



THE VOICE OF THE AGED RESIDENTIAL CARE SECTOR

Annual Report 2022-23



**Aged Care
Association**
NEW ZEALAND



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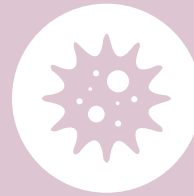
Thank you to Lonsdale Home and Hospital, and its staff, residents and families who kindly allowed us into their home to take photographs for this report.

HIGHLIGHTS AND ACHIEVEMENTS



PATHWAY

Straight-to-residence pathway for internationally qualified nurses



COVID PAYMENT

A one-off winter Covid payment to acknowledge the extra cost of caring for unwell residents



PAY DISPARITIES

\$30 million to reduce pay disparities between aged care nurses and their counterparts working in public hospitals and then \$200 million annually



PAY EQUITY

Pay equity claim for care and support workers in progress



CONFERENCE

A very successful joint conference with RVA at Te Pae in Ōtautahi Christchurch in August 2022



SECTOR AGREEMENT

Care workforce sector agreement for care that gives an exemption to the median wage rule and provides a two-year path to residence for workers being paid at the Level 4 rate



SUPPLEMENT

A supplement to the bed day rate for 54 rural and isolated aged residential care providers



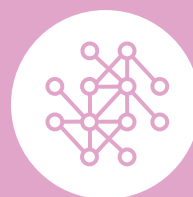
REVIEW

An Association review of the ARRC and ARHSS contracts to inform Te Whatu Ora's upcoming service and funding review



NEW OFFICE

The ACA and RVA moved into a new, modern office in Wellington's CBD



RELATIONSHIPS

Strong and long-lasting relationships with our stakeholders in parliament and beyond



REBRAND

An exciting rebrand that freshens our look and reflects our values



CAMPAIGN

A hard-hitting Aged Care Matters campaign to bring politicians' attention to the crisis in aged residential care

CHAIR'S REPORT

It gives me great pleasure to present this report for the 2022/23 year.

The past year has been marked by significant events that have had a profound impact on our sector. We weathered the storm, quite literally, when Cyclone Gabrielle swept across the country, causing disruption and challenges for many aged care facilities. Through resilience and determination, we came together, supporting one another to ensure the safety and well-being of our elderly residents. It is just another example of the important role our 40,000 aged residential care beds play in supporting our stretched public health system which has only 8,400 beds. It is also a reminder to Government and their agencies that by any measurement, we are in the biggest public/private partnership that exists in New Zealand today.

I extend a warm welcome to our interim chief executive, Katherine Rich. Katherine joins us with a wealth of knowledge and experience, and we are fortunate to have her leading the association during this transitional period. Her background and expertise make her an invaluable asset to our organisation.

Her appointment as interim chief executive brings a fresh perspective and renewed energy to our association, ensuring that we remain at the forefront of industry advancements and continue to be a strong voice for the sector.

I'd also like to acknowledge our previous chief executive, Simon Wallace, who left during the year. Simon was an instrumental figure in the aged care sector, dedicating eight years to advocating for your interests along with the seniors you care for. His passion, commitment, and dedication have left an indelible mark on our sector.

A win this year has been the implementation of a \$5 increase in the bed day rate for isolated rural facilities, to compensate for the extra costs involved in running a rural facility.

While we would like to see the scheme expanded, this is a good start. Thank you again, to those facilities, who over the years have responded to surveys, enabling us to put a very good case for extra funding.

In November, we received the long-awaited announcement of pay parity for our nurses. A landmark achievement we said at the time, although the reality has been somewhat disappointing. However, we are not an association to rest on our laurels – and continue to fight for fairness – for our nurses and for our businesses.

Successive governments had allowed a growing pay disparity between nurses who care for people in public hospitals and those who care for people in aged care facilities. It's a relief that this situation is at least being acknowledged by everyone involved now.

I want to point out that the announcement in November was the culmination of two and a half years of advocacy – and that we would not have been successful without data.

If it's true that you don't get anything from the government by asking nicely, it's doubly true that the doors to the corridors of power remain tightly closed if you're not coming with the facts to back up your request.

One of the strengths of the association is that we know the importance of data and we prioritise collecting and analysing the information you provide.

Thank you for responding to our calls. Please continue to do so, it's vital for the health and future of our sector.

An undeniable win was the government's introduction of the green list straight to residence pathway for aged care nurses. This initiative not only acknowledges the immense value of our skilled and dedicated nursing workforce but also aims to attract and retain talented individuals in the aged care sector. The green list straight to residence pathway will provide opportunities for qualified nurses to secure their residency status, ensuring stability and long-term commitment to our aged care facilities. This is a significant step forward in strengthening our workforce and ensuring the continued delivery of exceptional care for our residents.

We are nearing the pointy end of the pay equity claim for care and support workers, and once again the government will be looking to us for data on the sector.

WE NEED TO GET THIS RIGHT

We pride ourselves on being the voice of the aged residential care sector, and our information is fundamental to that reputation. So, thank you to everyone who has filled out a survey in the last year – and please don't get complacent – there may be more coming. As we prepare for pay equity for care and support workers, it will be important to know who is working for you, what level they are at and what their qualifications are. You can help with this extremely complicated piece of work by "cleaning" your data now.

And soon we'll be preparing an updated state of the sector report, not done since 2021.



“
We pride ourselves
on being the voice
of the aged residential
care sector, and
our information is
fundamental to
that reputation.”

On behalf of the association membership, I want to thank Warick Dunn, deputy chair for his support and expertise. As chair I value his support and advice. Your ACA board members have had an increased call on their time this year, and on behalf of the membership I thank them for their energy and commitment over what has been a very busy year.

I would like to acknowledge and thank former board members Sue Brown and Brent Pattison for their contribution to this association through giving their time and energy.

I also want to acknowledge and thank Julie Sellar and Norah Barlow for making themselves available to be board members. Their contributions are appreciated.

Rhonda Sherriff has continued to serve the Association as our clinical nursing adviser. I appreciate her dedication and I know members appreciate her timely advice and support. Ngā mihi, Rhonda.

A special thanks to the Nursing Leadership Group and their respective employers for the time they volunteer freely supporting the association. It is greatly valued.

Simon O'Dowd
CHAIR

CHIEF EXECUTIVE'S REPORT

Tēnā koutou katoa

The Aged Care Association continues to be a strong and united voice for all those involved in caring for older New Zealanders in residential facilities throughout Aotearoa.

It's been an action-packed 12 months for ACA, which has worked hard to take every opportunity to represent members' views in consultations, and proactively in government department and political engagement meetings at all levels.

The publication of our annual report is an opportunity to highlight achievements, challenges and the outlook for our sector in the coming year.

There have been some significant changes in the ACA office, and we have marked the departure of some great contributors to ACA's advocacy success. Chief executive Simon Wallace stepped down after eight years of service, exemplified by his sector leadership through the pandemic. During the year principal policy advisor Kathryn Maloney resigned to fulfil her ambition for her own policy shop consultancy, policy advisor Rebecca Chapman moved to Te Manatū Waka Ministry of Transport to level up her policy skills and support Government Ministers, and events and marketing specialist June Murugan left to take a well-deserved break.

ACA is a high performance and close knit team and I would like to pay tribute to their work and commitment to ACA's mission by naming them in this annual report: Liz Robinson, communications and engagement director, John McDougall, data and insight specialist, Kelly Wallace, office manager, Lili Bush, events and marketing director, Rhonda Sherriff, clinical advisor and Min Su, accounts manager.

The Nursing Leadership Group continues to provide vital advice and build its influence and work programme. The group has plans to expand its network nationally and this will be an excellent opportunity for the "nurse voice" to be amplified in our work and advocacy.

I would like to acknowledge the effective governance of the ACA Board and the leadership of chair, Simon O'Dowd. The time commitment and energy the chair and board put into the governance and guidance of the ACA is exemplary and ensures a work programme focused on issues important to members.

Finally, thanks to all members for their support of the ACA and its work over many years. It's only through members uniting and working together that progress can be made on industry-wide issues.

Advocacy progress happens slowly over time because of disciplined repetition of the issues and potential solutions. Remembering Ovid from 6th form Latin, "dripping water hollows out stone, not through force but through persistence". It is the same with the ACA's advocacy to encourage governments to address the impending demand for aged care.



“
The ACA will continue to take every opportunity to be a strong advocate for positive change for members.

It is been my privilege to be your interim chief executive, and to be part of a sector that delivers such high-quality care and aroha for older New Zealanders every single day.

Ngā mihi

A handwritten signature in dark ink, reading "Katherine Rich".

Katherine Rich
CHIEF EXECUTIVE

WHO WE ARE

TREND TOWARDS ORA BEDS

An ORA is an occupational right agreement, whereby the accommodation part of aged residential care is paid upfront by the resident.

Growth in the supply ORA beds are underpinning the slow growth in ARC beds. The supply of rest home level and hospital level care beds (including dual service) beds increased by 1451 (4.4%) over the five years to June 2023. Within this, ORA beds (frequently marketed as “care suites”) grew by 1,536 to 4,500 in the five years to June 2023, and increase of 52% from June 2019. In contrast, the supply of non-ORA rest home and hospital level care beds contracted over the five years, by 0.3%.



ORA BEDS

+51.8%

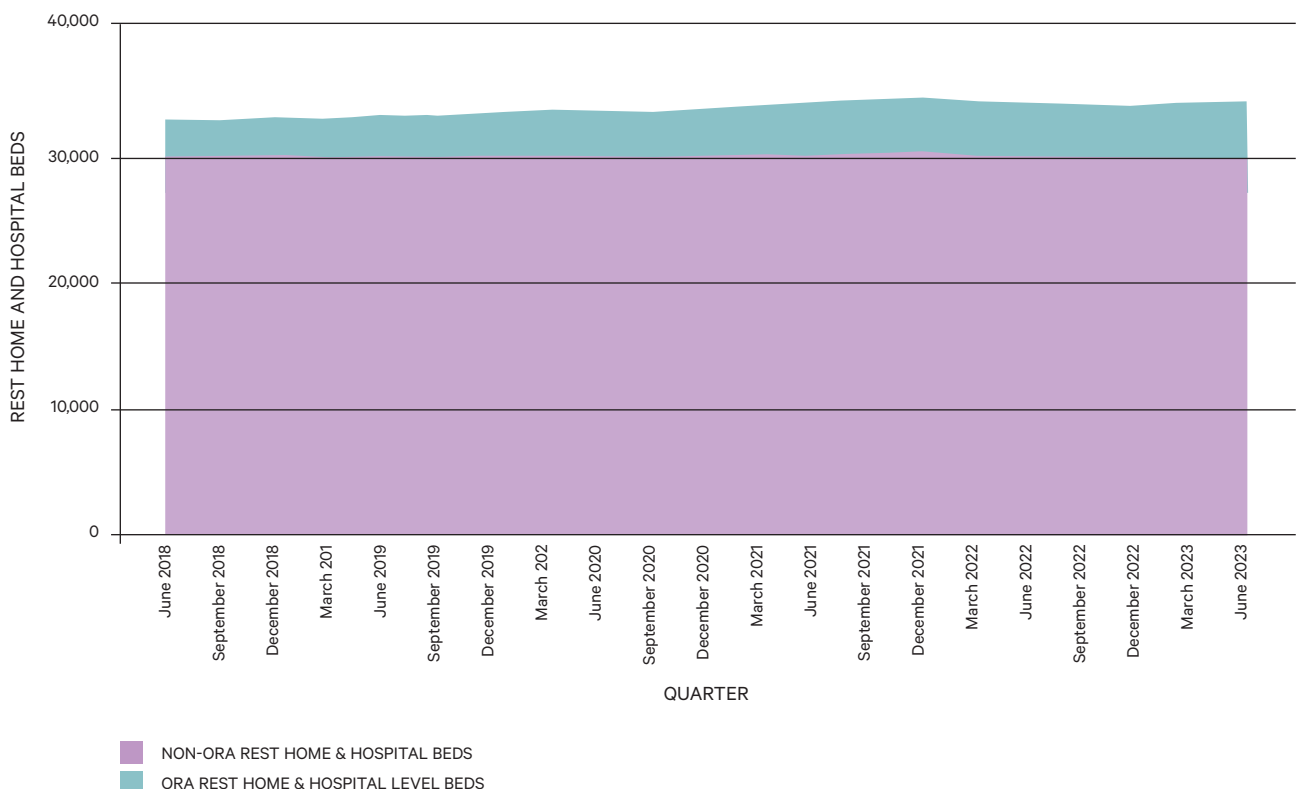
IN THE FIVE YEARS TO JUNE 2023

NON-ORA BEDS

-0.3%

IN THE FIVE YEARS TO JUNE 2023

TREND IN SUPPLY OF REST HOME LEVEL & HOSPITAL LEVEL CARE BEDS (INCLUDING DUAL SERVICE BEDS) – ORA VS NON-ORA

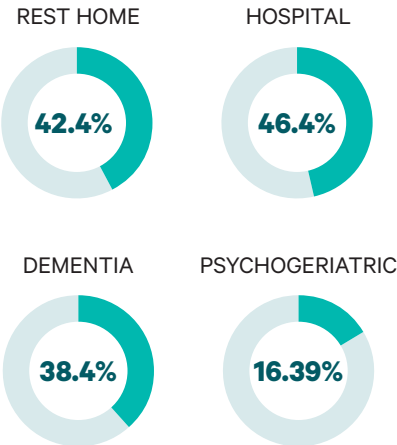




ACCOMMODATION SUPPLEMENTS

Te Whatu Ora's ARC quarterly reporting for June 2022 collected data, for the first time, on the number of long-term ARC residents that pay, or do not pay, accommodation supplements (also known as additional room charges or premium accommodation charges). The percentage of residents paying such a charge is reported as 46% of hospital care level residents, 42% of rest home level residents, 38% of dementia residents and 16% of psychogeriatric residents.

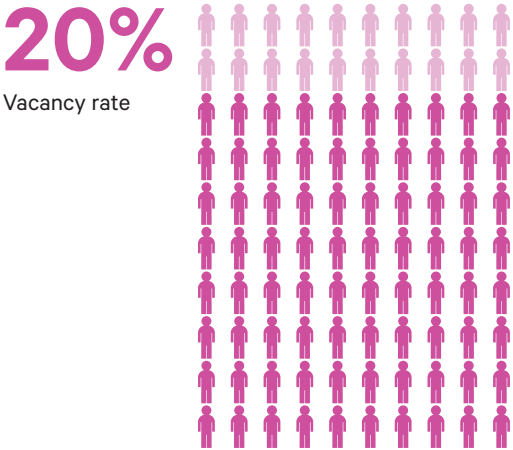
PERCENTAGE OF LONG-TERM ARC RESIDENTS PAYING AN ACCOMMODATION SUPPLEMENT BY CARE LEVEL, JUNE 2023



Source: Te Whatu Ora ARC Bed Quarterly Reporting Survey, June 2023



REGISTERED NURSE VACANCIES



NURSE TURNOVER

The annual turnover rate for registered nurses in aged residential care is now over 50%.



AMOUNT TO TIME IT TAKES TO FILL A REGISTERED NURSE VACANCY

4 months

Median 4 months, the same as in December 2021.

The "green-list" straight to residence has not improved this timeframe.



BED CLOSURES

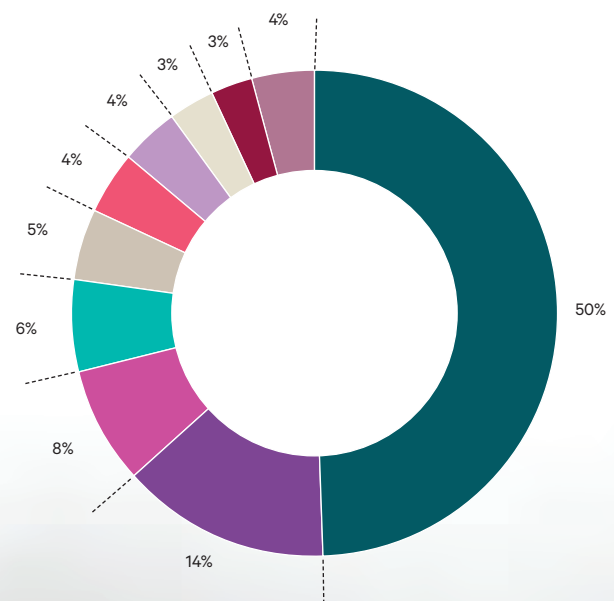
Over 1200 beds in aged residential care have closed due to nurse shortages, up 50% since April 2022.

1200
↑ **50%**

SERVICE TYPE	BEDS CLOSED SECTOR-WIDE OCTOBER 2022
Dedicated rest home beds	210
Dedicated hospital beds	550
Dual service beds	330
Dementia beds	120
Psychogeriatric beds	50
Total	1260



WHERE REGISTERED NURSES GO WHEN THEY LEAVE THEIR AGED RESIDENTIAL CARE JOB



- To a public hospital
- To another Aged Residential Care provider
- Overseas (NZ Qualified RNs)
- Moved away for family or other reasons, not to take up a specific job
- To other NZ health sector employer
- Retired
- To take up a job in NZ outside the health sector
- Out of the paid workforce for other reason
- Maternity leave
- Other





“

The nurses are great, they listen to me and understand what I am trying to tell them. From the time I get up in the morning till I go to bed at night, the service is good. The Diversional Therapy is terrific, love the activities.

— Resident John Fulton, with Nurse Dileep Ramachandran

CONFERENCE 2022



The joint ACA and Retirement Villages Association Summit was held 21-25 August at Te Pae Convention Centre in Christchurch.

During the huge three-day programme, delegates found time to network amongst the 150-plus exhibition stands, where tea, lunch breaks and welcome function were hosted. The social functions were sponsored by Bunnings for the Welcome Function, and ASB sponsored the gala dinner which was attended by more than 650 guests.

“
Well organised and great to see a full exhibition hall like the merging of the two organisations for one combined conference.

— Conference attendee



	DELEGATES	653
	EXHIBITORS	332
	STANDS	156
	SPONSORS	50
	WELCOME FUNCTION	840
	NZACA/EBOS EXCELLENCE IN CARE AWARDS & GALA DINNER	673
	TOTAL ATTENDEES	985



CONGRATULATIONS TO THE 2022 WINNERS

ARJO TRAINING AND STAFF DEVELOPMENT AWARD

This award recognises exceptional training and staff development by organisations (either care facilities or groups) within the aged care industry.

WINNER: *Presbyterian Support Central Enliven*

BIDFOOD EXCELLENCE IN FOOD AWARD FOR CARE HOMES AND HOSPITALS

This award recognises exceptional efforts by members to enhance the excellence of the food service they deliver to residents.

WINNER: *Ryman – Jane Mander Retirement Village*

INVACARE SMALL OPERATOR INDUSTRY AWARD

This award recognises the outstanding work of smaller operators in the NZ aged residential care industry in caring for, supporting and enriching the lives of residents, their families and staff.

WINNER: *Avonlea Rest Home*

KALANDRA COMMUNITY CONNECTIONS AWARD

This award recognises exceptional effort in catering for residents' needs and preferences by creating an environment that promotes inclusion and choice for older New Zealanders.

WINNER: *Elizabeth Knox Home and Hospital*

JACKSON VAN INTERIORS BUILT AND GROWN ENVIRONMENT AWARD

This award recognises exceptional design, construction or changes to a care facility to create a positive environment for residents and staff.

WINNER: *The Russley Village – Ashley Suites*

LEECARE SOLUTIONS STAND-OUT INDIVIDUAL AWARD

This award recognises the stand-out individual in a care facility and is open to anyone who is a volunteer, employed or contracted in an aged residential care facility.

WINNER: *Heritage Lifecare – Pam Walker*

VCARE LEGENDARY SERVICE TO THE AGED RESIDENTIAL CARE SECTOR AWARD

This award recognises the outstanding contribution of someone who has been part of the aged residential care industry for more than ten years.

WINNER: *Sheryl Samuel – Anne Maree Group*

EBOS HEALTHCARE OVERALL EXCELLENCE IN AGED CARE AWARDS

WINNER: *Presbyterian Support Central Enliven*

WORKSHOPS AND WEBINARS



We ran three series of workshops across five regions this year for managers and aspiring leaders, and registered nurses.

We had a packed programme with an extensive lineup of seasoned speakers presenting on a diverse range of topics, including NLG authorisation and delegation, the interRAI palliative care tool, accurate documentation, updates on enduring powers of attorney, sustainability in aged care facilities, managing injuries at ACC level, managing sick leave, updates from the aged care commission and Q&A sessions facilitated by our clinical advisor Rhonda Sherriff.

“
ACA workshop: I am attending for the first time. It was a fabulous and informative workshop.

— Workshop attendee



WORKSHOPS

3



SPONSORS

4



ATTENDEES

564

BRANDING

We were pleased to launch our new brand in early 2023.



Ehara taku toa i te toa takitahi,
engari he toa takitini.
Success is not the work of an
individual, but the work of many.

Our branding positions ACA as the peak body for aged residential care in New Zealand. It provides the roadmap for our work and success.

This has been broken down into three sections:

- » OUR PURPOSE – ARONGA
- » OUR VALUES – WHANONGA PONO
- » OUR WORK – MAHI

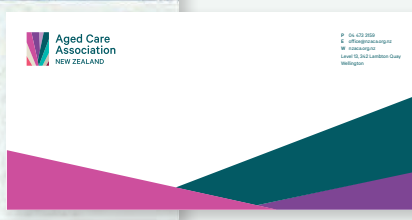
WHAKATAUKI

*Ehara taku toa i te toa takitahi, engari he toa takitini.
Success is not the work of an individual, but the work of many.*

This whakatauki is relevant to ACA, as a membership association and peak body. It reminds us that our success is the result of our collective efforts – and that the association speaks on behalf of all its members. It is also a reminder that we should never try to 'go it alone'.

LOGO TOHU

Our logo is the foundation of our overall visual brand. It incorporates our name, colour scheme and a design based on harakeke. 'New Zealand' is now at the bottom of the logo, allowing the words 'Aged care' to take centre stage.





“

I wanted to take a moment to express my sincere gratitude in letting me fulfil my dreams of becoming a nurse here in New Zealand by gaining knowledge and experience in giving care to the elderly.

— Nurses Janelle-Lyn Tuvera, with Aimee Bay Ungan

AGED CARE MATTERS



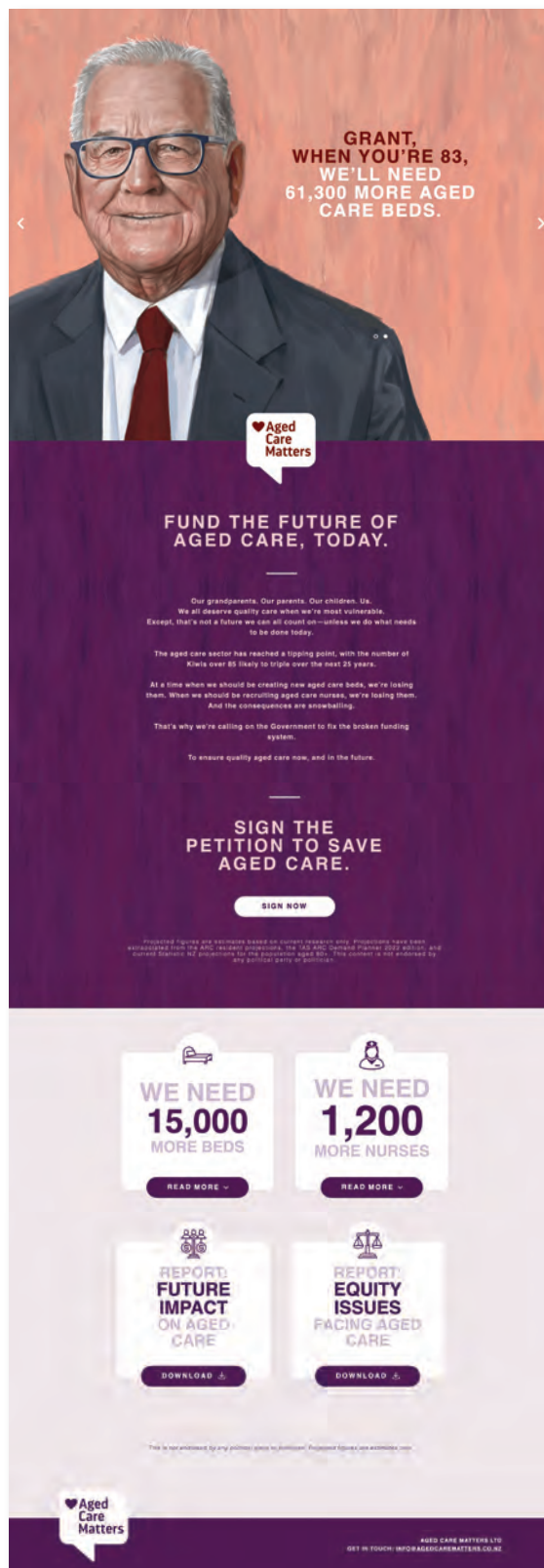
Aged Care Matters, a group of ACA members, was formed to escalate a national dialogue on the crisis in the aged residential care sector.

Their campaign, launched in November 2022, amplified and supported the work of the Association as we highlighted the impact on the aged residential care sector of chronic government underfunding.

The campaign aimed to get politicians to recognise that restricted access to services for older New Zealanders will affect them too.

Digital billboards near Parliament showed what Prime Minister Jacinda Ardern and Deputy Prime Minister Grant Robertson might look like when they are in their late 70s and early 80s – the ages at which many Kiwis move into care homes because they are no longer able to live safely in their homes.

www.agedcagematters.co.nz



HELPLINE

ACA clinical nursing adviser, Rhonda Sherriff continues to assist our members with support, advice, queries, and concerns.

Each week there are phone calls and emails, varying in amounts (anything from two or three calls a week – to many enquiries in a day), and dependant often, on what is occurring within the sector.

There is usually a flurry of queries when new advice is released by the Ministry of Health or other government agencies/departments.

Main themes have been:

- » Pay parity for RNs, and how this is implemented on the sites
- » Staff employment practices
- » Staff performance management, disciplinary issues, and optimal performance
- » Staffing ratios and acuity management
- » Facility Management issues
- » Managing complaints
- » Advice/referrals to other agencies, (MBIE, Immigration, Te Whatu Ora, etc)
- » Policy and procedures clarification
- » Consumer dissatisfaction with services
- » ARC Contractual information, understanding, and compliance
- » Specific Covid/Pandemic advice
- » Clinical Advice – Infection protocols and management
- » Incident management
- » Immigration access, processes, and clarification
- » Caregiver qualifications – clarification and expectations of performance
- » Rostering advice

The role also encompasses ACA representation on several committees:

- » ARC leadership group
- » Te Whatu Ora
- » Workforce discussions, and
- » Representation on any other workstreams as required.

The role works closely with the Policy analyst and other team members at national office.

“

Many thanks for coming back to me, there is a lot to be said for commonsense and keeping protocols relevant and pertinent.

— Helpline user



“

Nursing is indeed a humbling profession where we learn how to live and love life at the same time. In here, we are family.

— Care Team, Mary Ann Capiral, with Resident Fran Ellis

NURSING LEADERSHIP GROUP



The ACA nursing leadership group (NLG) comprised of senior nursing leaders in the aged residential care sector. They assist the sector and contribute to the work of the association with policy development, clinical advice, and guidance.

The nursing leadership group is focused on making sure the clinical voice of the sector is heard and the nursing role is recognised and valued for the significant contribution it makes to the safe delivery of quality care to New Zealand seniors.

The group contributes to the wider health and nursing education sector, including the Ministry of Health, Te Whatu Ora, Te Pūkenga, Nursing Council, MBIE and more.

Whilst Covid has continued to present challenges to the health and aged care sector, facilities have now developed and adopted robust processes to identify and manage pandemic and infectious outbreaks, as they do for all other infectious illnesses.

MEMBERS

We farewelled chair Dr Frances Hughes at the end of the year and wished her well as she shifted gears into the political sphere.

We welcomed our new chair, Rhonda Sherriff in December 2022. Rhonda is ACA's clinical adviser, a board member and owner and operator of Chatswood Rest Home and Retirement Village.

MEMBERS OF THE NURSING LEADERSHIP GROUP

CHEYNE CHALMERS
Chief Operations Officer, Ryman Healthcare

ANNA BLACKWELL
Owner and Manager, Cook Street Nursing Care Centre

ANN COUGHLAN
Former Chief Executive, Mercy Parklands

LYNDA IRVINE
Head of Clinical Services, Summerset

WENDY ROWE
Manager, Waihi Lifecare

TANYA BISH
Head of clinical services, Metlifecare

WORKPLAN

The NLG has a pivotal role to play supporting policy development and implementation across the following key areas:

NURSING WORKFORCE

We are involved in the significant and important Nursing Workforce Pipeline project being run out of Te Whatu Ora Health New Zealand. Cheyne Chalmers represents the NLG on this group and consults the NLG for advice and feedback on this workstream.

Focusing on the development of a professional robust, stable and valued aged care workforce for the sector is a priority and NLG members are using every opportunity to input and assist with the development of this strategy, by attending and contributing to the discussions being held across the wider health sector.

INTERRAI

The NLG continues to meet quarterly with the InterRAI team at Te Whatu Ora to discuss recommendations and opportunities to improve the tool's efficiency and effectiveness. NLG representatives are working in partnership with the team to streamline InterRAI assessment processes and make the tool nimbler and more accurate for the sector.

PROJECT WORK

The NLG has been involved in other projects when nursing input is required, for example the implementation of the End-of-Life Choice Act, and provision of support on the implementation of the Ngā Paerewa Health and Disability Services Standards.

Recent input from the group into the pay equity claim for care and support workers has assisted with the development of the criteria for the advancement of caregivers through the levels of qualification, experience, and skill sets required of the newly identified levels.

SUBMISSIONS

- » To the Ministry of Business, Innovation, and Employment on the Future of the Skilled Migrant Category.
- » To the Economic Development, Science and Innovation Committee on the Business Payment Practices Bill.
- » To Te Aka Matua o te Ture | Law Commission on the Review of Adult Decision-Making Capacity Law: Preliminary Issues Paper.
- » To the Social Services and Community Committee on the petition of the Retirement Village Residents Association of New Zealand: Address the imbalance between retirement village residents and operators.





“

Aged care provides an opportunity to really get to know the residents and build a plan of care around their unique needs. There's no better example of what a good therapeutic relationship looks like, or the satisfaction that can be gained from that.

— Mark Buckley, General Manager, Lonsdale Care Centre

BOARD OF DIRECTORS



CHAIR

Simon O'Dowd
Managing Director, Qestral Corporation Ltd, Christchurch

Managing Director of Qestral Corporation, Simon has been working in the sector for more than 40 years and is a long-standing member of ACA. In addition to his role as ACA Chair, he is involved in many aspects of the sector, including the ARRC negotiations, training, and several reviews of the Funding Model.



DEPUTY CHAIR AND CENTRAL REPRESENTATIVE

Warick Dunn
Chief Executive, The Masonic Villages Trust, Wellington

Warick has been Chief Executive of the Masonic Villages Trust since 2004. The Trust operates eight care facilities in Lower Hutt, Palmerston North, Levin, Napier, Marton, Wanganui and Masterton.



NORTHERN REPRESENTATIVE

Andrew Joyce
Chief Executive, St Andrew's Village, Auckland

Andrew is the CEO of St Andrew's Village in Glendowie, which is one of the largest single site not-for-profit villages in the country. Andrew also has an interest in dementia, with St Andrew's having provided specialised care to residents with dementia for over 20 years.



NORTHERN REPRESENTATIVE

Ann Coughlan
Former CEO, Mercy Parklands, Auckland

Ann was the CEO of Mercy Parklands for 21 years, until its closure in 2023. She is the Board Chair of CMA (companionship and morning activities for seniors) and has recently been involved in the research of services available for elders on the North Shore.



MIDLAND REPRESENTATIVE

David Hall
Chief Executive, Cambridge Resthaven Trust, Cambridge

David was appointed Chief Executive of Cambridge Resthaven Trust in 2001. The Trust provides rest home and hospital care, together with a retirement village.



UPPER SOUTHERN REPRESENTATIVE

Rhonda Sherriff
Director, Chatswood Rest Home and Retirement Village, Christchurch

Rhonda is the co-owner of Chatswood Rest Home and Retirement Village and oversees its operations on a part-time basis. Rhonda has worked in the aged care sector for over 25 years. She is the ACA's Clinical Advisor.



LOWER SOUTHERN REPRESENTATIVE

Malcolm Hendry
Chief Executive, Birchleigh Residential Care and Chatsford Lifestyle Community, Dunedin

Malcolm became Chief Executive of Birchleigh Residential Care and Chatsford Lifestyle Community in 2007. Birchleigh offers rest home, hospital and specialist dementia care, while Chatsford is a resort-style retirement community.



LARGE PROVIDER REPRESENTATIVE

David Bennett
Chief Financial Officer, Ryman Healthcare

David joined Ryman in 2013 and is responsible for ensuring Ryman's strong financial performance. David has a Bachelor of Commerce degree and is a chartered accountant. Before joining Ryman, he worked as an accountant and auditor.



LARGE PROVIDER REPRESENTATIVE

Brien Cree

Executive Chairman, Radius Care

Brien is the Executive Chairman of Radius Care, which has 22 aged care facilities across New Zealand. He is the majority shareholder in Radius Care, having started the company in 2003. With more than 25 years' experience in the aged care sector, Brien has an in-depth knowledge of the market and issues affecting older people.



LARGE PROVIDER REPRESENTATIVE

Norah Barlow

Chief Executive Officer,
Heritage Lifecare

Norah joined Heritage Lifecare in 2018, bringing her extensive experience and in-depth knowledge of the aged and health care sector on both sides of the Tasman. Norah is a pioneer of retirement village and aged care sectors. Norah was also the President of the Retirement Villages Association for six years.



LARGE PROVIDER REPRESENTATIVE

Julie Sellar

Deputy Managing Director, Bupa

Julie joined Bupa in 2013 and was appointed Deputy Managing Director in June 2023. In this role, Julie supports the Managing Director in the delivery of strategy and leads the operations of Bupa's Village and Aged Care business in New Zealand.

“
The success of
our conference
at Te Pae was
due to the
stirling work
of the team at
national office.
The board and
I can't thank
them enough.

— Simon O'Dowd, Chair



Kathryn Maloney
Principal Policy Analyst



John McDougall
Data and Insight
Specialist



Rebecca Chapman
Policy Analyst



June Murugan
Events and Marketing
Specialist



Liz Robinson
Communications
and Engagement



Lili Bush
Marketing and
Events Coordinator



Kelly Wallace
Office Administrator



Min Su
Accounts

FINANCIAL STATEMENTS

NEW ZEALAND AGED CARE ASSOCIATION INCORPORATED

SPECIAL PURPOSE CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30 June 2023

	NOTES	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Revenue					
Trading Revenue	1	1,284,966	156,526	13,199	6,370
Member Subscriptions		1,081,203	899,191	1,081,203	899,191
Election Campaign Levy		666,060	–	666,060	–
Preferred Supplier Rebates		29,507	34,869	29,507	34,869
Interest Revenue		56,599	10,277	14,402	782
Sundry Income	1	–	65,215	–	65,215
Secretarial Fee		–	–	406,839	290,426
Total Revenue		3,118,335	1,166,077	2,211,210	1,296,852
Expenses					
Trading Expenses	2	713,882	65,844	3,248	3,243
AGM Costs		4,167	2,308	4,167	2,308
Audit Fees		19,425	17,855	11,760	10,520
Bad Debts		34,843	4,357	34,843	4,357
Branch Costs		1,418	4,301	1,418	4,301
Executive Expenses	2	64,087	56,011	64,087	56,011
Communications	2	23,471	22,448	23,361	22,192
Depreciation	3	13,277	14,591	13,277	14,591
Employee Related Costs	2	956,856	743,424	956,790	743,424
Insurance		7,125	6,648	4,938	4,573
Media and Public Relations		25,386	50,220	25,386	50,220
Media Campaign Costs		284,369	–	284,369	–
Member Survey Costs		550	16,500	550	16,500
Office Expenses	2	65,760	35,030	64,925	31,021
Office Rent		58,984	51,238	58,984	51,238
Pay Equity Project		100,986	52,540	100,986	52,540
Pay Parity Costs		59,102	–	59,102	–
Professional Fees	2	201,382	203,617	197,399	171,017
Total Expenses		2,635,070	1,346,933	1,909,589	1,238,056
Surplus/(Deficit) before Taxation		483,265	(180,855)	301,621	58,796
Income Tax Expense	6	4,558	3,799	4,558	3,799
Net Surplus/(Deficit) for the Period		478,707	(184,655)	297,063	54,996

This financial statement should be read in conjunction with the accompanying notes.

NEW ZEALAND AGED CARE ASSOCIATION INCORPORATED

SPECIAL PURPOSE CONSOLIDATED STATEMENT OF MOVEMENTS IN EQUITY

For the year ended 30 June 2023

	NOTES	RESERVES \$	ACCUMULATED SURPLUS \$	TOTAL EQUITY \$
Group				
Opening Equity 1 July 2021		313,932	1,038,615	1,352,547
Surplus/(Deficit)		–	(184,655)	(184,655)
Transfers – Reserves		(5,544)	5,544	–
Closing Equity 30 June 2022	5	308,387	859,505	1,167,892
Opening Equity 1 July 2022		308,387	859,505	1,167,892
Surplus/(Deficit)		–	478,707	478,707
Transfers – Reserves		(3,254)	3,254	–
Closing Equity 30 June 2023	5	305,133	1,341,466	1,646,600
Association				
Opening Equity 1 July 2021		–	119,959	119,959
Surplus/(Deficit)		–	54,996	54,996
Closing Equity 30 June 2022	5	–	174,956	174,956
Opening Equity 1 July 2022		–	174,956	174,956
Surplus/(Deficit)		–	297,063	297,063
Closing Equity 30 June 2023	5	–	472,019	472,019

This financial statement should be read in conjunction with the accompanying notes.

NEW ZEALAND AGED CARE ASSOCIATION INCORPORATED

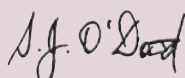
SPECIAL PURPOSE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

	NOTES	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Assets					
Current Assets					
Cash and Cash Equivalents	3	2,565,744	1,879,504	1,755,890	617,144
Accounts Receivable	3	772,277	175,446	628,683	140,295
Interest Receivable		13,014	3,277	–	–
Prepayments	3	225,975	84,763	11,698	5,411
Term Investments		850,376	550,376	–	–
Total Current Assets		4,427,387	2,693,367	2,396,271	762,850
Non Current Assets					
Plant and Equipment	3	42,698	23,457	42,698	23,457
Total Non Current Assets		42,698	23,457	42,698	23,457
Total Assets		4,470,084	2,716,825	2,438,969	786,308
Liabilities					
Current Liabilities					
Accounts Payable	4	377,351	410,560	361,137	410,089
Income in Advance	4	2,119,433	1,016,686	1,235,957	330
Loan from Branches		4,569	4,569	4,569	4,569
Loan from NZACA Education Trust	4	–	–	100,000	100,000
GST Payable		296,485	50,289	239,640	29,536
Provision For Tax		1,994	3,664	1,994	3,664
Holiday Pay Accrual		17,402	61,873	17,402	61,873
Other Current Liabilities	4	6,250	1,292	6,250	1,292
Total Current Liabilities		2,823,485	1,548,932	1,966,950	611,352
Total Liabilities		2,823,485	1,548,932	1,966,950	611,352
Net Assets		1,646,600	1,167,892	472,019	174,956
Represented by:					
Accumulated Funds					
Accumulated Surplus		1,341,466	859,505	472,019	174,956
Reserves	5	305,133	308,387	–	–
Total Accumulated Funds		1,646,600	1,167,892	472,019	174,956

For and on behalf of the Board:

Chairman:



Date: 6 October 2023

This financial statement should be read in conjunction with the accompanying notes.

NEW ZEALAND AGED CARE ASSOCIATION INCORPORATED

STATEMENT OF ACCOUNTING POLICIES

For the year ended 30 June 2023

REPORTING ENTITY

The financial statements presented here are for the New Zealand Aged Care Association Incorporated (NZACA Inc.) and its subsidiary the New Zealand Aged Care Association Education Trust (NZACAE Trust), together "the Group".

NZACA Inc. was incorporated under the Incorporated Societies Act 1908 on 4 March 2005 and was previously a registered charity. However as Charities Services did not consider all of the Society's activities to be of a 'charitable' nature, NZACA Inc. was deregistered as of 1 July 2018 but remained operational as an incorporated society.

The NZACAE Trust was established as a registered Charity with Charities Services in May 2018. (Reg. No. CC55451).

The Trust took over the educational activities of the Society on 1 July 2018. In relinquishing its charitable status, NZACA Inc. donated net assets valued to be \$1,146,937 at 30 June 2018 to the Trust. The Society has controlling interest in the Trust and the financial statements are presented in a special purpose consolidated group format.

BASIS OF PREPARATION

STATEMENT OF COMPLIANCE

The special purpose consolidated financial statements have been prepared in accordance with specific accounting policies set out below and is intended for presentation to members of NZACA Inc. as required by the Association's rules, and for taxation purposes using the Inland Revenue minimum financial reporting requirements.

CHANGE IN ACCOUNTING FRAMEWORK / POLICIES

There have been no significant changes in accounting policies during the reporting period.

FUNCTIONAL AND PRESENTATION CURRENCY

The special purpose consolidated financial statements are presented in New Zealand Dollars rounded to the nearest whole dollar.

MEASUREMENT BASIS

The special purpose consolidated financial statements have been prepared on the historical cost basis.

GOING CONCERN

The special purpose consolidated financial statements have been prepared under the assumption that NZACA Inc. is a going concern.

SPECIFIC ACCOUNTING POLICIES

REVENUE

Revenue is accounted for as follows:

TRADING REVENUE

Conference, Seminar and Advertising revenue is recognised when the events take place.

MEMBERSHIP SUBSCRIPTIONS

Revenue from membership subscription is recognised in the year it relates to.

ELECTION CAMPAIGN LEVY

Revenue from the Election Campaign Levy is recognised in the year it was invoiced as explicit return obligation was not specified with the non-exchange transaction.

PREFERRED SUPPLIER REBATES

Preferred Supplier Rebates are sub-agent fees or commission received and are recognised on an accruals basis.

INTEREST INCOME

Interest income is recognised on an accruals basis.

SUNDRY INCOME

All other income is accounted for on the accruals basis in accordance with the substance of the transaction.

EXPENSES

Expenses are accounted for as follows:

TRADING EXPENSES

Conference, Seminar and Advertising costs are recognised when the events take place.

SUNDRY EXPENSES

All other expenses are accounted for on an accruals basis.

INCOME TAX

The Income Tax expense is calculated on the surplus achieved for NZACA Inc. prior to consolidation with NZACAE Trust accounts. Income Tax has been calculated using the taxes payable method.

CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise of cash balances and bank balances, including short term deposits with original maturities of 90 days or less.

GOODS AND SERVICES TAX (GST)

The Consolidated Statement of Financial Performance has been prepared so that all components are stated exclusive of GST. All amounts in the Consolidated Statement of Financial Position are stated net of GST with the exception of accounts receivable and accounts payable.

DEBTORS

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful. Debts considered uncollectable are written off as bad debts.

PLANT AND EQUIPMENT

Plant and equipment are shown at cost less any accumulated depreciation and impairment losses.

Depreciation has been calculated using the diminishing value method based on their estimated useful lives.

The depreciation rates associated with major classes of asset areas are as follows:

PLANT AND EQUIPMENT	DEPRECIATION
Computers (including software)	48% – 50% DV
Office Equipment	10% – 40% DV
Furniture and Fixtures	13% – 16% DV

BASIS FOR CONSOLIDATION

The controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. NZACA Education Trust meets the definition of a controlled entity and NZACA Inc. is required to consolidate the financial statements of NZACA Inc. and NZACA Education Trust. In preparing the special purpose consolidated financial statements, all inter-entity balances and transactions and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entities are consistent with the policies adopted by the Group and all entities within the Group have a 30 June reporting date.

NEW ZEALAND AGED CARE ASSOCIATION INCORPORATED

NOTES TO THE SPECIAL PURPOSE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2023

NOTE 1 – ANALYSIS OF REVENUE

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Trading Revenue				
Conference Revenue	1,035,950	–	–	–
Seminar Revenue	235,817	150,156	–	–
Advertising Revenue	13,199	6,370	13,199	6,370
Total	1,284,966	156,526	13,199	6,370

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Sundry Income				
CHT Aged Care Fund Grant	–	42,000	–	42,000
Ministry of Social Development Contract Fee	–	23,000	–	23,000
Other Sundry Income	–	215	–	215
Total	–	65,215	–	65,215

NOTE 2 – ANALYSIS OF EXPENSES

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Trading Expenses				
Conference Costs	609,269	–	–	–
Seminar Costs	101,365	62,601	–	–
Advertising Costs	3,248	3,243	3,248	3,243
Total	713,882	65,844	3,248	3,243

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Executive Expenses

CEO Expenses	5,178	3,387	5,178	3,387
Board Expenses	26,508	21,423	26,508	21,423
Honarium & Board Meeting Fees	32,401	31,200	32,401	31,200
Total	64,087	56,011	64,087	56,011

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Communications

Telephone & Internet	6,287	6,501	6,177	6,245
Website & IT Costs	17,184	15,947	17,184	15,947
Total	23,471	22,448	23,361	22,192

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Employee Related Costs

ACC	1,286	1,323	1,286	1,323
Staff Training & Recruitment	39,375	10,007	39,308	10,007
Staff Travel	33	2,165	33	2,165
Salaries	916,163	729,929	916,163	729,929
Total	956,856	743,424	956,790	743,424

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Office Expenses

Bank Fees	456	394	270	133
Loss on Sale of Assets	1,727	–	1,727	–
Office Expenses	27,066	16,354	26,953	12,650
Postage & Courier	3,483	2,412	3,483	2,412
Printing & Stationery	17,854	6,343	17,854	6,343
Subscriptions	12,942	7,910	12,942	7,910
Sundry Expenses	2,231	1,617	1,695	1,573
Total	65,760	35,030	64,925	31,021

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Professional Fees				
Accounting Fees	48,983	77,600	45,000	45,000
Legal & Consulting Fees	152,399	126,017	152,399	126,017
Total	201,382	203,617	197,399	171,017

NOTE 3 – ANALYSIS OF ASSETS

CURRENT ASSETS

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Cash and Cash Equivalents				
Cheque Accounts	2,118,872	547,768	1,549,049	341,841
Savings Account	446,872	831,736	206,841	275,302
Short Term Deposits & Other	–	500,000	–	–
Total	2,565,744	1,879,504	1,755,890	617,144

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Accounts Receivable				
Trade Debtors	772,277	175,446	628,683	140,295
Total	772,277	175,446	628,683	140,295

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Prepayments				
Conference Prepayments	212,117	72,064	–	–
Seminar Prepayments	435	5,676	–	–
Other Prepayment	13,423	7,024	11,698	5,411
Total	225,975	84,763	11,698	5,411

NON CURRENT ASSETS

PLANT AND EQUIPMENT 2023

ASSET CLASS	OPENING CARRYING AMOUNT	PURCHASED	SALES/ DISPOSALS	CURRENT YEAR DEPRECIATION & IMPAIRMENT	CLOSING CARRYING AMOUNT
Computers (including software)	15,679	8,385	6	10,723	13,335
Office Equipment	2,561	3,477	106	1,020	4,913
Furniture and Fixtures	5,217	22,382	1,615	1,534	24,450
Total	23,457	34,244	1,727	13,277	42,698

PLANT AND EQUIPMENT 2022

ASSET CLASS	OPENING CARRYING AMOUNT	PURCHASED	SALES/ DISPOSALS	CURRENT YEAR DEPRECIATION & IMPAIRMENT	CLOSING CARRYING AMOUNT
Computers (including software)	22,983	5,143	–	12,447	15,679
Office Equipment	4,013	–	–	1,452	2,561
Furniture and Fixtures	2,696	3,212	–	692	5,217
Total	29,692	8,356	–	14,591	23,457

NOTE 4 – ANALYSIS OF LIABILITIES

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Accounts Payable

Trade Creditors	287,620	173,303	276,317	156,602
Sundry Creditors	89,731	237,258	77,370	210,557
Funds owed to Trust	–	–	7,450	42,930
Total	377,351	410,560	361,137	410,089

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
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Income In Advance

Subscriptions In Advance	1,235,224	–	1,235,224	–
Conference Income In Advance	883,475	978,746	–	–
Seminar Income In Advance	–	37,610	–	–
Other Income In Advance	733	330	733	330
Total	2,119,433	1,016,686	1,235,957	330

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Other Current Liabilities				
ASB Credit Cards	5,506	1,292	5,506	1,292
Nurses Liability Insurance	744	–	744	–
Total	6,250	1,292	6,250	1,292

LOAN FROM NZACA EDUCATION TRUST

In June 2021 NZACA Education Trust gave NZACA Incorporated Society a loan of \$100,000. The purpose of the loan was to assist the society with its working capital requirements for future years. The loan is repayable on demand as set out in the Deed of Acknowledgment of Debt.

NOTE 5 – BREAKDOWN OF RESERVES				
	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Canterbury Education Reserve	305,133	308,387	–	–
Total	305,133	308,387	–	–

NOTE 6 – TAXATION EXPENSE				
	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Surplus/(Deficit) Per Consolidated Statement of Financial Statements	483,265	(180,855)	483,265	(180,855)
Less NZACAE Trust Surplus/(Deficit)	181,644	(239,651)	181,644	(239,651)
Gross Surplus/(Deficit) for NZACA Inc.	301,621	58,796	301,621	58,796
Less NZACA Inc. Non Taxable Items	(284,342)	(44,226)	(284,342)	(44,226)
Taxable Surplus/(Deficit) for the Year	17,279	14,570	17,279	14,570
Less Not for Profit Income Tax Rebate	(1,000)	(1,000)	(1,000)	(1,000)
Net Taxable Surplus/(Deficit) for the Year	16,279	13,570	16,279	13,570
Taxation Expense at 28%	4,558	3,799	4,558	3,799

NOTE 7 – COMMITMENTS AND CONTINGENCIES

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Commitments To Lease or Rent Assets				
Office Rental (Lease to 14 December 2022)	–	23,484	–	23,484
Office Rental (Lease to 31 March 2028)	361,293	–	361,293	–

Capital Commitments

There were no capital commitments at the reporting date. (2022: \$nil)

Contingent Liabilities & Guarantees

There were no contingent liabilities or guarantees at the reporting date (2022: \$nil)

NOTE 8 – RELATED PARTY TRANSACTIONS

Rhonda Sherriff is a board member who receives fees in exchange for providing consulting services to NZACA members and for educational presentations in seminars run by NZACA Education Trust.

	GROUP 2023 \$	GROUP 2022 \$	ASSOCIATION 2023 \$	ASSOCIATION 2022 \$
Value of transactions	62,500	49,450	62,500	46,250

NOTE 9 – EVENTS AFTER THE REPORTING DATE

No events occurred after the balance date that would have a material impact on the Special Purpose Consolidated Financial Statements.



Independent Auditor's Report

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To the Members of New Zealand Aged Care Association Incorporated

Report on the Audit of the Special Purpose Consolidated Financial Statements

Opinion

We have audited the special purpose consolidated financial statements of New Zealand Aged Care Association Incorporated on pages 24 to 34 which comprise the special purpose consolidated statement of financial position as at 30 June 2023, and the special purpose consolidated statement of financial performance and special purpose consolidated statement of movements in equity for the year then ended, and notes to the special purpose consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying special purpose consolidated financial statements present fairly in all material respects, the financial position of New Zealand Aged Care Association Incorporated as at 30 June 2023, and of its financial performance for the year then ended, in accordance with the Accounting Policies set out in the notes to the financial statements.

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 Consolidated 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.

Our firm has made a speaker sponsorship contribution on commercial terms to New Zealand Aged Care Association Incorporated's conference held during the year. We have reviewed the potential threat to independence and safeguards in place to address the threat and deemed no breach to laws and regulations that, in our professional judgement, may reasonably impair our independence. Other than the sponsorship noted, the firm has no other relationship with, or interest in, the entity.

Emphasis of Matter

We draw attention to the Statement of Compliance within the consolidated financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with a special purpose framework and, therefore, may not be suitable for another purpose. Our report is intended solely for the Members and the Board of Directors and should not be distributed to or used by parties other than the Members and the Board of Directors. Our opinion is not modified in respect of this matter.

Board of Directors Responsibilities for the Consolidated Financial Statements

The Board of Directors are responsible on behalf of the Group for the preparation and fair presentation of these consolidated financial statements in accordance with The Framework and for such internal control as those charged with governance determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, those charged with governance are responsible on behalf of the entity for assessing 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 Board of Directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 economic decisions of users taken on the basis of these consolidated financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the External Reporting Board's website at: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>

Restriction on use of our report

This report is made solely to the Group's Members and Board of Directors, as a body. Our audit work has been undertaken so that we might state to the Group's Members, as a body, those matters which 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 Group's Members and Board of Directors, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



B Kennerley

Partner

Wellington

9 October 2023

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