



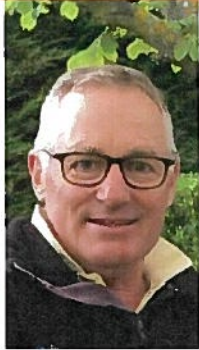
**Annual Report July 2022 to June 2023**



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## Chairman's Introduction



*Phil Vink  
Chairman  
Marlborough  
Hospice Trust*



This is the last year that I will act as Chair of the Marlborough Hospice Trust.

It has been my privilege to work with so many people during my tenure, fellow Trustees, the Hospice staff and our 200 plus community volunteers.

When we do our work and participate in the final stages of people's lives, our part in assisting our community is a privilege and part of our thinking when we develop plans to determine our future direction, our funding requirements, and the best Model of Care.

Since I joined the Trust on 2020, we have undergone significant changes. The extent of our management and governance of the hospice has had to step up to the challenge of taking ownership of the Model of Care, on top of the maintenance of the property where we reside and base our service delivery.

We are constantly grateful for the base provided by:

- Past Trustees, the builders and funders of the service;
- Our senior staff and all members associated with service delivery;
- Our volunteers; and
- The Salvation Army and their long-term involvement from 2003.

To deliver services today from such a strong and positive base is very much due to the hard work that has gone on in the years before I became a Trustee.

Tony Jordan left the Trust this year after being a tireless supporter of our Hospice and the service for many years. We thank Tony for acting as our Treasurer, a position he has carried with passionate, diligent aplomb.

At the time of writing, we are in the process of appointing and welcoming a new Trustee to the Board from the community to fill this vacancy.

Also, this year we have appointed a new Chief Executive to oversee the high level of management we need in our Marlborough service. In December 2022 we welcomed Carole Crawford.

Since this time Carole has proven to be a valuable addition to our team, who has added value to the service, employing and introducing new members to senior roles in the organisation and continuing the work of building an even better service for Marlborough.

I will continue to be a member of the Marlborough Hospice Trust as a Trustee and build on the excellent work we have achieved so far.



## CEO's Introduction

E ngā mana, e ngā Reo, e ngā Iwi o te moto, tēnā koutou katoa  
Ko Carole Crawford tōku ingoa  
Nō Ingarani ahau, kei Waitohi ahau e noho ana  
Ko au te Tumu Whakarewa ki te Whare Kumanau o Wairau ahau  
He mihi tēnei, nāku, ki a koutou  
Nō reira, tēnā koutou, tēna koutou, tēnā tātou katoa.

I am privileged to have been appointed as the Chief Executive Officer of this remarkable organisation that is Hospice Marlborough. Over the last year our dedicated and highly skilled team have continued their incredible work with our palliative patients and family support both in the community and at our In-Patient Unit.

We continue to embrace a patient-centred approach, increasingly connecting earlier with patients to make palliative assessments and to guide their plan of care.

There are numerous achievements for the year of which we are proud, including:

- doubling the number of Māori referrals to our service compared to the previous year;
- essential community funding contributions including 54% from Shop sales and 25% from fundraising;
- attracting experienced and high-quality staff to fill vacancies;

- grants enabling us to purchase specialist equipment, commence refurbishments, and allow staff attend national conferences; and
- 88% of our expenditure goes directly towards caring for our patients.

Relationships have continued to be strengthened with an array of stakeholders, an opportunity for both personal engagement and hospice collaboration.

Te Whatu Ora, Hospice New Zealand, and Te Waipounamu Hospice Alliance (South Island) have enabled robust discussions and foresights for the future sustainability of our sector. More locally, our partnership with Ngāti Rārua has provided both governance, through Trustee Molly Luke, and also a Kaiāwhina, supporting patients and whanau who identify as Māori.

Similarly, we have continued to connect with the Fare-Well Services Trust, Residential Care facilities and maintain daily contact with Wairau hospital.

Excited about the next year, as we take bigger steps to be sustainable for Marlborough. I am sincerely grateful to our community, supporters, partners, staff, volunteers and the Trustees, for empowering me to lead this amazing organisation. Walking together, we will continue to provide specialist palliative care services in Marlborough.



*Carole Crawford  
Chief Executive  
Hospice Marlborough*



## Background to Hospice Marlborough

### Our History

Hospice Marlborough has provided end of life, palliative care services to the people of Marlborough since 2003. Through the support of community leaders and Marlborough Community, the Marlborough District Council and all local service groups, the Hospice building was opened in 2003. The Marlborough Hospice Trust manage the service and continue to raise funds from the community to provide quality specialist palliative care services.

### Our Services

Hospice Marlborough service provision covers Blenheim, Renwick, Wairau Valley, Seddon, Ward, Picton, Havelock, Rai Valley, Canvastown and the Marlborough Sounds.

We respect the physical, emotional, cultural, social and spiritual needs of our patients and their families/whānau. We provide:

- specialist palliative and end of life care for individuals diagnosed with life limiting illnesses in the hospice inpatient unit or in a person's home or place of residence in the community to improve people's quality of life;
- bereavement support and spiritual care for families/whānau throughout the patient's illness and after their death;
- advice and support to all our health professional colleagues and the organisations involved in patients' palliative and end of life care;
- training and education and conduct research in palliative care; and
- short term equipment loan to patients in the community.

The Marlborough Hospice Trust is committed to equal access and will ensure all age groups and ethnicities especially Māori and Pacifica are in line with district population levels.





## Our Team

To deliver our services, Hospice Marlborough has 40 employees (equivalent to 23 FTE) and approximately 200 volunteers working out of our facilities. Also, we work with Te Piki Oranga, local iwi, Primary Health Organisations, Aged Residential Care Homes and other health organisations and health charities.

Our team is more than the amazing healthcare professionals that includes our dedicated doctors, nurses and care specialists, also we have the support of incredible administration and retail staff who help us raise money and enable our clinical team to excel.

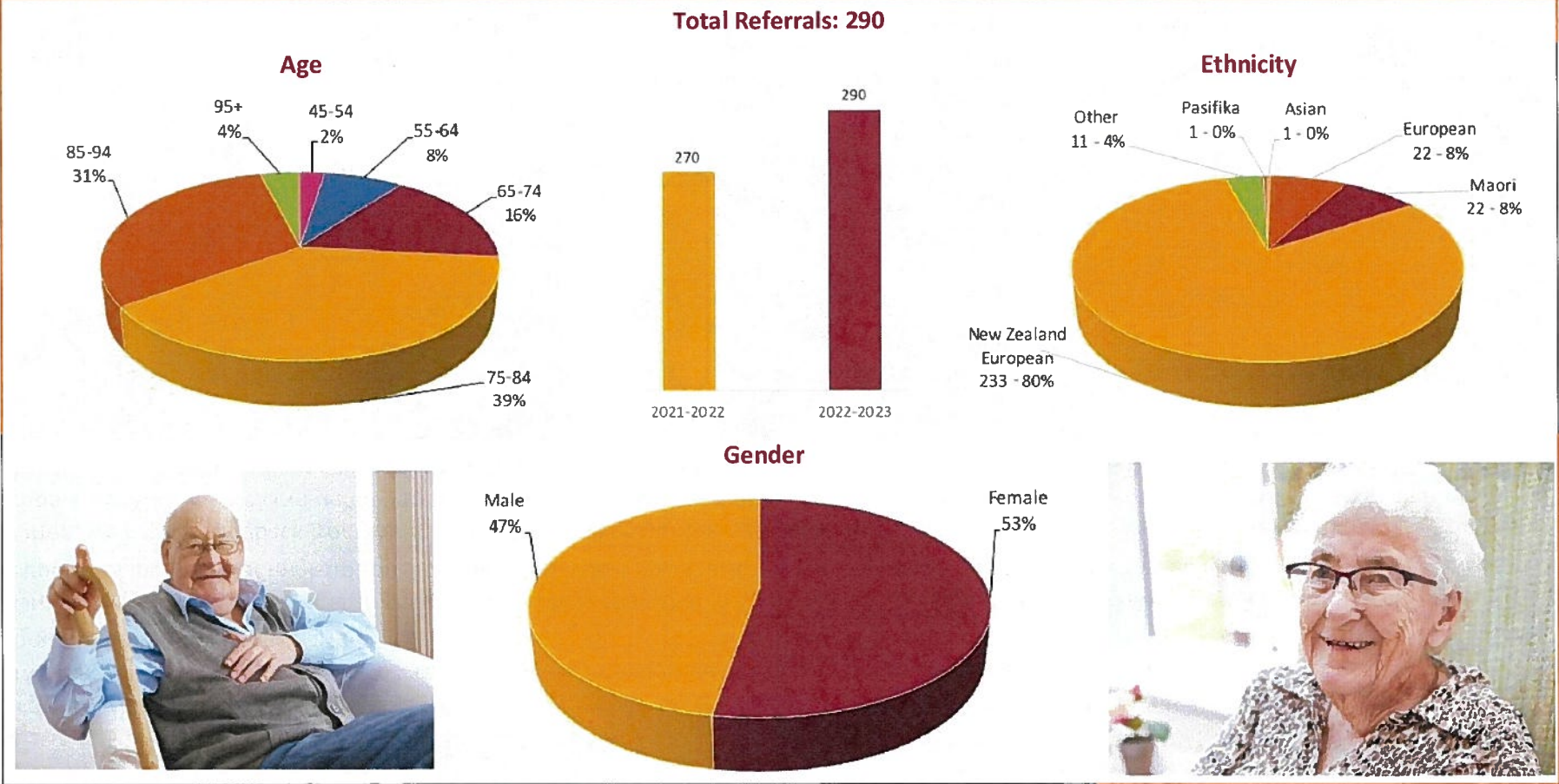
Often, we receive feedback from our community that liken our team to angels, recognizing our ability to listen, laugh and chat at just right the moments. Also, we are commended for significantly improving end-of-life experiences, not only for patients but for their whanau and the broader community and our staff, driven by compassion and a profound understanding of needs, constantly strive to accomplish this every day.





**Our Year in Review**

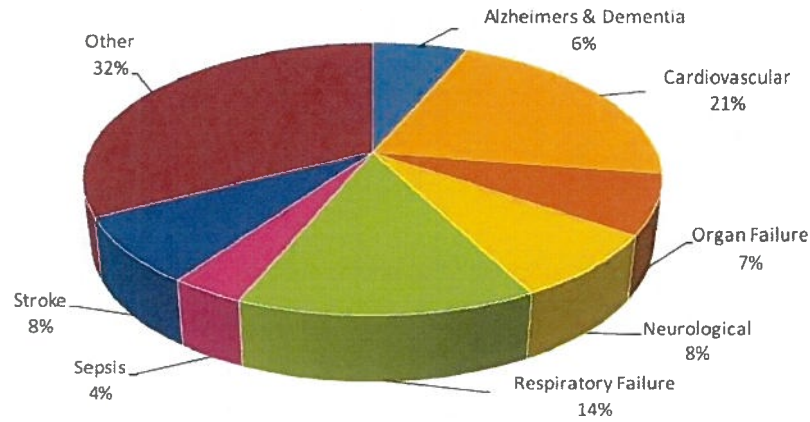
**Patient Referrals**



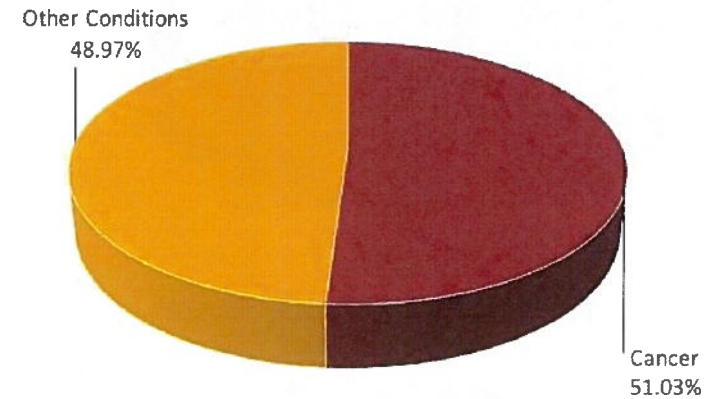


**Patient Referrals (Continued)**

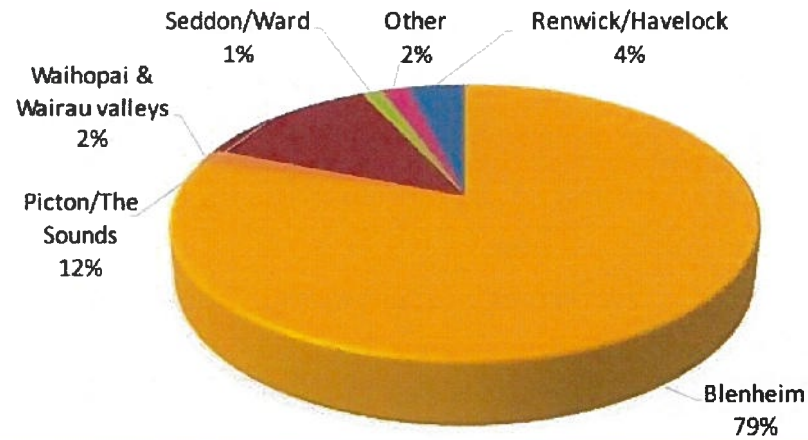
**Other Diagnosis**



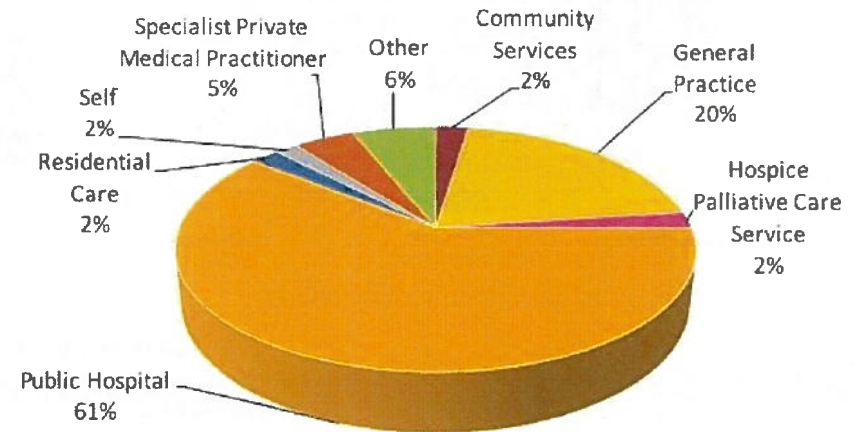
**Cancer/Other Diagnosis**



**Location**



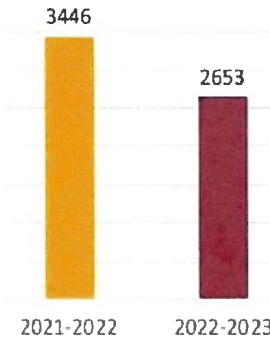
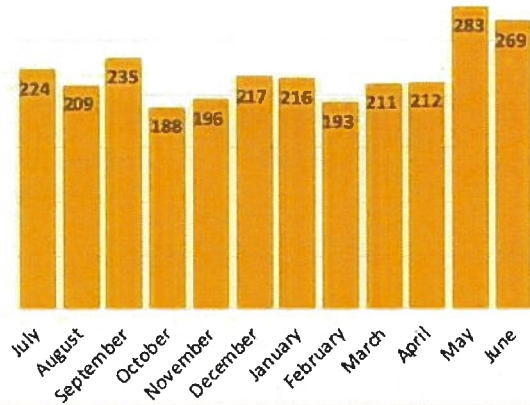
**Source**



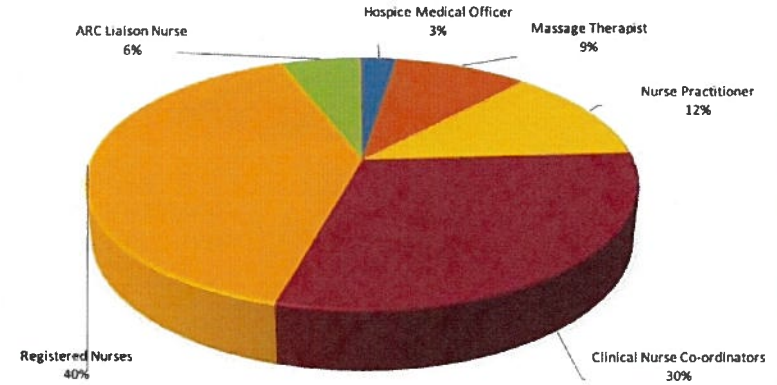
**Community Contacts**

**Total Patient Community Contacts: 2653**

**Face-to-Face: 1685 Telephone: 711 Written : 257**

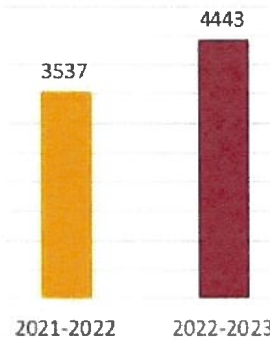
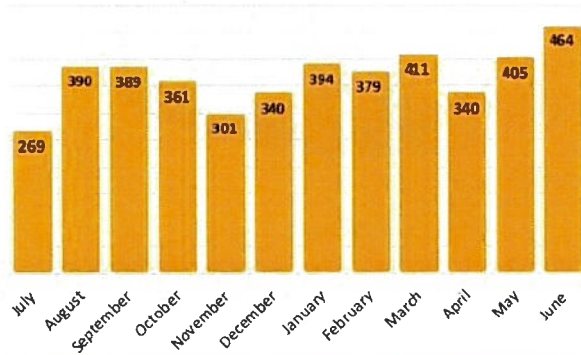


**Community Contacts from Our Team**

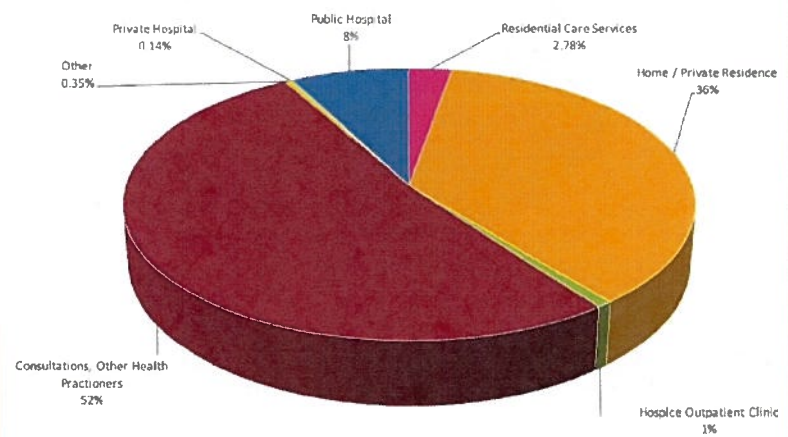


**Total Family Support & Bereavement Community Contacts: 4443**

**Face-to-Face: 1185 Telephone: 1460 Written: 1798**

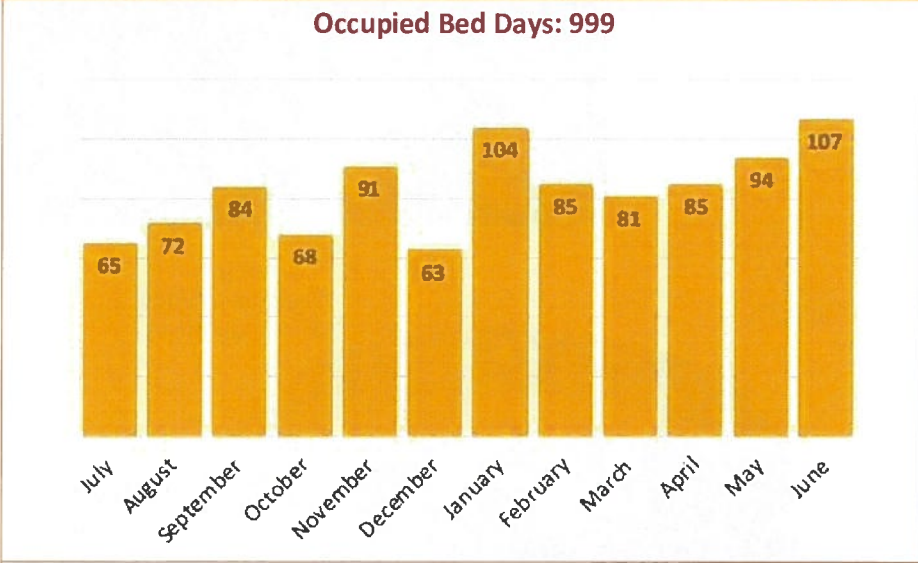


**Overall Total Community Contacts: 7095**





**In Patient Unit**



	2022-2023	2021-2022
<b>Total Admissions to IPU</b>	<b>137</b>	<b>125</b>
<b>Occupied Bed Days</b>	<b>999</b>	<b>985</b>
<b>Average Bed Days per Patient</b>	<b>8.57</b>	<b>7.88</b>
<b>Occupancy %</b>	<b>68%</b>	<b>67%</b>

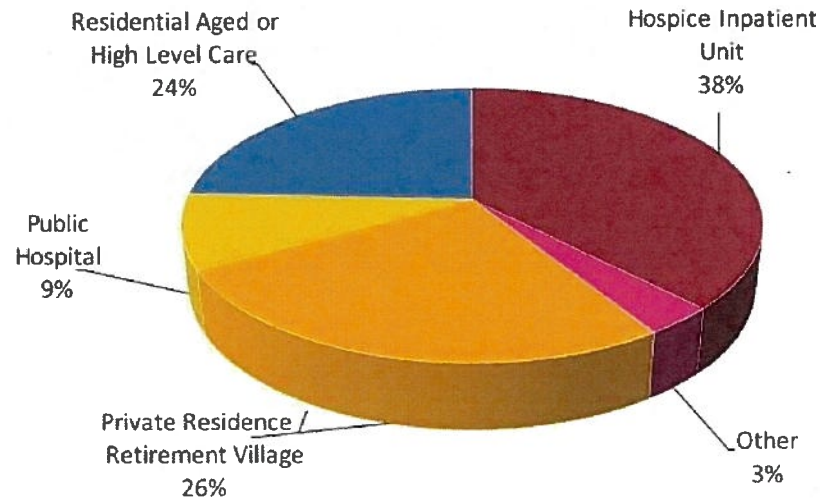




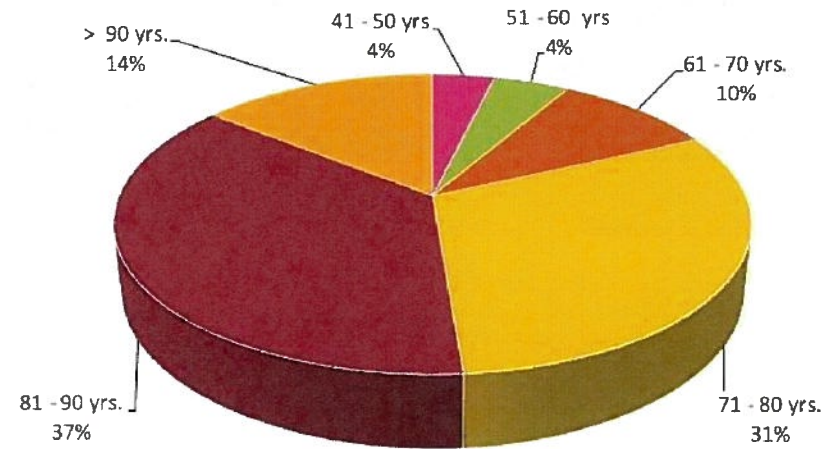
**Patient Deaths**

**Total Deaths: 239**

**Location**



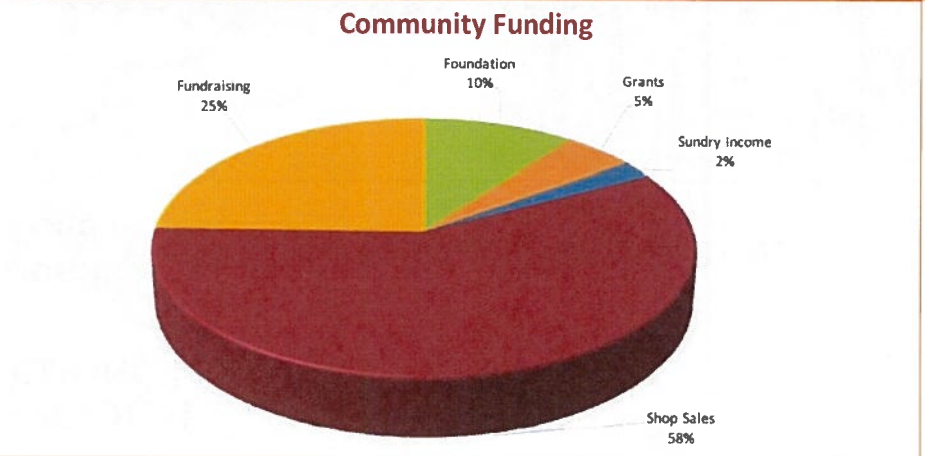
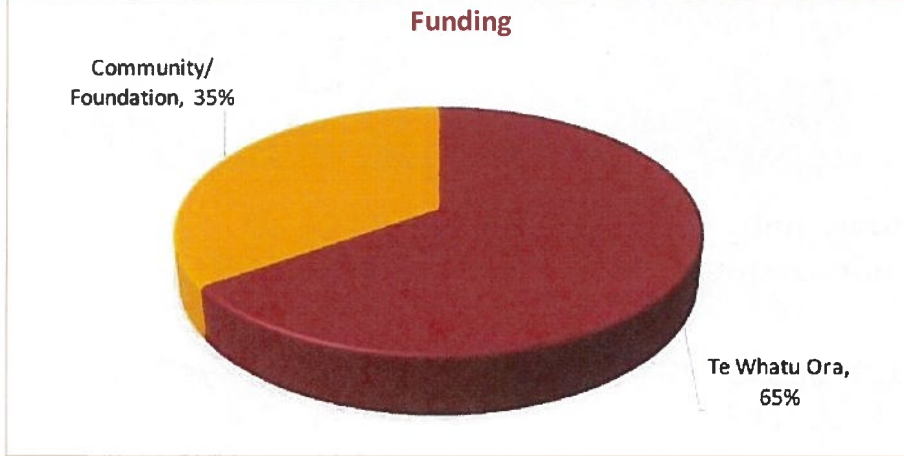
**Age**



**Our Financial Performance**

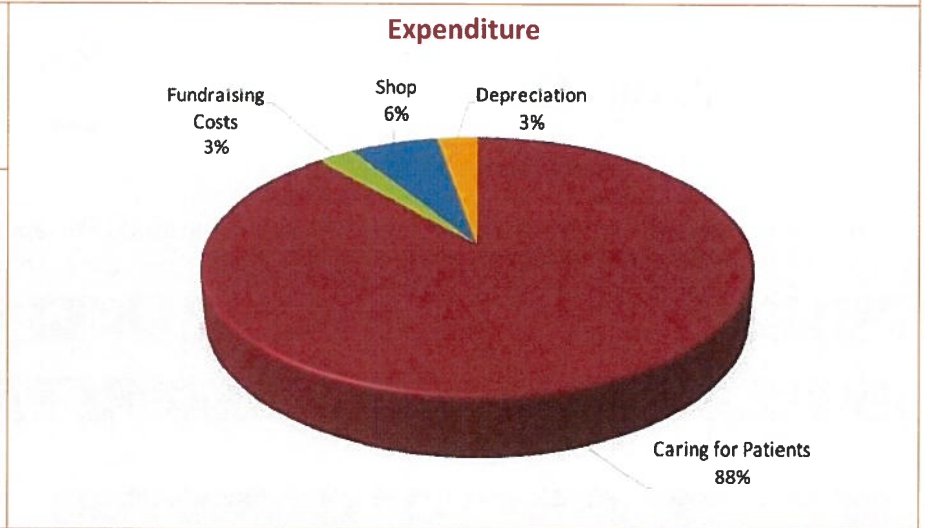
This section shows our summary financial performance. The audited accounts are in the final section of this report

**Summary of Performance**



### Volunteers

**Volunteer Hours Worked : 16,862**  
**Volunteer Contribution: \$382,762**





Thank You For Your Support

Grant Providers

Hospice Marlborough could not survive without the incredible support of our community including our grant providers who, over the last year, have provided the opportunity for us to purchase much needed equipment, undertake refurbishments, attend the NZ Hospice Conference, complete facility repairs and allow us to plan for the future.



Marlborough Hospital  
Equipment Fund

Capstick Charitable Trust





**Local and National Supporters**

In addition to our Grant providers, Hospice Marlborough is grateful for the support of our local and national partners who continue to support us by providing goods and services in-kind, financial donations and awareness through business initiatives.

Though not every supporter is featured here, we acknowledge the crucial roles so many of our community play in helping Hospice Marlborough to continue to deliver free, high-quality, specialized palliative care across our region.



Marlborough  
Trike Tours



## How to Support Hospice

The services of Hospice Marlborough are free to patients and their families irrespective of their religion, ethnicity, or age. However, as a charitable organisation, Government funding from Te Whatu Ora only covers up to approximately 60% of our costs. Consequently, this leaves a shortfall to be filled through fundraising in the community.

Whether it is buying from our charity shops, donating money/items, volunteering time, offering services in-kind, through business sponsorships and grants, bequests, participation in our events, or organising a fundraiser, we could not continue to provide the level and quality of care services our patients deserve. Without our Hospice Marlborough charity shops, fundraising activities, ongoing support and generosity of our community, local and national partners, our specialist palliative care services would not be sustainable.

The support of our community is truly appreciated, together we can deliver and achieve more. Thank you.



## Make a Donation

Donations are gratefully accepted at any time and they enable us to provide compassionate end-of-life care to everyone, regardless of their financial situation and to fund specialized programs and services that enhance the quality of care provided.

Donations can be financial through a one-off donation, regular donations, payroll giving, goods and services or giving pre-loved pieces to our Hospice shop.

## Leave a Legacy

Also, our community can leave us legacy bequests through donations and gifts in wills and many consider designating a specific property, savings, or a portion of an estate as a gift.

This is a meaningful way to honour the memory of a loved one who received hospice care or had a connection with us.



## How to Support Hospice (Continued)

### Business Sponsorship

Partnering with Hospice Marlborough as a business sponsor is a tangible demonstration of care and dedication to the Marlborough community, as well as staff and customers.

Our potential collaborations with businesses are varied and can be sponsorship, donating services and in-kind products to payroll giving, arranging a staff volunteer day, and having a collection box at your premises.

### Organise a Fundraiser

Many of our supporters choose to organise their own event or activity to raise money for the hospice. There are some brilliant, inspiring, and enjoyable ways of fundraising on behalf of Hospice Marlborough.

It's not only a great way of bringing people together and raising awareness for a cause people feel strongly about, but it is also an awesome way to show support!

### Volunteer With Us

We value our incredible team of volunteers who carry out a variety of roles, carer companionship, biography writing, reception and administration, catering, gardening, helping at events, and working in the Hospice Shop.

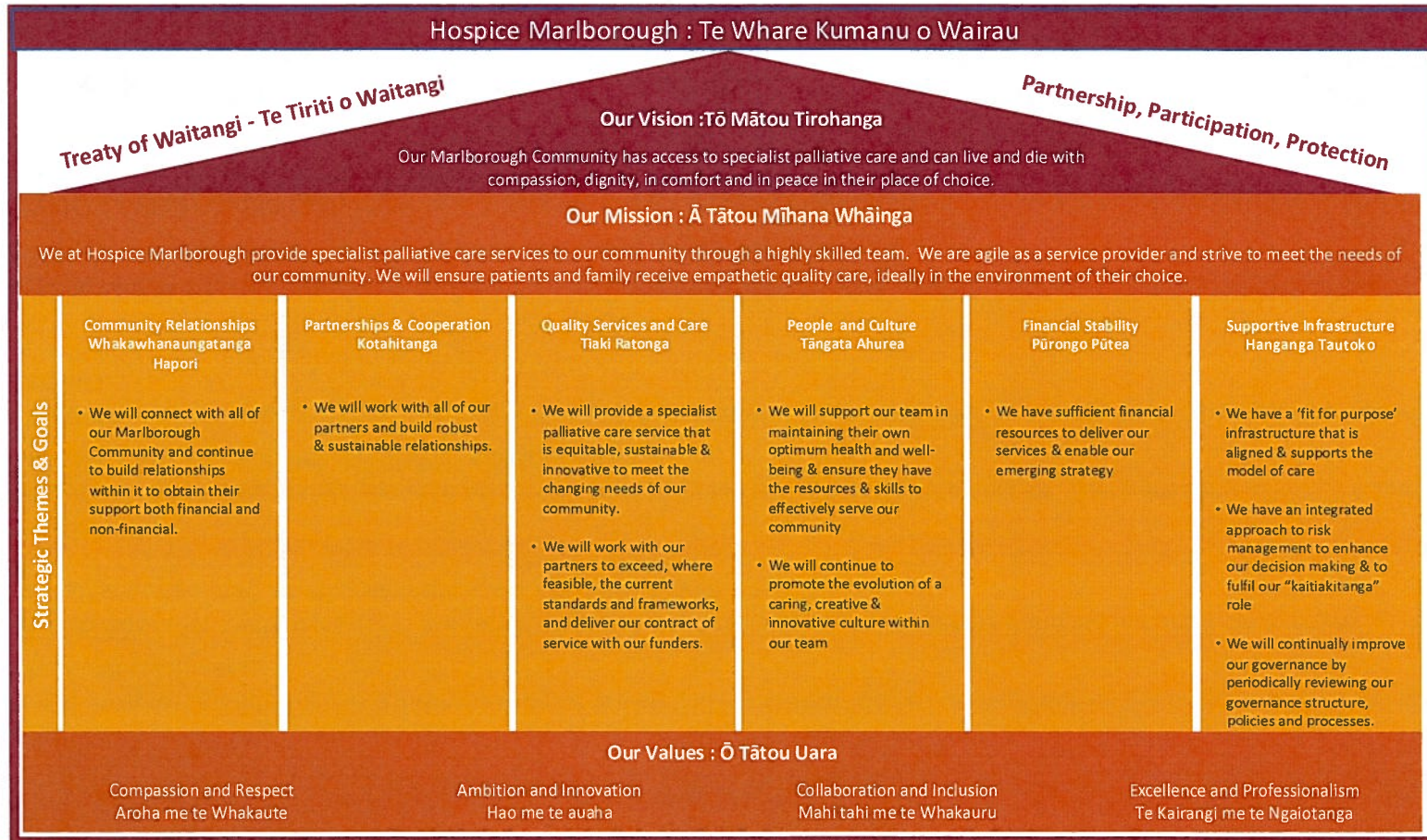
Volunteering for Hospice Marlborough provides a deeply enriching experience that offers emotional rewards, personal growth and a chance to make a lasting positive impact on the lives of others.





Our Strategy

Summary



## Our Strategic Achievements – July 2022 to June 2023

### Strategic Theme: Community Relationships / Whakawhanaungatanga Hapori

- We will connect with all of our Marlborough Community and continue to build relationships within it to obtain their support both financial and non-financial.

### Our Achievements

- **Community Engagement**
  - Our community team of specialist nurses, family/whanau support, Kaiāwhina, Social Worker and massage specialist, continued to work with patients and whanau out in the community, including ARC Liaison and education.
  - Team members engaged with a variety of community groups to tell our story and build relationships, raising awareness of Hospice Marlborough.
  - We attended several events like the Senior Seniors' Expo at the Marlborough Events Centre and the Mihi Whakatau (welcome ceremony) at Maataa Waka, the Kaupapa Māori Social Service provider for whanau, to name a few.
  - Hospice Marlborough had regular articles in the Marlborough Magazine, The Blenheim Sun, the Marlborough Express, Marlborough Weekly and Stuff on-line. Additionally, we have our social media platforms including Facebook, Instagram and our website.
  - Hospice Marlborough staff connected with funeral directors Cloudy Bay, Sowman and Shone and Shirley Funeral Directors from Nelson, who all operate in Marlborough. The later provided an explanation of traditional Māori practices, and how they support and empower inclusive services for different cultural and religious communities.
  - The Community Team collaborated with the new library to include resources for grief, loss and bereavement for children and young people including Aotearoa New Zealand literature and tangata whenua contributions.
- **Hospice Awareness Week**
  - Our new Chief Executive and Clinical Service Manager visited Primary Care Centres, Aged Residential Care facilities and hospital departments, in Blenheim and Picton, gifting a tasty sharing platter and thank you card to their staff.
  - Hospice New Zealand promoted the week with the theme 'It's OK to feel how you feel'. The Marlborough Sun published an advertorial telling our Hospice Marlborough story from interviewing our Chief Executive. Whilst Top of the South Media took a staff photo and promoted us.



**Strategic Theme: Community Relationships / Whakawhanaungatanga Hapori (Continued)**

**Our Achievements (Continued)**

• **Remembrance**

- A Tree of Remembrance was kindly planted in Seymour Square by Marlborough District Council for our annual remembrance service, aligned with Matariki. Invited families gathered near the tree to reflect on life and take time to remember those loved ones who died in the past year.
- Local Farmers store staff joined Hospice staff, to take part in a memorial occasion in Hospice Marlborough's garden.
- From mid-November to Christmas Eve Farmer's customers, who donate in store, receive a card to write a special message, then place it on the tree of remembrance. A unique Christmas bauble is designed and sold throughout December with 100% of each bauble sale going to Hospice Marlborough.

• **Shop**

The shop is important to raise funds so we can continue providing services to the Marlborough Community. Our local community continue to support us by shopping with us and donating their goods. As the COVID rules relaxed, the shop served 50,000 customers.

**Facebook :** Reach = 14,957 / Up 3%. Likes = 1,364 / Up 15%. Followers = 1,531

**Instagram:** Reach = 435 / Up 18%





### Strategic Theme: Partnerships & Collaboration / Kotahitanga

- We will work with all of our partners and build robust and sustainable relationships.

### Our Achievements

- **Te Whatu Ora**
  - We continue to strengthen our relationship with Te Whatu Ora primarily through our Sector Relationship and Contract Manager. This includes regular scheduled face to face meetings.
- **Hospice NZ**
  - Connecting with HNZ Chief Executive, Wayne Naylor, and some HNZ colleagues, has enabled a supportive and sustainable relationship, including regular engagement with Te Waipounamu (South Island) Hospice CEOs at our Alliance meetings, as well as national zoom sessions.
- **Ngāti Rārua**
  - Trustee Molly Luke of Ngāti Rārua represents iwi in the governance of our services. She has encouraged Hospice Marlborough to embrace tikanga Māori within our operations, with these cultural shifts now being well managed.
  - Operationally, we value the agreement for services that we have with Te Hauora o Ngāti Rārua for the provision of Kaiāwhina services in support of our patients and their whānau who identify as Māori.
- **Fare-well Services Trust**
  - We have continued to work closely with the Fare-Well Services Trust. In January, they attended a staff lunch at Hospice where they shared with the team information on what services they provide.
  - Several staff attended the opening of their new facility “Porporoaki”.
- **Residential Care Facilities**
  - Our services continue to provide cover to people living in ARC facilities with palliative needs.
  - We have 8 ARC facilities across Blenheim and Picton which we continue to develop sustainable relationships with.
- **Other Partners in Care**
  - We have an excellent working relationship with Wairau Hospital, including Specialists, with daily contact. We provide specialist palliative care advice to the hospital, District Nursing and General Practice teams in Marlborough.

### Strategic Theme: Quality Services and Care: Tiaki Ratonga

- We will provide a high-quality specialist palliative care service that is equitable, sustainable and innovative to meet the changing needs of our community.
- We will work with our partners to exceed, where feasible, the current standards and frameworks, and deliver our contract of service with our funders.

### Our Achievements

- **Community Model of Care**
  - Our Model of Care provides an outline to the principles and processes that describe how we deliver our services. With on-going review, we continue working towards improving the quality and equitable access to palliative care in Marlborough, focusing on moving more services into the community and providing services earlier upstream. Maintaining our in-house patient unit, for those who need it, remains a part of our Model of Care delivery.
  - Partnering and networking with local Iwi, we continued to seek and engage in opportunities to empower Māori health and well-being. The provision of Kaiāwhina services, through Te Hauora o Ngāti Rārua, increasingly ensures culturally inclusive palliative care and compassionate community responses.
  - We offered patients pet therapy which can greatly reduce the stress and fears associated with illness and dying.
- **Feedback about our Services**
  - Our 'Tell us what you Think' survey continued to be a tool to monitor feedback on our services during the year. However, moving into 2023 we recognised that there was more we could do to increase the capture of the 'voice' of our patients and their families. We are planning to implement additional methods and tools to improve in this critical area, including with our Māori whanau, during 2023 -2024.
- **Certification with HealthCERT [Ministry of Health]**
  - We need to be certified as a requirement of the Health and Disability Services [Safety] Act 2001 so we can provide Hospice Inpatient Services to the Marlborough community. The associated interim onsite audit was held on 28th March 2023, as a follow-up to the initial audit that was held in September 2021. This interim audit provided guidance to ensure compliance for the next full audit due in September 2024.



## Strategic Theme: Quality Services and Care: Tiaki Ratonga (Continued)

### Our Achievements (Continued)

#### • Internal Audit Processes

- Our internal audit programme was updated, and regular audits occurred to continually improve our service delivery. These audits focused on infection control, patient care and facilities. Also, this provided an increased awareness of staff to the importance of involvement in audits for quality improvements.

#### • Palliative Care Education/Seminars

- An important aspect of our Specialist Palliative Care service is to support those working in primary palliative care and provide education workshops throughout the year. These are open to staff employed in the Residential Care Services, home-based support agencies, Access Community Health and Nurse Maude across Marlborough. Our team provided the following courses:
  - The Fundamentals of Palliative Care provided to 164 people.
  - Comfort Medication & Syringe Driver Training sessions at ARC facilities provided to 25 people.
  - Palliative Pain Management provided to 40 people.
  - Aged Care Development Policy provided to 8 people.
  - Supporting People with Autism provided to 8 people.
  - Infection Control provided to 11 people.
  - Core Skills provided to 9 people.



## Strategic Theme: People and Culture / Tāngata Ahurea

- We will support our team in maintaining their own optimum health and well-being and will ensure they have the resources and skills to effectively serve our community.
- We will continue to promote the evolution of a caring, creative and innovative culture within our team.

## Our Achievements

- **Health, Safety and Wellbeing**
  - The Hospice Marlborough Health and Safety Committee meets bi-monthly and looks at ways of improving processes and procedures from a Health, Safety and Wellbeing perspective.
  - We provide our team with Ignite Aotearoa which is a flexible, proactive wellbeing platform which provides them with access to their choice of support anytime, anywhere. It provides resources, online workshops and access to mental health and wellbeing specialists and coaches.
  - We offered a week of activities for staff for Mental Health Awareness Week which included a knitting and crochet session, massages, yoga/mediation sessions and finished off with a shared team lunch.
  - Health, Safety & Wellbeing walkabouts have been introduced whereby suggestions are made about what people are doing and items that may cause issues.
- **Volunteers**
  - Our volunteers continue to make a huge contribution to our sustainability. Over the year the volunteer hours worked were 16,862, a contribution of \$382,762.
  - In March 2023, we employed a part-time Volunteer Coordinator. As a focussed role, the coordinator is focussed on improving our efficiencies and data, matching volunteer skills to new and previous roles, including reintroducing those halted by Covid, and recruiting willing volunteers from our community.
  - As we review our Volunteer Support, opportunities to have increased patient and whanau focussed roles, such as 'companionship' and 'sitter support' with appropriate training, will continue to be introduced over the next year.
  - Our Hospice Shop in Redwoodtown again surpassed its previous sales record this year, thanks to our community, the shop volunteer team, and our awesome Shop Manager.



## Strategic Theme: People and Culture / Tāngata Ahurea (continued)

### Our Achievements (continued)

- **Training and Education/ Professional Development**

- Hospice New Zealand Conference was attended by six members of the Hospice team, four of which were funded by Capstick Medical Trust Fund. One of Hospice Marlborough social workers presented at the conference on “Exploring Inequity Within End-Of-Life and Palliative Care Amongst Older Adults.”
- Five of our Health Care Assistants (HCAs) achieved their Merit step, having completed Career Force study, their evidence file and appraisal documentation.
- Due to Covid and senior staff shortages early-on in the year, education delivery was impacted, as our Nurse Educator stepped up to cover higher duties. Our Nurse Educator recommenced delivery of the HNZ Palliative Care Programme to Marlborough ARC staff and our own HCAs in 2023.



### Strategic Theme: Financial Stability / Pūrongo Pūtea

- We have sufficient financial resources to deliver our services and enable our emerging strategy.

### Our Achievements

- **Te Whatu Ora**
  - Our contract funding (refer to page 11) was 65% this year. This included several variations to contract, but more importantly, 3 months lump sum of pay-disparity funding April – June 2023, for our nurses and HCAs. Consequently, this does distort the picture.
- **Marlborough Hospice Foundation Trust**
  - The Marlborough Hospice Trust and the Marlborough Hospice Foundation Trust work together to increase the capital fund from bequests and donations. This maintains and develops long-term financial stability for us to deliver sustainable palliative care. The income from the fund supports some of the operating costs and capital needs of Hospice Marlborough.
- **Hospice Shops**
  - The Hospice Shops continued to break sales records for the year, again exceeding our expectations. The funds raised significantly contributed towards our operational expenditure and emerging strategy, all thanks to the support of our community, and the dedicated volunteers and Shop Manager.
- **Other Funding**
  - We are grateful for the support from the numerous grant providers that fund a variety of equipment, operational expenses and capital projects. Thank you to all involved.
  - By example: Both Blenheim Rotary Clubs funded the installation of a second set of automatic doors for the hospice front entrance; Pelorus Trust paid for reseal asphalt in part of the car park; Harcourts covered the cost of a modern wheelchair with removable foot rests and curved edges to reduce cuts and skin damage to patients; whilst Capstick Medical Trust covered costs for two staff to attend the Hospice New Zealand's annual conference.
  - Many Marlborough businesses and individuals have supported Hospice in a variety of ways throughout the last year, providing gifts of time, money, goods and services in kind. We are extremely grateful for their support.



## Strategic Theme: Financial Stability / Pūrongo Pūtea (continued)

### Our Achievements (continued)

#### • Fundraising Events

- As the COVID restrictions relaxed for events, we increased our events programme for the year.
  - Henry Ford Birthday Celebrations' Vehicle display in July 2022, from the Ford Clubs of Marlborough & Nelson.
  - Garden Marlborough, held in November 2022, is NZ's premier garden event offering garden tours, workshops and social events. Our volunteers served over 1200 cups of tea and coffee and 2000 servings of food at 8 of the gardens in support of this event.
  - Hospice Golf tournament, held in December 2022, was arranged by volunteers from several different Golf Clubs throughout Marlborough. A fun event with prizes for the best dressed team, Two's, closest to the pin and raffles.
  - We were once again nominated as a local charity to benefit from Z Good in the Hood fundraising. Thanks to Z and our Marlborough community for placing your orange token in the Hospice Marlborough box.
  - Fashion and Art in the Garden, in December 2022, provided an afternoon to dress up and enjoy live music, art auction, silent auctions, art and fashion parade.
  - Guthrie Bowron Upcycling Night, February 2023, where people bring small items such as a vase, stool, mirror frame or lamp and give them a new lease of life.
  - Hospice Vehicle Display was held at Waterlea Racecourse, in March 2023, organised by Classic Cars Marlborough and sponsored by Ray White. The event was hugely successful, with the park trees providing much needed shade for the hundreds of vehicles and people who attended on the beautiful sunny Marlborough day. Gold coin entrance, Hospice Marlborough sausage sizzle and several raffles helped raise more funds for Hospice Marlborough.

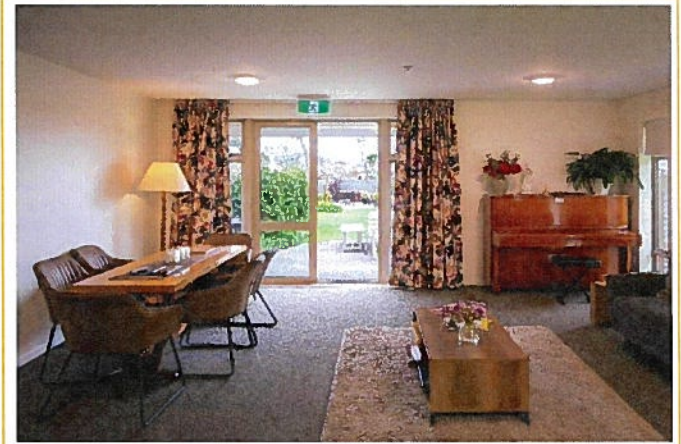
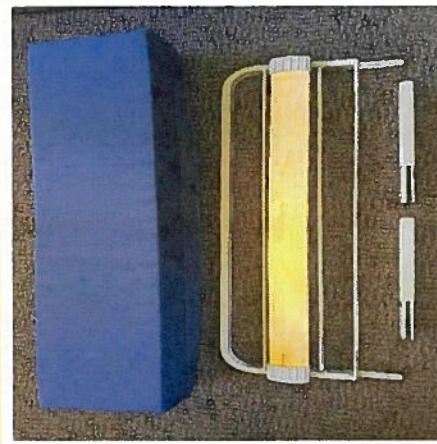


### Strategic Theme: Supportive Infrastructure / Hanganga Tautoko

- We have a 'fit for purpose' infrastructure that is aligned and supports the model of care.
- We have an integrated approach to risk management to enhance our decision making and to fulfil our "kaitiakitanga" (guardianship) role.
- We will continually improve our governance by periodically reviewing our governance structure, policies and processes.

### Our Achievements

- **Infrastructure**
  - During this year we launched a much-needed facilities refurbishment project. This included the Master Painters NZ, 2022 Apprentice of the Year competition, challenging four finalist apprentices to paint a patient bedroom with paint supplied in kind.
  - The refurbishment project included new furniture, bedspreads, and blinds throughout the patient rooms and family spaces.
  - Utilising grant funding and paint supplied in kind, the remainder of the building painting commenced late 2022 and will be ongoing.
- **Equipment**
  - We have commenced a programme to replace aging equipment, for instance, a New Sanitiser Machine, for the Hospice Inpatient Unit.
  - Assessing our beds, mattresses and other equipment that gets used out in the community, in the patients place of residence.
  - Adding to our supply of Syringe Drivers as community demand increases.





**Strategic Theme: Supportive Infrastructure / Hanganga Tautoko (Continued)**

**Our Achievements (Continued)**

• **Risk Management**

- We maintain a Risk Register enabling us to review our risk position at each Finance, Audit, Infrastructure, Risk and Promotions Committee (FAIRP) and at the Marlborough Hospice Trust Board meeting.
- The Health and Disability Commission carry out regulatory audits, and we carry out internal audit, led by our Quality Improvement Lead.

• **Governance**

- We have restructured the leadership at Hospice Marlborough resulting in the appointment of a Chief Executive (CEO) who joined us in December 2022, reporting to the Marlborough Hospice Trust Chair.
- The CEO presents monthly reports to the Marlborough Hospice Trust Board and attends both governance sub-committees from which recommendations go to the Board. These are the Finance, Audit, Infrastructure, Risk and Promotions Committee (FAIRP) and the Services Provision Committee (SPC).

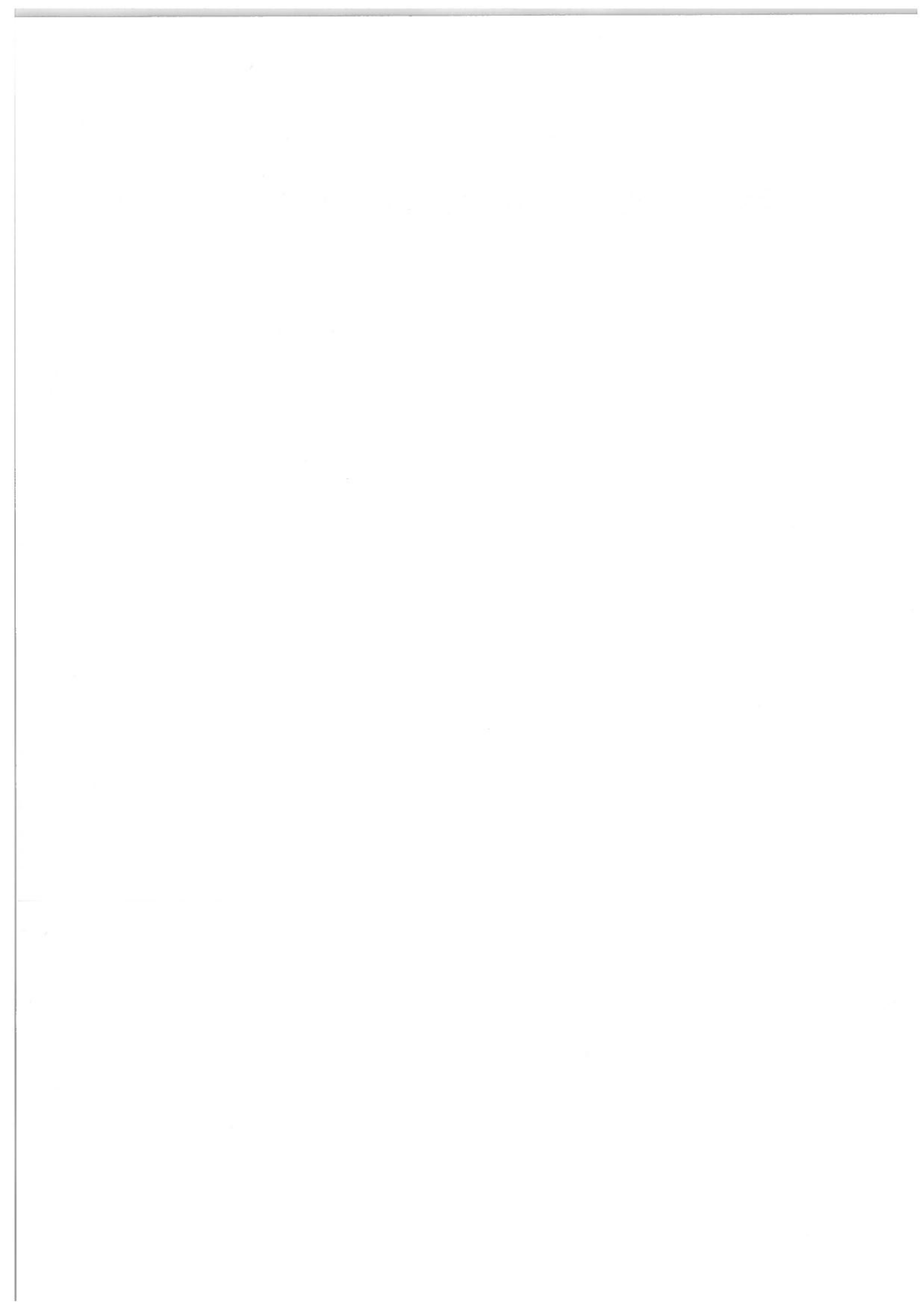






**Audited Accounts**

Approved:







# Annual Report

Marlborough Hospice Trust  
For the year ended 30 June 2023

Prepared by WK Advisors and Accountants Limited

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# Entity Information

## Marlborough Hospice Trust For the year ended 30 June 2023

### Legal Name

Marlborough Hospice Trust

### Entity Status or Legal Basis

Registered Charitable Trust

### Charities Register Number

CC27039

### Date of Formation

21st December 2001

### Entity Purpose or Mission

We, at Hospice Marlborough, provide specialist palliative care services to our community through a highly skilled team. We are agile as a service provider and strive to meet the needs of our community. We will ensure patients and family receive empathetic quality care.

### Vision & Values

#### Vision

Our Marlborough Community has access to specialist palliative care and can live and die with compassion, dignity, in comfort and in peace.

#### Values

We are committed to the following core values in the delivery of hospice palliative care:

- **Compassion and Respect - Aroha me te Whakaute:** Treating others with care, using humility and fairness in our interactions with others maintaining their dignity, being empathetic and encouraging throughout.
- **Collaboration and Inclusion - Mahi tahi me te Whakauru:** Working alongside and with others in the community, valuing individual cultural and diverse differences.
- **Excellence and Professionalism - Te Kairangi me te Ngaiotanga :** Acting with integrity and embracing the highest ethical standards whilst being responsible and accountable for all individual and collective actions.
- **Ambition and Innovation - Hao me te auaha:** Constantly seeking new ideas and striving for better solutions. Achieving success by working together and valuing each other's skills and contributions.

### Location

Gate 2, Hospital Road  
Blenheim 7201

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*These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.*

### **Trustees**

Chair - Phil Vink  
Vice Chair - Louise McKenzie  
Treasurer - Tony Jordan  
Ian Fitzgerald  
Julie Patterson  
Lilian Lawrence  
Amoroa Luke  
Chrstitine Andrews

### **IRD Number**

081-567-484

### **GST Status**

Invoice Basis, Two Monthly Returns, Coinciding with Balance Date

### **Chartered Accountants**

WK Advisors and Accountants Limited  
P O Box 349  
Blenheim 7240  
Contact - Vaughan Harris

### **Auditors**

NMA Nelson Marlborough Audit Ltd  
PO Box 732  
Nelson 7040

### **Barrister and Solicitors**

Gascoigne Wicks  
79 High Street  
Blenheim

### **Bankers**

ANZ Bank  
40-42 Market Street  
Blenheim

SBS Bank  
Cnr Market & Main Streets  
Blenheim

### **Main Sources of Cash and Resources**

Marlborough Hospice Trust has received income from Donations, Bequests and Grants

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*These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.*



### **Main Methods Used to Raise Funds**

Fundraising and operation of a second hand goods store.

### **Reliance on Volunteers and Donated Services**

Marlborough Hospice Trust would not exist without the help and support of a number of dedicated supporters who both volunteer time and donate resources.

The governance board are volunteers and the operation of the Marlborough Hospice Trust's 'Deja Vu' second hand goods store relies on volunteers and the goods donated by the community for resale.

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*These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.*

# Statement of Service Performance

## Marlborough Hospice Trust For the year ended 30 June 2023

### Purpose/Vision

Our palliative care focuses on caring for the whole person, encompassing their physical, emotional, social and spiritual needs. Our intent is to improve the quality of life of our patients and support their loved ones along the journey.

We deliver:

- Specialist palliative and end of life care for individuals diagnosed with life limiting illnesses, either in the person's home / place of residence in the community, or in our Hospice inpatient unit.
- Bereavement support and spiritual care for families / whanau throughout the patient's illness and after their death.
- Advice and support to all professional organisations involved in the patients' palliative and end of life care.
- Training and education to primary health organisations, aged residential care homes and other health organisations and health charities.
- Short term equipment loan to patients in their residence.

To deliver these services, Hospice Marlborough has 40 employees and approximately 200 volunteers working across our operations.

Our vision is that the Marlborough Community has access to palliative care and can live and die with compassion, dignity, in comfort and in peace.

Hospice Marlborough service provision offers 24/7 services and covers Blenheim, Seddon, Ward, Picton, Havelock, Rai Valley and the Marlborough Sounds. We are agile as a service provider and strive to meet the needs of our community. We will ensure patients and family receive empathetic quality care.

### Entities Outcomes

We are patient centered, working with patients, their whanau and our colleagues to meet the goals and values of a patient and family. This enables their personal goals and wishes to be known and expressed. Staying mindful of their values and cultural needs, we are able to facilitate difficult conversations with the family / whanau and carers. This enables the patients' wishes to be centre stage throughout the journey and upheld, wherever possible.

Increasingly moving our services out into the community enables earlier connections with the patient and their family / whanau.

This means that the patient can continue to be cared for by their primary health provider until such a time when the complexity requires specialist palliative care. Timely transition back to including our services ensures the values of compassion and respect, collaboration and inclusion, excellence and professionalism are upheld.

We help our community referral sources identify triggers for earlier referrals, so that the palliative specialist team can have time to assist with advance care planning. This provides expert palliative care interventions to guide patients and their whanau to make informed decisions about future care that aligns with their goals and values.

### Quantification of Outputs

<b>Patient Outputs</b>	<b>2023</b>
Referrals (new patients admitted to our service)	290
Patients (average per month)	100
IPU	137
Community Contacts	2653
Family & Bereavement Support Contacts	4443

**Education:**

- Fundamentals of Palliative Care - 10 workshops delivered: - 164 attendees (12 completed the full programme)
- Palliative Pain Management: - 40 attendees
- Syringe Driver Programme - Full Competency (7 workshops): - 25 attendees



# Statement of Comprehensive Revenue and Expenses

## Marlborough Hospice Trust For the year ended 30 June 2023

	NOTES	2023	2022
<b>Revenue</b>			
<b>Revenue from Non-Exchange Transactions</b>			
Donations	4	780,215	643,776
Fundraising	4	5,289	-
Grants Received	4	64,186	97,563
Interest, dividends and other investment revenue	4	13,489	964
Other revenue	4	52,363	35,056
<b>Total Revenue from Non-Exchange Transactions</b>		<b>915,542</b>	<b>777,360</b>
<b>Revenue from Exchange Transactions</b>			
Revenue from providing goods or services	4	2,863,818	2,611,026
<b>Total Revenue from Exchange Transactions</b>		<b>2,863,818</b>	<b>2,611,026</b>
<b>Total Revenue</b>		<b>3,779,361</b>	<b>3,388,385</b>
<b>Expenses</b>			
Costs related to providing goods or service	5	565,878	447,912
Depreciation and amortisation expense	5	90,246	83,802
Expenses related to public fundraising	5	5,218	160
Grants and donations made	5	377,615	-
Other expenses	5	57,728	67,346
Volunteer and employee related costs	5	2,566,059	2,693,551
<b>Total Expenses</b>		<b>3,662,743</b>	<b>3,292,772</b>
<b>Net Surplus / (Deficit) for the Year</b>		<b>116,617</b>	<b>95,613</b>
<b>Other Comprehensive Revenue and Expenses</b>			
Bequests Received - MHF	6	66,821	28,258
Bequest to Foundation	6	(66,821)	(28,258)
Goodwill Impairment	6	-	(250,000)
<b>Total Other Comprehensive Revenue and Expenses</b>		<b>-</b>	<b>(250,000)</b>
<b>Total Comprehensive Revenue and Expenses</b>		<b>116,617</b>	<b>(154,387)</b>

These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.

# Statement of Changes in Net Assets

## Marlborough Hospice Trust For the year ended 30 June 2023

	2023	2022
<b>Equity</b>		
Opening Balance	2,226,396	2,380,782
<b>Increases / (Decreases)</b>		
Profit (Loss) for the Period	116,617	(154,387)
<b>Other Increases</b>		
Capital Gain on Sale of Fixed Assets	72	-
<b>Total Other Increases</b>	<b>72</b>	<b>-</b>
<b>Total Increases / (Decreases)</b>	<b>116,690</b>	<b>(154,387)</b>
<b>Total Equity</b>	<b>2,343,086</b>	<b>2,226,396</b>

*These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.*

# Statement of Financial Position

## Marlborough Hospice Trust As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	7	449,776	502,717
Debtors and prepayments	7	214,077	211,491
Investments	7	400,000	250,000
Other Current Assets	7	3,619	434
<b>Total Current Assets</b>		<b>1,067,472</b>	<b>964,641</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	9	1,637,160	1,672,695
<b>Total Non-Current Assets</b>		<b>1,637,160</b>	<b>1,672,695</b>
<b>Total Assets</b>		<b>2,704,632</b>	<b>2,637,335</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	8	48,706	47,478
Employee costs payable	8	244,074	298,603
Taxes and Transfers Payable	8	37,465	39,774
Other Current Liabilities	8	31,149	24,282
<b>Total Current Liabilities</b>		<b>361,393</b>	<b>410,138</b>
<b>Non-Current Liabilities</b>			
Loans	8	154	802
<b>Total Non-Current Liabilities</b>		<b>154</b>	<b>802</b>
<b>Total Liabilities</b>		<b>361,547</b>	<b>410,940</b>
<b>Net Assets</b>		<b>2,343,086</b>	<b>2,226,396</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or deficits		1,915,506	1,798,889
Reserves		427,579	427,507
<b>Total Accumulated Funds</b>		<b>2,343,086</b>	<b>2,226,396</b>

Signed by:



Phil Vink (Chair)



Louise McKenzie (Vice Chair)

Date: 24.10.2023

These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.



# Statement of Cash Flows

## Marlborough Hospice Trust For the year ended 30 June 2023

Account	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	922,727	739,129
Receipts from providing goods or services	2,859,004	2,599,231
Interest, dividends and other investment receipts	12,760	702
Cash receipts from other operating activities	44,104	34,472
GST	(2,514)	3,779
Payments to suppliers and employees	(3,689,615)	(3,271,046)
<b>Total Cash Flows from Operating Activities</b>	<b>146,466</b>	<b>106,267</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from loans borrowed from other parties	0	1,296
Payments to acquire property, plant and equipment	(45,660)	(44,261)
Payments to purchase investments	(150,000)	(250,000)
Receipts from sale of property, plant and equipment	87	0
Repayments of loans borrowed from other parties	(648)	(440)
Cash Flows from Other Investing and Financing Activities	(3,186)	80,000
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(199,407)</b>	<b>(213,405)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(52,941)</b>	<b>(107,138)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	502,717	609,854
Cash and cash equivalents at end of period	449,776	502,717
<b>Net change in cash for period</b>	<b>(52,941)</b>	<b>(107,138)</b>

These statements are to be read in conjunction with the Statement of Accounting Policies and Notes to the Annual Report and are subject to the Auditors Report.

# Statement of Accounting Policies and Notes to the Annual Report

## Marlborough Hospice Trust For the year ended 30 June 2023

### 1. Reporting Entity

The reporting entity is Marlborough Hospice Trust and is a charitable organisation registered under the Charities Act 2005.

The financial statements are presented for the year ended 30 June 2023.

These entity financial statements and the accompanying notes summarise the financial results of activities carried out by Hospice. The entity owns and operates a healthcare facility for the terminally ill, and operates a second hand goods shop in Blenheim, New Zealand.

### 2. Statement of Compliance

The Trust 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 Trust 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 of Trustees 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.

### 3. Statement of Accounting Policies

#### Basis of Measurement

The financial statements have been prepared on the basis of historical cost with the except for the following material items in the statement of financial position, which are measured at fair value:

- Property, plant and equipment under the revaluation model
- The initial measurement of assets received from non-exchange transactions

#### Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$) which is the entity's functional currency and all values are rounded to the nearest dollar.

#### Changes in Accounting Policies

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

## Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the entity and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

The following specific recognition criteria must be met before revenue is recognised:

### Revenue from exchange transactions

#### *Sale of Goods*

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

**Revenue from non-exchange transactions** Non-exchange transactions are those where the entity receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measured.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non exchange transactions where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the entity's non-exchange transaction revenue streams must also be met before revenue is recognised.

### **Fundraising**

The entity's fundraising activities involve specific events targeted to raise funds for specific purposes. Fundraising non-exchange revenue is recognised at the point at which cash is received.

#### *Grants, Donations, Legacies and Bequests*

The recognition of non-exchange revenue from Grants, Donations, Legacies and Bequests depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' that specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.



Stipulations that are 'restrictions' that do not specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

### **Financial Instruments**

The entity recognises financial instruments when the entity becomes a party to the contractual provisions of the instrument.

The entity derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flow in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

The entity derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

The entity also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The entity classifies financial assets into the following categories; loans and receivables.

The entity classifies financial liabilities into the following categories; amortised cost.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

#### **Loans and receivables**

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method.

Loans and receivables comprise cash and cash equivalents, receivables and monetary recoverables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

#### **Amortised cost financial liabilities**

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise cash and cash equivalents (bank overdrafts) and payables.

## Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

## Development Costs

Development work in Progress is recorded at cost and will be transferred to Property, Plant and Equipment on completion of the development.

## Property Plant and Equipment

Property, Plant and Equipment is stated at historical cost less depreciation and impairment, with the exclusion of land and buildings as detailed below. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Donated assets are recorded on the Fixed Asset Schedule but have no value attributed.

A revaluation of buildings was undertaken on the 4th October 2022 for the insurance purposes only. The reinstatement replacement cost per the revaluation was \$6,528,000.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Trust and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Revenue and Expenses during the financial period in which they are incurred.

## Depreciation

Depreciation is charged on a diminishing value basis over the useful life of the asset, at rates decided by the finance committee taking regard of the type and use of the asset. Details of rates are as follows:

• Buildings and gardens	4.0% - 24.0%
• Furniture and fittings	13% - 33.0%
• Medical equipment	10.0% - 40.0%
• Office equipment	19.2.0% - 80.40%
• Office furniture	12.0% - 67.0%
• Kitchen plant and equipment	8.0% - 25.0%
• Motor vehicles	30.0%
• Deja Vu leasehold improvements	10.0% - 67.0%
• Community based equipment	22.0% - 30.0%
• Donated assets	N/A

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

## Leased Assets

### Operating Leases

Operating leases are those which all the risks and benefits are substantially retained by the lessor. Lease payments are expensed in the periods the amounts are payable.

## Employee Benefits

Liabilities for wages and salaries, annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

## Consumables

Purchases of supplies are expensed in the period they are incurred.

## Repairs and Maintenance

No provision for future repairs and maintenance has been made. Repairs and Maintenance costs are accounted for in the period they are incurred.

## Income Tax

No provision for Income Tax has been made as there is no current tax payable, as Marlborough Hospice Trust is not subject to income tax.

## Goods and Services Tax

The Statement of Financial Performance and Statement of Cashflows (where included) have been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of account receivables and payables. Marlborough Hospice Trust is registered for GST.

	2023	2022
<b>4. Analysis of Revenue</b>		
<b>Revenue from Exchange Transactions</b>		
<b>Revenue from providing goods or services</b>		
Te Whatu Ora operational revenue	2,184,402	2,025,967
Hospice Shop Revenue	679,041	574,608
Marlborough PHO	-	8,480
NMDHB - NETP Nurse	-	1,596
NMIT	375	375
<b>Total Revenue from providing goods or services</b>	<b>2,863,818</b>	<b>2,611,026</b>
<b>Total Revenue from Exchange Transactions</b>	<b>2,863,818</b>	<b>2,611,026</b>
<b>Revenue from Non-Exchange Transactions</b>		
<b>Donations</b>		
Donations from Foundation	120,000	480,000
Donations - General	660,215	163,776
<b>Total Donations</b>	<b>780,215</b>	<b>643,776</b>
Fundraising	5,289	-
Grants Received	64,186	97,563
Interest Received	13,489	964
<b>Other revenue</b>		
Apprenticeship Boost Income	13,000	10,000
Consultancy Income	-	1,133
Covid-19 Subsidy	12,477	3,718
Goods/Services in Kind - Operating Expenses	11,886	-
Insurance recoveries	-	3,627

Other Revenue	15,000	16,578
<b>Total Other revenue</b>	<b>52,363</b>	<b>35,056</b>
<b>Total Revenue from Non-Exchange Transactions</b>	<b>915,542</b>	<b>777,360</b>
<b>Total Revenue</b>	<b>3,779,361</b>	<b>3,388,385</b>
	2023	2022

## 5. Analysis of Expenses

### Costs related to providing goods or services

Occupancy Costs	159,652	146,500
Office & Administration Costs	121,110	132,273
Personnel Expenses	80,227	31,936
Professional Development	15,025	7,095
Repairs & Maintenance	106,455	43,665
Service Delivery Costs	63,363	66,134
Vehicle Expenses	20,046	20,311
<b>Total Costs related to providing goods or services</b>	<b>565,878</b>	<b>447,912</b>

Depreciation and amortisation expense	90,246	83,802
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Expenses related to public fundraising	5,218	160
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### Grants and Donations Made

Donation to Foundation	377,615	-
<b>Total Grants and Donations Made</b>	<b>377,615</b>	<b>-</b>

### Volunteer and employee related costs

Accident Compensation Levy	22,733	12,323
Contracted Staff	29,245	47,425
MECCA increase allowance	2,683	50,086
Payroll Expenses	-	12,202
Wages & Salaries	2,509,572	2,570,197
Volunteer costs	1,827	1,318
<b>Total Volunteer and employee related costs</b>	<b>2,566,059</b>	<b>2,693,551</b>

### Other Expenses

Accountancy Fees	44,110	49,978
Audit Fees	5,250	7,325
Certification Costs	200	6,150
Consultancy	376	3,893
Legal Expenses	7,791	-
<b>Total Other Expenses</b>	<b>57,728</b>	<b>67,346</b>

<b>Total Expenses</b>	<b>3,662,743</b>	<b>3,292,772</b>
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	2023	2022
<b>6. Other Comprehensive Revenue and Expense</b>		
Bequests Received	66,821	28,258
Bequest to Foundation	(66,821)	(28,258)
Goodwill Impairment	-	(250,000)
<b>Total Other Comprehensive Revenue and Expense</b>	<b>-</b>	<b>(250,000)</b>

Other comprehensive revenue and expense includes funds received by way of bequests or grants, of which the Marlborough Hospice Trust have agreed to pass onto the Marlborough Hospice Foundation (MHF).

	2023	2022
<b>7. Analysis of Assets</b>		
<b>Bank Accounts and Cash</b>		
ANZ 00 Account	360,709	402,891
ANZ 01 Account	1,680	-
NZD PayPal	16	-
SBS 00 Account	38,744	63,705
SBS 01 Account	47,916	35,414
Petty Cash	41	37
Till Float	670	670
<b>Total Bank Accounts and Cash</b>	<b>449,776</b>	<b>502,717</b>
<b>Debtors and Prepayments</b>		
Accounts Receivable	205,121	199,072
Accrued Income	992	3,890
Prepaid Expenses	7,964	8,528
<b>Total Debtors and Prepayments</b>	<b>214,077</b>	<b>211,491</b>
<b>Investments</b>		
ANZ Term Deposits	400,000	250,000
<b>Total Investments</b>	<b>400,000</b>	<b>250,000</b>
<b>Other Current Assets</b>		
Building Refurbishment Project	3,619	434
<b>Total Other Current Assets</b>	<b>3,619</b>	<b>434</b>
<b>Total Analysis of Assets</b>	<b>1,067,472</b>	<b>964,641</b>

Goodwill on the acquisition of assets from The Salvation Army New Zealand Trust in November 2020 has been assessed as fully impaired and has been written off in the 2022 financial year.

2023

2022

## 8. Analysis of Liabilities

### Creditors and accrued expenses

Accounts Payable	42,233	36,754
Accrued Expenses	6,000	10,000
ANZ Credit Cards	473	724
<b>Total Creditors and accrued expenses</b>	<b>48,706</b>	<b>47,478</b>

### Employee costs payable

Employee Entitlements	158,783	223,565
Wages Payable	85,291	75,039
<b>Total Employee costs payable</b>	<b>244,074</b>	<b>298,603</b>

### Taxes and Transfers Payable

GST	37,465	39,774
<b>Total Taxes and Transfers Payable</b>	<b>37,465</b>	<b>39,774</b>

### Other Current Liabilities

Unused donations and grants with conditions	31,149	24,282
<b>Total Other Current Liabilities</b>	<b>31,149</b>	<b>24,282</b>

### Non-current loans

Spark Loan	154	802
<b>Total Non-current loans</b>	<b>154</b>	<b>802</b>

### Total Analysis of Liabilities

<b>361,547</b>	<b>410,940</b>
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## 9. Property Plant and Equipment

2022	Opening BV	Additions	Disposals	Depreciation	Closing BV
Buildings and Gardens	\$ 1,631,337	\$3,550		\$65,286	\$1,569,601
Furniture and Fittings	\$16,525	\$5,735		\$4,416	\$17,843
Medical Equipment	\$15,000	\$19,146		\$3,713	\$30,433
Office Furniture	\$886			\$140	\$746
Office Equipment	\$7,464			\$3,701	\$3,762
Kitchen Plant and Equipment	\$2,654			\$430	\$2,224
Motor Vehicles	\$883			\$265	\$618
Deja Vu Leasehold Improvements	\$34,659	\$17,538		\$5,723	\$46,473
Community Based Equipment	\$123	\$998		\$128	\$993
Donated Assets	\$0				\$0
	<b>\$1,709,530</b>	<b>\$46,967</b>		<b>\$83,802</b>	<b>\$1,672,695</b>

2023	Opening BV	Additions	Disposals	Depreciation	Closing BV
Buildings and Gardens	\$ 1,569,601	\$3,020		\$62,356	\$1,510,265
Furniture and Fittings	\$17,843	\$41,258		\$8,729	\$50,372
Medical Equipment	\$30,433			\$6,854	\$23,579
Office Furniture	\$746			\$116	\$630
Office Equipment	\$3,762	\$4,165		\$2,898	\$5,029
Kitchen Plant and Equipment	\$2,224	\$2,631	\$14	\$401	\$4,440
Linen, Utensils etc	\$0	\$3,652		\$816	\$2,837
Motor Vehicles	\$618			\$185	\$433
Deja Vu Leasehold Improvements	\$46,473			\$7,690	\$38,783
Community Based Equipment	\$993			\$201	\$792
Donated Assets	\$0				\$0
	<b>\$1,672,695</b>	<b>\$54,726</b>	<b>\$14</b>	<b>\$90,246</b>	<b>\$1,637,161</b>

Donated assets are recorded on the Property, Plant and Equipment schedule but have no value attributed. The assets can be viewed on a detailed asset schedule which is available upon request.

## 10. Capital Commitments

There were no capital commitments at the reporting date. (2022: Nil).

## 11. Contingent Assets and Liabilities

There are no contingent assets for liabilities at the reporting date (2022: \$Nil).

## 12. Commitments

The Marlborough Hospice Trust renewed a lease agreement for the premises of Deja Vu on the 1st of June 2020 for a period of five years. The entity also entered into a new lease agreement for another premises next door to Deja Vu in March 2021. A rental increase was agreed to commencing 1 December 2022. At balance date total applicable annual rent was \$91,626.

Wadscos Motor World has supplied four Holden Barinas at a subsidised monthly lease rate of \$300 plus GST per vehicle per month. There is no formal paperwork in place for the lease, rather it is a casual lease agreement between Wadscos Motor World and the Marlborough Hospice Trust.

## 13. Events After the Balance Date

There were no event that have occurred after the balance date that would have a material impact on the Performance Report.

## 14. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 15. Audit

These financial statements have been subject to audit, please refer to Auditor's Report.



NMA Nelson Marlborough Audit Ltd

## **INDEPENDENT AUDITOR'S REPORT**

**To the Beneficiaries of Marlborough Hospice Trust**

**Report on the Financial Statements**

### **Qualified Opinion**

We have audited the financial statements of Marlborough Hospice Trust which comprise the entity information, the statement of service performance, the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expenses, the statement of changes in net assets and statement of cash flows for the year then ended, and notes to the performance report, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Marlborough Hospice Trust as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards with Reduced Disclosure Regime.

### **Basis for Qualified Opinion**

As per organisations of a similar nature, the control over income from some sales activities of the Trust, prior to it being recorded, is limited, and there are no practical procedures that can determine the effect of this limited control.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)).

Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### **The Responsibility of the Trustees for the Financial Statements**

The Trustees are responsible on behalf of the Trust for the preparation and fair presentation of these financial statements in accordance with Public Benefit Entity Standards with Reduced Disclosure Regime, and for such internal control as the Trustees determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations or have no realistic alternative but to do so.

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

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



NMA Nelson Marlborough Audit Limited  
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24 October 2023





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