

Annual Report

Upper Clutha Hospice Trust Board
For the year ended 31 March 2023

Prepared by Sidekick Wanaka Limited

Contents

3	Entity Information
4	Approval of Financial Report
5	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
13	Notes to the Performance Report
18	Depreciation Schedule

Entity Information

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

Legal Name of Entity

Upper Clutha Hospice Trust Board

Entity Type and Legal Basis

Registered Charitable Trust with income tax exemption
Incorporated under Charitable Trusts Act 1957

Registration Number

CC49439

Entity's Purpose or Mission

To fundraise for development and manage a palliative and respite care facility for the Upper Clutha. To generally assist with the care for those with terminal illness in the region.

Entity Structure

Charitable Trust

Main Sources of Entity's Cash and Resources

Donations

Shop Income

Investment Income

Main Methods Used by Entity to Raise Funds

Fundraising and Hospice Shop

Entity's Reliance on Volunteers and Donated Goods or Services

Reliance on volunteer hours and donated goods is paramount to the Trust.

Physical Address

11A Brownston Street, & 9 Gordon Road

Wanaka

Postal Address

PO Box 799, Wanaka

Website Address

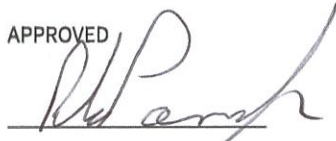
www.uppercluthahospicetrust.org

Approval of Financial Report

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Upper Clutha Hospice Trust Board for year ended 31 March 2023.

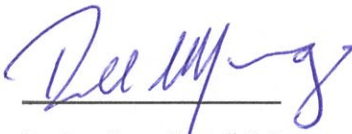
APPROVED



Trustees Name: Ross Parry

Position: TRUSTEE

Date 31. 10. 23



Trustees Name: Russell McGeorge

Position: CHAIRPERSON & TRUSTEE

Date 31. 10. 23

Statement of Service Performance

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

Description of Entity's Outcomes

The principal purpose of the Trust is to provide and support the provision of palliative and respite care to terminally ill patients in the district of Upper Clutha. This shall include but not be limited to the following:

- a. To develop, fund, own and operate a public palliative and respite care facility located in the town of Wanaka including the provisioning of fixtures, fittings and equipment ("the care facility");
- b. To provide top up operational funding as required beyond funding provided by the Ministry of Health, District Hospital Board or other Government agency in relation to the provision of palliative and respite care;
- c. To expand, add to and/or relocate the care facility over time as necessary to meet the demands for the facility;
- d. To fund and provide end of life nursing and clinical support for terminal patients either using the care facility, or for those who choose to remain in and be cared for in the community;
- e. To financially support terminally ill patients, facing financial difficulties, by the provision of support services, such as but not limited to:
 - i. Treatment cost;
 - ii. The cost of travel for medical appointments and/or treatment;
 - iii. The cost of ambulance transfers;
 - iv. The cost of night nursing
 - v. Incidental general practitioner and other medical costs.
- f. To fund and/or own as appropriate, medical equipment for use both in the care facility and by health care professionals caring for terminal patients in the community.
- g. To support nursing and clinical palliative and respite care training and education by the provision of funding for training and education courses.
- h. To provide financial and other support to other parties providing services for the terminally ill in the Upper Clutha District such as, by way of example, the Otago Community Hospice and Dunstan Hospital.
- i. To generally do or perform all such acts, matters or things as may be incidental or conducive to the attainment of any of the foregoing purposes.



Description and Quantification of the Entity's Outputs

	Actual	Actual (Last year)
Operated the Trust's Stina Mooyman Palliative Care Suite at the Aspiring Enliven Care Centre in Wanaka throughout the financial year.	29% Average Occupancy	21% Average Occupancy
Funded additional nursing support for patients in the Suite and in other institutions, and to patients remaining in their own homes, plus funded patient GP costs when terminal patients have exhausted their Government funding allocation.	Total of \$20,506	Total of \$12,703
Donation to the Otago Community Hospice to assist in their provision of services into the Upper Clutha. The OCH services are largely coordination services for terminal patients. The Trust's Stina Mooyman Suite and financial support to patients for additional nursing and the payment of GP fees etc complements the OCH's services.	\$45,000	\$37,500
Operated the Trust's Hospice Shops (2) and associated warehouse throughout the year.	Retail turnover up 21% on last year Operating surplus up 80% on previous year	Retail turnover up slightly on previous year Operating surplus down 13% on previous year (COVID affected)
The Trust sponsors a 0.5 FTE Palliative Care District Nurse in the Upper Clutha through Dunstan Hospital, for patients wishing to remain in their own homes. This service has proved to be a valuable additional support service for the terminally ill.	Sponsorship cost \$65,877 pa	Sponsorship cost \$61,221 pa
The Trust employs one full-time Retail Manager, one part-time Warehouse Manager and part-time assistants in addition to a large team of volunteer workers	Four paid staff and some 50 volunteers	Four paid staff and some 60 volunteers

Statement of Financial Performance

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	69,052	42,410
Revenue from providing goods or services	1	483,632	400,910
Interest, dividends and other investment revenue	1	21,443	8,431
Total Revenue		574,126	451,751
Expenses			
Volunteer and employee related costs	2	112,480	124,936
Costs related to providing goods or service	2	171,664	160,503
Depreciation	2	5,240	5,461
Interest and finance charges	2	3,743	2,449
Other expenses	2	5,796	5,646
Total Expenses		298,924	298,995
Operating Surplus/(Deficit) for the Year		275,203	152,756
Non Operating Expenses			
Contribution COHSL - District Nurse		65,877	61,221
Contribution - Otago Community Hospice		45,000	37,500
District Nurse Expenses		809	5,670
Impairment Charge - Licence to Occupy		-	89,230
Patient Care		20,506	12,703
Total Non Operating Expenses		132,192	206,324
Net Profit/ (Loss) for the Year		143,011	(53,568)

The attached Notes and Review Report form an integral part of these financial statements

Statement of Financial Position

Upper Clutha Hospice Trust Board
As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	291,326	39,466
Debtors and prepayments	3	2,038	2,072
Investments - Term Deposit	3	808,766	926,745
Goods and services tax		1,989	1,499
Total Current Assets		1,104,119	969,782
Non-Current Assets			
Aspiring Enliven Care Centre Limited Partnership (License to occupy suite)	3	310,500	310,500
Property, Plant and Equipment	5	37,209	37,735
Investments - Craigs Investment	3	204,739	200,005
Total Non-Current Assets		552,448	548,240
Total Assets		1,656,567	1,518,022
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	16,607	21,495
Total Current Liabilities		16,607	21,495
Total Liabilities		16,607	21,495
Total Assets less Total Liabilities (Net Assets)		1,639,960	1,496,526
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,639,537	1,496,526
Change in Investment Valuation		422	-
Total Accumulated Funds		1,639,960	1,496,526

The attached Notes and Review Report form an integral part of these financial statements

Statement of Cash Flows

Upper Clutha Hospice Trust Board
For the year ended 31 March 2023

	NOTES	2023	2022
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		77,802	42,410
Receipts from providing goods or services		483,632	400,910
GST		12,822	12,037
Payments to suppliers and employees		(452,773)	(421,002)
Total Cash Flows from Operating Activities		121,483	34,355
Cash Flows from Investing and Financing Activities			
Receipts from sale of investments		131,122	515,059
Payments to acquire property, plant and equipment		(4,714)	-
Payments to purchase investments		(13,143)	(558,256)
Cash Flows from Other Investing and Financing Activities		2,072	(2,072)
Interest, and other investment receipts		15,040	8,431
Total Cash Flows from Investing and Financing Activities		130,377	(36,839)
Net Increase/ (Decrease) in Cash		251,860	(2,484)
Cash Balances			
Cash and cash equivalents at beginning of period	3	39,466	41,950
Cash and cash equivalents at end of period	3	291,326	39,466
Net change in cash for period		251,860	(2,484)

The attached Notes and Review Report form an integral part of these financial statements

Statement of Accounting Policies

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future recognising the transfer of the Shops & Warehouse to the Otago Community Hospice as at June 1, 2023 (see **Notes to the Performance Report** - Note 10).

Changes in Accounting Policies

The only change to the Trust's Accounting Policies during the reporting period was the formalisation of The Trust's Investment Policy which was approved by the Trustees on October 13, 2022, and requires that the Trust:

Maintain a level of total funds that would enable the Trust to continue to operate the Stina Mooyman Palliative & Respite Care Suite in the event that the Government policy re supporting the terminally ill is changed, and no or significantly reduced government funding is available to the terminally ill for hospice suite based care;

Maintain adequate diversity in the disposition of the Trust's funds – e.g. using more than one Bank for savings accounts and term deposits;

Maintain a "ladder system" in the maturity dates for term deposits;

May invest in Non-bank investments which are:

- trust-investment grade investment vehicles
- only be invested in managed investment vehicles
- investment vehicle must provide adequate investment diversity

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Upper Clutha Hospice Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Sale of Goods

Revenue from the sale of goods is recognised when the entity has transferred to the buyer the significant risk and rewards of ownership of the goods supplied. Significant risks and rewards are generally considered to be transferred to the buyer when the customer has taken undisputed delivery of the goods.

Stock

Stock in the Trust's Shops and Warehouse is carried at the lower of cost or net realisable value. As all stock is donated to the Trust, it carried at nil value.



Fundraising and Donations Revenue

Donations and fundraising revenue is recognised as revenue when it received.

Interest Income

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

Property, plant and equipment

Except for land and buildings, items of property, plant and equipment are measured at cost, less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

The Trust owns various fittings in its Shops and Warehouse which either are donated used fittings, or were purpose built for the Trust. These fittings are documented on the Trust's Fittings Register for replacement purposes. The donated fittings are carried in the accounts at nil value, and the purpose built fittings were expensed at the time of purchase.

Asset Class	Cost	Rate	Method	Accumulated Depreciation	Closing Book Value
Motor Vehicles	15,000	30%	Diminishing Value	14,135	865
Furniture & Fittings	89,222	10% - 100%	Diminishing Value	40,381	36,344

Investments

Investments are carried at market value, as determined by the Craigs Investment Partners Portfolio Summary as at 31 March 2023. Where in the Trustees opinion there has been a permanent reduction in the value of the investments this has been brought to account in the current period.

Intangible Assets

In return for a capital contribution paid by the Trust to Aspiring Enliven Care Centre Limited Partnership, the Aspiring Enliven Care Centre Limited Partnership granted to the Trust a licence to occupy the Hospice Facility in Aspiring Enliven for the life of the premises or such shorter period as may be agreed between the parties, on terms set out in a Heads of Agreement.

This right to use the facility has an indefinite life, and will be monitored for impairment and whether a useful life should be determinable.

The Trustees had the value of the Licence to Occupy reviewed as part of preparing the 2022 Annual Report. This review was performed by the registered valuer at TelferYoung, responsible for the valuation of Aspiring Enliven Care Centre (AECC).

The review was based on the last (2020) full valuation of the AECC and is effective as at 30 June 2022. The revised valuation figure for the Suite determined by TelferYoung is \$310,500 (\$399,730 previously). The Trustees recorded an impairment charge of \$89,230 in the 2022 Annual Accounts to reflect the new valuation of the Licence to Occupy.

Amendment of Trust Deed

Over recent years the Trustees reached the opinion that the Trust's original Deed was inadequate in terms of its objectives and administrative procedures for the future operations of the Trust.

During the previous reporting period the Trustees implemented the procedures of Part 4 of the Charitable Trust Act 1957 under which the Trust is registered, to apply to the Attorney General to amend the Trust's Deed. Public notices were given, and a public meeting was held to approve the Trustee's proposed amendments. The Attorney General approved the amendments on April 1 2021, and the documentation of the amendments and approval has been filed with the Christchurch High Court as file "CIV-2021-412-000020 Upper Clutha Hospice Trust" and is open to public inspection free of charge.



Review of Annual Accounts

The Trustees have elected to have the Annual Accounts Reviewed each year since the trust was formed. Until the 2022 year, the Reviews were performed by the Dunedin office of Deloitte.

For the 2022 and 2023 years the Review has been performed by the Wanaka office of Ashton Wheelans Ltd and it is anticipated that this firm will continue to perform the Reviews in coming years.

Notes to the Performance Report

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations Received	69,052	42,410
Total Donations, fundraising and other similar revenue	69,052	42,410
Revenue from providing goods or services		
Sales- Shop Cash	71,138	53,060
Sales- Shop EFT-POS	265,561	210,197
Sales - Warehouse Cash	27,008	24,521
Sales - Warehouse Eftpos	117,811	105,969
Online Sales	2,114	7,163
Total Revenue from providing goods or services	483,632	400,910
Interest, and other investment revenue		
Interest Received	15,055	8,431
PIE Income	6,387	-
Total Interest, and other investment revenue	21,443	8,431
	2023	2022

2. Analysis of Expenses

Volunteer and employee related costs		
Wages & Salaries	112,480	124,936
Total Volunteer and employee related costs	112,480	124,936
Costs related to providing goods or services		
Accident Compensation Levy	801	710
Advertising	2,434	1,618
Cleaning & Laundry	3,420	2,775
Computer Expenses	553	173
Entertainment Deductible	767	-
Freight & Courier	491	34
General Expenses	174	254
Gifts	3,221	2,310
Insurance	11,841	8,817
Licences & Registrations	44	44
Light Power & Heating	4,448	4,814
Portfolio Fees	2,091	-
Medical Care Subsidy	-	1,052
Motor Vehicle Expenses	2,248	2,216
New Shop Expenses	-	3,698
PSQ Services	4,976	3,054
Plant & Equipment Hire	2,451	1,882
Postage	323	507



	2023	2022
Printing & Stationery	3,736	3,298
Warehouse Rent	43,125	43,125
Rates	4,666	3,638
Rent Shop	66,292	60,614
Repairs & Maintenance	1,180	841
Rubbish Removal	1,486	2,043
Security	1,756	923
Shop Expenses	4,412	6,599
Staff Expenses	1,378	1,060
Storage	-	1,116
Telephone, Tolls & Internet	3,350	3,288
Total Costs related to providing goods or services	171,664	160,503
Depreciation		
Depreciation	5,240	5,461
Total Depreciation	5,240	5,461
Interest and finance charges		
Bank Charges	3,743	2,449
Total interest and finance charges	3,743	2,449
Other expenses		
Accountancy Fees	1,805	1,992
Review Fee	2,850	2,900
Legal Expenses	1,141	754
Total Other expenses	5,796	5,646



2023 2022

3. Analysis of Assets

Bank accounts and cash

ANZ Savings account	256,918	21,183
ANZ Cheque Account	34,408	18,282
Total Bank accounts and cash	291,326	39,466

Debtors and prepayments

Accounts Receivable	173	-
Prepayments	1,866	2,072
Total Debtors and prepayments	2,038	2,072

Investments - Term Deposit

ANZ Term Deposit-1001	124,420	121,932
ANZ Term Deposit - 1006	461,112	453,620
ANZ Term Deposit - 1007	223,234	221,193
ANZ Term Deposit - 1008	-	130,000
Total Investments - Term Deposit	808,766	926,745

Investments - Craigs

Craigs Investment Partners	204,739	200,005
Total Investments - Craigs	204,739	200,005

Intangible Assets

Aspiring Enliven Care Centre Limited Partnership (License to occupy suite)	310,500	310,500
Total Intangible Assets	310,500	310,500

2023 2022

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	7,857	21,495
Accrued Rent Offset	8,750	-
Total Creditors and accrued expenses	16,607	21,495



	2023	2022
5. Property, Plant and Equipment		
Motor Vehicles		
Vehicles owned	15,000	15,000
Accumulated depreciation - vehicles owned	(14,135)	(13,765)
Total Motor Vehicles	865	1,235
Furniture and Fittings		
Furniture and fittings owned	76,725	72,011
Accumulated depreciation - furniture and fittings owned	(40,381)	(35,511)
Total Furniture and Fittings	36,344	36,500
Total Property, Plant and Equipment	37,209	37,735
	2023	2022

6. Accumulated Funds

Accumulated Funds		
Opening Balance	1,496,526	1,550,094
Accumulated surpluses or (deficits)	143,433	(53,568)
Total Accumulated Funds	1,639,960	1,496,526
Total Accumulated Funds	1,639,960	1,496,526

7. Commitments

- The shop moved to a new premise at 11A Brownston Street, Wanaka on the start of February 2021. The rental was \$5,271 per month until January 1, 2023, rising to \$6,285 per month for the next 24 months.
- Warehouse - 9A Gordon Road, Wanaka. A lease was entered into in October 2017 and has a term of four years with one right of renewal. The annual rental is \$37,500. The Trustees have given notice of their wish to exercise their right to renew the lease but no response has been received from the landlord.

8. Contingent Liabilities and Guarantees

Actual	Actual (Last year)
There are no contingent liabilities or guarantees for the year.	The Rotary Club of Wanaka waived the contingent liability relating to their grant of funds for heat pumps by correspondence dated July 21, 2021.

9. Related Parties

Actual	Actual (Last Year)
There were no transactions involving related parties during the financial year.	In the 2022 financial year Trustee Ross Parry was appointed a Director of the Otago Community Hospice (OCH), and as a result the annual contribution that the Upper Clutha Hospice Trust (UCHT) makes to the OCH could be considered a Related Parties transaction. The UCHT annual contributions to the OCH predate the appointment of Mr. Parry as a Director of the OCH.



10. Events After the Balance Date

During the 2022-23 year the Trustees reviewed the Trust's future operations. From this review they decided that the Trust had developed sufficient accumulated funds to finance the Trust's operation of the Stina Mooyman Palliative Care Suite, and its financial support for terminal patients in the Upper Clutha facing financial difficulties, for the foreseeable future. They decided that the Trust did not now need the income stream from the operation of its shops, and that this income stream would be better used by the Otago Community Hospice (OCH) to support their operations in the Upper Clutha. The Trustees sought the support of the Trust's major donor to their proposals before proceeding.

A Heads of Agreement was drawn up with the OCH, under which the Trust would transfer its interests in the two shops & warehouse to the OCH, who would make annual contributions to the Trust for several years to recognise the value of the transferred retail operations. This arrangement was contingent on the Trust's paid staff agreeing to transfer their employment to the OCH, and the landlords of the shops & warehouse agreeing to the assignment of the leases of these two properties to the OCH. Both contingent provisions were met and the transfer was made as at June 1 2023.

11. Ability to Continue Operating

The Trustees are confident that for the foreseeable future, the Trust will continue to operate the Stina Mooyman Palliative Care Suite under the contractual arrangements which have been in place since the Suite opened in 2016, and to provide financial support for terminal patients in the Upper Clutha facing financial difficulties.

UNAUDITED

Depreciation Schedule

Upper Clutha Hospice Trust Board For the year ended 31 March 2023

NAME	COST	OPENING VALUE	DEPRECIATION	CLOSING VALUE
Furniture & Fittings				
Bar Stools (Hospice Suite)	540	303	30	273
Building Fitout of Warehouse	21,461	13,377	1,338	12,039
CCTV and Alarm System (Shop)	1,958	1,454	145	1,309
F & P Dishdrawer (Hospice Suite)	1,257	693	69	623
F & P Fridge and Freezer (Hospice Suite)	1,698	344	86	258
Fence (Hospice Suite)	1,989	1,155	115	1,039
Heat Pump	748	407	81	325
Heat Pump	4,714	-	629	4,085
Heater (Warehouse)	682	93	37	56
Hospice Fit Out	16,089	8,867	887	7,980
Inogen G3Oxygen Machine (Hospice Suite)	4,000	1,420	284	1,136
Laptop Computer (Warehouse)	649	37	19	19
Mattress Section Overlay Standard Roho (4) (Hospice Suite)	6,058	3,369	337	3,032
Microwave (Hospice Suite)	434	239	24	215
Screen for Hospice (Hospice Suite)	2,037	1,173	117	1,055
Shelves - Warehouse Fit out	706	476	48	428
Suction Bag Canister System (District Nurse)	3,425	643	161	483
Syringe Pump Standard (2) (Hospice Suite)	5,604	1,136	284	852
Warehouse Racks	1,277	471	94	376
Warehouse Shelving	750	439	44	395
Washing Machine (Warehouse)	650	405	41	365
Total Furniture & Fittings	76,725	36,500	4,870	36,344
Motor Vehicles				
Nissan Vanette JBQ96	15,000	1,235	371	865
Total Motor Vehicles	15,000	1,235	371	865
Total	91,725	37,735	5,240	37,209

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees of Upper Clutha Hospice Trust Board

We have reviewed the accompanying performance report (financial statements only) of Upper Clutha Hospice Trust Board (the Trust) on pages 7 to 17, which comprises the statement of financial position as at 31 March 2023 and the statement of financial performance and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the Trust for

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report (financial statements only) based on our review in accordance with International Standard on *Review Engagements (New Zealand) (ISRE (NZ)) 2400*. This standard requires us to conclude whether anything has come to our attention that causes us to believe that the performance report (financial statements only) taken as a whole, is not prepared in all material respects in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). This standard also requires that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries, of those responsible for financial and accounting matters and others within the Trust, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the performance report.

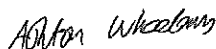
Other than in our capacity as Independent Assurance Practitioner, we have no relationship with, or interests in, Upper Clutha Hospice Trust Board.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the performance report (financial statements only) on pages 7 to 17 does not present fairly, in all material respects the financial position of the Trust as at 31 March 2023, and of its financial performance and cash flows for the year then ended; and in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Other Information in the Performance Report

Without modifying our conclusion, the Trust is below the thresholds for a statutory review and our conclusion does not include any statement on the entity information or statement of service performance on page 5 to 6.



ASHTON WHEELANS LIMITED
Chartered Accountants
31 October 2023

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