

**HBH** SENIOR  
LIVING

In every little way, we care

# A YEAR OF CHALLENGES. A YEAR OF CARING.

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## 2021 Annual Report

## OUR VISION

All older people have the knowledge, care and support they need to enjoy fullness of life.

## OUR MISSION

To provide older people with care services that are excellent, compassionate and responsive.

## OUR FOCUS

We provide services for older people in need of support but have a special focus on those who are especially frail or vulnerable due to their age, health or situation.

## OUR MOTIVATION

We are motivated by the compassion, love and justice demonstrated in the life of Jesus Christ.

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“I’ve heard some retirement villages are very ‘institutionalised’. HBH is a very friendly, approachable place. That’s what makes HBH so special - the staff, the philosophy of care, and all the activities on offer.”

HBH HOSPITAL RESIDENT

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Website: [www.hbh.org.nz](http://www.hbh.org.nz)

# OUR BOARD AND MANAGEMENT TEAM

Our Board and Senior Leadership Team comprise a mix of highly experienced, passionate people from our community and a wide range of backgrounds. Together, they lead our mission of providing excellent, compassionate and responsive care for older people.



Above: Executive leadership team from left to right: Sachin Adkar, Juliette Tuckey, Bonnie Robinson and Kylie Windle.

## Board Members

### **Stephen Parker**

Chair  
Retired Businessman  
Btech

### **Bonnie Robinson**

CEO  
(ex officio to the board)  
BA, BD, Dip Min., BAM

### **Keith Ardern**

Director  
Chartered Accountant

### **Kate Donley**

Director  
Management Consultant  
BCom

### **Dr Scott McLaren**

Director  
General Practitioner

### **Charles Miller**

Director  
BSc Hons

### **Graeme Owen**

Director  
Business Consultant  
BE, BD, CMInstD

### **Elizabeth Tremlett**

Director  
Chartered Accountant  
B Com, CA

## Management and Clinical Leaders

### **Bonnie Robinson**

Chief Executive Officer

### **Sachin Adkar**

Finance and IT Manager

### **Juliette Bell**

GM – Clinical Quality

### **Kylie Windle**

GM – Corporate,  
Development and  
Tenancy

### **Jocelyn Bray**

Communication and  
Marketing Consultant –  
Inspiration Point

### **Chris Dunlop**

NZRN, Clinical Services  
Manager

### **Anjani Sharma**

Manager Gracedale Care

### **Donna Janssen**

Nurse Manager,  
Gulf Views

### **Adrianne Allan**

Quality & Training  
Co-ordinator

### **Jenny Moore**

Social Worker

### **Margot Andrew**

Physiotherapist

### **Carol Turner**

Occupational Therapist

### **Matt Aitken**

Facilities Manager

### **Lorraine le Roux**

Day Club Team Leader &  
Social Co-ordinator 139  
on Union

### **Moea Kauwhata**

Household Team Leader

### **Belinda Taylor**

Clinical Services  
Operational Co-ordinator



# OUR STRATEGIC PRIORITIES

Provide homes for older people who would otherwise be unable to access age appropriate housing in the East Auckland and Howick area.

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Provide quality, innovative care services that respond to the changing needs of vulnerable older people.

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To advocate for vulnerable older people.

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Be appropriately connected at community, sector and national level.

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Be a good steward of our resources to enable fulfilment of mission goals.

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Be an innovative quality-focused learning organisation.



# 2020/21: A YEAR OF CHALLENGES AND HIGHLIGHTS

## Tēnā koutou,

Like most organisations, Covid has dominated our year. We certainly live in interesting times when the phrase "have you had a double shot?" has taken on a whole new meaning!

Proverbs 15:22 (NIV) says, 'Plans fail for lack of counsel, but with many advisers they succeed'. As a faith-based Board we seek to advise the leadership team as we work together to develop and implement HBH Senior Living's strategic plans. As with 2019/2020, this financial year has certainly posed many challenges for our organisation, management and Board.

At a practical level, being unable to meet in person was difficult - and we know this most impacted our residents and their families. The worldwide shortage of Registered Nurses and hugely increased costs of some items have been a further challenge. However, to the credit of all involved, especially the Leadership team, we have continued to deliver the excellent care for which we are known.

This year has seen many highlights too. One of these was the acquisition of Gulf Views Rest Home in Cockle Bay, which was completed 'virtually' during lockdown. We are pleased that the integration of Gulf Views into the HBH family has gone so smoothly, which is testament to Gulf Views' excellent staff and their can-do attitude.



GULF VIEWS REST HOME

During the past five years, HBH Senior Living has grown significantly, so another highlight was the implementation of a new executive leadership team. This restructure has certainly made a difference in the daily running and our capacity to take on key projects.

This year, HBH started formally on a bicultural journey to understand how we can contribute to the wellbeing of kaumatua and kuia and how Maori understandings of health and wellbeing can be integrated into our model of care. We also started the process of becoming an environmentally sustainable organisation.



At a Governance level, we worked to strengthen the relationship with our shareholders. This included reciprocal presentations with the National Baptist Association Board to update each team

on key projects. Moving forward, we are working closely with the Association to review our constitution.

Our CEO, Bonnie Robinson, was elected President of the New Zealand Council of Christian Services and elected onto the Auckland Council Disability Advisory Panel – both key roles that will enable HBH to have an influence on the direction of support services in the future.

Gulf Views recently underwent a full audit by the Ministry of Health, and we're pleased to say every one of their standards was fully attained, which was a fantastic result. The Ministry also undertook a 'spot audit' of HBH Senior Living, which achieved a near 100% achievement rate and Gracedale also had a clean spot audit. That's three audits in 12 months (a huge amount of work), so our thanks to our hard-working teams!

Virtual Village East has certainly lived up to its name during lockdown. This social network for local seniors has gone from strength to strength, with many members joining our virtual coffee catch-ups and online speaker series. These online catch-ups, together with email newsletters, have been vital in helping members stay connected during this challenging time.



VIRTUAL VILLAGE EAST COFFEE & CATCHUP BY ZOOM

Perhaps our greatest highlight of the year was the vaccination of all of our staff and residents. It is extremely reassuring to know that our residents and staff are that much safer. We've been through three lockdowns in this financial year and we're proud to have remained COVID-free to date.



ALL STAFF AND RESIDENTS ARE FULLY VACCINATED

With much sadness, we acknowledge the sudden passing of Bruce Stevenson, our Property Services Manager, in January 2021. Bruce had worked at HBH for fourteen years and his kindness and willingness to help others will be greatly missed.

Finally, as always, we're immensely grateful to our dedicated staff who really do go above and beyond in every little way - and to our community for your patience and support during lockdowns. We look forward to a better, safer year next year.

Nā māua noa, nā,



Stephen Parker  
Chair



Bonnie Robinson  
CEO

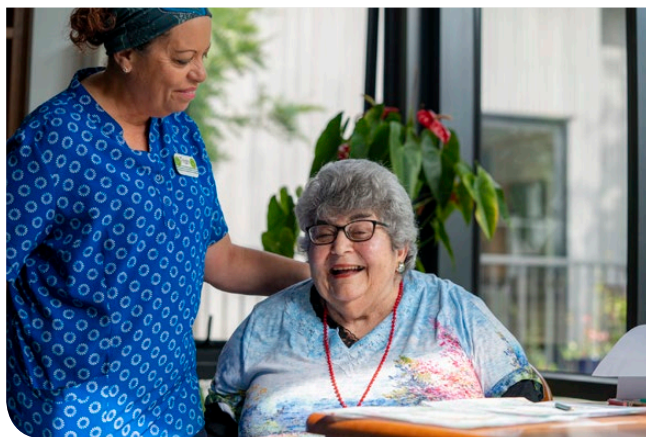


# CARING FOR EAST AUCKLAND SENIORS, IN EVERY WAY

As a not-for-profit organisation, HBH Senior Living has expanded our care outside of our gates to ensure that more seniors in our community have every opportunity to enjoy fullness of life. As well as our rest home, hospital and independent apartments and Gulf Views rest home, we also provide affordable senior housing at nearby Stevenson Village, and manage Gracedale in Mt Roskill. It's part of our philosophy of providing excellence in the care of older people, in every way possible.

## OUR SERVICES

### ♥ Care & Living



#### HBH Senior Living

Based in Howick, HBH Senior Living specialises in high-level care for older people, providing a range of living options for all levels of care. This includes our independent apartments, our 31-bed rest home and 97-bed hospital, respite care and our popular day programme.

**Size:** 130 residents

**Location:** 139 Union Road, Howick

#### 139 on Union Independent Apartments

139 on Union offers a close-knit community of seniors who enjoy the freedom of independent apartment living, with care services on hand. Residents can choose from a range of services such as activities, meals, home help or nursing care.

**Size:** 42 apartments

**Location:** 139 Union Road, Howick



#### Gulf Views Rest Home

In 2020, HBH Senior Living purchased Gulf Views, a boutique 45-room rest home in Howick.

With a family approach to care and well connected with the local community, Gulf Views provides secure and responsive rest home care with great views, a lovely garden and well-appointed facilities.

**Size:** 45 rooms / 45 residents

**Location:** 22 Selwyn Road, Cockle Bay



## Gracedale Hospital & Rest Home (managed service)

Since 2017, HBH Senior Living has managed Gracedale, a boutique hospital and rest home in Mt Roskill. Like HBH, Gracedale is faith-based with a similar care philosophy of providing excellent and compassionate care to enable fullness of life.

**Size:** 36 residents

**Location:** 68 Mount Roskill Road, Mount Roskill



## Community services



### Our Day Club

Held five days a week at HBH, our Day Club is a key part of our philosophy of caring for older people in our community in as many ways as possible. The programme offers a wide range of activities including indoor sports, games, music and crafts.

**Size:** 55 attendees daily (on average)

**Location:** 139 Union Road, Howick

### Virtual Village East

Initiated by HBH, Virtual Village East is Auckland's first virtual social network for seniors, enabling older people in the community to connect with each other, live independently and enjoy life. This popular network has been particularly beneficial during recent lockdowns.

**Size:** 175 members

**Location:** Online and various locations



## Social housing



### Stevenson Village

In 2017, HBH Senior Living purchased Stevenson Village, a 36-unit rental village in Howick, to ensure that affordable, social housing remained available to older people in our community.

**Size:** 41 residents

**Location:** 18 Botany Road, Howick

# OUR 2021 HIGHLIGHTS

Much as we were all hoping for a return to 'normal life', 2021 has proved to be another year of lockdowns, which we know has been particularly challenging for older people in our community. Despite this, the year brought many highlights and achievements – demonstrating our commitment to excellent and responsive care, in every little way.



## 93%

**OF OUR RESIDENTS**

in our hospital and rest home are satisfied with their overall level of wellbeing. ♥



## 94%

**OF RELATIVES**

report that they feel that HBH genuinely cares for their family member. ♥



## 170+

**OF OUR RESIDENTS**

local seniors have signed up to the Virtual Village East social network since we launched in 2018. ♥



### EDEN ALTERNATIVE MODEL OF CARE

HBH is a fully accredited Eden Alternative facility. The Eden Alternative focuses on moving as far away from being an institution as possible, and concentrates on care that is centred on the empowerment of residents and staff, creating home and community.

The Eden approach has been very helpful to our Covid approach as we already functioned in smaller

households and communities within our facility. These households became bubbles within the bubble, with staff and residents creating their day to ensure everyone felt safe, happy and fulfilled despite a long lockdown.

Education to continue our Eden journey has taken place within each household as staff and residents learn together. ♥



# 55

## UP TO 55 PEOPLE

attend our popular Day Club for seniors each day. ♥



# 192

## STAFF

did an outstanding job, delivering on our mantra to 'care in every little way' ♥



# 130

## GENEROUS VOLUNTEERS

helped out with a range of care services, outings and social activities. ♥



# 45

## ROOMS IN GULF VIEWS

the boutique Howick rest home which we now own and manage. ♥



# 36

## AFFORDABLE

social housing units for 41 residents at Stevenson Village. ♥



# 4

## YEARS'

Ministry of Health certification awarded to Gulf Views Rest home. ♥



# A YEAR OF EXCELLENCE IN CARE

Despite COVID-19 restrictions over the past year, our mission of providing excellent and responsive aged care continued. In a recent spot audit, HBH Senior Living attained a number of Continuous Improvement ratings from the Ministry of Health (MOH) for our ongoing efforts in patient-directed care, and for the management of our organisation's growth, with new roles introduced, a new quality system and upgraded reporting systems.

Furthermore, Gulf Views Rest Home (which is owned and operated by HBH) underwent a full MOH audit this year, receiving four years' certification and Gracedale also had a successful spot audit. We're very grateful to our amazing team at both facilities, who've worked hard to keep up our very high standards.

Over the past 18 months or so, our Quality Assurance Systems were updated, further enabling us to deliver best practice services and standards. This process has involved hundreds of hours across all levels of staff, researching and updating every policy, procedure and form to ensure it follows best practice.

A renewed focus on digital solutions was a focus as we move towards our goal of a paperless system. Caregivers are now using tablets for daily resident notes, all of our personnel files are now online, and residents are using 'WhatsApp' to stay connected with each other and with their families during lockdowns. HBH Senior Living was also the first organisation in New Zealand to move Eden Alternative training online this year.

A Cognitive Stimulation Therapy programme was piloted together with the University of Auckland for residents living with mild to moderate dementia. To this end, our Occupational Therapist became a

certified Montreal Cognitive Assessor (MoCA), which qualifies her to carry out cognitive tests and interpret results. We also trialled an 'Able X' physiotherapy programme to assist residents to regain cognition and motor skills, and initiated self-directed education sessions in the communities (wards) with staff and residents on Thursdays.

Another significant initiative was re-orientating our understanding of HBH's physiotherapy room as a gymnasium so that residents, staff and the Virtual Village East community can access this great facility.

“Staying at HBH with my Mum during lockdown has given me a whole new respect for aged care. The amazing staff and the way HBH is run to ensure the residents' wellbeing is top priority is impressive - Mum is fortunate to be here.”

PRUE, RESIDENT'S DAUGHTER



# APARTMENT LIVING APPRECIATED DURING LOCKDOWNS

This year we have welcomed four new residents to our Independent Living apartments. Sadly, a number of residents were unable to continue to live safely in their apartments, resulting in five transfers to our rest home or hospital.

We have refurbished these vacant apartments and introduced a number of new marketing initiatives to attract new residents. This has proved challenging as the local market becomes a lot more competitive with major aged care facilities moving into the area and building new villages.

HBH Senior Living continues to be one of the most affordable providers of one- and two-bedroom retirement village apartments within the East Auckland area, so we look forward to welcoming some new residents to our community in the near future.

We transitioned through varying levels of COVID-19 lockdowns to ensure all residents were well looked after and in touch with their families and friends virtually. A number of our residents found living in our 'ready-made community' particularly comforting during lockdowns as they felt less isolated than if they had been living at home.

Our activities programme was refreshed following the appointment of a new Activities Co-ordinator. A particular highlight for many residents has been the monthly bus outings to a variety of exciting locations.

“We have a laugh, at a distance, and I am so thankful I still get to see people each day during lockdown, albeit socially distanced. There is access to library books, puzzles and games and safe places to walk without being worried about who you'll bump into and places to have a chat. I'm so pleased I'm here.”

BETH, INDEPENDENT APARTMENT RESIDENT





# CARING FOR OUR COMMUNITY

Our philosophy of care extends beyond our four walls to support older people in the East Auckland community through our much-loved Day Club and our innovative social network for seniors, Virtual Village East.

## Our Day Club - supporting local seniors

While HBH's Day Club was closed during lockdown levels 3 and 4, we were able to re-open in Levels 1 and 2 last year to help local seniors stay sociable, connected and supported.

To ensure our attendees could return safely after lockdown level 3, the Day Club was split into two rooms, so everyone could stay two metres apart. The Garden Room is now used for clients who need more care and attention during the day, while the Olive Room is used for those who are more capable, although both groups also enjoy doing activities together when possible. Both rooms have dining areas where our clients can have their lunch (which is provided).

Some clients returned frailer and in need of more support and care after lockdown, having lost some cognitive and physical capability to function in day-to-day activities. Other clients moved into fulltime care after lockdown, as their caregivers became exhausted looking after their loved ones day and night.

Importantly, all existing attendees were vaccinated, and any new clients that wish to attend must be vaccinated too.





## Virtual Village East: needed now, more than ever

Virtual Village East is a social network of friendship and support for seniors, particularly for those who choose to live independently in their own homes. This year, our membership grew to over 170 members, both from East Auckland and further afield.

Once again, our 'virtual' network really lived up to its name during lockdowns, as necessity created new ways of keeping in touch, such as 'Zoom coffee and catch-ups', exercise and mindfulness videos. This year, we introduced 'Mid-week Meet-ups', an online series featuring guest speakers, which has been well attended so far (many of us have had a crash course in Zoom meeting technology!).

Our members also receive weekly emails with a roundup of interesting activities based on our five pillars of ageing well. It has certainly been a long lockdown this time, so we hope to see our members again in person soon.



### NIDHAL'S STORY:

“It has really helped during lockdown.”

Nidhal Alattar joined Virtual Village East in 2018 and is one of our longest standing members. She has enjoyed meeting other seniors at our monthly Coffee & Catch-up sessions and has especially enjoyed the Safe & Strong and Mindfulness programmes. “Robyn and Parvin who take the classes are so supportive,” she says. “Lee is also wonderful and I know she’s only a phone call away.”

Nidhal has appreciated the benefits of our social network even more in lockdown. “While I miss attending the weekly classes, it has been wonderful to continue with everything at home,” she says. “The exercise videos, quizzes and recipes are interesting and I look forward to receiving the weekly newsletters. It has really helped during lockdown!”



# PROVIDING AFFORDABLE, SOCIAL HOUSING FOR SENIORS

It has been a busy year at Stevenson Village as we have welcomed nine new residents to seven units, which meant we've been busy refurbishing units as they became vacant.

We're pleased to report that our 36 units at the Village are fully occupied once again with a total of 41 residents.

As a registered Community Housing Provider, this year we have been able to take our first tenants from the Public Housing register. This is important to us as we aim to house older people with the most significant and urgent housing need. The demand for low-cost rental accommodation for the over 65s is continually increasing as evidenced by our long waiting list and the growing number of older people on the Public Housing Register.

Our gardens and outdoor areas are looking fantastic with help from some of our tenants who have been busy planting and maintaining gardens and even offering to repaint driveway markings and letterboxes. There is great harmony amongst the residents in the Village, many whom who go the extra mile to look out for their neighbours who may be particularly vulnerable or isolated.

Some residents make use of the activities and services that we offer our independent living residents at HBH Senior Living – including the day programme.

“ I am so thankful to have a comfortable place to live and could not afford this if I was paying market rent. I'm also very thankful to have people around me, which provides me with a feeling of security and also companionship. ”

JENNY FREEMAN, STEVENSON VILLAGE RESIDENT





# GRACEDALE: PROTECTING PEOPLE, ENHANCING WELLBEING

During the past year, Gracedale's priority has been the protection and wellbeing of our staff and residents and this remains the absolute focus. Through proactive management, we have been able to keep our facility COVID-free to date - with our staff vaccination rate soon to be 100% for the second vaccination.

Comprehensive safety measures have been introduced and we've invested in PPE, staff training and support. Initiatives included remote access to GPs via phone or video call and a dedicated 'mindfulness' space for staff to engage in relaxation methods.

As always, recruiting and retaining staff was a major challenge, as was organising online training. Helping residents and family stay in touch was also challenging due to lockdowns so the team has worked hard to maintain connections using technology.

## PROVIDING SPIRITUAL AND EMOTIONAL CARE

The chaplain's role is to provide spiritual, emotional and practical support to our residents and their whānau across all HBH services and facilities.

During lockdown, chaplaincy services continued using technology including YouTube – with residents enjoying singing along with a professional choir. After the first lockdown in March to May 2020, smaller services continued to be held in each of the communities, including Christmas and Easter services, as well as prayers with residents (both online and in person).

Overall attendance has increased at all services and feedback shows that residents are enjoying coming to Church. By developing relationships over time, our Chaplain is encouraging some residents who hadn't been to church for years to 'give it a go'.





# 2021 FINANCIAL REPORT

After a year of positive achievements in both our core business of providing high quality aged care to our residents and expansion into care services for the greater community, our financial position is also looking positive.

Financially this year has been "business as usual" for the group. Revenue increased by \$1.91M to reach to \$15.35M whereas the cost increases this year were \$2.86M, resulting in net deficit of \$357K. The cost increases include partial amortisation of \$783K of goodwill created during the Gulf Views acquisition.

Around 80%-90% of the staff are on pay equity now and their pay rates are regulated by the government. In addition, registered nurse salaries increased substantially nationwide which has increased our wage costs considerably. Most aged care facilities are struggling to match the pay rates offered by DHBs. We also provided a substantial increase to our lowest paid support staff. This resulted in the increase of \$1.67M to our wage bill.

Service delivery costs increased by \$260K. Other overhead & administrative costs increased by \$144K and depreciation & amortisation cost increased by \$820K. Most of the increases are due to the addition of Gulf Views costs and almost 200% increase in medical supplies and services costs due to Covid. This has led to an overall increase in total expenses of \$2.86M to \$15.71M.

HBH's retirement village sector continues to do well, hence our independent living units recovered all their operating costs and generated a cash surplus for the group.

We continue to offer low cost rental housing units for older people at Stevenson Village. These rental units are aimed at tenants who cannot afford to pay market rental rates. Rent is set at approximately 80% of the lowest quartile of the market rate. The operational costs of the Village are fully recovered by the rental income, however HBH supports the Village to service its loan. Stevenson Village was registered as a

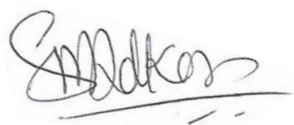
community housing provider during the year and can now offer tenancy services to the residents on the social housing register. We already have 6 residents using the facility. Rent is charged at the rate regulated by Ministry of Social Development.

Despite the challenges mentioned above, our financial position remains solid with net assets of \$33.77M (last year \$34.12M). The decrease over last year is mainly due to amortisation of goodwill.

There was no major impact of COVID-19 on the finances of the group, as we didn't have any infections within the facility. There were no defaults in any revenue receipts. We had to shut down our day programme facility during lockdown but received sustainability funding from the Ministry of Health.

Thank you to our loyal supporters, for continuing to support our work, and helping us to make a difference to the lives of those we serve.

Please refer to the financial summaries and the Auditors report on the next five pages for further information. The full financial statements, audited by Crowe Horwath New Zealand Audit Partnership, are available on request by writing to: The Finance and IT Manager, Howick Baptist Healthcare Ltd, PO Box 38093, Howick, Manukau 2145.



**Sachin Adkar**  
Finance and IT Manager

# FINANCIALS

## STATEMENT OF CONSOLIDATED COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>Revenue from Exchange Transactions</b>		
Rendering of services	14,801,414	12,749,358
Rental Income	544,001	532,242
Finance Income	3,104	5,357
Other Income	0	129
<b>Total revenue from Exchange Transactions</b>	<b>15,348,519</b>	<b>13,287,086</b>
<b>Revenue from Non-Exchange Transactions</b>		
Operating Grants and Donations	126	150,112
<b>Total revenue from Non-Exchange Transactions</b>	<b>126</b>	<b>150,112</b>
<b>TOTAL REVENUE</b>	<b>15,348,645</b>	<b>13,437,198</b>
<b>Less Expenses</b>		
Salaries, Wages and other employee costs	9,620,692	7,954,414
Service delivery costs	1,554,865	1,295,105
Depreciation	2,220,905	1,400,453
Audit Fees	36,699	30,883
Other overhead and administrative expenses	1,908,721	1,764,852
Finance costs	363,361	399,277
<b>Cost of Providing Services</b>	<b>15,705,243</b>	<b>12,844,984</b>
<b>NET SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>(356,598)</b>	<b>592,214</b>

# STATEMENT OF CONSOLIDATED FINANCIAL POSITION

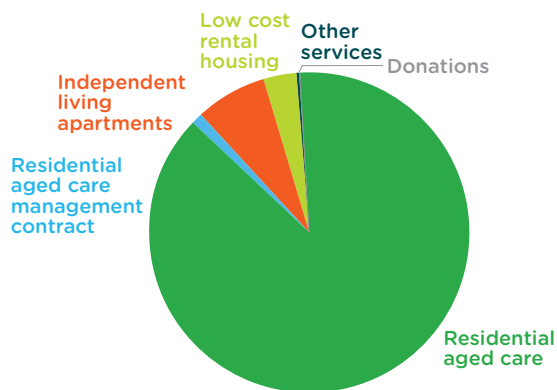
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant, Equipment and Goodwill	59,473,486	56,326,067
Total Non-Current Assets	59,473,486	56,326,067
<b>Current Assets</b>		
Cash and Cash Equivalent	64,987	102,838
Receivables from Exchange Transactions	1,389,446	912,439
Prepayments	852,243	501,851
Total Current Assets	2,306,676	1,517,128
<b>TOTAL ASSETS</b>	<b>61,780,162</b>	<b>57,843,194</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Loans and borrowings	5,175,311	6,052,607
Provisions	672,761	902,107
Other non-current financial liabilities	11,547,025	12,545,825
Total Non-Current Liabilities	17,395,097	19,500,539
<b>Current Liabilities</b>		
Payables from Exchange Transactions	809,236	769,006
Employee entitlements	953,511	876,837
Loans and borrowings	5,461,188	503,889
Other current financial liabilities	3,393,000	2,068,193
Total Current Liabilities	10,616,935	4,217,925
<b>TOTAL LIABILITIES</b>	<b>28,012,032</b>	<b>23,718,464</b>
<b>TOTAL NET ASSETS</b>	<b>33,768,130</b>	<b>34,124,730</b>
<b>EQUITY</b>		
Share Capital	10,500,000	10,500,000
Accumulated Funds	6,286,628	6,643,228
Asset revaluation reserves	16,981,502	16,981,502
<b>TOTAL EQUITY</b>	<b>33,768,130</b>	<b>34,124,730</b>

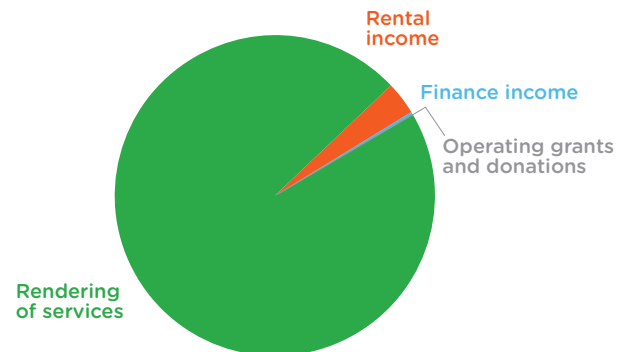


# FINANCIAL SUMMARY

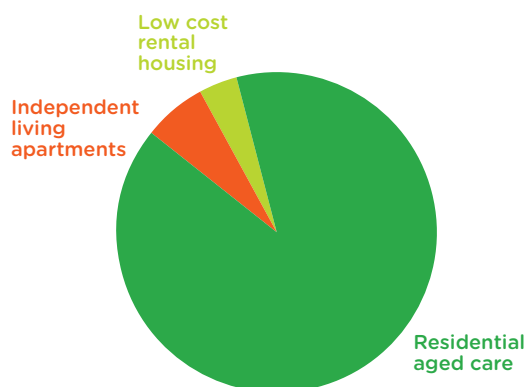
## Income Centres



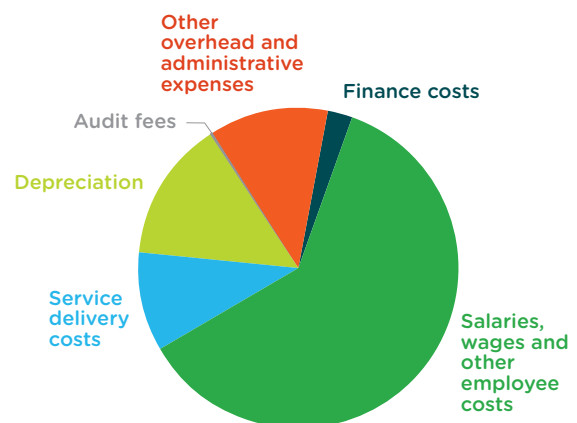
## Sources of Income



## Cost Centres



## Use of Funds



# INDEPENDENT AUDITOR'S REPORT

## Opinion

We have audited the financial statements of Howick Baptist Healthcare Limited and Group on pages 2 to 26, which comprise the consolidated and separate statements of financial position as at 30 June 2021, and the consolidated and separate statements of comprehensive revenue and expenses, statements of changes in net assets and statements of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Howick Baptist Healthcare Limited and Group as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

## Basis for Opinion

We conducted our audit 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 Group in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

## Emphasis of Matter – COVID-19

We draw attention to Note 27 of the financial statements, which describes the effects relating to the spread of COVID-19. Our opinion is not modified in respect of this matter.

## Responsibilities of the Directors for the Financial Statements

The Directors are responsible on behalf of Howick Baptist Healthcare Limited and Group for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company and the Group'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 Directors either intend to liquidate the Company and Group or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities 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 reasonably be expected to influence the decisions of users taken on the basis of these 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 Company and Group'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 Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and Group'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 Company and Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial

We communicate with the Directors, 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.



**Crowe New Zealand Audit Partnership**  
**CHARTERED ACCOUNTANTS**

**Dated at Auckland this 28th day of October 2021**





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Charities Registration: CC 20592

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