



Home & Community Health
Association

Financial Statements for the year ended
30 June 2022

Non-financial Information:

Entity Information
Statement of Service performance

Financial Information

Statement of Financial Performance
Statement of Financial Position
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Statement of Accounting Policies
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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 Inc. 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, rent and director fee payment.

Main methods used by HCHA to Raise Funds

Membership (provider and affiliate) is the main method used by HCHA to use 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 4723196
Email: info@hcha.org.nz
Website: www.hcha.org.nz

Home and Community Health Association Inc.

Statement of Service Performance for the year ended 30 June 2022

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

Outputs to outcomes in Strategic Plan 2017-2020:		2021-22
Advocacy: building partnerships and supporting member priorities	Leadership on significant issues Participation in HCSS Joint Working Groups – meeting hours and preparation time.	120 hours
	Leadership and collaboration on strategic issues Health and safety, Covid-19 Response, strategic disability issues, workforce development, recruitment initiatives, new models of care, health and disability strategies (meeting hours), pay equity negotiations, Covid-19 vaccinations; and specific service model liaison	198 hours
	Workforce (Careerforce engagement, Kaiāwhina)	36 hours
	Research and Reports Annual Report (number of reports)	1 report
Influence: working with government, engaging strategically	General member support and OIA requests (number)	19 supports
	Consumer Support and liaison:	12 supports
	Legislation submissions and hearings, written and oral, briefings for members on legal matters	2 submissions/ member advice
	Submissions: National HCSS Framework, migrant workforce, Health system review	2 submissions
	HCHA Board meetings and support	279 hours
	Events: Leader’s forum, Webinars/teleconferences – attendees	58 attendees
	General Liaison: events, parliamentary liaison hours	4 events
Innovation: Supporting better data use and member innovations	Communications: ‘In-house’ newsletters/membership information, media articles, releases and interviews (number)	71
	Technology (including Interrai)	3 providers
	Innovation support: Projects Completed or Underway:	
	Settlement Parties Action Group	43 hours
	Standards Review	48 hours
Workforce development (hours)	4 hours	
Medication Guidelines	22 hours	
Alliancing, formal arrangements	4 hours	
	4 alliances	

Home and Community Health Association Inc.

Statement of Financial Performance For the year ended 30 June 2022

	NOTE	2022 \$	2021 \$
INCOME			
Subscriptions		216,143	182,590
Workforce Development project		-	27,951
Interest		3,300	3,656
TOTAL INCOME		219,443	214,197
 EXPENDITURE			
Dues and Subscriptions		1,044	795
Advertising and Promotion		100	100
Audit		1,750	1,750
Consultancy		7,638	4,500
Depreciation		738	1,197
HCHA Board Expenses		967	6,280
CEO Travel & Expenses		47	39
Office & Administration			
Technology		3,065	2,901
Insurance		1,711	993
Cleaning		596	399
Repairs and Maintenance		-	110
Photocopying & Stationery		414	346
Printing		-	108
Postage		200	191
Rent		11,000	11,000
Telephone & Tolls		3,758	4,364
Website Maintenance		1,245	2,082
Electricity & Wifi		-	315
Legal Fees		16,080	3,416
General Expenses			250
CEO Remuneration and Secretarial Support	7	138,512	133,493
TOTAL EXPENDITURE		188,865	174,629
 NET SURPLUS/(DEFICIT)		 30,578	 39,568

Home and Community Health Association Inc.

Statement of Cash Flows for the year ended 30 June 2022

	2022	2021
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Subscriptions from members	228,884	213,549
Receipts from providing goods or services	0	0
Interest from investments	2,942	4,004
Total cash received (net GST)	231,826	217,553
Cash was applied to:		
Payments to suppliers	52,858	40,700
Payments to employees	131,939	131,692
Net GST	(15,776)	(1,653)
Total cash applied (net GST)	169,021	170,739
Net Cash from Operating Activities	62,805	\$46,814
Cash Flows from Investing Activities		
Cash was applied to:		
Purchase of property, plant & equipment	-	1,522
Net Cash from Investing Activities	-	-
Net Increase/(Decrease) in Cash	62,805	45,292
Opening Cash	366,476	321,184
Closing Cash	429,281	366,476
Represented By		
Bank accounts and cash	157,652	97,690
Westpac Bank – Term Deposits	271,629	268,786
Closing bank balance	429,281	366,476

Home and Community Health Association Inc.
Statement of Financial Position
as at 30 June 2022

	NOTE	2022 \$	2021 \$
Assets			
Current Assets			
Bank accounts and cash	1	157,652	97,690
Westpac Bank – Term Deposits	2	271,629	268,786
Trade Debtors		2,148	998
GST Receivable		(2,320)	13,456
Accrued Interest		850	491
Prepayments		1,761	663
Total Current Assets		431,720	382,084
Non-Current Assets			
Property, Plant and Equipment	3	1,604	2,342
Total Assets		433,324	384,426
Current Liabilities			
Accounts Payable		11,729	13,874
Provision for Holiday Pay		4,368	2,240
PAYE, Kiwisaver, ESCT		2,631	537
Subscriptions in Advance		52,500	38,608
Provision for Wages		3,331	980
Total Current Liabilities		74,559	56,239
Accumulated Funds			
Opening Accumulated Funds		328,187	288,619
Net Surplus/(Deficit) for the year		30,578	39,568
Total Closing Accumulated Funds		358,765	328,187
Total Accumulated Funds and Liabilities		433,324	384,426

Murray Penman

Chairperson

[Signature]

Chief Executive Officer

Home and Community Health Association Inc.

Notes to and forming part of the Financial Statements
For the year ended 30 June 2022.

Statement of Accounting Policies

Basis of Reporting

The Home and Community Health Association Inc. 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 Inc.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022.

1) Bank accounts and Cash

	2022	2021
	\$	\$
Westpac Bank – Cheque A/c	157,058	97,097
Westpac Bank – Savings A/c	263	263
Westpac Bank HCHA Conference Bank A/c	331	330
	<u>157,652</u>	<u>97,690</u>

2) Term Deposits

Westpac Term Deposit 023, \$55,657.23 at 1.65% p.a., maturing 26/09/22
Westpac Term Deposit 009, \$156,084.62 at 2.30% p.a., maturing 30/11/2022
Westpac Term Deposit 021, \$59,886.76 at 2.60% p.a., maturing 17/3/2023

3) Plant, property and equipment

	2022	2021
	\$	\$
Computer and Office Equipment – at cost	8,388	8,388
Less Provision for Depreciation	6,784	6,046
Total plant, property and equipment	<u>1,604</u>	<u>2,342</u>

4) Commitments

There are no known capital commitments at year end. (2021: Nil)

Premises Lease:

HCHA lease terminated on 20 April 2021 and was rented on a month-by-month basis. A new two-year lease was subsequently agreed, effective as from 20 May 2022.

	2022	2021
	\$	\$
Not later than one year	11,000	-
Later than one year but no later than 3 years	9,734	-

5) Contingent Liabilities

There are no known contingent liabilities at year end. (2021: Nil)

6) Related Parties

There are no related party transactions.

7) CEO Remuneration

CEO was contracted on a contractor basis until 31 March 2022 and then on an ongoing employee basis.

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 Inc

We have audited the accompanying performance report of the Home and Community Health Association Inc., 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 2022, the statement of financial position as at 30 June 2022, 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 Inc 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 Inc for assessing Home and Community Health Association Inc'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 Inc 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, we 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 2022 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.

Our audit was completed on 24 11 2022 and our unqualified opinion is expressed as at that date.



G A CROSS, Accountant
Cross Financial Services Ltd