

Performance Report

Upper Clutha Palliative Care Trust Board - formerly called the
Upper Clutha Hospice Trust Board
For the year ended 31 March 2024

Prepared by Sidekick Wanaka Limited

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Entity Information

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board For the year ended 31 March 2024

Legal Name of Entity

Upper Clutha Palliative Care Trust Board formerly called the 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

Our board is a charitable trust and is made up of four (4) trustees, which includes Russell McGeorge, Ross Parry, Nicola McDonald & Anne McKenzie.

Main Sources of Entity's Cash and Resources

Donations
Shop Income - until June 2023
Investment Income

Main Methods Used by Entity to Raise Funds

Fundraising and Hospice Shop - until June 2023

Entity's Reliance on Volunteers and Donated Goods or Services

Until June 2023, the Trust was reliant on volunteers and donated goods. Since June 2023, the Trust has relied solely on its investment income and donations.

Physical Address

11A Brownston Street, & 9 Gordon Road, Wanaka - until June 2023, after which the Trust had no physical address other than its registered address of care of Aspiring Law Wanaka.

Postal Address

PO Box 799, Wanaka

Website Address

www.uppercluthahospicetrust.org

Approval of Performance Report

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board
For the year ended 31 March 2024

The Trustees are pleased to present the approved performance report including the historical financial statements of Upper Clutha Palliative Care Trust Board for year ended 31 March 2024.

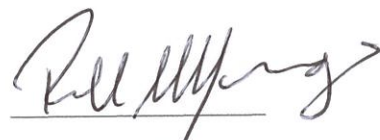
APPROVED



Name: Ross Parry

Position: Trustee

Date 5 September 2024



Name: Russell McGeorge

Position: Trustee

Date 5 September 2024

Statement of Service Performance

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board For the year ended 31 March 2024

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.	22% average occupancy	29% 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 \$27,253	Total of \$20,506
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.	Nil as the Trust's Shops & Warehouse operations were transferred to OCH effective June 1, 2023	\$45,000
Operated the Trust's Hospice Shops (2) and associated warehouse throughout the year.	Satisfactory, but not comparable with the previous year	Retail turnover up 21% on previous year. Operating surplus down 80% on previous year
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 sponsorship was terminated in November 2023 when the sponsored District Nurse resigned to accept a position overseas.	Sponsorship cost \$38,825 for six months	Sponsorship cost \$65,877 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 until June 1, 2023	Four paid staff and some 50 volunteers

Statement of Financial Performance

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board

For the year ended 31 March 2024

	NOTES	2024	2023
Statement of Financial Performance			
Revenue			
Donations, fundraising and other similar revenue	1	31,218	69,052
Revenue from providing goods or services	1	92,895	483,632
Interest, dividends and other investment revenue	1	60,262	21,443
Total Revenue		184,375	574,126
Expenses			
Volunteer and employee related costs	2	36,283	112,480
Costs related to providing goods or services	2	41,967	171,664
Depreciation	2	2,047	5,240
Interest and finance charges	2	1,145	3,743
Other expenses	2	25,346	5,796
Total Expenses		106,788	298,924
Operating Surplus/(Deficit) for the Year		77,587	275,203
Non Operating Expenses			
Contribution COHSL - District Nurse		35,825	65,877
Contribution - Otago Community Hospice		-	45,000
District Nurse Expenses		1,331	809
Patient Care		27,253	20,506
Total Non Operating Expenses		64,409	132,192
Net Profit/(Loss) for the Year		13,178	143,011

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Statement of Financial Position

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board
As at 31 March 2024

	NOTES	31 MAR 2024	31 MAR 2023
Assets			
Current Assets			
Bank accounts and cash	3	102,540	291,326
Debtors and prepayments	3	2,438	2,038
Investments - Term Deposit	3	1,008,306	808,766
Goods and services tax		6,522	1,989
Total Current Assets		1,119,806	1,104,119
Non-Current Assets			
Aspiring Enliven Care Centre Limited Partnership (License to occupy suite)	3	310,500	310,500
Property, Plant and Equipment	5	14,900	37,209
Investments - Craigs Investment	3	236,884	204,739
Total Non-Current Assets		562,284	552,448
Total Assets		1,682,090	1,656,567
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	4,198	16,607
Total Current Liabilities		4,198	16,607
Total Liabilities		4,198	16,607
Total Assets less Total Liabilities (Net Assets)		1,677,892	1,639,960
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,652,715	1,639,537
Change in Investment Valuation		25,177	422
Total Accumulated Funds		1,677,892	1,639,960

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

Statement of Cash Flows

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board
For the year ended 31 March 2024

	NOTES	2024	2023
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		22,468	77,802
Receipts from providing goods or services		92,895	483,632
GST		2,931	12,822
Payments to suppliers and employees		(158,168)	(452,773)
Total Cash Flows from Operating Activities		(39,874)	121,483
Cash Flows from Investing and Financing Activities			
Receipts from sale of investments		127,827	131,122
Payments to acquire property, plant and equipment		-	(4,714)
Payments to purchase investments		(327,366)	(13,143)
Cash Flows from Other Investing and Financing Activities		-	2,072
Interest, and other investment receipts		50,627	15,040
Total Cash Flows from Investing and Financing Activities		(148,912)	130,377
Net Increase/ (Decrease) in Cash		(188,786)	251,860
Cash Balances			
Cash and cash equivalents at beginning of period	3	291,326	39,466
Cash and cash equivalents at end of period	3	102,540	291,326
Net change in cash for period		(188,786)	251,860

Statement of Accounting Policies

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board

For the year ended 31 March 2024

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 for the preceding two periods. 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

There were no changes to the Trust's Accounting Policies during the subject financial year.

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 Palliative Care 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 was 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 was carried at the lower of cost or net realisable value. As all stock was donated to the Trust, it was carried at nil value. The stock as at June 1, 2023 was transferred to the Otago Community Hospice as part of the transfer of the Trust's Shop & Warehouse operations.

Fundraising and Donations Revenue

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

Until June 1, 2023, when the Trust's Shops & Warehouse operations were transferred to the Otago Community Hospice, the Trust's various fittings in its Shops and Warehouse were either donated used fittings, or were purpose built for the Trust. 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	Disposal	Closing Book Value
Motor Vehicles	15,000	30%	Diminishing Value	14,135	865	0
Furniture & Fittings	76,725	10% - 50%	Diminishing Value	42,428	19,397	14,900

Investments

Investments are carried at market value, as determined by the Craigs Investment Partners Portfolio Summary as at 31 March 2024. 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.

Review of Performance Report

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

For the 2023 and 2024 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.

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Notes to the Performance Report

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board
For the year ended 31 March 2024

	2024	2023
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations Received	31,218	69,052
Total Donations, fundraising and other similar revenue	31,218	69,052
Revenue from providing goods or services		
Sales- Shop Cash	13,997	71,138
Sales- Shop EFT-POS	49,697	265,561
Sales - Warehouse Cash	3,993	27,008
Sales - Warehouse Eftpos	24,008	117,811
Online Sales	1,200	2,114
Total Revenue from providing goods or services	92,895	483,632
Interest, and other investment revenue		
Interest Received	50,654	15,055
PIE Income	9,608	6,387
Total Interest, and other investment revenue	60,262	21,443
	2024	2023

2. Analysis of Expenses

Volunteer and employee related costs		
Wages & Salaries	36,283	112,480
Total Volunteer and employee related costs	36,283	112,480
Costs related to providing goods or services		
Accident Compensation Levy	165	801
Advertising	719	2,434
Cleaning & Laundry	1,120	3,420
Computer Expenses	797	553
Entertainment Deductible	-	767
Freight & Courier	345	491
General Expenses	-	174
Gifts	2,077	3,221
Insurance	2,458	11,841
Licences & Registrations	44	44
Light Power & Heating	947	4,448
Portfolio Fees	2,244	2,091
Minor Assets	300	-
Motor Vehicle Expenses	381	2,248
PSO Services	5,389	4,976
Plant & Equipment Hire	283	2,451

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	2024	2023
Postage	280	323
Printing & Stationery	1,120	3,736
Warehouse Rent	7,188	43,125
Rates	717	4,666
Rent Shop	12,570	66,292
Repairs & Maintenance	1,121	1,180
Rubbish Removal	192	1,486
Security	170	1,756
Shop Expenses	536	4,412
Staff Expenses	183	1,378
Telephone, Tolls & Internet	621	3,350
Total Costs related to providing goods or services	41,967	171,664
Depreciation		
Depreciation	2,047	5,240
Total Depreciation	2,047	5,240
Interest and finance charges		
Bank Charges	1,145	3,743
Total Interest and finance charges	1,145	3,743
Other expenses		
Accountancy Fees	2,020	1,805
Review Fee	3,064	2,850
Legal Expenses	-	1,141
Loss on Disposal of Fixed Assets	20,262	-
Total Other expenses	25,346	5,796

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	2024	2023
3. Analysis of Assets		
Bank accounts and cash		
ANZ Savings account	100,292	256,918
ANZ Cheque Account	2,248	34,408
Total Bank accounts and cash	102,540	291,326
Debtors and prepayments		
Accounts Receivable	-	173
Prepayments	2,438	1,866
Total Debtors and prepayments	2,438	2,038
Investments - Term Deposit		
ANZ Term Deposit-1001	-	124,420
ANZ Term Deposit - 1006	484,887	461,112
ANZ Term Deposit - 1007	235,949	223,234
ANZ Term Deposit - 1009	287,470	-
Total Investments - Term Deposit	1,008,306	808,766
Investments - Craigs		
Craigs Investment Partners	236,884	204,739
Total Investments - Craigs	236,884	204,739
Intangible Assets		
Aspiring Enliven Care Centre Limited Partnership (License to occupy suite)	310,500	310,500
Total Intangible Assets	310,500	310,500
	2024	2023

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	4,198	7,857
Accrued Rent Offset	-	8,750
Total Creditors and accrued expenses	4,198	16,607

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	2024	2023
5. Property, Plant and Equipment		
Motor Vehicles		
Vehicles owned	-	15,000
Accumulated depreciation - vehicles owned	-	(14,135)
Total Motor Vehicles	-	865
Furniture and Fittings		
Furniture and fittings owned	43,131	76,725
Accumulated depreciation - furniture and fittings owned	(28,231)	(40,381)
Total Furniture and Fittings	14,900	36,344
Total Property, Plant and Equipment	14,900	37,209
	2024	2023

6. Accumulated Funds

Accumulated Funds		
Opening Balance	1,639,960	1,496,526
Accumulated surpluses or (deficits)	37,932	143,433
Total Accumulated Funds	1,677,892	1,639,960
Total Accumulated Funds	1,677,892	1,639,960

7. Commitments

1. The Trust's leasing commitments for its Shops & Warehouse premises were assigned effective June 1, 2023 to the Otago Community Hospice as part of the transfer of these operations, with the approval of the landlords involved.
2. The Trust's wage and salary commitments to staff were transferred to the Otago Community Hospice with the agreement of the staff involved.
3. Under the License to Occupy the Stina Mooyman Palliative Care Suite, the Trust has a continuing commitment to pay a standing charge of some \$25 per day for any days when the Suite is unoccupied.
4. When providing financial support to terminal patients in financially difficult circumstances, the Trust typically undertakes to provide such funding for a few months and the funding is subject to review by the Trust at the end of each funding period.

8. Contingent Liabilities and Guarantees

Actual (This year)

Actual (Last year)

There are no contingent liabilities or guarantees for the year.

There are no contingent liabilities or guarantees for the year.

9. Related Parties

Actual (This year)

Actual (Last Year)

The transfer of the Trust's Shops & Warehouse business to the Otago Community Hospice was a related party transaction as our Trustee Ross Parry is also a Director of the Otago Community Hospice organisation.

There were no transactions involving related parties during the financial year.

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10. Transfer of the Trust's Shops & Warehouse Operations to the Otago Community Hospice

During the 2023-24 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 no longer required 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 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.

Depreciation Schedule

Upper Clutha Palliative Care Trust Board - formerly called the Upper Clutha Hospice Trust Board
For the year ended 31 March 2024

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Furniture & Fittings						
Bar Stools (Hospice Suite)	539.97	272.60	-	-	27.26	245.34
Building Fitout of Warehouse	21,461.15	12,038.96	-	12,038.96	-	-
CCTV and Alarm System (Shop)	1,958.22	1,308.58	-	1,308.58	-	-
F & P Dishdrawer (Hospice Suite)	1,256.98	623.47	-	-	62.35	561.12
F & P Fridge and Freezer (Hospice Suite)	1,697.99	258.13	-	-	64.53	193.60
Fence (Hospice Suite)	1,989.00	1,039.42	-	-	103.94	935.48
Heat Pump	747.50	325.31	-	325.31	-	-
Heat Pump	4,713.85	4,085.34	-	4,085.34	-	-
Heater (Warehouse)	681.97	55.97	-	55.97	-	-
Hospice Fit Out	16,089.13	7,980.40	-	-	798.04	7,182.36
Inogen G3Oxygen Machine (Hospice Suite)	4,000.00	1,135.96	-	-	227.19	908.77
Laptop Computer (Warehouse)	649.00	18.59	-	18.59	-	-
Mattress Section Overlay Standard Roho (4) (Hospice Suite)	6,058.20	3,031.77	-	-	303.18	2,728.59
Microwave (Hospice Suite)	434.15	215.34	-	-	21.53	193.81
Screen for Hospice (Hospice Suite)	2,037.00	1,055.47	-	-	105.55	949.92
Shelves - Warehouse Fit out	705.70	428.28	-	428.28	-	-
Suction Bag Canister System (District Nurse)	3,425.16	482.59	-	-	120.65	361.94
Syringe Pump Standard (2) (Hospice Suite)	5,603.95	851.92	-	-	212.98	638.94
Warehouse Racks	1,276.50	376.46	-	376.46	-	-
Warehouse Shelving	749.76	395.14	-	395.14	-	-
Washing Machine (Warehouse)	650.00	364.62	-	364.62	-	-
Total Furniture & Fittings	76,725.18	36,344.32	-	19,397.25	2,047.20	14,899.87
Motor Vehicles						
Nissan Vanette JBQ96	15,000.00	864.72	-	864.72	-	-
Total Motor Vehicles	15,000.00	864.72	-	864.72	-	-
Total	91,725.18	37,209.04	-	20,261.97	2,047.20	14,899.87

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These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees of Upper Clutha Palliative Care Trust Board - formally called the Upper Clutha Hospice Trust Board

We have reviewed the accompanying performance report (financial statements only) of Upper Clutha Palliative Care Trust Board - formally called the Upper Clutha Hospice Trust Board (the Trust) on pages 7 to 17, which comprise the statement of financial position as at 31 March 2024 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 report
 in 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 determines 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). We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 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 the applicable financial reporting framework. This standard also requires that we comply with ethical requirements.

A review of the performance report (financial statements only) in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries, of management 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 (financial statements only).

Other than in our capacity as Independent Assurance Practitioner, we have no relationship with, or interests in, Upper Clutha Palliative Care Trust Board - formally called the Upper Clutha Hospice Trust Board.

Christchurch

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Christchurch 8013
03 366 7154

Kaiapoi

Cnr Williams St & Raven Quay
Kaiapoi 7630
03 327 8962

Wānaka

Unit 14, 12 Frederick Street
Wānaka 9305
03 443 1219

Greymouth

64 High Street
Greymouth 7805
03 768 7186

ashtonwheellans.co.nz

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

Other Matters

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.

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 Upper Clutha Palliative Care Trust Board - formally called the Upper Clutha Hospice Trust Board as at 31 March 2024, and 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).



ASHTON WHEELANS LIMITED
Chartered Accountants
Level 2, 83 Victoria Street
Christchurch
05 September 2024