisation, and his departure marks a significant change for us.

In our continued efforts to collaborate with Te Whatu Ora to promote more equitable care, the evolving health landscape has posed ongoing challenges, particularly concerning funding. Despite these difficulties, Waipuna Hospice is committed to adapting and evolving to ensure our long-term sustainability.

We are currently undertaking a comprehensive review of our service delivery to maximize the impact of every dollar, ensuring that our patients and community receive the highest level of care and support. We look forward to our community benefiting from this work over the coming years.

I would like to share an enormous thank you to our Board of Directors, and special thanks to our Board Chair Debbie Pattullo. Her guidance, availability and support to the team during this period of change has gone above expectations, and our team are extremely grateful.

The following proverb emphasises the importance of working together and contributing to a common cause to ensure the well-being of everyone. It's a powerful expression of collaboration and collective effort which rings true for us at hospice.

Nāu te rourou, nāku te rourou,  
ka ora ai te iwi.

With your food basket and my  
food basket, the people will  
thrive.

A handwritten signature in blue ink that reads "Becky". The signature is written in a cursive, flowing style.

**Becky Gardiner** | Interim CEO



# Caring for the Benvies.

Impact story - Grahame & Gretchen Benvie & Erin Goodhue

In early 2024, the Benvie family received news that no family ever wants to hear. Grahame, devoted husband, beloved father, and cherished Pop had been diagnosed with stage four cancer. The news hit them hard, leaving them feeling lost and unsure where to turn for help. Facing uncertainty and fear, they found themselves searching for guidance and support. Little did they know, their journey would lead them to Waipuna Hospice.

“Dad’s diagnosis hit us quite hard,” reflects Grahame’s daughter Erin. “We came out of the hospital feeling very lost and were scrambling around trying to find information and advice. Then, Mum and I had a lightbulb moment – we would go to Dad’s GP for advice. It was then that it was suggested that we get in touch with Waipuna Hospice.”

“Initially I thought that hospice was where you went to die, and I was adamant we weren’t at that point. I didn’t want to mention it to Mum and Dad because I thought if I said it out loud it would make it real. I soon realised that wasn’t the case.”

Their perception of hospice care changed rapidly. No longer just a place for someone’s final days, hospice became a source of practical assistance and genuine care, offering support along the way.

“The first thing hospice did was come and visit us at home,” Erin recalled. “They did an initial consultation so they could meet Dad, understand who he was, his illness, what he might need and see what kind of support he had at home.”

For Gretchen, Grahame’s wife of 52 years, the moment hospice stepped in to ease their struggles was unforgettable.

“Grahame was having trouble sleeping in the bed, so we were going out to buy a lazy boy chair. But then someone from Waipuna Hospice explained that they could help. Just like that, a chair was delivered, and it was such a relief.”

As their journey unfolded, Waipuna Hospice sprang into action, offering care that extended beyond the physical. Through weekly visits, hospice became a constant presence.

“It was great to just have somebody come to our home and check-in and talk to us about pain management and emotional support,” recalls Erin. “It was care in our own home, rather than a clinical environment, which was huge for us. What surprised me during that time was that hospice wasn’t just coming to care for Dad, they were coming to care for all of us.”

“It’s so encompassing,” emphasised Gretchen, “and it hasn’t been a one-size-fits-all approach. They didn’t just come in and say, “This is what is going to work for you, this is all we can do.” They tailored it to our needs – to the person, not the disease.”

For Grahame and his family, hospice care became about more than just

medical assistance in the face of death. It was about feeling seen and understood as individuals, and in Erin’s words, “It was about life, not just death.”

“Even when they are caring for the patient directly, Waipuna Hospice has a really holistic approach,” Erin continued.

“They see beyond his illness to the person who has lived a full life and still has life left to live. They provided equipment because that’s important while you’re living. They are helping Dad write his life biography because that’s important while you’re living. They offered counselling because that’s important while you’re living.”

“Hospice isn’t just for the end. It’s about supporting you to live. We don’t know what tomorrow will bring, so enjoy every moment and cherish the time we have together.”

After reflecting on his journey, Grahame echoed Gretchen’s sentiment. “To anyone who finds themselves in my situation, please seek support. Waipuna Hospice is a great place. I initially thought it was just for the end, but the more we had contact with them, the more I realised it was so much more than that. And, individually, have faith and be positive, because every day that you’re standing upright is another day on the earth. And you just never know what that next day is going to bring.”





# Patient-Centred Growth.

## Clinical Services Report - Selina Robinson

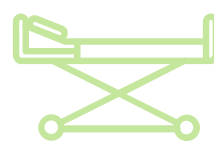
This past year has been marked by significant advancements in our clinical services, which have greatly impacted the patients and families we care for. One of the standout achievements was establishing an autonomous community-facing Clinical Nurse Specialist (CNS) team. This initiative has fostered improved collaboration and led to better outcomes for our patients.

The restructured team has a significant increase in face-to-face visits with patients, Waipuna community nurses, and primary, secondary and tertiary care providers. These interactions have not only enhanced patient care but also expanded the specialist palliative care knowledge within our community.

Aged Residential Care (ARC) facilities have particularly benefited from this new structure. The CNS team has connected with over 25 care homes across the region, building strong relationships with GPs, registered nurses and health care assistants. Through clinical reasoning, education,

and a deeper understanding of patient needs, the team has fostered a specialist palliative care approach that ARC facilities now regularly seek for support.

Ensuring a smooth transition from hospital to home or aged care has also been a focus. Collaborative care efforts have been directed toward achieving optimal discharge planning for our patients. The CNS team maintains regular contact with the Community Geriatric Service, as well as the Hospital Palliative Care team to ensure a comprehensive understanding of patient needs before discharge. A special highlight was the appreciation expressed by the hospital pediatric team, who received vital CNS support, education and advice for a shared patient.



# 153

patients were admitted into our IPU last year.

Referrals to our service have continued to grow, creating daily pressure for clinical support administrators, referral nurses and other clinical staff. In response, we established a daily Referral Interdisciplinary Meeting to discuss referrals, and service acceptance, and gather key information. This system has enabled the team to offer a rapid response service, visiting and assessing urgent patient needs across various settings, including homes, ARC, hospitals, or clinics, even before the initial assessment.

The CNS office remains a hub of collaboration, with team members frequently engaging in discussions to facilitate better patient outcomes. Many of the patients referred to our service this year presented with advanced disease, often leading to a shorter time under our care. Thanks to the generous support of our Waipuna community, including donors and funders, our staff have been able to meet these challenges head-on, despite the economic pressures facing the health sector. Our Interdisciplinary Team, which includes nursing, medical, psychosocial professionals (such as chaplaincy, counsellors, occupational therapists, physiotherapists and social workers)



and equipment team, work together to ensure that both patient and their families/whānau receive the best possible care and support. Strong ties with primary/secondary care providers have further enhanced our ability to deliver a consistent, high-quality service.

**Education Summary**

Our education department has made significant strides this year, offering valuable internal and external courses that support our mission. Our annual Palliative Care Study Day, “Delivering Passionate Care Together,” held in March was a notable success, attracting 49 attendees from health facilities across the Bay of Plenty region. The day showcased the expertise of our incredible Waipuna staff, who presented on topics such as Palliative Care Emergencies, Lymphoedema and Advanced Liver Disease.



**286**

syringe drivers were supplied to patients in our community, with an additional 90 issued in our IPU.

More than

**4,577\***

contacts to support grieving families.



\*phone calls, telehealth and in person



# 1,459

visits to patient homes were made by our equipment delivery team.

\*Does not include equipment deliveries made by our Physiotherapists, Occupational Therapists, Nurses, and Family Support Team members at their scheduled appointments.

From July 2023 – June 2024, our team delivered a total of 74 external education workshops and courses to our wider health community and family/whānau. In addition, we supported our internal clinical staff by facilitating and/or delivering 59 separate education and learning sessions, including mandatory training and in-service education. Recognising the importance of a well-structured orientation period for new staff, we initiated a project to review the orientation process for nurses. A key outcome of this project was the development of a comprehensive Orientation Handbook for Registered Nurses, now available to guide all new staff through their initial weeks and months at Waipuna Hospice.

Another significant development has



## 261

Family support clients



## 1,843

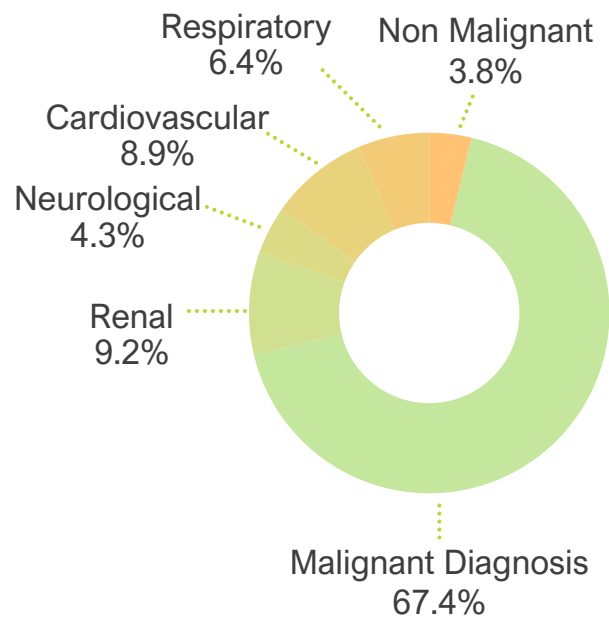
Family support visits



## 1,491

Family support phone calls

### Primary Diagnosis



been the acquisition of the Blue Mirror App, which utilises AI technology to allow our staff to complete their mandatory donning and doffing competency assessments. This innovation enables staff to complete their training at their convenience while freeing up our education team to focus on other priority areas. The app also provides valuable data for auditing and feedback on individual performance, helping us identify areas for further education.

### Inpatient Unit (IPU) Summary

Our IPU continues to be a vital part of our care delivery, offering six short-stay beds that allow us to respond to the changing needs of our patients.

Whether transitioning from home or hospital, patients benefit from our wrap-around 24/7 care, which enables us to quickly manage symptoms and provide comprehensive support to their family/whānau.

This past year, we installed fold-down beds in our patient rooms, allowing family/whānau to stay close to their loved ones throughout their stay. We also offer a dedicated whānau room with space and bathroom facilities for families who choose to remain on-site.

We appreciate the contributions of our volunteer team who provide essential support at the reception desk and enhance the IPU environment with beautiful flowers each week.

With successful recruitment efforts

this year, the IPU now has a full complement of staff, including a nursing new grad who has grown into her RN role here at Waipuna.

The IPU team remains dedicated to providing holistic care, and we are continuously humbled by the stories, cards, and acknowledgements we receive from patients and their families/whānau, expressing the profound difference our care has made in their lives.

Finally, I would like to acknowledge and thank all our incredible staff, volunteers, and generous supporters who make what we do possible.

**Selina Robinson** | Director of Clinical Services

On average, we have

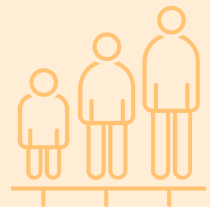
**204**

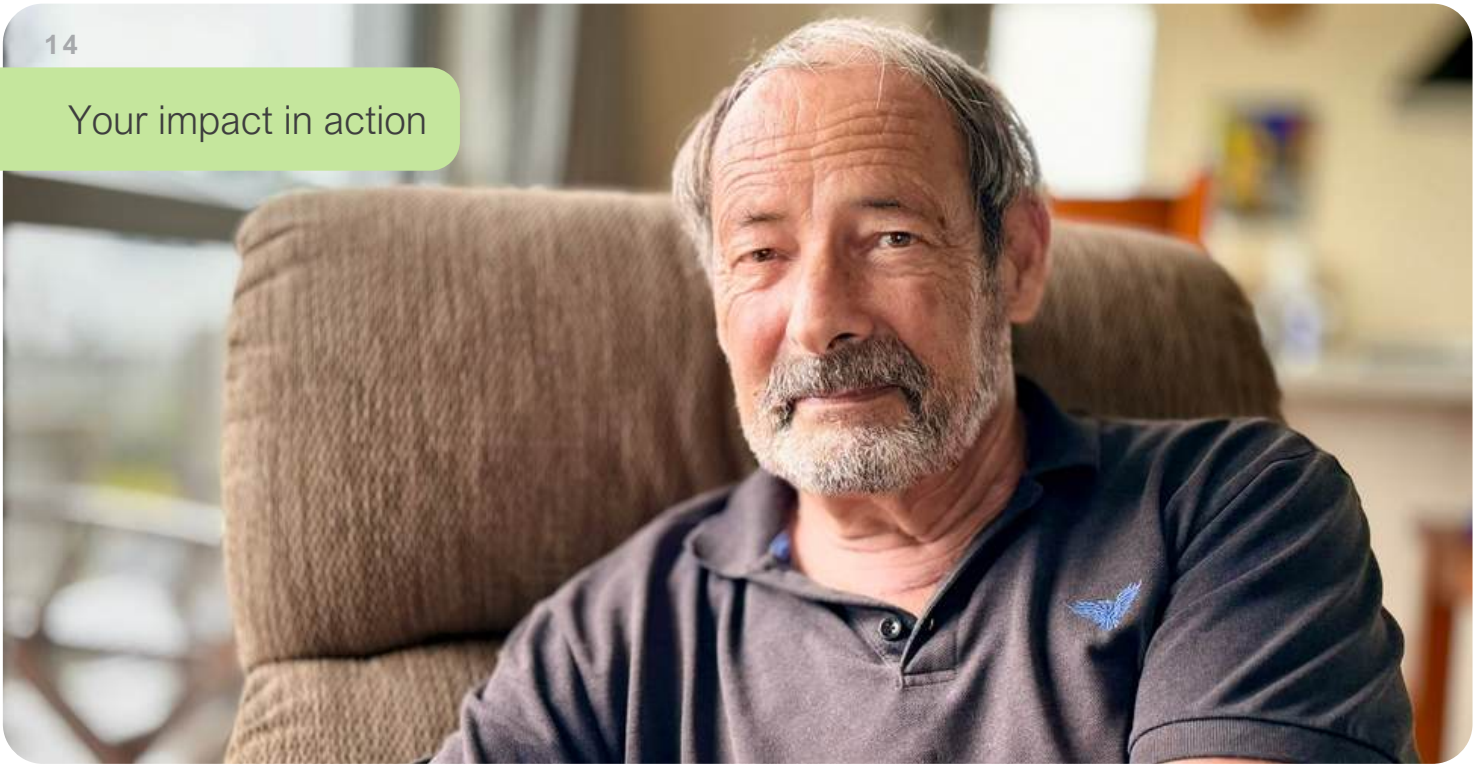
people in our care at any one time.



In the last year, we cared for patients between the ages of

**16-103**





# Love and Loss.

Impact story - Written by Ray Amooore

Loey complained of a sore shoulder and went to a doctor. She was sent to physio which only made the pain worse.

We tried another doctor who did blood tests and the next day we were off to haematology. We were stunned to find it was a cancer centre. So began weekly trips for treatment.

From the start, we were told no cure was available, but you live in hope. The treatments were experimental and each seemed to work for a short while. Then Myeloma would take over. Eventually, we ran out of options and stopped treatment.

We knew this was the end.

We coped at home for a while but eventually, it became more than I could handle. An ambulance took

her to the hospital where they stabilised her as best they could and then transferred her to hospice.

We had been in contact with Waipuna Hospice previously. In the early days, we sometimes didn't know how to handle things. The nurses provided the reassurance and advice we needed to cope but we had not visited the site.

I arrived to find Loey sitting in a little room. She loved it. A big sliding door she could go out through to enjoy the view. Fields of cattle and an endless variety of birds doing birdie things. A table and seat where she could sit outside and have a quiet wine which I brought her.

The staff were brilliant. Friendly and helpful, giving the support that she needed. Loey was coping amazingly well with her situation. She was a bubbly people person and the doctors began to think she didn't



belong there. Perhaps a nursing home nearer to where I lived would be a better option. I said I hoped they do a blood test first and thankfully they did, realising her time was short.

Loey's friends all wanted to visit her so she organised a roster. One morning and one afternoon visitor. I could come and stay overnight but would count as a visitor so I would go home and return the next day. She even had a day out for lunch with her two best friends.

I was nervous about staying. I was told she may die in her sleep or bleed out and that scared me but we had been together, best buddies for years so there was no way I would abandon her in her time of need.

So I would come and stay the night and head home in the morning. The little drop-down bed was comfortable enough, though a little narrow. My sleeping bag kept sliding on the squab but I got enough sleep.

The nurses were wonderful but two stood out. Jacqui we had met before at the cancer centre so knew Loey and was able to give that comforting familiar connection and Jasmine who turned out to be a second cousin.

Don't let that detract from the wonderful care she received from the rest of the staff. They all did an amazing job.

The night before Loey died I stayed the night. She presented as the happy positive lady I knew so well. But I knew she must have been in turmoil inside but wanted to protect me. She ate her meal and went to bed. I vaguely recall the nurses taking her to the loo sometime in the night. I woke up at six and got dressed. I sat waiting for her to stir. She slept on.

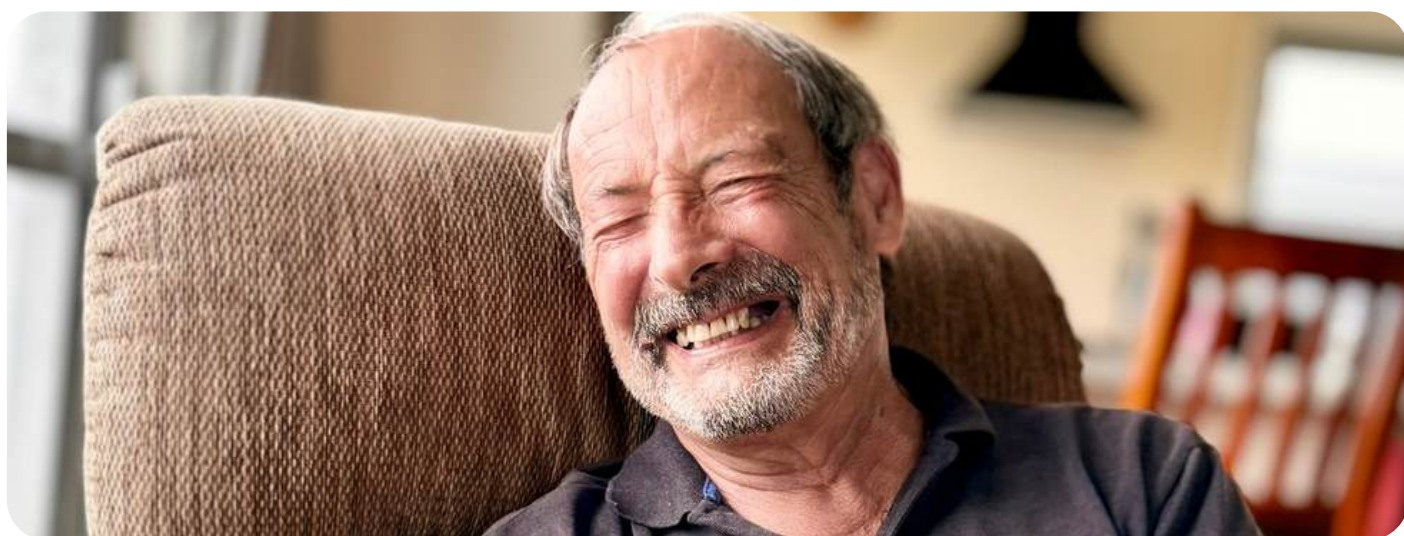
Seven, eight, nine. Still sleeping. At ten a nurse tried to wake her but no. This was her last sleep.

I stayed all day but finally decided to go home and come back the next day. She told me I don't want people hanging around waiting for me to die. I went home and returned about 8am but she had gone in the early morning.

I miss her so much.

Thank you wonderful Waipuna Hospice for making her last days comfortable. I will never forget your kindness and compassion.

Ray Amore





# Impactful Giving.

Marketing & Fundraising - Sasima Pearce

This year, our fundraising strategy set an ambitious course to emerge from the pandemic stronger and grow our sustainable net income. With around 1,000 terminally ill patients and their families cared for by Waipuna Hospice each year, we recognised the need to do even more to fund the vital services our community needs. This commitment was reflected in our remarkable fundraising income of over \$2.1 million, which surpassed our target budget of \$1.7 million by 26%.

Despite operating in an uncertain and challenging external environment, including the ongoing cost-of-living crisis, we delivered strong results. These achievements were driven by phenomenal teamwork, ambition, and collaboration across our organisation.

Fundraising for the charity sector as a whole has faced challenges this year. Inflation has put pressure on corporate sponsors, and our supporters are feeling the squeeze on their budgets. Additionally, attendance at large-scale events have not returned to

pre-pandemic levels, resulting in a shortfall in our sponsorship and event fundraising income.

Nevertheless, we were fortunate to continue receiving significant support from our community. Community fundraising efforts, including events and sales, raised over \$199,000, and Trusts and Grants contributed over \$577,000 to Waipuna Hospice. These funds supported a range of needs, from specific projects and equipment to wages and general operating costs.

We are deeply grateful to everyone who honoured and supported Waipuna Hospice with their donations. Our Charity Partners - BNI, Farmers, and Quest - have been instrumental not only in raising funds but also in volunteering at fundraising events, collection campaigns, and other service areas within Waipuna Hospice. Their commitment and inspiration help us achieve so much more for terminally ill patients and their families.

Collaboration was another highlight of the year, both in financial support and in improving hospice care. One such

collaboration was with Cave Papamoa, whose Virtual Reality (VR) experience helped the Waipuna Hospice's innovative thinking to enhance patient care become a reality. The partnership allowed us to use VR headsets to help patients relax and improve their quality of life. We were especially impressed by the generosity and eagerness of Cave Papamoa to share their knowledge and collaborate with us to improve patient care.

Among the key highlights, our community in Tauranga and the Western Bay of Plenty played a crucial role in making the Remembrance Tree appeal a resounding success. This year's appeal raised over \$86,000, marking our strongest result in years. The continued generosity of our community ensures that hospice care is available when people need it most.

In Marketing and Communications, advocacy became a new focus at Waipuna Hospice, enabling us to achieve one of our key impact goals: amplifying and voicing the impact of your contributions on hospice services in our community. Hospice Awareness Week (HAWK) was a pivotal moment for promoting equitable access to care for those facing death, dying, and bereavement. This year's theme centred around compassionate conversations about death and dying, encouraging our community to connect and engage in these important discussions.

Hospice Awareness Week 2024 saw strong participation from our community across Tauranga and the Western Bay of Plenty. Together, we started conversations that tackled the

taboo of death and deepened the understanding of hospice services.

We take pride in being registered with the Fundraising Institute of New Zealand and fully comply with the standards outlined in the Code of Fundraising Practice. This code ensures that we treat people fairly and with respect, communicate transparently, and remain sensitive to those in vulnerable circumstances.

Looking ahead, we are committed to delivering the next phase of our fundraising strategy. Building on the impact we have already achieved; we will continue to invest in our fundraising activities to support our long-term sustainability. While we have seen growth in some areas this year, there is still much more to be done. The generosity of our supporters and partners will be crucial as we move forward.

We are deeply honoured that you continue to walk alongside us, supporting and entrusting us to carry out this important work. Thank you for your unwavering support.

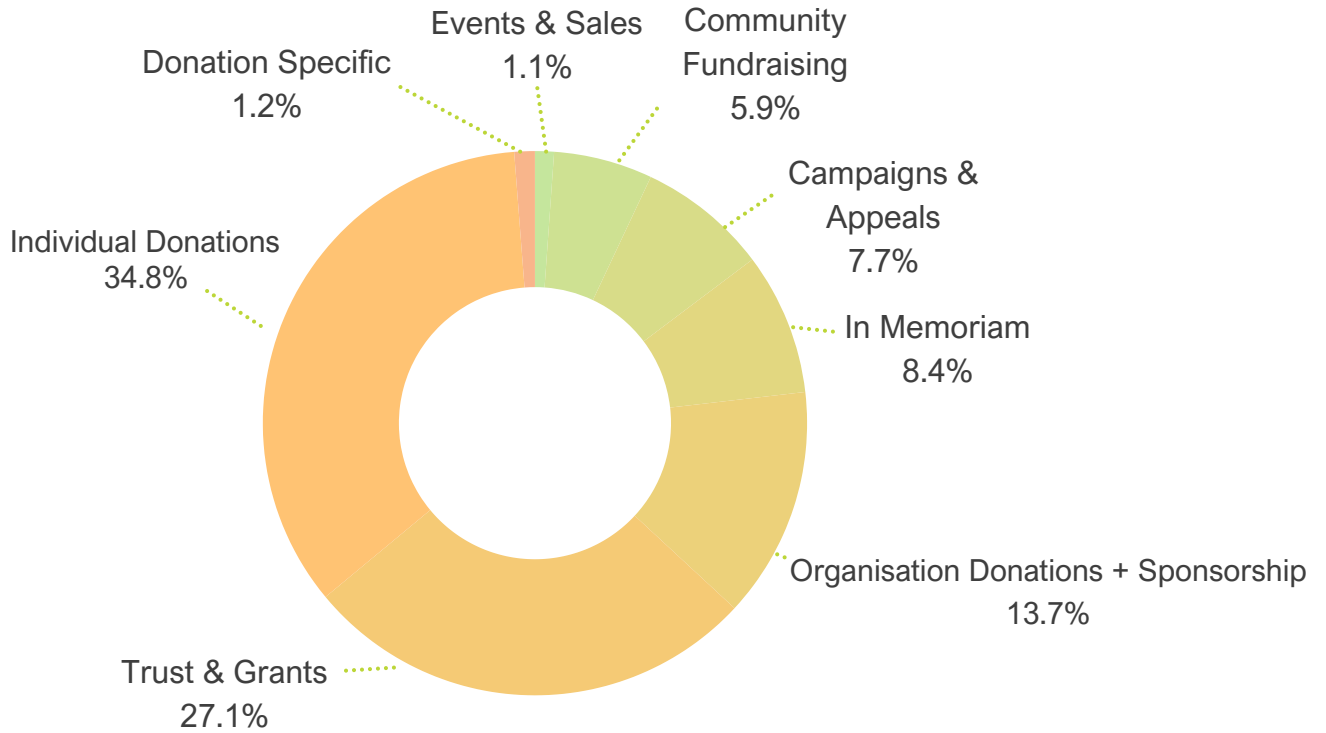


**Sasima Pearce** | Director of Marketing and Fundraising



# Fundraising Income Summary

excl. Bequest Donations



**\$14.9m**  
total operating cost

Including retail.

**\$132K**  
received in bequest donations/gifts in wills.



Additional bequests have been donated to the Waipuna Hospice Foundation.

**41%**

of our total operating costs were funded by Te Whatu Ora Health NZ

We need to raise **\$9.1m** in the 24/25FY to meet the shortfall.

Including deficit

**\$2.13m\***  
raised thanks to our community



\*Gross. Excludes retail income. Additional donations have been made to the Waipuna Hospice Foundation.

Thank you to trust and grant providers:



**TECT**



Progrowers Charitable Trust



Matrix Christian Charitable Trust



Lottery Grants Board  
Te Puna Tahua  
LOTTO FUNDS FOR YOUR COMMUNITY





Your impact in action



# All the Stars in the Sky.

Impact story - Baden Jury

On a sunny day, nestled in the heart of Waipuna Hospice sits Baden Jury, a patient of ours who at the time of this interview was staying in our Inpatient Unit for respite care.

35 years ago, Baden was first diagnosed with cancer and given months to live. But, with a stubborn streak he credits to his Irish Grandmother, he looked at his doctor and said (in not quite as polite terms) that he wasn't going anywhere. With a 5-10% chance of survival, Baden underwent surgery, and 35 years later, is still here. However, while his cancer went into remission, it wasn't smooth sailing for Baden as he battled serious heart and lung problems. Problems that are escalating as time goes on.

Baden reached out to us and said he would like to express his gratitude, as

he couldn't believe how well looked after he had been. We sat down with him to hear more about his story and get to know the man behind the 35-year battle of life and death.

"You know, when you stay at a hotel they rate it out of five stars," began Baden with a lump in his throat. "Well, for Waipuna Hospice, you would have to take all the stars out of the sky to give them an accurate rating, and it still wouldn't be enough – there just aren't enough stars in the sky to describe how amazing their care has been."

After taking a moment to regain his composure, Baden went on to tell us all about his stay in our Inpatient Unit, and the "wonderful" staff that took care of him.

"Everybody here is just so amazing. From my point of view, when you come to Waipuna Hospice, you know you're going

to get treated well because their care is just incredible – I couldn't fault it. Given it's a charity, the quality of everything, even the people, is amazing. It's not a back corner charity, it's professional in every way."

Baden has been struggling with his health since he was first diagnosed with cancer 35 years ago. Then, his heart and lungs started causing problems, with multiple hospital visits, heart attacks, pancreatitis, and more. Baden joked that as one problem slowed down, the others escalated.

Baden has been a patient of ours for a few months now and gets weekly visits from our team, both from a medical point of view and with our Counsellors and Spiritual Care Coordinator. But Baden knows his time is coming, and after 35 years, credits his survival to his body.

"While we all know that we're born to die, I now know my time has come. I'm not so sure I'm even fighting anymore, it's just that my body's not prepared to give up. By now, I think it's muscle

memory. I guess you can thank the Irish in me for that. But, when the time comes, I couldn't imagine a more beautiful place to pass."

"This place is full of love and helpfulness. Everybody goes out of their way to help you, and no one ever makes you feel like you're too much trouble. My stay in your Inpatient Unit has just been wonderful. Everybody seems to love what they're doing. They're here because they want to be and they're here because they love it. Everybody just pumps so much love and healing into you that you just can't ignore it."

Although Baden understands his life is coming to an end, he still finds space in his life for humour.

"I have just spent a week in your Inpatient Unit, and I have joked with the nurses that it will either be my partner Lyn picking me up or the hearse, but I think Lyn will win this time."

Well, Lyn arrived a day later, and Baden has been at home since, receiving the same quality care he got in our Inpatient Unit, but from the comfort of his own home.





# Thriving Through Trials.

Retail - Jace Dowman


The 2023/2024 fiscal year was a challenging yet transformative period for our retail business. Despite facing significant economic headwinds, including a severe cost of living crisis, we successfully navigated the turbulent market conditions and achieved a remarkable revenue of \$4.8 million.


The global economic environment during this fiscal year was marked by a pronounced cost of living crisis. Inflation rates soared, driven by factors such as supply chain disruptions, increased energy prices, and geopolitical instability. This crisis significantly impacted consumer purchasing power, with many households struggling to afford basic necessities. Consequently, our retail business faced the challenge of adapting to rapidly changing consumer behaviours and financial constraints.

Despite these challenges, our retail business demonstrated resilience and strategic acumen, culminating in a revenue of \$4.8 million across our six shops, and over 270k sales.

This can be attributed to these key factors:

1. We swiftly responded to the changing consumer landscape by offering competitive pricing and making essential goods more affordable.
2. Leveraging advanced analytics, we optimised our inventory levels to match consumer demand.
3. A targeted marketing campaign emphasised our commitment to affordability and quality, resonating with consumers facing financial pressures.

 **271,075**  
Total sales

 **\$17.80**  
Average transaction value

**\$4.8 m\***  
raised by our  
six shops.  
\*gross





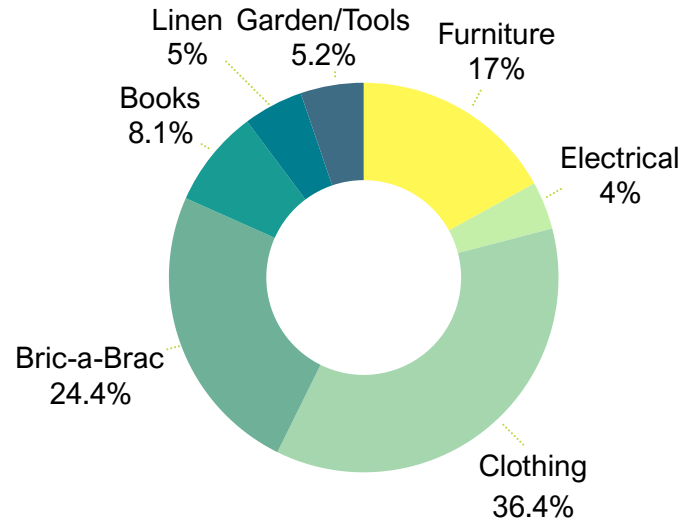
The cost-of-living crisis posed several challenges, but our proactive measures mitigated their impact. Given the cost-of-living crisis, we anticipated a reduction in donated goods. In response, we focused on ensuring that quality, affordable goods were supplied across our six shops.

By closely monitoring market trends and consumer feedback, we were able to adapt our range and products to align with shifting priorities, focusing on essentials and high-demand items.

Looking ahead, we remain cautiously optimistic. While the economic outlook is uncertain, our robust strategies and commitment to customer-centricity position us well for continued success. Key initiatives for the upcoming fiscal year include further enhancing our digital capabilities, expanding our product range to include more affordable options, and deepening our engagement with local communities.

The 2023/2024 fiscal year underscored the importance of agility, innovation, and customer focus in navigating

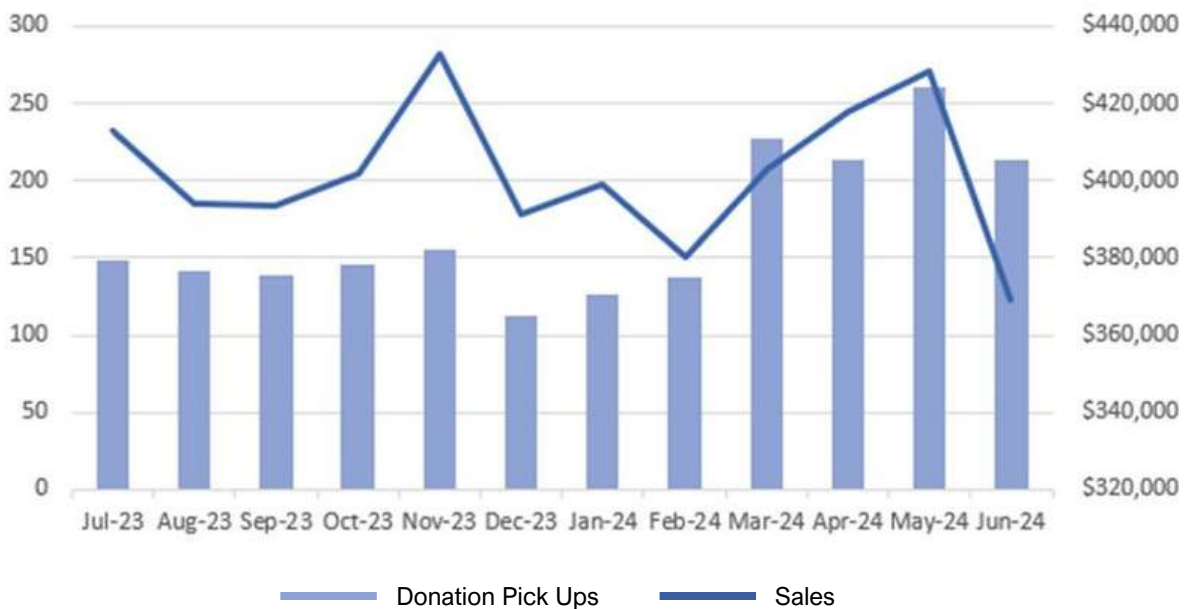
## Retail Sales by Category



economic challenges. Our ability to generate \$4.8 million in revenue amidst a cost-of-living crisis is a testament to our strategic resilience and dedication to meeting the needs of our community. We are confident that these strengths will continue to drive our success in the future.

**Jace Dowman** | General Manager of Retail

## Sales Vs Donation Pick Ups



Your impact in action



# Great Memories, Not Dreams.

Impact story - Peter Oakes

Connecting with hospice patients and their families carry moments of both sadness, seeing the profound challenges of life's end, and moments of pure joy as we hear the remarkable stories of the lives they've led. Unbreakable bonds are formed within families as they come together and support one another through one of life's toughest moments – death.

Peter Oakes was facing an aggressive form of pancreatic cancer, which left him with just a handful of weeks to live, and yet, despite the overwhelming odds and pain that accompanied his journey, he possessed an extraordinary outlook on life.

"I figured I was always a good candidate for liver cancer because I struggled with alcoholism, or melanoma because I spent so much

time outdoors. But I didn't see it being this fast, or one that I hadn't thought of. In the end, it was pancreatic cancer that got me, but now it's everywhere."

"Shortly after my diagnosis, I made two decisions that really helped. The first was to not isolate and push everyone away. It's natural to want to withdraw when you are told you're going to die, especially since I was already really sick by then. Instead, I chose to stay connected with the people I care about and love."

"The other choice I made was all about having some good experiences."

Facing death gave Peter a real passion for life. With the help of his family and friends, Peter went on to tick off some incredible experiences. From flying in a helicopter to visiting Milford and Doubtful Sounds, driving a Porsche 911, flying in small

aircraft, and of course, buying a Ford Mustang, his dream car.

Peter's bucket list wasn't just about traveling to picturesque destinations; it was about experiencing life to its fullest. It was about living day to day and saying 'You know what, I know I am going to die, but I want to really live before then'.

Waipuna Hospice played an important role in Peter's journey. It wasn't just about pain management; it was about holistic care.

"My hospice care has not only been about the physical, but the emotional and spiritual too, which I wasn't expecting. I have this ability to draw on what I need when I need it, which is important because what I need keeps changing."

"While a nurse visits twice a week, I know that if I'm struggling or trying to work things out I can call Waipuna and get honest, clear communication with some kindness thrown in."

That mix of honesty and kindness was exactly what Peter wanted as he lived one day at a time.

"At one point, a Waipuna nurse

suggested I put some images that bring me joy on the wall in front of my bed, so it became my 'highlights reel', and I printed off pictures of memories I cherished," explained Peter. "It was a way for me to remember the good days, because to be honest, cancer is bleak. Some days I can't even get out of bed. Now, when I am lying here I can look up and say 'Man, that's a good memory'. I can think about the good experiences I have had, rather than dwelling on the pain."

What Peter appreciated the most about Waipuna Hospice was the clear communication. He said it gave him the ability to make informed decisions, even with the limited time he had.

"Waipuna Hospice has been great at giving me all the information I need and helping me walk my own path. At the end of the day, it's your life and it's your death, and Waipuna Hospice seems to get that."

"So, to anyone facing their own death here is some advice. Get the best clinical advice you can, listen to the options, then make your own decisions. Oh, and don't forget to grab those little moments of joy in every day."

Peter's motto, "Die with great memories, not dreams" became his guiding principle, and he lived it until the very end.





# The Lifeblood of Hospice.

## Volunteer Services - Shelley Atkinson

Our volunteers are the lifeblood of our organisation, providing invaluable support to patients and their families. Our volunteer's unwavering dedication is the engine behind our work.

Each one of our volunteers brings a unique light to Waipuna Hospice. From the gardens that greet our guests with harmony to the kitchens where comfort food is prepared with love, their efforts create a haven for those in need.

Our Community Visiting Volunteers are a comforting presence in homes, offering support and companionship. Their dedication extends to driving patients to appointments or to get groceries, ensuring they have the care and connection that are so crucial. At reception and through our bereavement services, friendly faces are the first to greet those who come through our doors, or on the phone, offering reassurance and a kind word when it's needed most.

From walking dogs, bringing joy not only to our four-legged friends but also

to their sick owners. The creative talents bloom in the form of flower arrangements, ensuring our haven doesn't feel like a hospital ward. And through writing biographies, our talented volunteers capture the stories of those we serve, honouring their lives and preserving their memories.



**810**

Volunteers



**55,627**

Volunteer hours

**\$1.29m**

worth of time  
donated by our  
volunteers based  
on minimum wage.



In our six Charity Shops and two Depots, we need every sale to count. 47,099 dedicated hardworking retail volunteer hours this financial year alone, only highlights how much we need their help.

There has been a general decline in volunteer interest, partly due to the changing social dynamics and the impact of the pandemic. The ongoing cost of living crisis and economic uncertainty have made it harder for individuals to commit time to volunteering. Many people are prioritising paid work to meet their financial needs. With busy lifestyles, family obligations and numerous commitments, potential volunteers often struggle to find the time to dedicate to volunteering. Our Volunteer Services Team are working hard to engage with our community groups and identify new avenues where we can advertise and promote our volunteer needs.

Despite the challenges, our commitment to retaining and upskilling our volunteers remains strong. By continuing to recognise their contributions, providing ongoing

training, and addressing recruitment challenges, we aim to maintain a dedicated and skilled volunteer workforce. We host annual appreciation events, education talks, VIP newsletters, distribute awards, and send personalised thank-you notes to show our gratitude.

Getting to know our volunteers on a personal level is not only an honour, it is also a key component to ensuring they feel valued and respected. These gestures help volunteers feel recognised and appreciated for their hard work and dedication.

Our volunteers are integral to the mission of Waipuna Hospice, and we will continue to support and value them in every way possible. Our volunteers demonstrate that in times of need, compassion is a universal language that everyone understands.

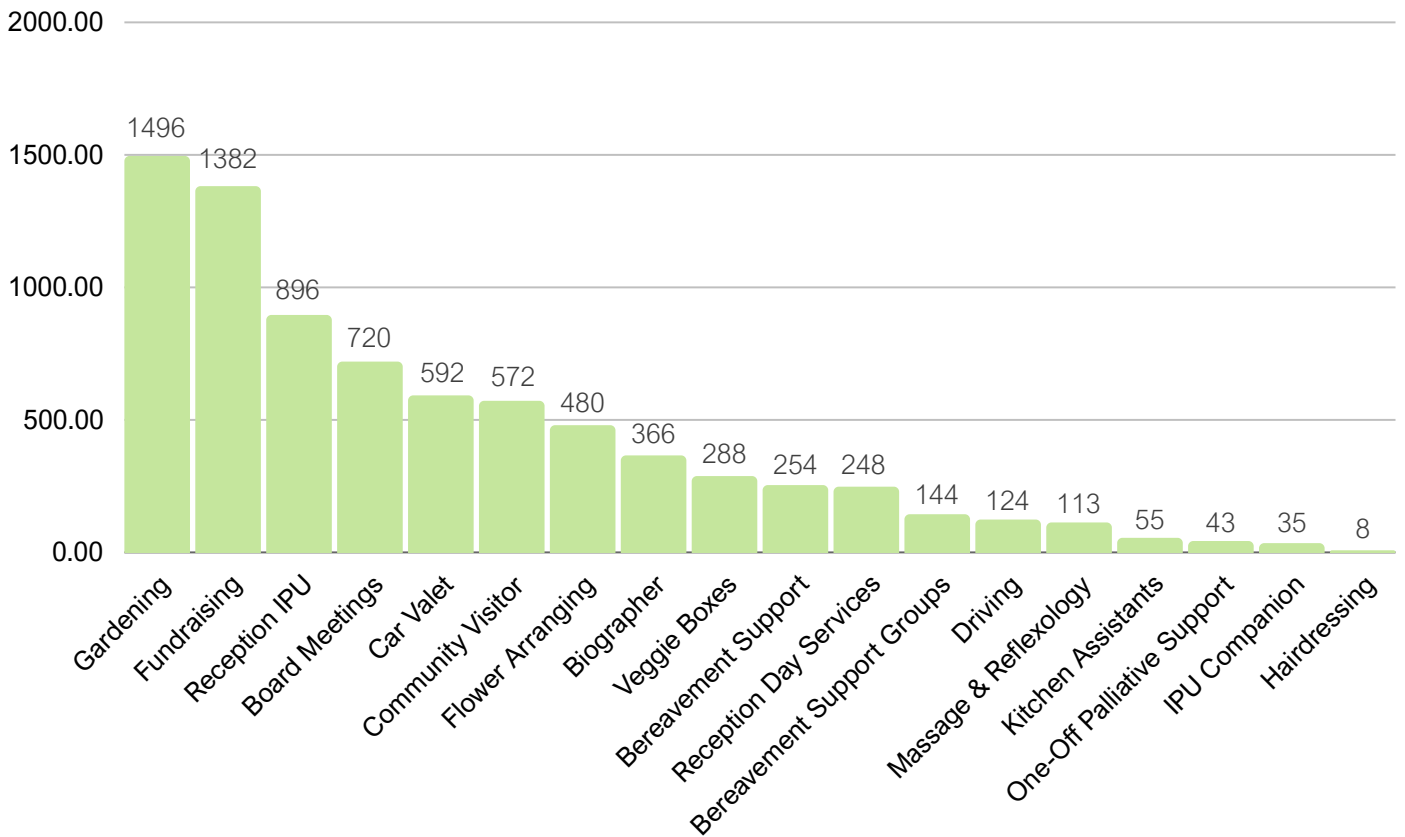


**Shelley Atkinson** | Volunteer Services Manager



# Palliative Care, Operations, & Admin Volunteer Hours

Excludes retail volunteer hours.

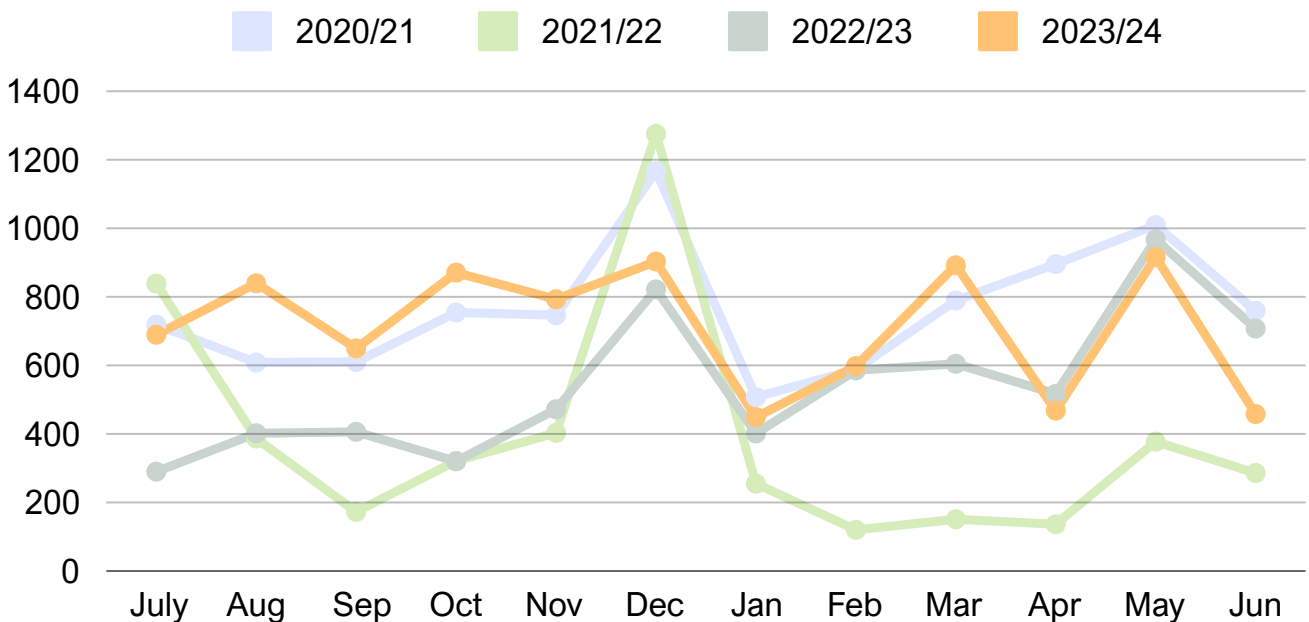


**47,099** volunteer hours in our retail sector.

**788** hours of volunteer training (excluding retail).

## Palliative Care, Operations, and Admin Volunteer Hours by Month

Excludes Retail data.







# Quality Account.

Pūkete Kounga

He aha te mea nui o te ao?  
He tangata! He tangata! He tangata!

What is the most important thing in the world?  
It is people! It is people! It is people!



Waipuna Hospice continues to make significant progress towards its strategic goals, ensuring our staff, patients, and community experience safe, professional, positive, and sustainable services. This year, we achieved a very high result from our patient survey, with 99% of respondents satisfied or very satisfied. We also enhanced staff resilience, evidenced by improved metrics from our resilience tool app. Additionally, we consolidated our risk management processes into the Risk Manager system. Notably, we introduced Advance Care Planning with a focus on health equity for Māori and developed a comprehensive, evidence-based orientation framework for new nurses. The Healthy Conversion initiative to engage the work force in discussing safety issues amongst the team.

The high quality standards we have achieved is evidenced through attainment of the Ministry of Health Certification focusing on the greatest issues for providing safe, high quality health care.

Ensuring vehicle safety is crucial for protecting Waipuna's staff driving a fleet of 23 vans and cars, especially given the vital role your nurses play while on the road visiting our patients. We implemented a comprehensive safety initiative that combines technology and education to significantly enhance their safety.

**1. Stay Safe App:** This app is a key tool in keeping our community team safe.

**2. GPS monitoring in the Vehicles:** It provides real-time alerts and tracking, allowing for swift responses to any incidents or hazardous conditions. Features might include GPS tracking, emergency contact capabilities driving behaviour monitoring, all of which contribute to a safer driving experience.

**3. Driver Education:** Training for drivers is essential. Education helps in fostering a culture of safety and ensures that drivers are well-prepared to handle various driving conditions and scenarios.

**4. Upgraded our fleet:** In 2023 we upgraded our leased vehicle fleet to safer, smaller, fuel-efficient Hybrid cars, and small fuel-efficient vans.

Looking forward, our focus will be on document control standardisation, patient family surveys, continuing with Healthy Conversion and driver education.

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 (all 160 of them), 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".

**99%**

of our patients and their whānau were satisfied or very satisfied with their care.





# Closing Statement.

As we reflect upon the achievements and challenges of this past year, I am filled with immense pride and gratitude for the collective efforts that have propelled Waipuna Hospice forward. Together, we have navigated a landscape of change, embracing new strategies to ensure the sustainability and excellence of our services. Our commitment to providing compassionate care has remained unwavering, even amidst evolving circumstances.

To our dedicated staff, volunteers, partners, and the wider community—your resilience, adaptability, and passion have been the cornerstone of our success. Each contribution, whether grand or subtle, has woven

together the fabric of support that our patients and their families rely upon. It is through this unity that we have continued to uphold our mission, embodying the essence of the whakataukī:

**Ehara taku toa i te toa takitahi,  
engari he toa takitini**

My strength is not that of an individual, but that of the collective.

To the Waipuna Foundation, as we set our sights on the horizon, I am confident that with our shared vision and collaborative spirit, Waipuna Hospice will continue to flourish and make a profound impact in the lives of those we serve. Thank you for your unwavering dedication and support.

**Becky Gardiner** | Interim CEO

**Debbie Pattullo** | Chair



# Financials

Pūtea

Ehara taku toa, he takitahi, he toa takitini

My success should not be bestowed onto me alone, as it was not individual success but the success of a collective

# Financial Statements

Waipuna Hospice Incorporated  
For the year ended 30 June 2024

Prepared by Ingham Mora Limited

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5	Statement of Comprehensive Revenue & Expenses
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9	Notes to the Financial Statements
19	Auditor's Report

# Directory

## Waipuna Hospice Incorporated For the year ended 30 June 2024

### Nature of Business

Hospice Healthcare Services

### Address

43 Te Puna Station Road  
Tauranga

### Auditors

BDO Tauranga

### Bankers

Westpac

### Solicitors

Keam Standen

### Board Members

Deborah Mary Pattullo (Chairman)  
Deborah Cameron (Secretary)  
Simon Gerard Darmody (Treasurer)  
Lavina Good  
Murray Foreman  
Jeremy Ian Rossack  
Skye Calkin Duthie  
Susan Rachel Lund  
Kipouaka Pukekura - Marsden (Tangata Whenua Rep)

### Chief Executive

Becky Gardiner (Acting)

# Statement of Service Performance

## Waipuna Hospice Incorporated For the year ended 30 June 2024

### 'What did we do?'

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

### Purpose/Mission

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

### Strategic Goals

High quality end of life care for all.

### Description of Entity's Outcomes

Waipuna Hospice has the purpose of delivering outcomes of: Specialist Palliative Care services delivered to patients in their home or our In Patient Unit; ability to loan supporting equipment, providing training /education to caregivers and the local communities and to be able to die in the place of their choice.

The 2023/2024 year saw an increase in the number of new patient referrals from 785 to 791

The Te Whatu Ora Health New Zealand, Hauora Toi Bay of Plenty funded 627 of these referrals.

	2024	2023
<b>Description and Quantification of the Entity's Outputs</b>		
Referrals	791	785
Nurse Visits	8,109	6,557
Family Support Contacts	2,670	1,843
KMs Travelled by Team	259,768	236,981
Inpatient Admissions	153	173
Training Total Sessions	133	102
External Sessions	74	48



# Statement of Comprehensive Revenue & Expenses

Waipuna Hospice Incorporated  
For the year ended 30 June 2024

	NOTES	2024	2023
<b>Revenue from Non - Exchange Transactions</b>			
Corporate Sponsorship	2	198,897	171,789
Donations	2	1,363,483	1,781,077
Grants	2	577,832	792,555
Te Whatu Ora Wage Parity		782,119	99,000
<b>Total Revenue from Non - Exchange Transactions</b>		<b>2,922,330</b>	<b>2,844,420</b>
<b>Revenue from Exchange Transactions</b>			
DHB Contracts		5,344,184	5,088,846
Shop Sales	3	4,827,465	5,136,911
Interest Received		21,283	29,607
Net Fundraising		137,558	82,391
Subscriptions		2,296	2,148
Depreciation Recovered		-	1,635
Sundry Income		101,756	100,959
<b>Total Revenue from Exchange Transactions</b>		<b>10,434,543</b>	<b>10,442,497</b>
<b>Total Revenue</b>		<b>13,356,873</b>	<b>13,286,917</b>
<b>Expenses</b>			
Audit Fee		14,938	25,600
Depreciation		187,603	213,819
Insurance		79,414	63,472
Loss on Sale of Fixed Assets		5,159	-
Other Operating Expenses	4	1,905,816	1,740,992
Rent	5	520,000	520,000
Shop Expenses	3	3,429,539	2,914,792
Wages		8,809,230	7,825,217
<b>Total Expenses</b>		<b>14,951,697</b>	<b>13,303,892</b>
<b>Total Surplus / (Deficit) for the Year</b>		<b>(1,594,825)</b>	<b>(16,975)</b>
<b>Total Comprehensive Revenue and Expenses</b>		<b>(1,594,825)</b>	<b>(16,975)</b>

The accompanying notes form part of these Financial Statements





# Statement of Changes in Equity

Waipuna Hospice Incorporated  
 For the year ended 30 June 2024

	2024	2023
<b>Equity</b>		
Opening Balance	2,253,887	2,270,861
<b>Recognised Revenue and Expenses</b>		
Net Comprehensive Revenue & Expenses for the Year (Page 5)	(1,594,825)	(16,975)
<b>Total Recognised Revenue and Expenses</b>	<b>(1,594,825)</b>	<b>(16,975)</b>
<b>Total Equity</b>	<b>659,062</b>	<b>2,253,887</b>
<b>Equity at End of the Year</b>	<b>659,062</b>	<b>2,253,887</b>

The accompanying notes form part of these Financial Statements



# Statement of Financial Position

Waipuna Hospice Incorporated

As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
<b>Current Assets</b>			
Bank and Cash	11	152,518	904,316
Receivables for Exchange Transactions	11	480,142	191,900
Prepayments		159,122	151,772
Loan to Foundation	5	728,875	1,667,145
<b>Total Current Assets</b>		<b>1,520,657</b>	<b>2,915,134</b>
<b>Non-Current Assets</b>			
Fixed Assets	13	355,886	417,506
<b>Other Non-Current Assets</b>			
Waipuna Hospice Foundation	5	34,686	42,396
<b>Total Non-Current Assets</b>		<b>390,573</b>	<b>459,902</b>
<b>Total Assets</b>		<b>1,911,229</b>	<b>3,375,036</b>
<b>Current Liabilities</b>			
Employee Benefits Accruals	11	1,013,289	890,359
Accounts Payable	11	121,453	158,680
GST Payable		71,509	2,663
Non - Exchange Liabilities	11	45,916	69,448
<b>Total Current Liabilities</b>		<b>1,252,167</b>	<b>1,121,149</b>
<b>Total Liabilities</b>		<b>1,252,167</b>	<b>1,121,149</b>
<b>Net Assets</b>		<b>659,062</b>	<b>2,253,887</b>
<b>Equity</b>			
Capital		594,629	594,629
Accumulated Comprehensive Revenue & Expenses		64,433	1,659,258
<b>Total Equity</b>		<b>659,062</b>	<b>2,253,887</b>
<b>Total Accumulated Funds (Deficit)</b>		<b>659,062</b>	<b>2,253,887</b>

For and on behalf of the Society:



Chairman

Date: 10/10/24



Chief Executive Officer

Date: 10.10.24

The accompanying notes form part of these Financial Statements



# Statement of Cash Flows

## Waipuna Hospice Incorporated For the year ended 30 June 2024

	NOTES	2024	2023
<b>Cash Flow Statement</b>			
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Receipts from Non-Exchange Transactions		2,898,799	2,768,163
Receipts from Exchange Transactions		10,162,615	10,595,400
Interest Received		19,739	27,712
<b>Total Receipts</b>		<b>13,081,153</b>	<b>13,391,275</b>
<b>Payments</b>			
Payments to Suppliers		(3,343,549)	(2,765,859)
Payments to Employees		(10,707,783)	(9,616,923)
<b>Total Payments</b>		<b>(14,051,332)</b>	<b>(12,382,782)</b>
<b>Net Cash Flows from Operating Activities</b>		<b>(970,179)</b>	<b>1,008,493</b>
<b>Cash Flows from Investing Activities</b>			
<b>Receipts</b>			
Sale of Property, Plant & Equipment		-	1,913
<b>Total Receipts</b>		<b>-</b>	<b>1,913</b>
<b>Payments</b>			
Purchase of Property, Plant & Equipment		(131,142)	(243,887)
<b>Total Payments</b>		<b>(131,142)</b>	<b>(243,887)</b>
<b>Net Cash Flows from Investing Activities</b>		<b>(131,142)</b>	<b>(241,974)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Payments</b>			
Loan Repayment		(109,730)	17,928
Loan Advanced		459,254	(1,030,827)
<b>Total Payments</b>		<b>349,524</b>	<b>(1,012,899)</b>
<b>Net Cash Flows from Financing Activities</b>		<b>349,524</b>	<b>(1,012,899)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>(751,797)</b>	<b>(246,380)</b>
<b>Cash and Cash Equivalents at 1 July</b>			
Cash and Cash Equivalents at 1 July		904,316	1,151,388
<b>Cash and Cash Equivalents at 30 June</b>			
Cash and Cash Equivalents at 30 June		152,518	904,316

The accompanying notes form part of these Financial Statements



# Notes to the Financial Statements

## Waipuna Hospice Incorporated For the year ended 30 June 2024

### 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 2024 were authorised for issue by the Board on the 10th October 2024.

#### 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.

#### 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 Policy**

There have been no changes in Accounting Policy. 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:

Rates Used	
Leasehold Building Improvements	5 - 20% SL
Motor Vehicles	12.5 - 29% SL
Furniture & Fittings	6 - 21% SL
Office Equipment	9 - 40% SL
Loan Equipment	7 - 30% SL
Inpatient Equipment	6 - 40% SL
Day Services Extension	20 - 40% SL
IT Assets	21 - 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

	2024	2023
<b>Corporate Sponsorship</b>		
Revenue	198,897	171,789
	2024	2023
<b>Net Donations</b>		
Donations - General	1,050,630	527,736
Donations - Funerals	180,127	188,547
Donations - Bequests	132,726	1,064,794
<b>Total Net Donations</b>	<b>1,363,483</b>	<b>1,781,077</b>
	2024	2023
<b>Grants</b>		
Operating Grants	530,950	683,574
Capital Grants	46,882	108,981
<b>Total Grants</b>	<b>577,832</b>	<b>792,555</b>

Grants were received from the following organisations during the year:

Pub Charity Limited	NZ Lottery Grants Board	Omokoroa Centre Trust
Tauranga Energy Consumer Trust	The Lion Foundation	Matrix Christian Charitable Trust
One Foundation	Four Winds Foundation	Valder Ohinemuri Charitable Trust
We Care Community Trust	Harcourts Foundation	Perptual Guardian
New Zealand Community Trust	MacKay Strathnaver Trust	

## 3. Revenue from Exchange Transactions

The results of the trading shops are summarised below.





## Trading Shops

	2024	2023
<b>Income</b>		
Shop Sales	4,827,465	5,136,911
<b>Expenses</b>		
Advertising	13,682	5,842
Electricity	55,122	40,218
Insurance	70,658	41,268
Low Value Assets	27,881	14,917
Postage, Printing & Stationery	10,354	12,293
Rent & Rates	823,096	639,099
Sanitation & Rubbish	189,802	129,234
Staff Expenses	32,795	21,869
Sundry Expenses	169,386	114,321
Telephone & Tolls	2,648	4,476
Travel	72,260	72,857
Wages & Salaries	1,961,853	1,818,399
<b>Total Expenses</b>	<b>3,429,539</b>	<b>2,914,792</b>
<b>Net surplus/(deficit) from shops</b>	<b>1,397,927</b>	<b>2,222,119</b>
	2024	2023

## 4. Other Operating Expenses

ACC Levies	59,631	38,308
Cleaning	84,944	84,390
Computer Expenses	371,230	320,094
Contracting	102,174	82,819
Education / Training	50,249	129,008
Electricity & Gas	51,685	42,848
Food	31,481	32,359
Low Value Assets	52,938	54,502
Motor Vehicle Expenses	228,982	225,902
Nursing Supplies	90,537	93,174
Postage, Printing & Stationery	62,841	62,108
Professional Memberships	27,860	24,395
Professional Services	175,514	31,554
Repairs and Maintenance	42,648	72,774
Subscriptions & Levies	85,199	86,993
Supervision Expenses	28,256	19,579
Telephone Expenses	49,615	50,501
Travel	27,824	64,091
Other Operating Expenses	282,207	225,593
<b>Total Other Operating Expenses</b>	<b>1,905,816</b>	<b>1,740,992</b>



## 5. Related Party Transactions

Waipuna Hospice is a beneficiary of the Waipuna Hospice Foundation, a Trust formed to support the Society. The Waipuna Hospice rented premises from Waipuna Hospice Foundation. Rent during the year ended 30 June 2024 was \$520,000 (2023 \$520,000). This amount was offset against the loan. The balance of the loan from Waipuna Hospice to Waipuna Hospice Foundation as at 30 June 2024 was \$728,875 (2023 \$1,667,145). Interest is charged at the discretion of the Waipuna Hospice and no interest was charged for the year ended 30 June 2024. 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 2024 was \$34,686 (2023:\$42,396). Interest of \$1,544 has been received for the year ended 30 June 2024. 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. (2023 \$49,992). At balance date there was an accounts receivable amount of \$8,799 due from Waipuna Hospice Foundation (2023: \$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.

	2024	2023
Total Remuneration	\$1,160,473	\$1,092,408
Number of FTE's	7.63	7.40

## 6. Contingent Losses and Gains

There were no known contingent losses or gains outstanding as at balance date (2023: \$Nil).

## 7. Capital Expenditure Commitments

There was no capital expenditure committed, at balance date (2023: \$Nil).

## 8. Contingent Assets and Liabilities

The Board is not aware of contingent liabilities as at 30 June 2024 (2023: \$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:

	2024	2023
Current	\$1,550,164	\$1,387,105
2 - 5 years	\$2,153,633	\$2,606,050
Later 5 years	\$205,074	\$368,000
<b>Total Operating Lease Commitments</b>	<b>\$3,908,871</b>	<b>\$4,361,155</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:

	2024	2023
<b>Financial Assets</b>		
Bank & Cash	152,518	904,316
Accounts Receivable from Exchange Transactions	480,142	191,900
Waipuna Foundation Nurses Fund	34,686	42,396
Loan to Foundation	728,875	1,667,145
<b>Total Financial Assets</b>	<b>1,396,221</b>	<b>2,805,758</b>
<b>Financial Liabilities</b>		
<b>Trade &amp; Other Payables</b>		
Accounts Payable	121,453	158,680
<b>Total Trade &amp; Other Payables</b>	<b>121,453</b>	<b>158,680</b>
<b>Employees Benefits Accrual</b>		
ACC Accrual	24,657	3,465
Employee Holiday Pay Accrual	742,742	729,189
Employee Wages Accrual	231,853	128,324
Other Accruals	9,176	29,380
PAYE Payable	4,860	-
<b>Total Employees Benefits Accrual</b>	<b>1,013,289</b>	<b>890,359</b>
<b>Total Financial Liabilities</b>	<b>1,134,742</b>	<b>1,049,038</b>



2024 2023

**Non - Exchange Liabilities**

Unspent Grants	45,916	69,448
<b>Total Non - Exchange Liabilities</b>	<b>45,916</b>	<b>69,448</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**

Waipuna Hospice Incorporated is not aware of any other matters or circumstances that have occurred since the 30th June 2024.

**13. Fixed Assets**

	Opening Cost	Additions	Disposals	Closing Cost	Opening Accum	Depn on Disposals	Depn this Year	Closing Accum Depn	Closing BV
Leasehold Improve	50,135	-	-	50,135	44,736	-	2,984	47,720	2,416
Motor Vehicles	281,935	-	-	281,935	226,660	-	22,651	249,310	32,625
Furniture & Fittings	202,948	-	-	202,948	187,995	-	4,930	192,925	10,023
Office Equip	22,553	-	-	22,553	22,553	-	-	22,553	-
Loan Equip	212,608	30,683	1,214	242,077	124,231	1,214	27,232	150,248	91,829
Inpatient Unit	351,664	32,101	2,450	381,314	280,835	2,450	28,164	306,549	74,765
Day Services Ext	235,525	-	-	235,525	235,525	-	-	235,525	-
IT Assets	492,361	10,737	-	503,098	415,880	-	57,040	472,919	30,178
Shops	461,361	57,622	32,999	487,295	370,290	27,140	38,419	381,569	105,729
Family Support	4,018	-	-	4,018	3,902	-	117	4,108	-
Facilities	66,326	-	-	66,326	48,952	-	264	57,217	9,109
<b>Total</b>	<b>2,382,046</b>	<b>131,142</b>	<b>35,963</b>	<b>2,477,225</b>	<b>1,964,543</b>	<b>30,804</b>	<b>187,603</b>	<b>2,121,342</b>	<b>355,886</b>



#### 14. Ability to as a going concern

*The Board have assessed the entity's ability to continue as a going concern taking into account all available information about the future, which under PBE IPSAS 1 Presentation of Financial Statements is at least, but is not limited to, twelve months from the end of the reporting period.*

*The Board confirm that the Incorporation has budgeted for a significant deficit for the upcoming year, but also note that sufficient financial support has been pledged from Waipuna Hospice Foundation to enable the Incorporation to remain operational for a period of at least 12 months forward from now.*

*As a result of obtaining a solvency underwrite letter from Waipuna Hospice Foundation effective until 31 December 2025, the Board confirm that preparation of the financial statements on a going concern basis is appropriate.*





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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAIPUNA HOSPICE INCORPORATED

### Report on the Audit of the General Purpose Financial Report

#### Opinions

We have audited the general purpose financial report of Waipuna Hospice Incorporated ("the Society"), which comprises the financial statements on pages 5 to 17 and the service performance information on pages 4. The complete set of financial statements comprise the statement of financial position as at 30 June 2024 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 a summary of significant accounting policies.

#### *Opinion on the Service Performance Information*

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects, the service performance for the year ended 30 June 2024 in accordance with the entity's service performance criteria, in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

#### *Qualified Opinion on the Financial Statements*

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion on the Financial Statements* section of our report, the accompanying general purpose financial report presents fairly, in all material respects, the financial position of the Society as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

#### **Basis for Qualified Opinion on the Financial Statements**

##### **Limited controls over cash-based revenue streams**

In common with other similar organisations, control over cash revenues prior to being recorded is limited and there are no practical audit procedures to determine the effect of this limited control. Accordingly, the completeness of income from shop sales was unable to be determined. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for this income stream.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)") and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the General Purpose Financial Report* section of our report. We are independent of the Society 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.

**PARTNERS:** Fraser Lellman CA Janine Hellyer CA Paul Manning CA Donna Taylor CA Linda Finlay CA  
Michael Lim CA

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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 Society.

### **Other Information**

The board members are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the general purpose financial report, but does not include the service performance information and the financial statements and our auditor's report thereon.

Our opinion on the service performance information and financial statements 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 service performance information and financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the service performance information and the financial statements 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.

### **Board's' responsibilities for the General Purpose Financial Report**

Those charged with governance are responsible on behalf of the Society for:

- (a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the board members are 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 intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the General Purpose Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information 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) and NZ AS 1 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 decisions of users taken on the basis of this general purpose financial report.

A further description of our responsibilities for the audit of the general purpose financial report is located at the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

### **Who we Report to**

This report is made solely to the Society's board members, 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 Society and the Society's board members, as a body, for our audit work, for this report or for the opinions we have formed.

A handwritten signature in blue ink that reads "BDO Tauranga." The signature is written in a cursive, flowing style.

BDO Tauranga  
Tauranga  
New Zealand  
14 October 2024



# Legal and Administration.

Ture

He waka eke noa

A canoe which we are all in with no exception.

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  
Debbie Pattullo (Chairperson)  
Jeremy Rossaak (Deputy Chair)  
Simon Darmody (Treasurer)  
Sue Lund  
Kipouaka Pukekura (Tangata Whenua Rep)  
Deborah Cameron (Secretary)  
Lavina Good  
Murray Foreman

Interim Chief Executive Officer Becky Gardiner

Auditors BDO Tauranga

Accountant Ingham Mora Ltd

Solicitor Keam Standem





**For Waipuna Hospice, you would have to  
take all the stars out of the sky to give  
them an accurate rating, and it still  
wouldn't be enough – there aren't enough  
stars in the sky to describe how amazing  
their care has been.**

**BADEN JURY**

*Waipuna Hospice patient*



gettyimages®  
Credit: Westend61



**Waipuna**HOSPICE



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