



St John of God Hauora Trust

# Performance Report 2024

## St John of God Hauora Trust



Manaakitanga  
Hospitality



Aroha  
Compassion



Whakaute  
Respect



Tika  
Justice



Hiranga  
Excellence

# Our Performance Report 2024



Rangatahi clients on the Adventurous Whānau programme

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Performance Report 2024



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# Statement of Service Performance

## St John of God Hauora Trust

### Our Service to Community

St John of God Hauora Trust supports tāngata whaikaha, or people living with disability, in Canterbury and Wellington, as well as tamariki, rangatahi, whānau and communities in Canterbury.

Our **Health and Ability Services** deliver community residential care in Canterbury and Wellington. We also offer specialist transitional rehabilitation care services in Christchurch at St John of God Halswell.

Our **Community, Youth and Child Services** deliver specialist wrap-around youth and community services in Canterbury at St John of God Waipuna.

**OUR MISSION:**  
To continue the healing Mission of Jesus.

**OUR VISION:**  
We are recognised for care that provides healing, hope and a greater sense of dignity, especially to those most in need.

**OUR VALUES:**

- **Manaakitanga**  
Hospitality
- **Aroha**  
Compassion
- **Whakaute**  
Respect
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Excellence

### Our People

St John of God Hauora Trust employs over 300 people across a diverse range of professional disciplines and experiences. We employ and are privileged to work with people from a range of cultures, beliefs, abilities, genders and sexual identities.

The people who come together each day, share a collective commitment to our shared values. Our aim is to facilitate a culture grounded in accountability, subsidiarity, and where innovation is encouraged.

Read more about our people and their work at [www.stjohnofgodannualreport.nz](http://www.stjohnofgodannualreport.nz)



# Service Performance Report

## Support Services

Description and Quantification of Outputs:	FY24		FY23
	Actual	Target	Actual
Strategic Plan 2021-25 - Percentage of Key Initiatives achieved or on track to completion	78%	95%	62%
Grant funding support from non-government funders to enhance and extend services	\$297,796	\$205,000	\$291,000
Governance meetings held in the Financial Year	7	6	7
Turnover of permanent staff across all services	22%	33%	23%

### Additional information

The organisation has progressed the maturity of its digital transformation, with the adoption of Power BI for analysis and reporting of service performance and staff metrics. The Support Services team sustained grant and philanthropic support and supported contestable contract funding processes. A Brand Research Project was conducted in the year, alongside a tender process for a website development project.

St John of God Waipuna secured a multi-year contract with the Ministry of Youth Development from funders that provide ongoing value-added support, including Hugo Charitable Trust, Tū Manawa Active Aotearoa (Sport Canterbury), Te Rangatahi Tumanako Trust, Eliza White Charitable Trust, Lottery Community, Tindall Foundation, the Kiwi Gaming Foundation and He Puna Korikori (Recreation Aotearoa). The service also receives significant ongoing support from the Rātā Foundation that supports our capacity to work across the sector and improve outcomes for the people we support.

2024 has marked the final report of the Royal Commission into Abuse in Care, known as Whanaketia – Through pain and trauma, from darkness to light. The final report on the abuse and neglect of children, young people, and adults in the care of the State and faith-based institutions in Aotearoa New Zealand between 1950 and 1999. St John of God Hauora Trust continues to express our full support for the Royal Commission, and its work to make us more resilient as a nation in how we provide services for tamariki, rangatahi, and tāngata whaikaha.

### Appointment of Kaumatua supports Māori cultural development

The appointment of Henare Te Karu as Kaumatua for St John of God Hauora Trust has supported the organisation’s aims to give effect to Te Tiriti o Waitangi through our services – and to support Māori kaimahi (staff) and whai ora (clients).

The organisation will build upon the kawa or practices established at our youth social services agency St John of God Waipuna, and improve how we embed tikanga Māori into our services.



Kaumatua, Henare Te Karu



# Service Performance Report

## Stories of our kaupapa in 2024

### Art Therapy project imagining healthy future for rangatahi

Over the past year we have been providing a space for rangatahi to experiment with the arts including spray paint, paint pouring, acrylic, watercolour, ink, tie dye, and sculpture. Group sessions, as well as individual work, have been utilised to access the arts and increase wellbeing.

Many rangatahi are challenged with talk therapy and find it hard to connect words to their feelings and experiences. Art has given them the opportunity to create mindfully, find answers, and take time to make sense of their feelings before trying to articulate them.

One participant who often turns to substances on difficult days started getting in touch to ask if he could access art to 'let out my emotions' rather than using drugs. Another client gave up cannabis while engaging with our services, and found he felt more connected with himself and more able to process and express difficulties. Several clients will get in touch and ask for a space to create, even when facilitators are not available. By creating in common spaces around Waipuna, we have received a lot of interest from other young people who would like to take part in the arts. The group has a number of regular attendees and others who drop into sessions on the day.

We recently hosted an exhibition to display some of their artwork. One of the clients spoke about the process of creating, and the vulnerability of sharing that expression with others. The exhibition allowed them to feel a sense of accomplishment, and gave them the opportunity to practice social skills engaging with a large crowd, public speaking, and accepting praise.



### Hauora Gardens project growing residents and rangatahi wellbeing

Our team at St John of God Halswell have developed a Diversional Therapy project focused on horticulture, in collaboration with St John of God Waipuna.

The Enabling Good Lives (EGL) model is continuing to drive our service to respond to individual preference and choice, while continuing to develop engaging opportunities for the people who live with our support.

The garden provides a therapy enhancing space for tāngata whaikaha living at the facility, and is also supporting physical rehabilitation. The project has received grant funding support from Lottery Community, and our Food Services team is utilising this locally grown produce into our healthy meals offered to residents.

A number of Transitional Rehabilitation care clients have told us they have enjoyed the opportunity to engage in the gardening activities. Activities like pricking out seedlings or seed sorting are also supportive of physical rehabilitation needs for some clients. A number of residents enjoy having an additional outdoor setting close to them, that they can engage in at any level of ability.

The project is also supporting rangatahi clients engaged at Waipuna, in developing their Horticultural knowledge and skills, as well as supporting their health and wellbeing.

A young person Tristan who has experienced the project said "it has opened my eyes to see that all of this stuff that we have grown does actually go out into the community. So it gives me a good feeling that I have actually helped."



Staff at the Hauora Gardens Project in Christchurch.

# Service Performance Report

## Strategic Plan 2021-25

The St John of God Hauora Trust Strategic Plan 2021-25 provides the framework that guides all our work. The plan outlines key initiatives and outcome measures that support our capacity to realise our strategic vision for the people we support.

### PRIORITY

## The People we Support

We are known for high-quality, excellent services that are person-centred and enhance taha tinana (physical health), taha wairua (spiritual health), taha whānau (family), and taha hinengaro (mental health), by promoting tino rangatiratanga (self-determination).

### PRIORITY

## Service Excellence

We are known for providing excellent care and support with services, processes and technology solutions that are person-centred and improve hauora (wellbeing).

### PRIORITY

## Services Profile

We are financially sustainable through diversity of revenue streams and stewardship of our resources. This is achieved alongside a strong focus on social responsibility and partnering with stakeholders.



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## ENABLER

### Strengthening our Culture

Our caregivers are supported and inspired to deliver our shared Mission. Our culture will be grounded in accountability, subsidiarity and innovation is encouraged. We respect the dignity of each person and foster an environment where we keep each other safe. We will enhance hauora for mana whenua in our shared commitment to the Te Tiriti o Waitangi.

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## ENABLER

### Optimising our Processes

Our strategy is enabled by effective business practices, technology solutions and information that support efficiency and inform decisions.

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### OUR MISSION:

To continue the healing Mission of Jesus.

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### OUR VALUES:



**Manaakitanga**  
Hospitality



**Aroha**  
Compassion



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### OUR VISION:

We are recognised for care that provides healing, hope and a greater sense of dignity, especially to those most in need.

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# Health and Ability Services



## Activities programme continues to expand support for tāngata whaikaha

Our Activities teams are an integral part of connecting residents with community, and providing activities that enhance and enrich daily life.

The team have hosted a wide range of activities this year including Cup Week, Holi Festival, and Matariki. Our volunteers regularly support residents to access other community activities, services and facilities. In St John of God Karori, the team has also increased its onsite activities programme, and our facilitation of community activities.

Our activities programme is supported by the wide range of wonderful volunteers. Our volunteers are integral to our ability to respond to individual choice, and to help people realise their individual goals.

In the community our team have supported residents to engage in activities ranging from Jet Boating, concerts and sporting events, as well as day trips and outings to community events like the New Zealand Agricultural Show and Buskers Festival.

Our future focus will centre on individualised funding and philanthropic support to better respond to individual preference and choice.



Residents on a Jet Boat adventure at the Waimakariki River.



# Service Performance Report

## Health and Ability Services

Our Health and Ability Services division aims to support tāngata whaikaha, or people living with physical and neurological disabilities, to live enriching and fulfilling lives.

Description and Quantification of Outputs:	FY24		FY23
	Actual	Target	Actual
Kiritaki / clients receiving residential care services supported by Whaikaha and Te Whatu Ora Health New Zealand	133	110	113
Kiritaki receiving residential and transitional rehabilitation care supported by ACC	49	60	48
Hours of Supported Independent Living support to kiritaki in the community	648	400	469
Nights of Respite Care for kiritaki and their whānau in Wellington and Canterbury	1045	600	848
Proportion of residential kiritaki identifying as Māori	12%	17%	12%
Occupancy rate for residential care facilities	95%	98%	89%

### Additional information

The Northern Services successfully completed its audit in November 2023 for the Ngā Paereewa Health and Disability Services standards. The next phase of development will see both Northern and Southern regions combined and audited together to further enhance quality and consistency of care.

Key achievements of the year focused on enhancing our care infrastructure include the successful rollout of the eCase Client Management System, alongside the Nurse Call system upgrade, and installation of ceiling hoists at St John of God Karori. eCase will significantly enhance how we deliver person-centred and person-directed support to people, and how we deliver continuous quality improvement across services.

Our Rehabilitation and Therapy team continue to work in collaboration with Burwood Spinal Unit, the Brain Injury Rehabilitation Service, and Puawai Rehabilitation Service in the delivery of Transitional Rehabilitation care and support.

The team has continued to embed its Pastoral Care practice model through the year, supporting residents and whānau in the evolving challenges of living with physical and neurological disability.

The Hauora Gardens Horticulture Project at St John of God Halswell was established this year. The project supports people in residential care to engage with activities that support wellbeing and physical rehabilitation. A number of youth reintegration clients are also engaging with the project, supporting wellbeing, knowledge and skills development.

The MenzShed Halswell has re-commenced its Accessible Tiny Home project and has completed the initial construction phase. The project provides a unique testing ground to trial innovative solutions in accessible living, and the team is consulting with community and advocacy groups to incorporate lived experience in the design.



# Community, Youth and Child Services



## Āwhina Rangatahi programme supporting engagement and healthy futures for rangatahi

The Āwhina Rangatahi Experiential Learning Programme is a 10-week programme supporting at-risk youth to broaden experiences, build connections, enhance wellbeing, and improve engagement and attendance at school.

The programme is funded by the Ministry of Youth Development Ākonga Fund, and includes an in-school weekly programme for younger students, and a community-based weekly programme for older students.

Utilising a positive youth development approach, activities include outdoor experiences, art therapy, martial arts, and community volunteer activities. Participants are supported to access broader services based upon individual need.

The programme has received positive feedback from our partner secondary schools in supporting student engagement and attendance. A participant survey found half of students said the programme helped them to go to school more often, and 40% indicating it helped them to do better at school.

The survey found that the programme has helped students to make new friends (70%), connect more with friends or whānau (61%) and connect with a positive role model (50%). Nearly all students were happy with the staff who supported them (96%) and the programme (98%).

A student on the programme this year said “I want to be a nutritionist because of the programme, and I want to do the Coast to Coast next year with a school team. I just felt so proud of myself for being a part of the race.”



The Āwhina Rangatahi programme supported clients to engage with a range of in-school and community activities and opportunities.

# Service Performance Report

## Community, Youth and Child Services

Our Community, Youth and Child Services division supports tamariki, rangatahi and whānau in their journey towards growth and development.

Description and Quantification of Outputs:	FY24		FY23
	Actual	Target	Actual
<b>Health and Wellbeing Service</b>			
Mental health counselling contacts for alcohol and other drugs (AOD), disordered eating, depression and anxiety.	3176	3360	3145
Group therapy support clients for brief intervention adventure therapy, disordered eating, and AOD.	64	60	69
<b>Community Development</b>			
Reintegration Team supported rangatahi who have offended in partnership programme with Ara Poutama.	33	30	32
Rangatahi supported in their reintegration journey in the Rangatahi Tumanako prosocial mentoring programme.	24	15	15
Ministry of Youth Development support for experiential learning opportunities for rangatahi in secondary schools.	98	85	NA
Wāhine and gender diverse rangatahi supported through Adventurous Whānau Adventure Therapy programme (OT).	28	27	40

### Additional information

Our mental health counselling support services for youth continue to be a highly regarded support service for the rangatahi we support. The Manu Ka Rere counselling service is establishing itself as a significant workforce in providing youth mental health within the greater Christchurch area. The team also continues to deliver Youth Unit Counselling at Christchurch Men’s Prison. The demand for this service has grown significantly both at service and community level.

The Community Development team has continued to deliver the MSD Driver License programme supporting learner, restricted and full licenses for young people. The Community Action Youth and Drugs (CAYAD) team hosted a national hui in the year, and supported a number of community advocacy projects that reduce the sale and supply of alcohol in vulnerable communities.

Graduates of Ara Poutama programmes continue to be supported via the prosocial mentoring Tumanako Group, that receives support from Te Rangatahi Tumanako Trust and the Ministry of Social Development He Poutama Rangatahi fund. In addition to weekly groups, rangatahi are engaging in on the Coast-to-Coast team, attending parenting courses, playing community sport and being supported in community work commitments.

The year brought the establishment of the Ministry of Youth Development Ākonga Community Fund. This programme has consolidated work with Christchurch secondary schools and enhanced our ability to support rangatahi in their educational engagement and wellbeing. This Kaupapa weaves together staff from our adventure therapy, mental health and CAYAD specialisations to support young people towards their healthy futures.

Our Adventurous Whānau programme continues to develop and evolve in its support for young wāhine and gender diverse rangatahi. Alongside the team’s programme delivery, they have coordinated a number of adventure activities, and dedicated projects with Canteen and Reo Māori Mai. The Adventurous Whānau team supported two groups of wāhine in the 2024 Coast to Coast.



# Service Performance Report

## Community, Youth and Child Services

Our Community, Youth and Child Services division supports tamariki, rangatahi, and whānau in their journey towards growth and development.

Description and Quantification of Outputs:	FY23		FY22
	Actual	Target	Actual
<b>Young Parents Development Service</b>			
Young parents received individual social work supported by Oranga Tamariki Ministry for Children.	40	31	30
Pregnancy and parenting education groups (10 week) delivered supporting young parents and their whānau	6	6	6
Young parents engaged with our attachment, parenting, and connection groups	80	50	67
<b>Early Childhood Education</b>			
Enrolment rate for tamariki learners at early learning service Little Owls Preschool	81%	85%	80.5%
Tamariki enrolled at Little Owls Preschool	66	60	69

### Additional information

The Ozanam Apartments Transitional Housing service was established, supporting 10 whānau in the year. The project at the seven-unit apartment complex is a partnership with toe Society of St Vincent de Paul, and is now a registered provider with the Ministry of Housing and Urban Development.

The service has been improved by the support of Hugo Trust to purchase a new Toyota Hiace for the Young Parents team. The vehicle will provide support for whānau living in the Ozanam Apartments, as well as the Explorers group connecting whānau to community activities, facilities and experiences. The Explorers group is seeing significant positive impacts, and are excited about the ripple effects in the lives of our young parents and their children.

Collaborative groups have been established with Enabling Youth (Managing Emotions) and Kingdom Resources (Putea and Kai), and a connection has begun with Sexual Wellbeing Aotearoa to establish a healthy relationships group. Connections have also been made recently with Maata Waka and Te Pua Waitanga to help support our Māori whānau and their cultural needs.

St John of God Waipuna implemented an operational review of Little Owls Preschool, supported by the General Manager Mission Integration. The review found Little Owls to be well placed to respond to a community that experiences deprivation, and confirmed the quality learning support offered to tamariki and their whānau. Feedback from our partners confirmed Little Owls is one of the only ECE services (supporting ages 0 – 5) located in walking distance to the most deprived area in Christchurch. The review identified improvements that will deliver a sustainable future for the service, and continue to improve learning support for our Little Owls whānau.

Little Owls continues to be a partner centre of the KidsCan ECE programme, providing healthy meals through the week, as well as shoes and jackets. See more about Little Owls at [www.littleowls.org.nz](http://www.littleowls.org.nz).





## **Ella's journey in Transitional Housing support at Ozanam Apartments**

*We interviewed one of our young mums following her experience. Here is her story (name changed).* Ella came to the Ozanam Apartments from emergency housing. Ella said she "felt really excited for me and my daughter because it was a really nice house." Having a warm, dry, healthy home gave Ella space and time to develop supportive relationships, connect with agencies, and focus on her baby.

During Ella's time at the Ozanam Apartments she "made heaps of friends there. The other mums were all friendly and really supportive." The support that Ella appreciated most was "the support workers, they were very helpful, always there when you needed something. They were always there to help you." Ella found that Waipuna staff assigned to the Ozanam Apartments supported "a lot with baby; stuff for baby and advice for baby." Waipuna also helped in many other areas, "whatever you needed help with in your life, they just got it sorted."

Ella and her daughter have moved on from Ozanam Apartments, though they remain actively involved with Waipuna. Ella still finds this input invaluable. "Waipuna were the only ones that helped me move. I was sick at the time and it was hard."

"They have helped me to learn to pay bills, like my power bill and rent and have helped when MSD got things wrong."

Ella has learned to put trust in professionals and to ask for help when she needs it. "My support worker taught me it was okay to ask for help. It's not like other support places. Waipuna go over and above and help with whatever is needed."

Ella continues to connect with different services within Waipuna as she works towards her goals and dreams.



The newly built Ozanam Apartments housing service in Christchurch.

# Stewardship of our Mission Financial Statements



## Reo Māori Mai partnership supporting rangatahi Māori

In the past year Waipuna and Reo Maori Mai have delivered a number of learner-led programmes, including one in partnership weaving together the strengths of both organisations.

The most recent was a programme designed to connect whānau with significant places to them. We journeyed with participants around their Takiwa.

Whānau connected with place through adventure alongside connecting with each other. Many participants commented on the meaning that had been created by exploring their Takiwa together and doing so as a hikoī or journey. Many commented on the significance of being in the place where the Purakau were born and how this connected them deeply to their whenua, their Tupuna and their wider whānau.

Another significant programme run in the last year was Adventurous Whānau, the programme where a group of young women and gender diverse people ventured down the Mawheranui.

The programme received a range of positive feedback responses from whānau. Several have developed CV's and acquired part time jobs.

A young person (who used to be so socially anxious she wouldn't speak in front of others), has developed confidence enough to do a solo dance performance at her school talent show, and is wanting to pursue a performing arts course next year.



Rangatahi engaging in an adventure journey.

# Financial Statements

## Statement of Financial Performance

		2024	2023
	Note	\$'000	\$'000
<b>Revenue from exchange transactions</b>	4		
Accommodation and service fees	6, 7	19,469	16,868
Government grants and subsidies	25	3,942	3,216
Other grants and subsidies	25	298	291
Other operating revenue	6	642	571
		<b>24,351</b>	<b>20,946</b>
<b>Revenue from non-exchange transactions</b>	4		
Donations	25	6	4
<b>Total revenue</b>		<b>24,357</b>	<b>20,950</b>
<b>Expenses:</b>			
Employee costs and contract remuneration		17,780	15,393
Supply costs		1,658	1,461
Other operating expenses		1,165	1,155
Centralised support and service costs		2,447	1,703
Board expenses		91	78
<b>Total expenses</b>		<b>23,141</b>	<b>19,790</b>
<b>EBITDA</b>		<b>1,216</b>	<b>1,160</b>
Interest income		-139	-86
Interest expense	12	125	197
Net interest		<b>-14</b>	<b>111</b>
Depreciation owned assets	11, 18	600	546
Depreciation leased assets	12	105	101
<b>Operating surplus</b>		<b>525</b>	<b>402</b>



# Financial Statements

## Statement of Financial Position

		2024	2023
	Note	\$'000	\$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	14	904	2,398
Cash held on behalf of residents	17	159	232
Bank deposits	15	1,360	1,290
Sundry debtors and other receivables	7, 13	1,851	1,224
Inventories	8, 13	0	37
<b>Total current assets</b>		<b>4,274</b>	<b>5,181</b>
<b>Non-current assets</b>			
Property, plant and equipment	11, 12, 13, 18, 19	8,191	7,903
Capital work in progress	23	353	542
Leased assets	12	394	400
Investment in shares in co-operative supplier	9	0	16
<b>Total non-current assets</b>		<b>8,938</b>	<b>8,861</b>
<b>Total assets</b>		<b>13,212</b>	<b>14,042</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables and other liabilities	10	2,327	1,545
Residents' funds	10, 17	159	231
Employee benefit liabilities	16	1,387	1,237
Grants held for future or other specific purposes	4	261	148
Bank Loan	19	341	130
Lease liability	12	102	99
<b>Total current liabilities</b>		<b>4,577</b>	<b>3,390</b>
<b>Non-current liabilities</b>			
Bank Loan	19	0	2,267
Lease liability	12	292	308
Loan from St John of God Health Care Inc	20	0	259
<b>Total non-current liabilities</b>		<b>292</b>	<b>2,834</b>
<b>Total liabilities</b>		<b>4,869</b>	<b>6,224</b>
<b>Trust equity</b>			
Retained surpluses		8,343	7,818
<b>Total equity attributable to the trust</b>		<b>8,343</b>	<b>7,818</b>





# Financial Statements

## Statement of Movements in Equity

	2024 \$'000	2023 \$'000
Equity at beginning of year	7,818	7,416
Operating surplus / (deficit) for the year	525	402
<b>Equity at end of year</b>	<b>8,343</b>	<b>7,818</b>

## Statement of Cash Flows

	2024 \$'000	2023 \$'000
Surplus	525	402
Depreciation and Amortisation	706	648
Changes in Working Capital		
Accounts Receivable	-589	238
Prepayment	-38	-2
Inventories	37	6
Trade Payables & Accruals	295	209
Goods & Services Tax	414	11
Employee Benefit Liabilities	151	40
Grants for Future or Specific Purposes	113	91
<b>Cash from Operations</b>	<b>1,614</b>	<b>1,643</b>
Capital Expenditures	-798	-879
Investment in Shares Co-op Supplier	16	0
<b>Cash from Investing</b>	<b>-782</b>	<b>-879</b>
Bank Loan	-2,057	-138
Related Party Loan	-259	0
Lease Liability	-13	-41
<b>Cash from Financing</b>	<b>-2,329</b>	<b>-179</b>
<b>Total change in cash</b>	<b>-1,497</b>	<b>585</b>
Beginning Cash Balance	3,920	3,335
Total Change in Cash	-1,497	585
Ending Cash Balance	2,423	3,920

Approved by two trustees on behalf of the trust board 3 September 2024.



Trustee



Trustee



# Notes to the Financial Statements

## General Notes

### 1. Reporting Entity

St John of God Hauora Trust (the Trust) is a charitable trust, based in Christchurch, incorporated under the Charitable Trusts Act 1957 on 29 June 1993 and registered under the Charities Act 2005 10 June 2008. The Trust provides residential care and support services at Halswell, Christchurch; Addington, Christchurch; Rolleston, Selwyn; Karori, Wellington and Clouston Park, Upper Hutt for people living with physical and neurological disability. It also provides community and social services in Christchurch to young people aged 10 to 25 years and their whānau, as well as an early childhood education service in Christchurch.

### 2. Authorisation

On behalf of the Trust's board of trustees, two members of the board authorised these financial statements for the year ended 30 June 2024 on 3 September 2024.

### 3. Statement of Compliance and Basis of Preparation

The financial statements of the Trust have been prepared in accordance with Tier 2 Public Benefit Entity (PBE) standards and disclosure concessions have been applied. The Trust is eligible to report in accordance with Tier 2 PBE standards because it does not have public accountability and it is not large. All values are reported in New Zealand Dollars.

### 4. Public Entity (PBE) Standards on Accounting Policies and Disclosures

The accounting policies adopted in these financial statements are consistent with the PBE Standards. The key accounting policies and disclosures required by the PBE accounting standards are as follows:

#### PBE IPSAS 2 - Cash Flow Statement

PBE IPSAS 2 prescribes that PBE entities provide a Cash Flow Statement. The Trust has included a Consolidated Cash Flow Statement including last year's comparative statement.

#### PBE IFRS 9 - Financial Instruments

PBE IFRS 9 establishes principles for recognising and measuring financial assets, financial liabilities, and some contracts to buy or sell non-financial items. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

#### Financial Assets

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Trust's business model for managing them is primarily based on collecting contractual cash flows initially held at amortised cost. The Trust's financial assets include cash and cash equivalents, cash held on behalf of residents, bank deposits, sundry debtors and other receivables.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified or impaired and a financial asset, or part of, is derecognised when the rights to receive cash flows from the asset have expired.

The adoption of PBE IFRS 9 requires the Trust to recognise an allowance for Expected Credit Losses (ECLs) for all debt instruments not held at fair value through surplus or deficit. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Trust expects to receive, discounted at an approximation of the original effective interest rate.



## Financial Liabilities

The Trust's financial liabilities are classified at initial recognitions as loans and borrowings and payables. These include payables under exchange transactions, including bank overdrafts, trade payables and accruals, residents' funds, bank loan and loan from St. John of God Healthcare Inc.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of surplus or deficit.

A financial liability is derecognised when the obligation under the liability is discharged or waived or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of surplus or deficit.

## PBE IPSAS 13 – Leases

PBE IPSAS 13 prescribes that a lease that transfers substantially all risks and rewards incidental to ownership of an asset as a finance lease and that an operating lease is a lease other than a finance lease. The Trust has leased motor vehicles and photocopiers or multi-function devices as finance leases.

## PBE IPSAS 20 – Related Party Disclosures

PBE IPSAS 20 prescribes that related party information and remuneration of Key Management Personnel is disclosed. The Trust has included these elements as a note.

## PBE IPSAS 23 – Revenue from Non-Exchange Transactions

PBE IPSAS 23 prescribes that revenue arising from exchange transactions is reported separately from non-exchange revenue. The Trust has made this differentiation.

Non-exchange revenue from grants and donation can only be deferred and recognised as liability if there is a condition attached that requires the Trust to use the funds as specified or return the funds if the Trust does not perform as specified. The Trust has stated revenue from non-exchange transactions when received in accordance with PBE IPSAS 23.

## PBE FRS 48 – Service Performance Reporting

PBE FRS 48 requires that Tier 1 and Tier 2 Public Benefit Entities provide Service Performance Information for reporting periods beginning on or after 1 January 2022. St John of God Hauora Trust is a Tier 2 PBE and the Trust's Statement of Service Performance for 2023/24, with 2022/23 comparative performance is included in these Statements.

## 5. Income Tax

St John of God Hauora Trust is registered as a charitable entity with Charities Services and is therefore exempt from income tax and resident withholding tax.

## 6. Income

The Trust recognises income when and as services are rendered.

## 7. Service and other Receivables

The Trust states its receivables at original invoice value inclusive of GST less impairment losses.



## 8. Inventories

In the Financial Year ending 30 June 2024, the value of inventories dropped to less than \$5,000 from the 2022/23 value of \$36,695. This presented an opportunity to change the accounting policy to fully expense consumable products held as inventory as the value of them is immaterial. The amount expensed was the full 2022/23 cost of \$36,695.

## 9. Investments

The Trust held shares and a trading deposit in Foodstuffs (South Island) Ltd pursuant to a trading arrangement with this co-operative company. The shares were stated at their face value of \$9,000.

During the 2023/24 financial year, Foodstuff (South Island) Ltd restructured their organisation and as a result the Trust ceased to belong to co-operative and all shares previously held have been redeemed at face value.

## 10. Accounts Payable, Expense Accruals, Provisions and Residents' Funds

The Trust recognises a liability for trade and other payables for goods and services provided to it that are unpaid at the end of the financial year and usually settled within 30 days. The Trust states its payables inclusive of GST.

The Trust also recognises and provides for a liability for expenses incurred but not invoiced by suppliers or other creditors. These liabilities include residents' funds and provisions (see note 17), payroll deductions, employee remuneration due on a specified day and goods and services received but not yet invoiced.

## 11. Property plant and equipment

The Trust states its property, plant and equipment at cost less accumulated depreciation and any impairment losses. Depreciation applies on a straight-line basis at rates calculated to write off the cost of each item over its expected useful life. The estimated useful lives of the trust's assets are:

▪ Building (11 Messines Rd, Karori)	40 years
▪ General plant and equipment	between 5 and 10 years
▪ Computer equipment	between 3 and 4 years
▪ Other office equipment	between 3 and 5 years
▪ Furniture and fittings	between 5 and 15 years
▪ Leasehold improvements	10 years
▪ Motor vehicles	between 4 and 5 years

## 12. Leased Assets

The Trust uses properties at Nash Road, Halswell, Christchurch; Parade Court, Addington, Christchurch; Woodham Road, Wainoni, Christchurch; and Masefield Drive, Rolleston. These properties are owned by the parent entity St John of God Health Care Inc. (SJGHC), of Perth, Western Australia. The Trust enjoys the use of these properties pursuant to lease agreements with SJGHC that specify a small rent of \$1 per annum per property. The Trust has recognised minor leasehold improvements related to these properties (refer note 18) but major developments or improvements to these properties are funded by SJGHC and recognised in their accounts.

The Trust leases a property at Ferguson Drive, Upper Hutt (Clouston Park) and office space in Christchurch CBD for Trust Administration (Support Office) from private landlords as operating leases. Operating leases are leases that do not substantially transfer all the risks and benefits incidental to ownership of the leased item to the Trust. Lease payments are recognised as an operating lease expense on a straight-line basis over the lease term. The total of future minimum operating lease payments is: Less than one year: \$146,000 (2023: \$144,000) and one to five years: \$53,125 (2023: \$195,875). There are no leases greater than five years. However, there is one right of renewal of two years for Ferguson Drive from 19 February 2026 and two rights of renewal of two years each from 1 July 2025 for Christchurch Support Office. The Trust paid \$144,500 in operating lease payments (2023: \$132,550).



The Trust leases motor vehicles and multi-function device office equipment pursuant to finance lease agreements. The Trust recognises as finance those leases that substantially transfer all of the risks and benefits incidental to ownership of the leased item to the Trust. Assets held under a finance lease are capitalised at the commencement of the lease at fair value of the asset or if lower, at the present value of the future minimum lease payments. The Trust recognises the lease liability at the inception of the lease, at the same amount as the capitalised leased asset. After initial recognition, finance lease payments are apportioned between interest expense and the reduction of the lease liability and interest costs are recognised as an expense. Assets held under a finance lease are depreciated over the shorter of the estimated useful life of the asset or the lease term. The depreciation for leased assets amounts to \$105,790 (2023: \$100,863).

Finance lease payments due in one year and GST exclusive amount to \$101,912 (2023: \$98,882) and between one year and five years \$248,646 (2023: \$286,917) and over five years \$51,705 (2023: \$20,788).

**13. Impairment of Assets**

The Trust reviews all its assets for impairment whenever circumstances indicate that the carrying value may not be collectable or recoverable through use or sale. The Trust recognises impairment losses when:

- Property plant and equipment: the amount of the asset's carrying amount exceeds its recoverable amount.
- Receivables: a receivable may not be recovered in full.

In each case, the Trust recognises an impairment loss in the statement of financial performance.

**14. Cash and Cash Equivalents and Bank Overdraft**

Cash and cash equivalents comprise bank and cash balances net of overdrafts.

**15. Bank Deposits**

The Trust invests its surplus funds on bank deposits with maturities not exceeding twelve months. At balance date the trust held \$1,360,084 (2023: \$1,289,964) in bank deposits and \$214,353 (2023: \$202,534) matures within three months of balance date.

**16. Employee Benefit Liabilities**

The Trust recognises and provides for a liability for benefits earned by employees but not paid at balance date being measured at their nominal amount. Employee benefits include annual leave, alternative holiday days, and long service leave.

**17. Residents' Funds**

Included in Current Assets is cash held on behalf of residents \$158,867 (2023: \$231,473) being funds deposited with the Trust by residents and/or their families and supporters. Residents draw on these funds from time to time for their personal needs. The Trust holds these funds in a separate trust bank account on behalf of the residents. There is also an off-setting current liability of the same amount reflecting that these funds belong to the residents.



## 18. Fixed Assets

	Plant and Machinery	Office Equipment	Furniture and fittings	Leasehold Improvement	Motor Vehicles	Land and Building	Total
<b>Cost</b>							
As at 30 June 2023	1,917,445	798,767	1,270,670	1,209,757	175,004	6,394,922	11,766,565
Additions	375,356	7,050	302,278	146,388	56,624	0	887,696
Disposals	-12,346	0	0	0	0	0	-12,346
<b>As at 30 June 2024</b>	<b>2,280,455</b>	<b>805,817</b>	<b>1,572,948</b>	<b>1,356,145</b>	<b>231,628</b>	<b>6,394,922</b>	<b>12,641,915</b>
<b>Depreciation and Impairment</b>							
As at 30 June 2023	1,136,023	558,639	773,154	620,611	175,004	600,246	3,863,677
Depreciation charge for the year	155,574	98,777	99,688	122,178	2,165	117,463	595,845
Impairment							
Disposals	-8,215	0	0	0	0	0	-8,215
<b>As at 30 June 2024</b>	<b>1,283,382</b>	<b>657,416</b>	<b>872,842</b>	<b>742,789</b>	<b>177,169</b>	<b>717,709</b>	<b>4,451,307</b>
<b>Net Book Value</b>							
As at 30 June 2023	781,422	240,128	497,516	589,146	0	5,794,676	7,902,887
<b>As at 30 June 2024</b>	<b>997,073</b>	<b>148,401</b>	<b>700,106</b>	<b>613,356</b>	<b>54,459</b>	<b>5,677,213</b>	<b>8,190,608</b>

## 19. Bank Loan

The bank loan with ANZ Banking Group is secured over the land and buildings of St John of God Karori, Wellington as a registered first ranking mortgage. Payments are amortised over 15 years and there are 10 years 3 months left of the 15-year term as at balance date. The interest rate applicable to the loan is according to ANZ Bank's floating rate that at balance date was 9.01%. In November 2023 and to reduce interest expenses, the Trust utilised its reserves to reduce the loan by \$2,000,000 but having this amount available as a flexi loan if needed. At balance date none of the flexi loan facility was utilised and so is not shown on the Statement of Financial Position. The first term of the residue main loan of five years is due to end 26 July 2024 and will be paid off in full at that time and is why the residue bank loan balance of \$340,533 is reported as a Current Liability.

## 20. Loan from St John of God Health Care Inc

St John of God Health Care Inc (SJGHC), an Australian based charitable organisation sponsors the Trust, and owns properties used by the Trust. SJGHC provided the Trust an interest free loan in 2019 to add an extra room and improve the layout of one of the community homes at St John of God Addington and this improvement was recognised as a leasehold improvement. The Trust paid off the loan of \$259,001 in full in November 2023 so the loan balance as of 30 June 2024 is \$0.

## 21. Related Parties Transactions

St John of God Health Care Inc (SJGHC) provides use of properties at minimal payment (refer note 12) and during the year, the Trust continued to pay capital project costs on behalf of SJGHC and have been reimbursed. At balance date there was nil (2022: nil) in developments in progress that had not been invoiced to SJGHC. The related party transactions with SJGHC are:

	2024	2023
Expenditure paid	79,789	272,999
Capital Expenditure funded by SJGHC	126,409	161,616
Other Expenditure funded by SJGHC	45,500	0
Sums due to us at balance date	0	0
Loan from SJGHC	0	259,001

## 22. Contingent Assets and Contingent Liabilities

There are no contingent assets or contingent liabilities (2023: nil).



### 23. Capital Work in Progress

There are several projects still in progress at year end with the largest being a passenger lift or elevator at St John of God Karori that is nearing completion with a project cost of \$221,020. The Lucena project, which was a proposed 24 bed addition to the Halswell facility is now not proceeding so the total expenditure of \$355,467 (2023: \$255, 802) has been written off in these financial statements.

### Events Occurring After Balance Date

There are no significant events occurring after balance date.

### 24. Key Management Remuneration

The Executive Leadership Team provides key management of the Trust and consists of seven members (equivalent to 6.05 FTE). The Board of Trustees that governs the Trust has five external members. The remuneration paid to the Executive Leadership Team was \$911,247 (2023: \$844,655) and the Board of Trustees \$75,078 (2023: \$68,125).

### 25. Grants and Subsidies

	2024	2023
<b>Government Grants:</b>		
Health New Zealand / Te Whatu Ora	1,178,054	1,146,681
Christchurch City Council	2,500	0
Department of Corrections / Ara Poutama	641,448	563,649
Lottery Community Grant	18,150	13,100
Ministry of Education	654,223	597,367
Ministry of Health	358,040	214,472
Ministry for Children / Oranga Tamariki	568,369	471,843
Ministry of Social Development	263,724	201,131
Ministry of Youth Development	97,500	0
Ministry of Housing and Urban Development	160,030	0
<b>Government Grants</b>	<b>3,942,038</b>	<b>3,208,243</b>
<b>Non- Government Grants</b>		
Elizabeth Ball Charitable Trust	2,500	2500
Eliza White Charitable Trust	39,500	25000
Hoatu Fund	1,000	13,490
Hugo Charitable Trust	60,000	0
The Tindall Foundation	15,000	15,000
Kiwi Gaming Foundation	0	15,000
Mainland	15,096	0
Maurice Carter Charitable Trust	10,000	10,000
Meridian Energy Decarbonisation Fund	0	67,688
Rātā Foundation	85,000	85,000
Trusts Community Foundation	0	6,000
Tu Manawa Active Aotearoa	13,000	10,000
Rangatahi Tumanako Trust	41,700	41,544
Recreation Aotearoa	15,000	0
<b>Total Exchange Grants &amp; Subsidies</b>	<b>297,796</b>	<b>291,222</b>



# Unqualified Audit Opinion







## Independent auditor's report to the Trustees of St John of God Hauora Trust

### Opinion

We have audited the general purpose financial report (the "performance report") of St John of God Hauora Trust (the "Entity"), which comprises the statement of service performance, the statement of financial position of the Entity as at 30 June 2024, and the statement of financial performance, statement of movements in equity and statement of cash flows for the year then ended of the Entity and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, the performance report presents fairly, in all material respects;

- the financial position of the entity as at 30 June 2024 and its financial performance and cash flows for the year then ended
- the service performance for the year ended 30 June 2024 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's 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 Entity and the Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

### Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) and the audit of the service performance information in accordance with NZ AS 1 *The Audit of Service Performance Information* ("NZ AS 1"). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the performance report* section of our report.

We are independent of the entity 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 interest in, the Entity. Partners and employees of our firm may deal with the entity on normal terms within the ordinary course of trading activities of the business of the entity.

### Information other than the performance report and auditor's report

The trustees of the Entity are responsible for the annual report, which includes information other than the financial statements, service performance information and auditor's report.



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Our opinion on the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based upon the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Trustees' responsibilities for the performance report**

The trustees are responsible, on behalf of the Entity, for;

- the preparation and fair presentation of the financial statements and service performance information in accordance Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.;
- service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board; and
- such internal control as the directors determine is necessary to enable the preparation of financial statements and service performance information that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the trustees are responsible for assessing on behalf of the entity the entity'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 trustees either intend to liquidate the entity or cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the performance report**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and service performance information 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 International Standards on Auditing (New Zealand) and NZ AS 1 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 economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of the performance report is located at the External Reporting Board website: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-14/>. This description forms part of our auditor's report.

A stylized, handwritten signature of 'Ernst &amp; Young' in black ink.

Chartered Accountants  
Christchurch  
3 September 2024



