



Home & Community Health
Association

Financial Statements for the year ended
30 June 2023

Non-financial Information:

Entity Information
Statement of Service performance

Financial Information:

Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Statement of Accounting Policies
Notes to the Performance Report

This financial report was prepared in accordance with the following Financial Reporting Standard: Public Entity Simple Format Reporting – Accrual (Not-for-Profit) PBE SFR-A (NFP), Tier 3

Home and Community Health Association Incorporated Entity Information

Legal Name: Home and Community Health Association Incorporated
Other Name: Home and Community Health Association (HCHA)
Legal Basis: Charitable Trust and Incorporated Society
Charities Registration Number: CC10318
Incorporated Society Number: 5904843

Board structure:

The constitution of HCHA states that its Board must have six elected Board members elected by the membership, and two independent Board members, appointed by the Board.

Operational Structure:

The operations are managed by the Chief Executive Officer. Tasks such as technology support are contracted to external parties.

Membership Structure:

Members comprise of organisations that provide home and community support services (provider members), organisations that have an interest in home and community support services but are not directly providers (affiliate organisations) and individuals that have an interest in home and community support services (affiliate individuals).

Purpose and Mission:

HCHA's vision is for high quality, sustainable home and community health services. Its mission is representation and support for members. Its purposes are advocacy, influence and innovation.

Main Sources of Cash and Resources:

HCHA's primary source of revenue is from membership fees. It receives other income from a mixture of contracts, events, interest and director fee payment.

Main methods used by HCHA to Raise Funds

Membership (provider and affiliate) is the main method used by HCHA to raise funds. It also runs a conference each 18 months and contracts for some services.

Reliance on Volunteers and Donated goods or services:

Board members provide voluntary support to HCHA, as do people representing HCHA on a range of advisory and consultative groups. The HCHA does not receive or handle donated goods.

Contact Details:

Physical Address: Level 4, 120 Featherston Street, Wellington 6011
Postal Address: PO Box 5344, Wellington 6140
Phone: 64 4 472 3196
Email: info@hcha.org.nz
Website: www.hcha.org.nz

Home and Community Health Association Incorporated

Statement of Service Performance for the year ended 30 June 2023

Vision: High quality, sustainable, home and community health services
Mission: Representation and support for members
Purpose: Advocacy, influence and innovation

Core outputs aligned to the Strategic Plan	2022-23
Leadership and Collaboration on Strategic and Significant Sector Issues <ul style="list-style-type: none"> Participation in HCSS Joint Working Groups – meeting hours and preparation time. (24 hours/ 4 people) 	96 hours
Care and Support Worker Pay Equity Meetings <ul style="list-style-type: none"> Pay Equity Working Group Meetings: (110 hours/ 4 people) Pay Equity Negotiations: (24 hours/ 3 people) 	512 hours
<ul style="list-style-type: none"> Frontline Managers & Service Coordinator’s Pay Equity meetings (25 hours / 3 people) 	75 hours
<ul style="list-style-type: none"> Nursing Pay Parity Meetings (46 hours/ 4 people) 	184 hours
<ul style="list-style-type: none"> Rest Break Negotiation Meetings (10 meetings/ 3 people) 	30 hours
COVID-19 <ul style="list-style-type: none"> Discussions/letters/discussions with Te Whatu Ora and the Minister relating to the RDNS court case – 5 hours Discussions with Te Whatu Ora to overturn their proposal to restart charging providers for PPE – 6 hours. 	11 hours
Workforce <ul style="list-style-type: none"> Kaiāwhina Workforce Advisory Group meetings Engagement with key stakeholders 	7 hours
Research and Reports <ul style="list-style-type: none"> Annual Report (number of reports) PPE Report (commissioned) 	1 annual report 1 report
HCHA Board <ul style="list-style-type: none"> Meetings and support (8 Board Meetings 36 hours / 9 Board Members/ CEO) and related out of board cycle engagements 	324 hours
Events <ul style="list-style-type: none"> Member Webinars/videoconferences / AGM – Number of events, attendees 	5 online events 50-60 attendees
Communication and Engagement <ul style="list-style-type: none"> HCHA Panui newsletters/membership information, media articles, releases, and interviews / Peak Body collaboration 	8 newsletters
Minister Meetings <ul style="list-style-type: none"> Number of In-person meetings, Videoconferences /phone calls 	3 Minister meetings

Advocacy: building partnerships and supporting member priorities

Influence: working with government, engaging strategically

Innovation: Supporting better data use and member innovations

Home and Community Health Association Incorporated

Statement of Financial Performance For the year ended 30 June 2023

	NOTE	2023 \$	2022 \$
INCOME			
Subscriptions		199,743	216,143
Interest		10,312	3,300
TOTAL INCOME		210,055	219,443
 EXPENDITURE			
Dues and Subscriptions		1,044	1,044
Advertising and Promotion		24,097	100
Audit Expenses		1,850	1,750
Conference Expenses		575	-
Consultancy		7,334	7,638
Depreciation		806	738
HCHA Board Expenses		2,361	967
CEO Travel & Expenses		3,301	47
Office & Administration			
Technology		4,310	3,065
Insurance		1,634	1,711
Cleaning		1,026	596
Repairs and Maintenance		45	-
Photocopying & Stationery		399	414
Printing		334	-
Postage		240	200
Rent	4	10,901	11,000
Telephone & Tolls		3,050	3,758
Website Maintenance		4,055	1,245
Electricity & Wifi		287	-
Legal Fees		33,943	16,080
General Expenses		28	-
CEO Remuneration and Secretarial Support		160,560	138,512
TOTAL EXPENDITURE		262,180	188,865
 NET SURPLUS/(DEFICIT)		 (52,125)	 30,578

Home and Community Health Association Incorporated

Statement of Cash Flows for the year ended 30 June 2023

	2023 \$	2022 \$
Cash Flows from Operating Activities		
Cash was received from:		
Subscriptions from members	160,942	228,884
Receipts from providing goods or services	0	0
Interest from investments	9,429	2,942
Total cash received (net GST)	170,371	231,826
Cash was applied to:		
Payments to suppliers	94,688	52,858
Payments to employees	159,743	131,939
Net GST	7,125	(15,776)
Total cash applied (net GST)	261,556	169,021
Net Cash from Operating Activities	(91,185)	62,805
Cash Flows from Investing Activities		
Cash was applied to:		
Purchase of property, plant & equipment	3,575	-
Net Cash from Investing Activities	-	-
Net Increase/(Decrease) in Cash	(94,760)	62,805
Opening Cash	429,280	366,476
Closing Cash	334,520	429,281
Represented By		
Bank accounts and cash	54,811	157,652
Westpac Bank – Term Deposits	279,709	271,629
Closing bank balance	334,520	429,281

Home and Community Health Association Incorporated
Statement of Financial Position
as at 30 June 2023

	NOTE	2023 \$	2022 \$
Assets			
Current Assets			
Bank accounts and cash	1	54,811	157,652
Westpac Bank – Term Deposits	2	279,709	271,629
Trade Debtors		-	2,148
Prepayments		1,000	
GST Receivable		4,805	(2,320)
Accrued Interest		1,731	850
Prepayments		873	1,761
Total Current Assets		342,929	431,720
Non-Current Assets			
Property, Plant and Equipment	3	4,373	1,604
Total Assets		347,302	433,324
Current Liabilities			
Accounts Payable		17,966	11,729
Provision for Holiday Pay		5,120	4,368
PAYE, Kiwisaver, ESCT		6,026	2,631
Subscriptions in Advance		11,550	52,500
Provision for Wages		-	3,331
Total Current Liabilities		40,662	74,559
Accumulated Funds			
Opening Accumulated Funds		358,765	328,187
Net Surplus/(Deficit) for the year		(52,125)	30,578
Total Closing Accumulated Funds		306,640	358,765
Total Accumulated Funds and Liabilities		347,302	433,324

Murray Penman

Chairperson

Blakey

Chief Executive Officer

Home and Community Health Association Incorporated

Notes to and forming part of the Financial Statements
For the year ended 30 June 2023

Statement of Accounting Policies

Basis of Reporting

The Home and Community Health Association Incorporated is eligible and 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 of 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.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated Inclusive of GST.

Income Tax

The Home and Community Health Association is a registered Charity and is exempt from income tax under Sections CW41 and CW42 of the Income Tax Act 2007.

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.

Lease Payments

Payments made under operating leases are recognised in the statement of financial performance on a straight-line basis over the term of the lease.

Property, Plant and Equipment

PPE are measured at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is based on the cost of an item of PPE less its residual value. Computer Equipment is depreciated at 48%DV and Office Equipment at 15%DV.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

Home and Community Health Association Incorporated

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023.

1) Bank accounts and Cash

	2023	2022
	\$	\$
Westpac Bank – Cheque A/c	54,217	157,058
Westpac Bank – Savings A/c	264	263
Westpac Bank HCHA Conference Bank A/c	330	331
	54,811	157,652

2) Term Deposits

Westpac Term Deposit 023, \$57,826.83 at 5.60% p.a., maturing 26/03/24
Westpac Term Deposit 009, \$160,830.54 at 5.60% p.a., maturing 30/11/2023
Westpac Term Deposit 021, \$61,051.35 at 5.20% p.a., maturing 15/12/2023

3) Plant, property and equipment

	2023	2022
	\$	\$
Computer and Office Equipment – at cost	10,998	8,388
Less Provision for Depreciation	6,625	6,784
Total plant, property and equipment	4,373	1,604

4) Commitments

There are no known capital commitments at year end. (2022: Nil)

Premises Lease:

HCHA two-year lease was agreed, effective as from 20 May 2022 and expiring on 19 May 2024, at a rate of \$11,000 per annum.

	2023	2022
	\$	\$
Not later than one year	9,734	11,000
Later than one year but no later than 3 years	0	9,734

5) Contingent Liabilities

There are no known contingent liabilities at year end. (2022: Nil)

6) Related Parties

There are no related party transactions.

8) Subsequent events

There have been no material events subsequent to balance date that would result in either adjustment to or disclosure in these financial statements.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Home and Community Health Association Incorporated

We have audited the accompanying performance report of the Home and Community Health Association Incorporated, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2023, the statement of financial position as at 30 June 2023, and the statement of accounting policies and other explanatory information.

Board Responsibilities

The Board are responsible 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, and
- b) the preparation and fair presentation of the performance report on behalf of Home and Community Health Association Incorporated 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 Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of Home and Community Health Association Incorporated for assessing Home and Community Health Association Incorporated's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate Home and Community Health Association Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the financial statements presented by the Board and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the Board in the preparation of the financial statements, and
- whether the accounting policies are appropriate to the Association's circumstances, consistently applied, and adequately disclosed.

We planned and performed my audit so as to obtain all the information and explanations that we consider necessary. We obtained sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

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

This report is made solely to the members of Home and Community Health Association Incorporated. Our audit has been undertaken so that we might state to the members/ trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members/ trustees, for our audit work, for this report, or for the opinions we have formed

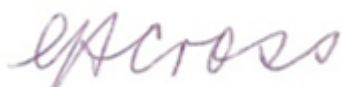
Unqualified Opinion

We have obtained all the information and explanations we have required.

Based on our audit,

- i) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are suitable.
- ii) the performance report presents fairly, in all material respects the financial position of Home and Community Health Association Wellington Inc as at 30 June 2023 and its financial performance and cash flows for the year then ended; and the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

My audit was completed on 10 October 2023 and my unqualified opinion is expressed as at that date.



G A CROSS, Accountant
Cross Financial Services Ltd