

# GRATITUDE REPORT

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Pūrongo mihi

*Your*  
IMPACT IN  
*2022-2023*

  
**Waiapuna**HOSPICE  
Life is Special







# Thank you

We want to start our report with two words. **Thank you.**

'Thank you' are two words we never tire of saying. It feels as if we say them every day, and that's something worth celebrating. We have an incredible community here in Tauranga and the Western Bay of Plenty, and we owe a lot of people a lot of thanks. We hope this report highlights the immense amount of gratitude we have for those who support us because, at the end of the day, we wouldn't be here without them. Our care isn't possible without you.

In the 2021 – 2022 financial year, many of our discussions revolved around the unprecedented challenges posed by the Covid-19 pandemic. Within this report, we reflect on the demanding 12-month period that followed. Marked by the resurgence of Covid-19 within our community, lingering effects from the previous year, a mounting cost-of-living crisis, economic downturns, and more, the 2022 – 2023 fiscal year brought with it further disruption. Despite these obstacles, there is ample cause for celebration in the remarkable accomplishments we achieved thanks to the constant support of our community.

Throughout this tumultuous time, our commitment to delivering exceptional care to our patients, their families, and our beloved whānau remained unwavering. The solidarity exhibited by our team, ranging from our dedicated staff to our ever-supportive community and volunteers, once again showcased our resilience and the importance of working together. The trials we encountered only served to highlight the exceptional strength and dedication of our people as we navigated these extraordinary times together.

So, as we said last year, as we say today, and as we will say tomorrow, **thank you.**



# Your Waipuna Hospice

## SERVICES

Waipuna Hospice provides specialist palliative care for patients living with a life-limiting 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.

## 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 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

Community  
Advocacy  
Respect  
Empathy  
Quality



**Waipuna Hospice's compassionate nurses became a constant presence, providing invaluable support. Their care extended beyond the physical, giving emotional guidance to our entire family, and preparing us for the challenging journey of loss that lay ahead.**

**LISA FOWLER**

*Daughter of Waipuna Hospice patient*

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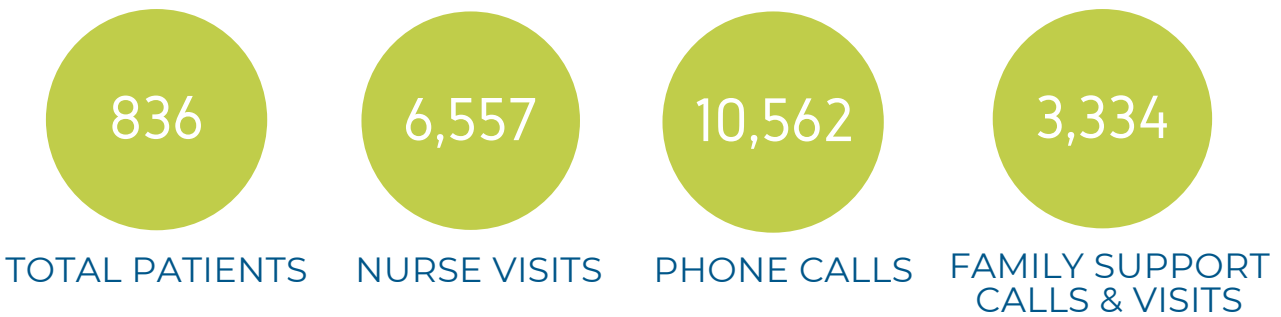
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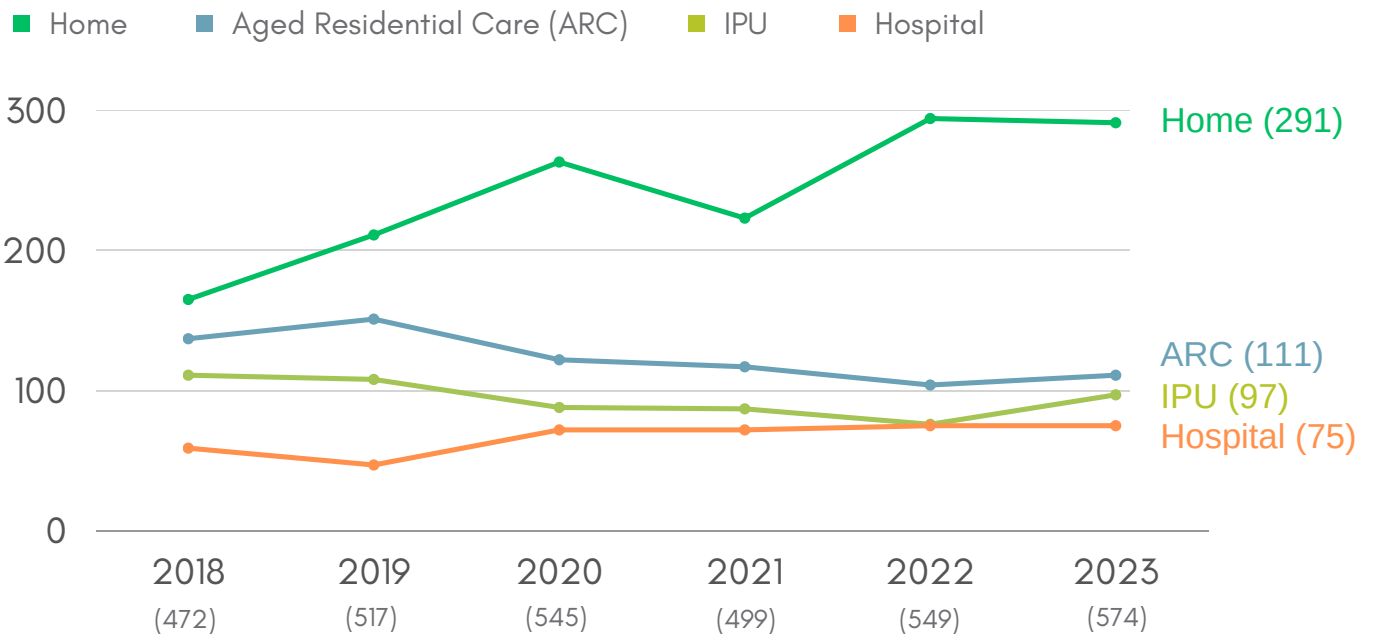


# A YEAR AT A GLANCE

The difference you helped make in 2022 - 2023



## Waipuna Hospice Patients - Place of Death



## Ethnicity

NZ European	Maori	European	Asian	African	Pacific	Other
615	98	88	14	8	6	7

236,981

KM TRAVELLED BY OUR TEAM

173

INPATIENT ADMISSIONS

860

CURRENT VOLUNTEERS

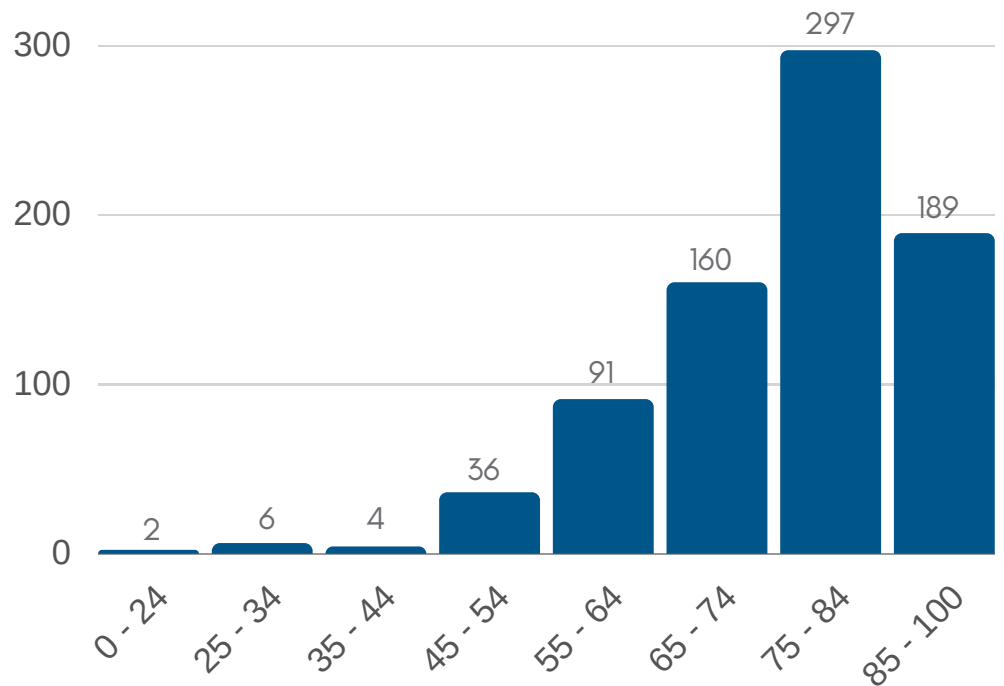
8.68

AVERAGE DAYS IN IPU

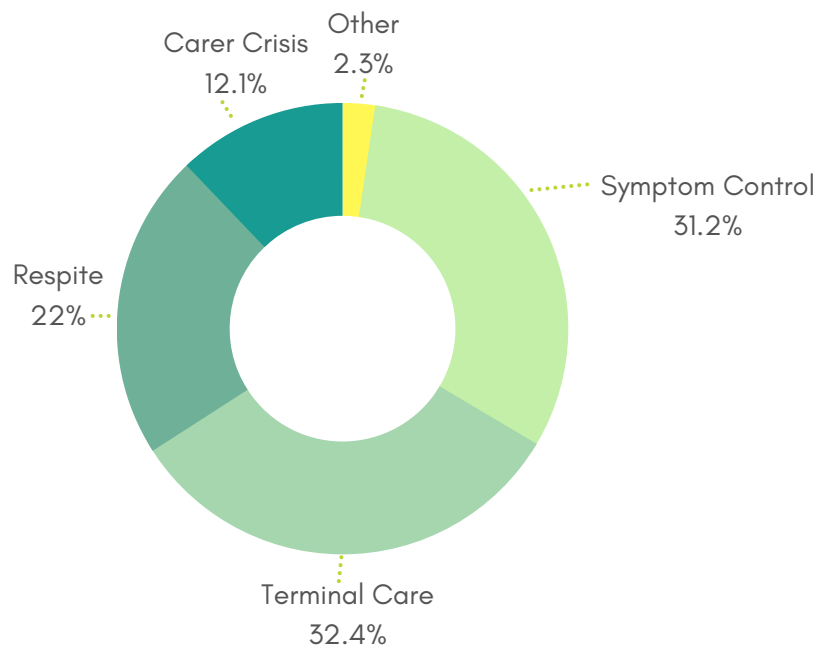
785

REFERRALS

## New Patient Referrals By Age



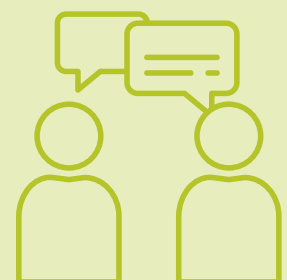
## Reasons For Admission To IPU



**20,453\***

contacts were made to our patients and their families.

\*phone calls, telehealth and in person





# THANK YOU AND FAREWELL

## Chair's Report - Vanessa Hamm

As I come to the end of my three-year term, I reflect on what has been a challenging period.

**We have navigated COVID-19, an economic downturn, and a rising cost of living, with small challenges along the way such as severe weather events. It is a credit to the staff at Waipuna Hospice that we have continued to deliver quality palliative care services.**

We continue to receive excellent feedback about the services delivered by our people.

From a governance perspective, the question of making ends meet is an ever-present concern. Government funding only accounts for approximately half the cost of delivering our services, with the remainder made up through our retail

stores, fundraising, grants, donations, and bequests. Ongoing support from the community including our strong volunteer base and the Waipuna Hospice Foundation is essential.

I am stepping down from the Board, and we also say farewell and thank you to two other board members who contributed strong financial acumen and governance experience to the Board:

- Glenda Hutchison, who has served on the Board for 4 years.
- David McClatchy, who has served on the Board for the last 3-year term.

**Thank you to all our supporters.**

**Mā te wā.**

A handwritten signature in blue ink that reads "Vanessa Hamm".

**VANESSA HAMM**  
Chair









# NAVIGATING OUR NEW NORMAL

## CEO Report - Richard Thurlow

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Waipuna Hospice has found the transition from “covid” times to the new normal quite challenging – our progression to a version of ‘business as usual’ against a backdrop of healthcare shortages (staffing and funding) and healthcare reorganisation and restructure has contributed to a highly uncertain period in our history.

**The team has had to be incredibly flexible in their approach to their work – going above and beyond what our contract with Te Whatu Ora states to ensure that any gaps in service across the health sector have minimal impact on our patients and their families.**

During this last year we have had to be patient with our commissioners (Te Whatu Ora) and with Hospice NZ as they work to design and determine a

sustainable and equitable funding model for hospices in New Zealand. This model, designed to ensure equitable access to hospice care for all New Zealanders regardless of their location, will be determined in partnership with Te Whatu Ora. We are desperate for this work to be completed as soon as possible as we have moved into an era of higher costs and constrained fundraising with the cost of living and inflation being higher than we have experienced for some time. Funding remains inequitable across the country for specialist hospice services.

You will see from this report that Waipuna Hospice services have a wide-ranging impact on our community – a community that also hugely supports us in our mission and vision.

I finish by saying thank you.

To my Board Chair Vanessa Hamm – thank you for your hard work.

To departing Board members David McClatchy and Glenda Hutchison—thank you for your financial and governance oversight.

To my whole Board – thank you for hanging in there during this uncertain time.

To my Senior Leadership Team – such important work this year to be ready for changes to come.

To our team across the whole organisation – your dedication and hard work is very hard to beat!

To our volunteers and supporters – thank you from the bottom of my heart, your generosity and sacrifice of time and expertise is humbling.

To our community – thank you for your support. Put simply, without you, Waipuna Hospice would not exist.

He waka eke noa – A canoe which we are all in with no exceptions – meaning we are all in this together.

**RICHARD THURLOW**  
CEO







## LOSING THE LEADER OF THE FAMILY

### Impact Story - Chris Coppen

Losing the leader in the family is a dreadful loss. This is someone who tries their hardest to make everything okay for everyone, and when they are gone, they leave behind a hole impossible to fill. Life will never be the same for the Coppen family after they lost the joyful, big – persona, family leader, Chris.

We all know someone who is larger than life, who goes through life with determination to help others. Someone who loves hard and holds those nearest to them close to their heart. These people are often the magnets in families, bringing everyone together and ensuring everyone feels welcome and loved.

Chris was one of those people, and his loss is felt by so many, but most strongly by his family. Family gatherings will be noticeably empty without the joyful, strong presence of Chris. Chris was a loving husband to Robin of 46 years, a caring and proud dad to his three girls, and an irreplaceable grandad to nine grandchildren. For them, the thought of getting together as a family without him brings overwhelming sadness and grief.

Chris' daughter Becky expresses, "After being referred to Waipuna Hospice, I realised how incredible their wrap-around support is."

"I was overwhelmed by how wonderful they were and often found myself thinking – gosh, these people are truly amazing." Holding back tears, Becky shared their journey. "Everything began to fall apart when we found out Dad was diagnosed with aggressive systemic macrocytosis with associated hematologic neoplasm (SM-AHM). We were told this is an exceedingly rare disease - there were only three active cases in New Zealand.

"It was very scary because we were dealing with something specialists had very little direct experience with."

Becky explains how Waipuna Hospice's support helped her and her family.

"What's helped me most with hospice care was that I have been able to talk about this huge loss and am able to be open about my emotions. They just let me sit and cry. The great comfort is knowing we can talk to someone professional if we need to.

"Waipuna Hospice enabled us to have Dad at home in his final days, which was amazing as that's where he wanted to be," says Becky with a smile, as she reflects on hospice care. "They provided equipment and daily nurse visits.

They taught us how to shower Dad and how to use the syringe drivers, and were always available on the phone. The education was a big component of our care – they helped calm our nerves and give us the confidence to support Dad at home."

After 46 years together, Robin now faces life without her best friend. She says she never spent much time apart from Chris in those wonderfully happy 46 years, so the idea of not having him by her side as she goes through life is an incredibly difficult one to face. "Hospice services were wonderful. They did not take over - they were just there, answering all our questions. They were sympathetic without being overbearing. I also didn't realise what was available to us.

"The services are not only for the dying person but for the whole family, not just the spouse but for the children. I don't think people know hospice is available to anyone at any time. Chris loved those wonderful nurses! The care he had was so amazing. You need someone like that in a time like this.

"For me, the hardest time is going to be at night and weekends when everyone is busy. It is such peace of mind knowing I can call hospice anytime I need to."







## PALLIATIVE CARE WITH HEART

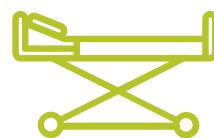
### Clinical Services Report - Selina Robinson

Here in the clinical services team, we are serious about life and death matters. Our team members tirelessly bring specialist knowledge and skills to our patients and whānau/families. Every day our teams push boundaries to make a positive difference. That can be as small as a gentle touch or tone, or as big as finding new ways to reduce pain and anxiety or bring joy to patients and families. This attitude epitomises the dedication, passion and optimism seen here at Waipuna.

We have a clinical plan to streamline structures, optimise roles, and gain efficiencies which will enable us to better meet the strategic goals of the organisation. One outcome of this is our increased community engagement work with local health providers. Our community teams work alongside GPs, District Nursing, Aged Residential Care, and training providers (students; medical, nursing, paramedics, social workers etc.). This work supports more collaboration and understanding of each other's services and how we can best engage with each other.

While we have budgets to work within it is a constant challenge to provide adequate base staffing to meet the ever-increasing patient referrals and complex needs. Often the quality improvement measures are funded by community donations, grants, and our wonderful shops.

This year despite the challenges of evacuating our Waipuna site twice and the COVID-19 semi-lockdowns with remote working implications the team have many achievements to be proud of. These include regularly attending specialist palliative care education sessions, researching symptom management, growing relationships with other health providers, attending specialist conferences, hosting students from many disciplines, collaborating and supporting other



# 173

patients were admitted into our IPU last year.



hospices, and developing and presenting specialist palliative care education.

Community support plays a crucial role in supporting Waipuna Hospice's mission. Recently, a generous grant allowed us to install a hoist system in several patient rooms. Our staff describe these hoists as the 'Rolls Royce' in quality, providing smooth, safe, and secure patient transfers. This addition enhances the dignity and reassurance experienced by our patients.

Every week, we receive delightful deliveries of fresh vegetables and flowers. Our Nurses, Social Workers, and Counsellors personally deliver these gifts to patients and their families during their visits. These donations bring unexpected moments of kindness and joy to our patients and their families.

Thanks to another generous grant, we were able to acquire two Virtual Reality headsets. These devices have proven highly effective in reducing pain and anxiety while bringing joy to both our patients and their families. An additional benefit was the excitement and joy expressed by our Family Support Team Manager and one of our Clinical Nurse Specialists as



they witnessed remarkable outcomes within a short timeframe, all without the need for medical intervention. The generosity of our community doesn't stop there. One day, our Occupational Therapist and Physical Therapist were offered one hundred foam cushions to literally support our work, a gesture greatly appreciated and valuable to our work.

On another occasion, crochet blankets were generously donated, and after consulting with our Interdisciplinary Team (IDT) members, we identified patients and homes where these special gifts could provide comfort and warmth.

We are proud to share that these blankets have been a source of comfort to family members receiving counselling. This initiative, led by one of our senior counsellors, has



**266**

**syringe drivers were supplied to patients in our community.**

More than

**3000\***

contacts to support grieving families.



\*phone calls, telehealth and in person



**1,237**

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

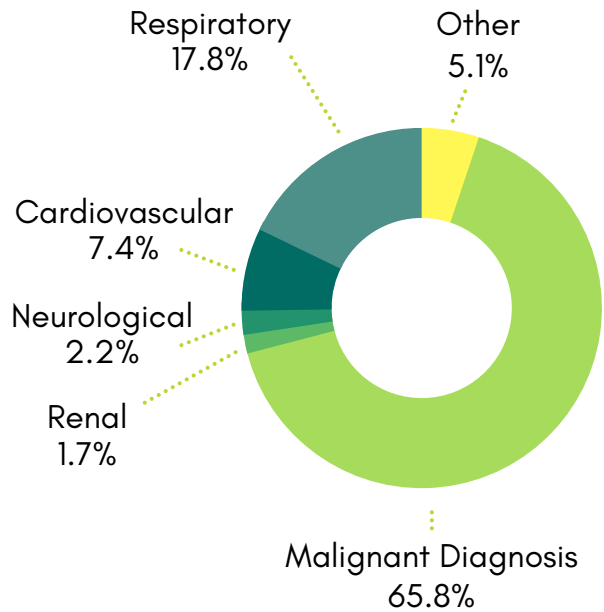
enhanced therapy in a pragmatic way by providing comfort, grounding, warmth, and kindness.

Recently, we secured funding to purchase several tilt-away beds, allowing family members to stay close to their loved ones throughout the night, offering the love and attention that only special people can provide.

Lastly, grants play a pivotal role in bridging budget shortfalls, particularly in supporting specialist staff roles such as Nurse Practitioners, Clinical Nurse Specialists, Managers, and more. While this may be uncommon for many health organisations, in the Non-Profit sector, it's a critical means by which we can continue to provide specialised palliative care services.

By no means have we reached our destination of being the best possible specialist palliative care service. We have more we want to develop. We'll be

**Primary Diagnosis**



striving to get our base staffing more robust to meet the community needs.

We will be strengthening our co-design approach with key partners e.g., Iwi, hapu, pacific Islands, LGBTQI+ (reflecting the community make-up). This will help us work towards addressing the health inequities in NZ.

We will continue to embed and grow knowledge and skills around specialist care, this includes non-medicalised approaches e.g., singing, laughing, reflection and appreciation. We will strengthen families' and carers' resilience through providing specialist



**261**

FAMILY SUPPORT CLIENTS



**1,843**

FAMILY SUPPORT VISITS



**1,491**

FAMILY SUPPORT PHONE CALLS

education sessions. We will continue to support and develop our clinical staff to grow their specialist palliative knowledge and expertise, and more.

The clinical team are ever mindful that without strong community support we would not be able to provide specialist palliative care to the degree we do. I want to take this opportunity to give a big shout of thanks and appreciation to

one and all who support Waipuna Hospice to deliver the care in life and death!

**SELINA ROBINSON**  
Director of Clinical Services

**220-250**  
people are in our care at  
any one time.



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

**5-103\***



\*Paediatric palliative care is carried out in partnership with the Starship Hospital Paediatric Palliative Care Team.







## FACING LOSS ALONE

### Impact Story - Lucy Ives

A terminal diagnosis triggers difficult emotions for both the patient and their whānau. For those who live far from family, an instant sense of loneliness and helplessness is unavoidable. This became Lucy and Richard's raw reality.

We never know when we'll face a terminal diagnosis. Often, we are not prepared. Emotional support is an important part of hospice, providing comfort and care. Having moved from the UK two decades ago, the Ives met the difficult news alone, with family far away. Lucy says Waipuna Hospice wasn't only a healthcare provider, but a critical support network similar to family. "He died in peace. We felt very fortunate about the way we were looked after. It was amazing. If he had to finish his days quicker, what better place than here?"

Lucy and Richard had 50 wonderful years of marriage, raising very loved children. After a lifetime together, Lucy now faces life alone.

"We'd been pressing medical staff to find out what was wrong with Richard for quite some time - to get a terminal diagnosis quickly was a shock." With no viable treatment, Richard was transferred to hospice care. Mentioning hospice caused panic but this eased instantly. "We'd only been home from hospital a few hours and the nurse came to visit - that was heart-warming. Particularly as we were concerned" about Richard struggling with drug side effects. Following overwhelming confusion with the health system saying varying things, the nurse made appointments straight away. "Straight-talking Doctor Drummond was very concise, and the nurses were really

helpful. It's just so, so much easier - these people understand where you are coming from so we felt a lot better."

Death is inevitable, yet we think there'll be another tomorrow. "I expected Richard to be angry and bitter, possibly putting the blame on someone. But being in the Waipuna Hospice atmosphere, he said 'Okay, I accept it and see what's happening'. Everything was explained to us so well. We get it - death is imminent, but it's not going to be that bad because we're cared for here." Lucy says their extremely difficult journey felt bearable thanks to Waipuna.

While Christmas is usually filled with joy, Richard's deteriorating condition meant this year was going to be very different. Hospice carefully explained services and options then delivered them swiftly. "We were absolutely blown over by the care from so many different people. It was wonderful." For the first time in Richard's end-of-life journey, we felt 'listened to'. There was a lot of pressure elsewhere - we jumped around the health system, but "came here and thought, oh, somebody's looking out for us now."



When Richard came into the In-Patient Unit, he "felt he was respected, and we have a huge amount of respect for all you do. As it turned out, he didn't go home. I was only here for five nights, but I cannot believe the amount of care we were given. Staff were just so easy to talk to, understanding and supportive. He thought he'd won the lottery when they showed him his room. The three meals a day were fantastic." Physical care was crucial, yet "almost secondary. Mental support was most valuable for the entire family."

Maintaining control was important to Richard. "It's so much easier here as you get a chance to have your say in decision-making - it feels like you are in control. You have a full understanding of what's happening. Our eldest son was absolutely blown away, which is why after the funeral, there was no other logical thing than for people to donate to Waipuna Hospice in lieu of flowers. I've always been happy to support Waipuna Hospice because we know it's close to Richard's heart and you never know when you might need them."

After 50 years being by Richard's side, Lucy faces the heart-breaking reality of life alone. "I'm not as frightened about what's ahead because I know I can pick up the phone" and speak to a counsellor. "I'm glad I've got all this support. Sometimes it is good to speak to somebody else. You don't always want to speak to friends and family, and feel like a burden."

We never know how long we get. Our last days will no doubt be difficult - how we cope can depend on the support around us. Lucy says when facing the unknown, "don't be frightened - embrace it. It's a fearful thing to stare death in the face. Coming to Waipuna Hospice took that fear away."





## YOUR SUPPORT, YOUR IMPACT

### Marketing & Fundraising Report - Sasima Pearce

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Our community is the reason Waipuna Hospice is here today. With you standing alongside us and supporting us in many ways, you've helped us to extend our compassionate care to those in need of end-of-life support and ensured we can be there for those who need us in the future.

#### **ENABLING CARE EVERY DAY.**

Charitable trusts and foundations were crucial in helping us meet the challenging funding shortfalls we face. The generous grant donations totalling \$526,246 received in the past year have been instrumental in facilitating community and inpatient care, spiritual and social support, educational initiatives, and the procurement of essential provisions for our patients and their families.

Organising events amid the challenges posed by the post-pandemic was not easy, but once again our community showed us their commitment to supporting Waipuna Hospice as participants, donors, volunteers, or by running events themselves.

Our highlights from the year include our Superhero event which saw an increased number of participants and \$22,558 in donations. Shorts for Hospice – Dare to Bare raised over \$10,000 this year, and community collections, groups, and third-party events contributed \$67,139 to support the work of Waipuna Hospice. We were encouraged to see the return of third-party events that helped fundraise and reaffirm our community's collective commitment to ensuring the availability of hospice care.

**Despite the continued economic challenges, our team went to great lengths to secure ongoing support. During the festive season, our Remembrance Tree appeal saw robust growth, raising over \$80,000. Thanks to Farmers for their significant contribution, helping us achieve the highest-ever financial donation total for this appeal.**



Toward the end of the previous year, we initiated the Waipuna Hospice GEMs Regular Giving, which has seen remarkable growth in its six-month existence. These donors are an incredible bunch of people who choose to donate monthly. Your generosity means so much, especially in a year marked by adversity.

### BECAUSE YOU CARE, WE CAN.

Our marketing and communication team has been working hard in advocating for the invaluable work and services we provide to the community. Hospice Awareness Week provided an opportunity to raise our profile, celebrate the vital services hospice provides in our local communities, and

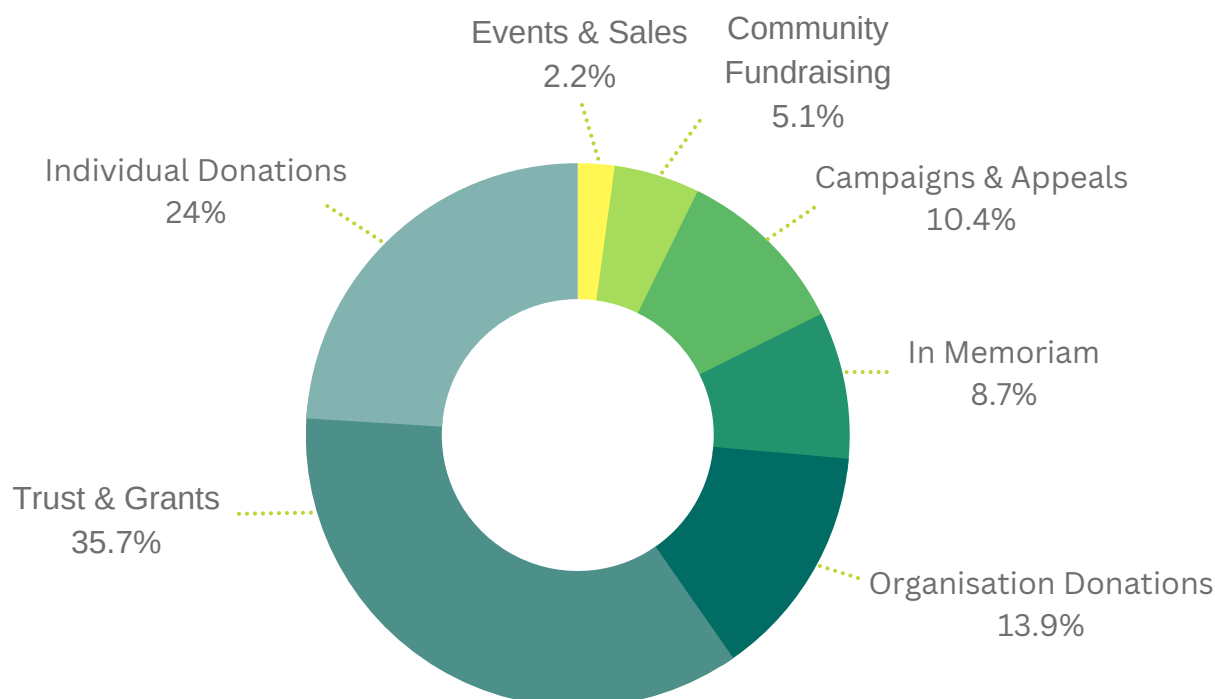
address misconceptions surrounding hospice care. This year featured hospice patients and their families sharing their emotional journeys with the hope of encouraging others to seek and reach out to hospice for support when they need it.

The team has also executed highly successful marketing campaigns in support of our charity shops, resulting in a 63% increase in donated items.

Every day the dedicated staff and volunteers of Waipuna Hospice assist individuals in completing the final chapter of their lives. Through our quarterly newsletter, Waipuna Connections, our marketing team has brought their stories to life.

## Fundraising Income Summary

excl. Bequest Donations



**\$1.06m\***

received in bequest donations/gifts in wills.

\*Additional bequests have been donated to the Waipuna Hospice Foundation.



This newsletter not only serves as a tool for keeping our community informed, but also as a platform to share heartfelt stories of our patients, families, staff, and volunteers in an informative and insightful way. This endeavour has not only generated much-needed funds but has enhanced public understanding of the breadth and value of hospice care.

We want to extend our profound and heartfelt gratitude to all who have fundraised, donated, collected and supported us over the past year. Your unwavering dedication and support have made a lasting impact. Your care empowers us to continue our mission.



**SASIMA PEARCE**  
Director of Marketing & Fundraising




Thank you to trust and grant providers KD Kirkby Charitable Trust, We Care Community Trust, Lottery Grants Board, DMS Progrowers Charitable Trust, Pub Charity, Omokoroa Centre Trust, Four Winds Foundation, MacKay Strathnaver Trust, Valder Ohinemuri Charitable Trust, Grassroots Trust, The Lion Foundation, Matrix, BOP Legacy Fund, NZCT, and TECT.









## Lisa Fowler's Letter of Appreciation

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My name is Lisa. Waipuna Hospice has touched my life in ways I can't even begin to express. In 2008, my life forever changed when my family received the devastating news my Dad had terminal bowel cancer. His condition was already in the late stages, and doctors informed us there was nothing they could do to prolong his life. He was referred to palliative care immediately. The realisation struck me hard. My upcoming birthday would be the last one with Dad.

During this difficult period, Waipuna Hospice stepped into our lives as a beacon of light. Their compassionate nurses became a constant presence, providing invaluable support managing

Dad's condition, and ensuring he was as comfortable as possible. Their care extended beyond the physical, giving emotional guidance to our entire family, and preparing us for the challenging journey of loss that lay ahead.

I had heard of hospice but I didn't really know what it was. I just thought it was a place where people went to die. I soon came to realise it was much more than that. Dad had a real phobia of hospitals and while hospice isn't a hospital, he still had that association. He wanted to be at home where he was comfortable, surrounded by family. Waipuna Hospice's incredible team made that possible. They helped us understand Dad's condition, what to expect as the

end got closer, how to improve Dad's comfort, and to look after each other. This was really important, especially afterward. We thought once Dad was gone, that was it - hospice was gone, and we'd be on our own. That wasn't the case at all. Support continued after Dad passed, and you could tell they truly cared for us. His nurse even came to his funeral. We weren't just another family. We were more than a 'job'.

As Dad's diagnosis sank in, I found the term 'palliative care' both scary and confronting. I'm not a spiritual person, but suddenly, I found myself bargaining with whoever or whatever was out there. I remember saying 'Please find something that can help him' and 'If you can cure him, then I'll do this,' and even 'Take me and leave him'. Grief and denial engulfed me, making it incredibly challenging to come to terms with the impending loss of Dad. Waipuna Hospice's guidance was invaluable during this emotional journey. Their presence was a much-needed lifeline when things were too much. Knowing we could reach out to them 24/7 and talk to someone who truly understood what we were going through provided immense comfort during dark days.

As Dad's health declined, we cherished the opportunity to fulfill his dream of renewing his wedding vows with my step-mum. Despite challenges, we managed to organise a family ceremony on Father's Day. It was a bittersweet occasion, as Dad's strength waned, but the love and presence of extended family, and the support of Waipuna Hospice, made it an unforgettable and meaningful event.

Dad passed away just three weeks after his diagnosis. It was heartbreaking. We were hoping for more time. I wrote on his casket 'Loving you is easy. I do it every day. Missing you is a heartache that never goes away.' These words, etched with profound love and grief, encapsulated the depths of emotions we experienced during that difficult time. They serve as a constant reminder of the void left by Dad's death and the enduring love we continue to hold in our hearts.

The care and support Waipuna Hospice gave Dad and our entire family touched my heart deeply. Following Dad's passing, I felt compelled to give back and honour his memory by volunteering in Waipuna Hospice's kitchen. This turned into a part-time role, allowing me to support other families during their challenging journeys. I know how important Waipuna Hospice is to families who need them, and I feel privileged to be able to help.





# ACHIEVING SUCCESS THROUGH UNITY

## Retail Report - Jace Dowman

In the dynamic world of retail, success isn't merely measured in financial figures, but also in the lives touched, relationships forged, and the positive influence left behind. The past financial year marked an extraordinary journey for our retail team, as we not only achieved our budget targets but also left an indelible mark on various fronts.

First and foremost, our team's unwavering dedication and strategic approach paved the way for the achievement of our budget goals. Through meticulous planning, streamlined operations, and a customer-centric focus, we were able to surpass our financial targets. This accomplishment speaks volumes about our team's exceptional commitment and synergy within our ranks.

Beyond the numbers, our team's positive impact rippled throughout the organisation and beyond. By fostering a culture of innovation and adaptability, we not only weathered the challenges posed by the ever-

evolving retail landscape but thrived in them. Introducing collaborative ideas, enhancing customer experiences, and embracing digital avenues for engagement, we demonstrated how embracing change can lead to unparalleled growth.



### 291,573

**TOTAL TRANSACTIONS**



### \$17.16

**AVERAGE TRANSACTION VALUE**

## \$5.1m\*

raised by our  
six shops.

\*gross



We achieved our targets, but our true success lay in the positive impact we had on team building and cultivating a culture of purpose. Central to our accomplishments was the spirit of unity that defined our team. We didn't just work alongside each other; we

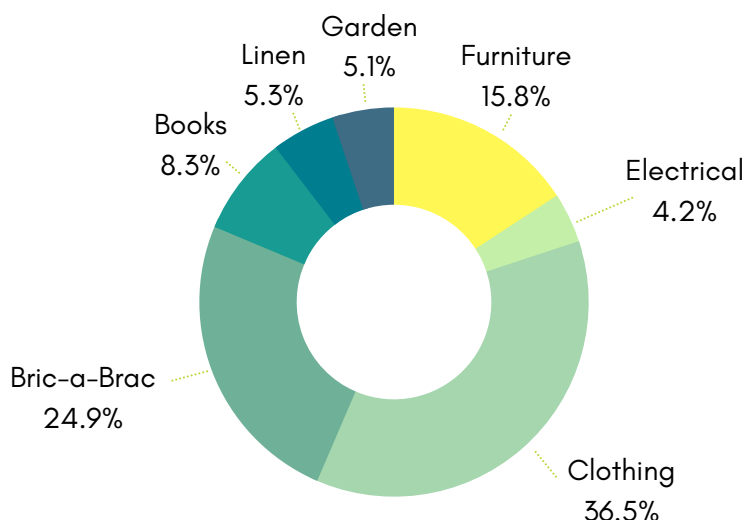


collaborated, supported, and inspired one another. This unity formed the bedrock of our success, allowing us to not only meet our financial goals but also cultivate a unique team culture that resonated within and beyond our store walls.

The invaluable contributions of volunteers are a cornerstone of our success. Their selfless dedication and tireless efforts exemplify the spirit of unity that we hold dear. Our volunteers bring fresh perspectives and boundless enthusiasm. Their willingness to give their time and energy has deeply resonated with us, underscoring the strength that collaboration and mutual support can bring. We express our heartfelt appreciation to each volunteer who collectively contributed 57,710 hours to retail. Their remarkable impact will forever be a source of inspiration as we continue to strive for excellence.

As we reflect upon the past year's accomplishments, we do so with

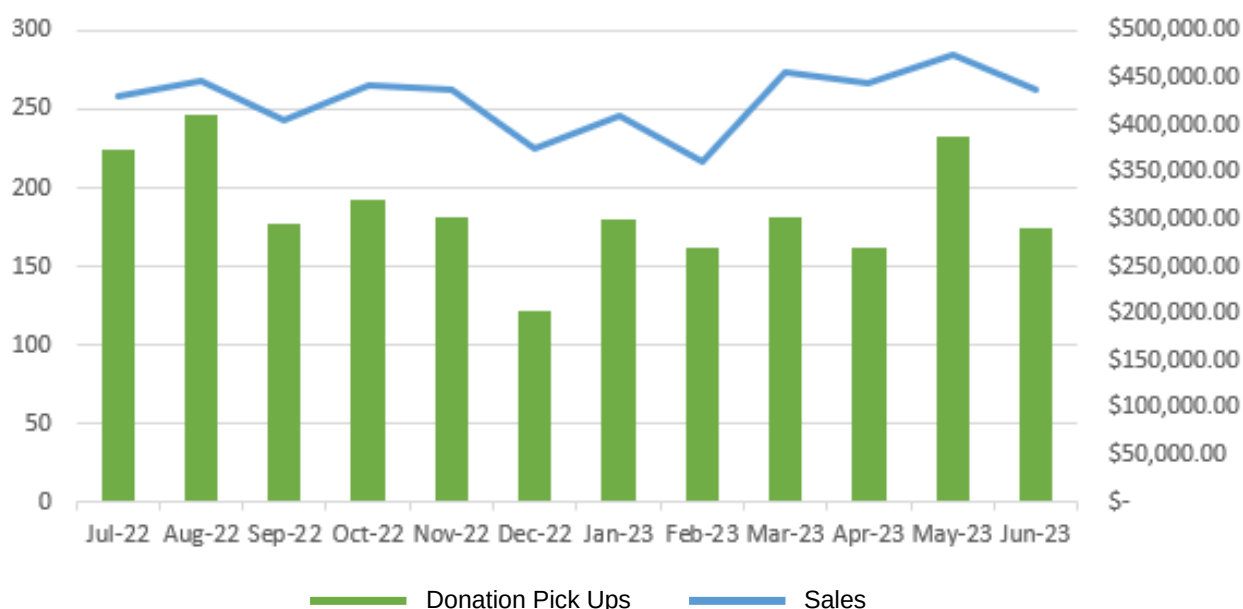
## Retail Sales By Category



immense pride, knowing that our journey has a Kaupapa of positive transformation and our pathway to an inspired future.

**JACE DORMAN**  
General Manager of Retail

## Sales Vs Donation Pick Ups



## YOUR IMPACT IN ACTION



## DYING WITH DIGNITY

### Impact Story - Annamaria

When you're ill and dying, a lot of things are taken away from you, however, Waipuna Hospice gives ownership over decisions.

Annamaria's sister passed away in an environment full of support and dignity.

Annamaria reflects on seeing Waipuna Hospice care for her sister. "My sister was diagnosed with terminal cancer and the doctor arranged hospice care. A nurse came to see my sister and they discussed the care plan, arranging for a counsellor. It was amazing because at all times the patient was choosing.

They were quietly supportive without taking over – continually asking 'is it okay if we do this? Would you like this?' My sister thought it was wonderful."

When the time came for respite care in Waipuna Hospice's In-Patient Unit (IPU), "I went in with my sister and was impressed at how everyone was so understanding, compassionate and caring. Little things I noticed were amazing during the stay - things like the call bell being answered quickly really impressed my sister and I."

While a five-day IPU stay was planned, symptoms deteriorated quickly and this



extended a few days. Everyday, the doctor “talked with, not at, my sister and she really valued that, because her dignity and pride were very important to her. That was definitely acknowledged and respected.”

“It really impressed me that the doctors would talk to my sister about what was working, what wasn’t working, what could work better. And then gave her the decision. Did she want to go ahead with that change? After the doctor left one time, we looked at each other and she said, ‘Wow, I’ve got so much information to think about.’ That was wonderful because she felt she was in control.”

Annamaria’s experience demonstrates Waipuna Hospice’s values. Dignity is subjective - each patient is unique in their requirements depending on age, culture and religion. Our team maintains patient dignity by emphasising the person, rather than the disease. We focus on comfort, quality of life and



supporting families by meeting each person’s physical, emotional, social and spiritual needs. “I was blown away by the caring support given to me as a support for my sister. One day, I was sitting in the lounge. Suddenly, a lady appeared beside me, and I saw she had a counsellor badge on. She said, ‘How you are today?’. I started crying and could not stop. She was so caring and supportive. It felt like wraparound care for me as a support person – it was amazing.” When Annamaria’s sister died, the counsellor sent a text offering instant support, and nurses showed genuine compassion and care. “There must have been a lot of other patients, but I never felt like I was one of many.”

Annamaria said hospice enables a real connection with your loved one in their final moments – easing the difficulty of grief. Five years ago, “one of my precious close friends was diagnosed with terminal cancer and I offered to sleep at the hospice. They set up a La-Z-Boy for me so I would go in at night and cover a couple of nights before she passed.”

Annamaria says being told someone is terminal comes with grief, sadness, and a really intense sense of denial. “I would encourage anyone to trust hospice - it took the fear away. Waipuna Hospice is there to support you but not take over. They are there to care for you and your loved one – always to respect your dignity and give you choices. And as a support person, I really felt that wraparound love, because I wasn’t just sitting on the outside – they were including me. We’re all going to die - you may lose control of some things in your life, but you can trust the people who are going to look after you will give you ownership right to the end.”



## SELFLESS ACTS FROM GENEROUS PEOPLE

### Volunteer Report - Shelley Atkinson

The generosity of our volunteers continues to play a vital role at Waipuna Hospice. Their contribution to the daily operational activities, sourcing of funding through fundraising events, our shops/depots and direct patient support is invaluable.

With increasing patient needs and complexities, upskilling our volunteers to ensure their knowledge, boundaries, record keeping, and safety is covered has become a strong focus. The willingness of our volunteers to do what is needed is both humbling and noble.

Another priority has been assisting our clinical team with new volunteer roles to relieve staff pressures and dedicate additional focus to the wellness of our patients. A new volunteer role has been created to provide companionship to the patients who stay in our inpatient unit for either respite or symptom management. This allows our nursing and health care assistant staff to focus their attention to those who are in their final hours or need more care. This initiative has



**\$1.46m\***

worth of time  
donated by our  
volunteers.

\*based on minimum wage



been well received by our staff, patients, and their families.

Our bereavement services have also benefited from a newly created volunteer role, making follow-up calls and connecting with families who have



recently lost a loved one. In partnership with our counsellors, trained volunteers continue facilitating a weekly bereavement support group and administration tasks.

Over the past year, we have seen a decline in the applications of retail volunteers. We have also seen many of our long-standing volunteers resign due to their own health problems, assisting with the childcare of grandchildren or finding paid employment.

This has led to more resources being allocated to recruitment drives and community engagement. With a restructuring in the Volunteer team, we have a newly appointed role to recruit, engage, and support our retail volunteers. This new structure is already having an impact and we are excited about what the future holds.

This year we were fortunate to receive a donation towards our Volunteer Biography Service. This donation allowed us to purchase our own thermal binder machine and supplies to produce high-quality patient

biographies at no charge to the patient/whānau. We also received a kind donation of Waipuna Hospice branded memory sticks to support this initiative.

**Now, our patient's lives are captured through these incredible legacy books and saved digitally for families to share their stories and moments forever.**

Overall, the willingness and dedication of our active volunteers remains compelling and admirable. Through selfless acts of kindness, our volunteers show compassion to others, who to them are complete strangers in our community, in need of help.

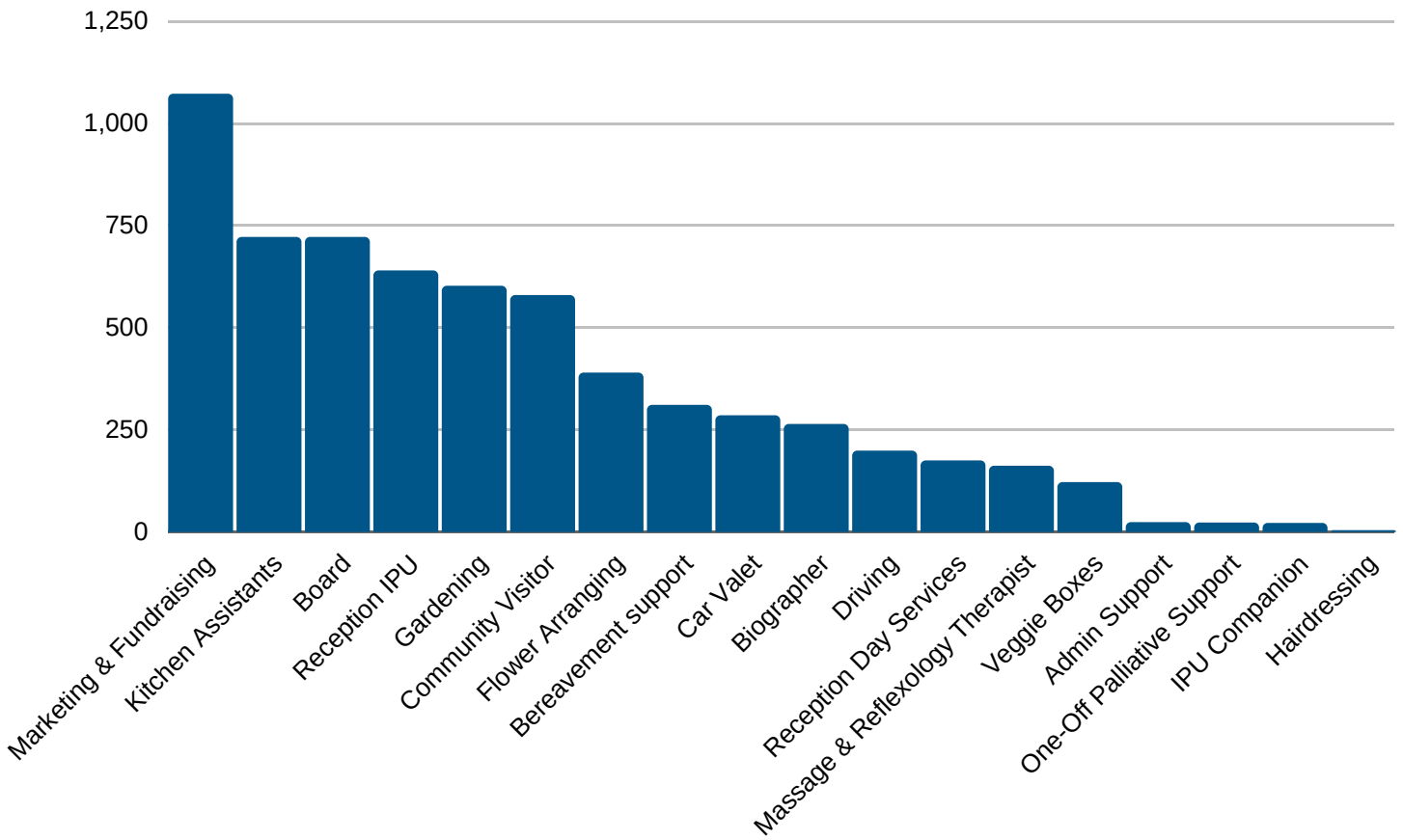


**SHELLEY ATKINSON**  
Volunteer Services Manager



# Palliative Care, Operations, & Admin Volunteer Hours

Excludes retail volunteer hours.



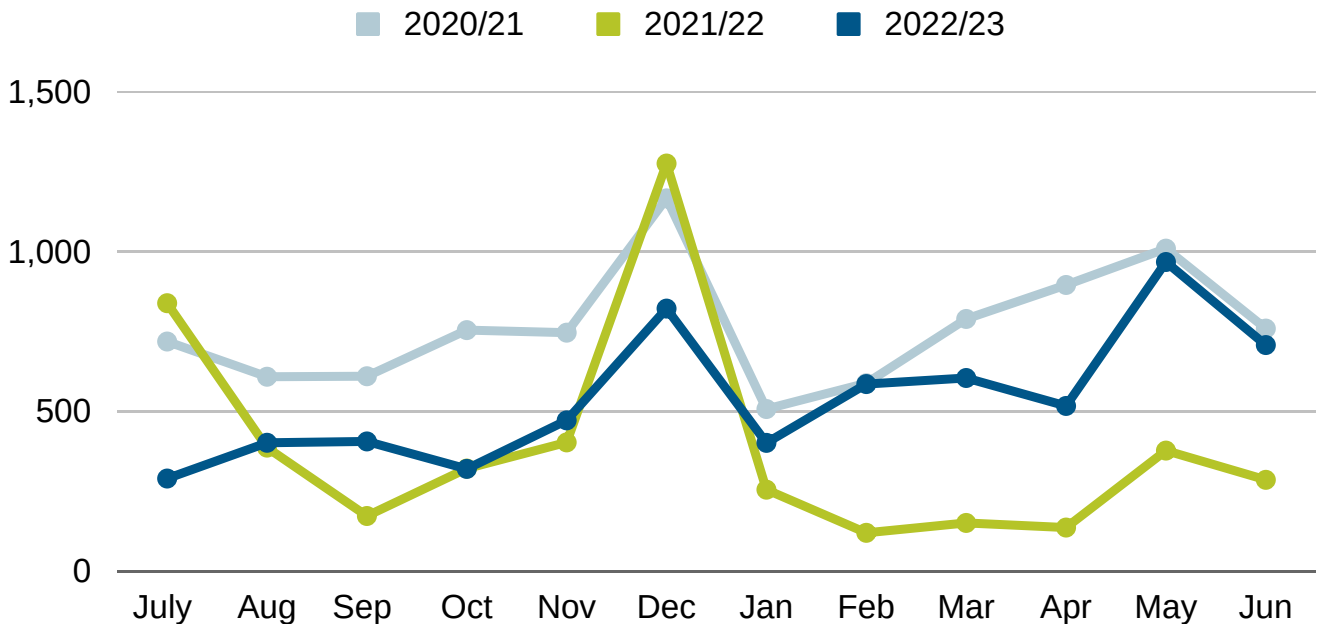
**57,710**

volunteer hours contributed by our retail volunteers.



## 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!**





We couldn't provide the services we do without the amazing team we have. The last 12 months have seen a steady trend of continued recruitment of new team members. Employing great team members enables us to carry out our services to a high standard. We now have a team of 160 paid staff working within our clinical, retail, and support teams. Additional to this we have a team of over 800 volunteers, who generously donate their time and efforts to support us.

**Mai i te Kōpae ki te Urupa, tātou ako tonu ai**  
**From the cradle to the grave, we are forever learning.**

We have continued to invest in our team, with training and development, and have had some wins with additional funding to support pay parity settlements. This enables us to pay our team what they are worth. Our mandatory training program has been strengthened, with a focus on diversity, equity, and inclusion.

We have a great team with a great culture, and this enables us as specialist palliative care providers to ensure our services are carried out to the highest standards.





## HEALTH & SAFETY

Regular improvement activities, quality reviews, and a robust audit schedule ensures Waipuna Hospice continues to deliver a superior service to our patients, families, and communities. The redefining of the organisational Strategic Plan with the addition of specific health and safety and wellness objectives will enhance engagement in the health and safety management system.

Priorities for the coming year will focus on:

- Providing care and culturally appropriate services to our marginalised and ethnically rich communities.
- Work teams focussing on their common issues or concerns via healthy conversations.
- Ensuring quality and policy reviews, audit findings, and corrective actions are resolved and rectified promptly.
- Training in de-escalation, unconscious bias, and situational safety is a priority for the retail sector.

## QUALITY

Our external certification audit in June 2023 and the corrective actions from this helped prioritise areas we want to continue to improve in. We are proud of the quality initiatives that have been implemented in the last 12 months and have led to improved outcomes for our patients, whānau, and team.

- Concluded the implementation of Microsoft 365 to create improved access and features as well as future-proofing our IT systems.
- Following a successful Cohort 1 of our people leaders attending leadership training, our Senior Leadership team as Cohort 2 also undertook this training to improve the culture and performance of teams at Waipuna Hospice.
- Introduced a calibration process as part of our recruitment to remove any recruiter bias, creating more structured conversations and feedback for candidates.
- Implemented virtual reality headset treatment for patients with benefits of pain, and symptom and anxiety control.

Our priorities for the year focus on strengthening our community relationships. We want to engage more, co-design services, hear feedback, and continue making improvements.

Na te whakarongo me te titiro ka puta mai te korero.  
Through looking and listening we gain wisdom.

# Closing Statement

Our organisation is committed to ensuring patients and their families/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.

Kāhore taku toa I te toa takitahi, he toa takitini.

We cannot succeed without the support of those around us.



**RICHARD THURLOW**

Chief Executive Officer



**VANESSA HAMM**

Waipuna Hospice Inc Board Chair





# FINANCIALS

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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 2023

Prepared by Ingham Mora Limited



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5	Statement of Comprehensive Revenue & Expenses
6	Statement of Changes in Equity
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9	Notes to the Financial Statements
18	Auditor's Report

# Directory

## Waipuna Hospice Incorporated For the year ended 30 June 2023

### Nature of Business

Hospice Healthcare Services

### Address

43 Te Puna Station Road  
Tauranga

### Auditors

BDO Tauranga

### Bankers

Westpac

### Solicitors

Kear Standen

### Board Members

Vanessa Hamm (Chairman)  
Deborah Cameron  
Glenda Gaye Hutchison (Treasurer)  
Lavina Good  
Murray Foreman  
Jeremy Ian Rossack  
David McClatchy  
Kipouaka Pukekura - Marsden (Tangata Whenua Rep)

### Chief Executive

Richard Thurlow



# Statement of Service Performance

## Waipuna Hospice Incorporated For the year ended 30 June 2023

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

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 2022/2023 year saw an increase in the number of new patient referrals from 737 to 785.

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

	2023	2022
<b>Description and Quantification of the Entity's Outputs</b>		
Referrals	785	737
Nurse Visits	6,557	6,006
Family Support Contacts	1,843	1,652
KMs Travelled by Team	236,981	231,698
Inpatient Admissions	173	168
Training Total Sessions	102	40
External Sessions	48	30



# Statement of Comprehensive Revenue & Expenses

Waipuna Hospice Incorporated  
For the year ended 30 June 2023

	NOTES	2023	2022
<b>Revenue from Non - Exchange Transactions</b>			
Corporate Sponsorship	2	171,789	149,371
Donations	2	1,781,077	1,543,665
Grants	2	792,555	210,748
Resurgence Support Payment		-	18,696
Te Whatu Ora Wage Parity		99,000	-
Wages Subsidy		-	169,838
<b>Total Revenue from Non - Exchange Transactions</b>		<b>2,844,420</b>	<b>2,092,319</b>
<b>Revenue from Exchange Transactions</b>			
DHB Contracts		5,088,846	4,908,612
Shop Sales	3	5,136,911	4,431,159
Interest Received		29,607	6,512
Net Fundraising		82,391	80,103
Subscriptions		2,148	1,391
Depreciation Recovered		1,635	2,596
Sundry Income		100,959	91,219
<b>Total Revenue from Exchange Transactions</b>		<b>10,442,497</b>	<b>9,521,593</b>
<b>Total Revenue</b>		<b>13,286,917</b>	<b>11,613,912</b>
<b>Expenses</b>			
Audit Fee		25,600	20,700
Depreciation		213,819	286,384
Insurance		63,472	59,703
Loss on Sale of Fixed Assets		-	667
Other Operating Expenses	4	1,740,992	1,601,221
Rent	5	520,000	513,750
Shop Expenses	3	2,914,792	2,618,435
Wages		7,825,217	7,221,478
<b>Total Expenses</b>		<b>13,303,892</b>	<b>12,322,338</b>
<b>Total Surplus / (Deficit) for the Year</b>		<b>(16,975)</b>	<b>(708,427)</b>
<b>Total Comprehensive Revenue and Expenses</b>		<b>(16,975)</b>	<b>(708,427)</b>

The accompanying notes form part of these Financial Statements





# Statement of Changes in Equity

Waipuna Hospice Incorporated  
For the year ended 30 June 2023

	2023	2022
<b>Equity</b>		
Opening Balance	2,270,861	2,979,288
<b>Recognised Revenue and Expenses</b>		
Net Comprehensive Revenue & Expenses for the Year (Page 5)	(16,975)	(708,427)
<b>Total Recognised Revenue and Expenses</b>	<b>(16,975)</b>	<b>(708,427)</b>
<b>Total Equity</b>	<b>2,253,887</b>	<b>2,270,861</b>
<b>Equity at End of the Year</b>	<b>2,253,887</b>	<b>2,270,861</b>

The accompanying notes form part of these Financial Statements



# Statement of Financial Position

## Waipuna Hospice Incorporated As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Current Assets</b>			
Bank and Cash	11	904,316	1,151,388
Receivables for Exchange Transactions	11	191,900	405,540
Prepayments		151,772	128,193
Loan to Foundation	5	1,667,145	1,234,318
<b>Total Current Assets</b>		<b>2,915,134</b>	<b>2,919,439</b>
<b>Non-Current Assets</b>			
Fixed Assets	13	417,506	386,116
<b>Other Non-Current Assets</b>			
Waipuna Hospice Foundation	5	42,396	60,324
<b>Total Non-Current Assets</b>		<b>459,902</b>	<b>446,440</b>
<b>Total Assets</b>		<b>3,375,036</b>	<b>3,365,880</b>
<b>Current Liabilities</b>			
Employee Benefits Accruals	11	890,359	795,016
Accounts Payable	11	158,680	139,197
GST Payable		2,663	15,101
Non - Exchange Liabilities	11	69,448	145,705
<b>Total Current Liabilities</b>		<b>1,121,149</b>	<b>1,095,018</b>
<b>Total Liabilities</b>		<b>1,121,149</b>	<b>1,095,018</b>
<b>Net Assets</b>		<b>2,253,887</b>	<b>2,270,861</b>
<b>Equity</b>			
Capital		594,629	594,629
Accumulated Comprehensive Revenue & Expenses		1,659,258	1,676,232
<b>Total Equity</b>		<b>2,253,887</b>	<b>2,270,861</b>
<b>Total Accumulated Funds (Deficit)</b>		<b>2,253,887</b>	<b>2,270,861</b>

For and on behalf of the Society:



Chairman

Date: 30/11/2023



Chief Executive Officer

Date: 30/11/2023

The accompanying notes form part of these Financial Statements





# Statement of Cash Flows

## Waipuna Hospice Incorporated For the year ended 30 June 2023

NOTES 2023 2022

### Cash Flow Statement

#### Cash Flows from Operating Activities

##### Receipts

Receipts from Non-Exchange Transactions	2,768,163	2,230,023
Receipts from Exchange Transactions	10,595,400	9,304,320
Interest Received	27,712	4,161
<b>Total Receipts</b>	<b>13,391,275</b>	<b>11,538,504</b>

##### Payments

Payments to Suppliers	(2,765,859)	(2,591,846)
Payments to Employees	(9,616,923)	(8,975,006)
<b>Total Payments</b>	<b>(12,382,782)</b>	<b>(11,566,852)</b>

**Net Cash Flows from Operating Activities** 1,008,493 (28,348)

#### Cash Flows from Investing Activities

##### Receipts

Sale of Property, Plant & Equipment	1,913	5,726
<b>Total Receipts</b>	<b>1,913</b>	<b>5,726</b>

##### Payments

Purchase of Property, Plant & Equipment	(243,887)	(154,972)
<b>Total Payments</b>	<b>(243,887)</b>	<b>(154,972)</b>

**Net Cash Flows from Investing Activities** (241,974) (149,246)

#### Cash Flows from Financing Activities

##### Payments

Loan Repayment	19,823	-
Loan Advanced	(1,030,827)	(660,522)
<b>Total Payments</b>	<b>(1,011,004)</b>	<b>(660,522)</b>

**Net Cash Flows from Financing Activities** (1,011,004) (660,522)

Net Increase / (Decrease) in Cash and Cash Equivalents (244,485) (838,116)

#### Cash and Cash Equivalents at 1 July

Cash and Cash Equivalents at 1 July 1,151,388 1,989,504

#### Cash and Cash Equivalents at 30 June

Cash and Cash Equivalents at 30 June 904,316 1,151,388

The accompanying notes form part of these Financial Statements



# Notes to the Financial Statements

## Waipuna Hospice Incorporated For the year ended 30 June 2023

### 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 2023 were authorised for issue by the Board on the 30th October 2023.

#### 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	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

	2023	2022
<b>Corporate Sponsorship</b>		
Revenue	171,789	149,371
	2023	2022
<b>Net Donations</b>		
Donations - General	527,736	749,540
Donations - Funerals	188,547	130,403
Donations - Bequests	1,064,794	663,722
<b>Total Net Donations</b>	<b>1,781,077</b>	<b>1,543,665</b>
	2023	2022
<b>Grants</b>		
Operating Grants	683,574	183,903
Capital Grants	108,981	26,845
<b>Total Grants</b>	<b>792,555</b>	<b>210,748</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
Grassroots Trust (Not Central)	Four Winds Foundation	Valder Ohinemuri Charitable Trust
We Care Community Trust	MacKay Strathnaver Trust	BOP Legacy Fund
New Zealand Community Trust	KD Kirkby Charitable Trust	

## 3. Revenue from Exchange Transactions

The results of the trading shops are summarised below.

### Trading Shops

	2023	2022
<b>Income</b>		
Shop Sales	5,136,911	4,431,159
<b>Expenses</b>		
Advertising	5,842	6,922
Electricity	40,218	43,786
Insurance	41,268	30,682
Low Value Assets	14,917	9,727
Postage, Printing & Stationery	12,293	10,322





Rent & Rates	639,099	557,979
Sanitation & Rubbish	129,234	99,532
Staff Expenses	21,869	20,088
Sundry Expenses	114,321	118,290
Telephone & Tolls	4,476	14,451
Travel	72,857	54,861
Wages & Salaries	1,818,399	1,651,795
<b>Total Expenses</b>	<b>2,914,792</b>	<b>2,618,435</b>
<b>Net surplus/(deficit) from shops</b>	<b>2,222,119</b>	<b>1,812,724</b>
	<b>2023</b>	<b>2022</b>

#### 4. Other Operating Expenses

6505 : ACC Levies	38,308	34,823
Cleaning	84,390	84,817
Computer Expenses	320,094	242,760
Contracting	82,819	107,280
Education / Training	129,008	77,073
5536 : Electricity & Gas	42,848	40,473
2036 : Food	32,359	27,001
Motor Vehicle Expenses	225,902	210,885
Nursing Supplies	93,174	89,077
Postage, Printing & Stationery	62,108	60,113
Professional Memberships	24,395	24,099
Repairs and Maintenance	72,774	68,047
Subscriptions & Levies	86,993	86,537
Supervision Expenses	19,579	32,008
Telephone Expenses	50,501	66,857
Travel	64,091	8,990
Other Operating Expenses	311,649	340,381
<b>Total Other Operating Expenses</b>	<b>1,740,992</b>	<b>1,601,221</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 \$432,827 to Waipuna Hospice Foundation as a loan.

The Waipuna Hospice rented premises from Waipuna Hospice Foundation. Rent during the year ended 30 June 2023 was \$520,000 (2022 \$513,750). This amount was offset against the loan. The balance of the loan as at 30 June 2023 was \$1,667,145 (2022 \$1,234,318). Interest is charged at the discretion of the Waipuna Hospice and no interest was charged for the year ended 30 June 2023. 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 2023 was \$42,396 (2022:\$60,324). Interest of \$1,895 has been received for the year ended 30 June 2023. 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. (2022 \$49,992). At balance date there was an accounts receivable amount of \$4,791 due from Waipuna Hospice Foundation (2022: \$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.

	2023	2022
Total Remuneration	1,092,408	1,116,940
Number of FTE's	7.40	7.25

### 6. Contingent Losses and Gains

There were no known contingent losses or gains outstanding as at balance date (2022: \$Nil).

### 7. Capital Expenditure Commitments

There was no capital expenditure committed, at balance date (2022: \$Nil).

### 8. Contingent Assets and Liabilities

The Board is not aware of contingent liabilities as at 30 June 2023 (2022: \$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:

	2023	2022
Current	\$1,387,105	\$995,573
2 - 5 years	\$2,606,050	\$1,191,349
Later 5 years	\$ 368,000	\$-
<b>Total Operating Lease Commitments</b>	<b>\$4,361,155</b>	<b>\$2,186,922</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:

	2023	2022
<b>Financial Assets</b>		
Bank & Cash	904,316	1,151,388
Accounts Receivable from Exchange Transactions	191,900	405,540
Waipuna Foundation Nurses Fund	42,396	60,324
Loan to Foundation	1,667,145	1,234,318
<b>Total Financial Assets</b>	<b>2,805,758</b>	<b>2,851,571</b>
	2023	2022
<b>Financial Liabilities</b>		
<b>Trade &amp; Other Payables</b>		
Accounts Payable	158,680	139,197
<b>Total Trade &amp; Other Payables</b>	<b>158,680</b>	<b>139,197</b>
<b>Employees Benefits Accrual</b>		
ACC Accrual	3,465	11,870
Employee Holiday Pay Accrual	729,189	689,324
Employee Wages Accrual	128,324	93,822
Other Accruals	29,380	-
<b>Total Employees Benefits Accrual</b>	<b>890,359</b>	<b>795,016</b>
<b>Total Financial Liabilities</b>	<b>1,049,038</b>	<b>934,213</b>
	2023	2022
<b>Non - Exchange Liabilities</b>		
Unspent Grants	69,448	145,705
<b>Total Non - Exchange Liabilities</b>	<b>69,448</b>	<b>145,705</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 signed a new lease agreement for the Mount shop. The lease commences on the 1st November 2023. The Hospice is not aware of any other matters or circumstances that have occurred since the 30 June 2023.

Details of Mount shop lease;  
 - Renewal date 01 November 2029  
 - Term 72 months  
 - Monthly cost of \$23,000

The lease has been included in the Operating Lease Commitments calculations in note 10.





### 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	227,935	54,000	-	281,935	198,617	-	28,042	226,660	55,276
Furniture & Fittings	203,846	-	898	202,948	183,080	898	5,813	187,995	14,953
Office Equip	23,770	-	1,217	22,553	23,469	1,217	301	22,553	-
Loan Equip	144,067	90,592	22,051	212,608	123,763	22,051	22,518	124,231	88,378
Inpatient Unit	369,479	42,958	60,774	351,664	320,306	60,774	21,303	280,835	70,828
PaCNAT	7,300	-	7,300	-	7,300	7,300	-	-	-
Day Services Ext	236,015	-	490	235,525	236,015	490	-	235,525	-
IT Assets	604,945	21,389	133,973	492,361	476,346	133,696	73,229	415,880	76,481
Shops	428,753	33,222	-	461,975	322,529	-	47,761	370,290	91,685
Family Support	4,018	-	-	4,018	3,672	-	230	3,902	117
Facilities	63,000	3,326	-	66,326	37,316	-	11,637	48,952	17,373
Total	2,363,265	245,487	226,702	2,382,050	1,977,149	226,425	213,819	1,964,543	417,506

### 14. Ability to Continue Operating

The entity will continue to operate for the next 18 months.

During this period Waipuna Hospice has been given assurance of financial support from Waipuna Hospice Foundation and this is ongoing for the next 18 months. 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.



## 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 comprise the financial statements on pages 5 to 17 and the service performance information on page 4. The complete set of financial statements comprise the statement of financial position as at 30 June 2023 and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and cash flow statement 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 2023 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 at 30 June 2023 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 these income streams.

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. 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.**

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

## **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.

## **Other Matter**

The financial statements of Waipuna Hospice Incorporated for the year ending 30 June 2022 were audited by another auditor who expressed a qualified opinion on those financial statements on 27 October 2022

## **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, 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".

BDO Tauranga  
Tauranga  
New Zealand  
2 November 2023

# 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 Vanessa Hamm (Chairperson)  
Jeremy Rossaak (Deputy Chair)  
Glenda Hutchison (Treasurer)  
David McClatchy (resigned 14/09/2023)  
Kipouaka Pukekura (Tangata Whenua Rep)  
Deborah Cameron  
Lavina Good  
Murray Foreman

Chief Executive Officer Richard Thurlow

Auditors BDO Tauranga

Accountant Ingham Mora Ltd

Solicitor Keam Standem



**Waipuna Hospice is there to support you but not take over. They are there to care for you and your loved one – always to respect your dignity and give you choices. And as a support person, I really felt that wraparound love, because I wasn't just sitting on the outside – they were including me.**

**ANNAMARIA**

*Sister of Waipuna Hospice patient*





*Thank you*

Without you, Waipuna Hospice couldn't provide care and support for the dying and bereaved.



43 TE PUNA STATION  
ROAD, TAURANGA



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[WWW.WAIPUNAHOSPICE.ORG.NZ](http://WWW.WAIPUNAHOSPICE.ORG.NZ)

