



# Shalom Court

Commitment. Care. Comfort.

# ANNUAL REPORT

2021-2022



# CONTENTS

18  
Performance Report-  
Trust

14  
OUR Shalom Court

29  
Performance Report-  
Hospital & Care Home



- 3  
Our vision, mission and values
- 4  
Auckland Jewish Aged Home Trust  
Board
- 5  
Trust board Chair Report  
Jack Porus
- 6  
Shalom Court Board
- 7  
Chair Report  
Esther Haver
- 10  
Residents' Advocate Report  
udi Lubetzky
- 11  
Marketing Report  
Chris Harris
- 12  
HBH Report
- 16  
Financial Report



# Shalom Court

## Our vision

To enrich the lives of seniors looking for more attentive care.

## Our mission

Guided by purpose, not profit, we enhance the quality of life of our residents through personalised, specialist rest home and hospital level care.

## Our values

The Shalom Court brand is built on four key values:

### Pride

- We are proud of our Jewish heritage and our continued commitment to faith-based care.

### Quality

- As a non-profit, fulfilling the needs of our residents through personalised, specialist care is our top priority.

### Inclusivity

- We welcome all New Zealanders and celebrate other cultures and beliefs alongside our Jewish faith.

### Attentive care

- Specialising in rest home and hospital level care, we understand the importance of delivering attentive, individual care to older people that nurtures all aspects of their wellbeing



## Auckland Jewish Aged Home Trust Board

---



Jack Porus  
Trustee Chair



Anna Nathan  
Trustee



Matthew Ross  
Trustee



## Trust Board Report

---

We have just completed the first year as a new Trust Board. The year has been eventful.

The business has been struggling and has been heavily reliant on the Trust Board to support it financially. We did not see this position to be sustainable in the medium to long term.

The first major change was the appointment of Esther Haver as chair of the board. Esther, ably supported by Caleb Parker, George Erdos and a group of dedicated council members have guided Shalom Court through a very difficult period. Not only has Covid been challenging but also, as with all hospitals there is a critical shortage of staff. The board has had to deal with the resignations of the EO and Nurse Manager.

With all the problems in running this business the boards decided to engage HBH to provide management services for the business. Their input has been invaluable over this difficult period and we are already seeing the business and staff responding positively to the changes.

The Trust Board has also focused on not only supporting the business but also investing funds to produce a better level of income for the Trust Board. We are looking to develop and lease the cottages, ( which have been largely vacant) over the next year to provide additional income of over \$200,000 per year.

Over the next year we are hopeful that Shalom Court will become profitable and be able to pay a reasonable rental to the Trust Board. In turn the Trust Board hopes to be able to invest more in the property by way of attending to some much needed deferred maintenance.

I would like to take this opportunity to thank my fellow board members, Anna Nathan and Matthew Ross and also Esther and Caleb who sit on the board in an ex officio capacity. Their support and enthusiasm is much appreciated. With the continued support of our FOSCA members, I am confident that Shalom Court has a bright future.

Jack Porus (Chair)

# Our Team

---



Esther Haver  
Board Chair



George Erdos  
Property/Finance



Adele Hirsh  
Secretary



Judi Lubetzky  
Resident Advocate



Chris Harris  
Marketing



Inger Kronqvist  
HR and Health &  
Safety

## Board Chair Report

---



How quickly the time is going by, and here we are at another AGM. So much has happened in the last year, so I will do my best to cover the main points.

Firstly, I would like to welcome you all here today and thank you individually for your input into Shalom Court.

This leads me to the thank yous to the Boards for 2021-2022. The Trust Board under the leadership of Jack Porus, continues to support the Governing Board, and Jack is a dedicated leader. Thanks to Matt who gives me great advice when I ask him, and Anna for the ongoing donation of flowers which we get fortnightly for both Albert and Phillip houses. Walking in and seeing these flowers is very welcoming and appreciated.

This year Judi Lubetzky joined the Governing Board and brings her own unique passion and enthusiasm, as well as being the Resident advocate. Caleb Parker who was our treasurer, has resigned due to family commitments and especially a new baby (my grandson Shai). Thank you, Caleb, for all the hard work you have done, and you will be missed. Inge Kronquist continues to be on our Board, and I can always count on her for backup and willingness to put her hand up when something is needed. Chris Harris is behind our new marketing strategies and is working hard with a specialist in this field. We will soon see a new website, brochures and other things which will put us firmly back on the map in the internet world, showcasing our high end, specialised home. I'm very excited about this and you will soon see the fruits of this fantastic drive. Chris also edits the FOSCA newsletter, as well as putting together the Annual Report this year. Adele Hirsh – our wonderful secretary, Entertainment committee member, and general hard worker – you are amazing! George Erdos – my right hand and always there to pull up his sleeves and get stuck in. Thank you all! All in all, a very hard-working Board and tremendous back up to myself.

This year has seen HBH's huge input into Shalom Court. Juliette who has been the face of HBH, is a blessing to us. Along with Bonnie from HBH and Jasper, we have managed to stay firmly on our feet during these rough Covid months. I can honestly say that if it weren't for them, we would not have survived as staff shortages were rampant. Juliette has put many hours into Shalom Court and between us we have solved many problems. She is indeed a treasure and Shalom Court has been extremely lucky to have her work alongside us.

The Eden Alternative comes with Juliette and we have had staff training sessions in this field. Our resident rescue cats proved to be a challenge, with both escaping outside. I thought that was the end of them, but they hung around, fed by the night staff. The cat rescue organisation tried to capture them to rehome them, and succeeded with one, but not the other – who obviously liked us. Our night staff are enjoying Thunder (the black cat) who roams the corridors and now has the best of lives here at Shalom Court.

Covid has been very difficult for us, though thanks to the hard work of staff, we have kept it at bay from the residents. Only 1 resident on an outing caught the virus, but after isolating it never went to anyone else. We did have, and continue to have, staff who have caught the virus, but with fantastic policies and strategies in place, we are keeping very safe. These are hard times, but you can be assured that the hard-working staff band together to keep Shalom Court safe and happy.

## Board Chair Report

---

Mary our clinical nurse left last year, followed by Malindy in January this year. They both were amazing in their roles but decided that their time here had come to an end.

Krishna who took over as clinical lead, also resigned after her family arrived from Fiji and now is working closer to her home in another facility.

To our wonderful staff, who are dedicated and hardworking, you continue to provide high quality care to all our residents and have coped extremely well in the challenging situations that have arisen over the past year, we thank you for everything that you do.

This past year, we farewelled several residents: Patricia Rimmer, Mililiam Tusin, Norman Hobbs, Neil Meltzer, Peter Jackson, Roy Turner, Irene Levy and Kevin McGrath. Rachel Denyss left us to go to a more specialised facility. We have welcomed Cynthia Griffiths, Robert Vaassen, Peter Nelson, Joan Rivlin-Lardner, Janet Pezaro, Wendy Walsh, Peter Ceelen, Leslie Mack, Ruth Meltzer and Charlotte Maram with her little bird Spike. We have also resumed respite care and recently had 2 people who enjoyed our hospitality after a stay in hospital.

As I write this, Shalom Court is almost full, with only 3 rooms vacant, two of which were used for respite care recently. People continue to contact us from the community, and also through Auckland Hospital.

Marion, our accounts lady has returned to live in one of our units after a lengthy stay at Auckland Hospital. We wish her good health and after a little while longer, hopefully she will return to work. Roberta Tills stepped up into Marion's place and has done a sterling job. It was difficult being thrown in the deep end but she has managed so very well and I want to thank her for her expertise, her professionalism and her cheerful disposition.

This year special mention should be made to Hilda Gosling who turned 101 in July. She came here in December 2017, so we've enjoyed her company for 5 years now. We will celebrate Sybil Cornell's 100th birthday in January and Sybil has been a loved resident since 2013! We are obviously doing something right, and Sybil keeps us on our toes – that's for sure.....

The Entertainment committee continues to work with Michal and thank you ladies for your hard work. I'd like also to thank Michal, our admin lady whose heart and soul is here and who works quietly (mostly) behind the scenes to ensure we continue with our Judaic philosophies and cultural activities. Yaniv, our maintenance man is very much appreciated and a valued member of our team.

We welcomed Marc as new clinical lead nurse, and he's been wonderful, quite literally thrown in the deep end. We also welcomed several new Registered Nurses, an Enrolled nurse and various HCA's. Everybody working together to form this team that is behind Shalom Court. Our new uniforms look amazing on the staff – another Eden alternative idea.

You can all appreciate the garden in memory of Gerti Blumenfeld after a very generous bequest from the family. Christine Hanley worked for weeks on this, including a fabulous herb garden that Albert, our cook, uses all the time. We also received a generous donation from David Levene's estate. Additionally, we have had the pleasure of several morning teas being donated by thankful resident families for the staff, with bunches of flowers and chocolates also being given to us.



## Board Chair Report cont.

---

We have refurbished 3 units, including the double one, and two of these are tenanted. We are sure that the third will be let very soon. The Trust Board is looking to refurbish the rest of the units in the coming year.

We decided to stop with our cleaning contractors and have employed our own in-house cleaners which is proving to be a good move, and financially viable.

Finally, we look forward to another great year – we plan to have a luncheon for Succot – “A celebration of Shalom Court – Succot – Jewish Harvest Festival”. This will be for FOSCA members, volunteers and staff, as a celebration. An invitation will go out shortly with RSVP as it will be catered by Michal for an Israeli style luncheon, compliments of Shalom Court.

The Boards strive to keep everything top class, and if anybody has any concerns, please feel free to talk to me.

Esther Haver-Board Chair



**Thank you Steven and Caleb for your hard work on the board last year**



## Residents' Advocate Report

---

Since August 2021, I have been the volunteer resident advocate for the residents at Shalom Court. I am no stranger to Shalom Court. Over the years, I have visited residents, including family and friends, and have also enjoyed participating in Friday night shabbat services, birthdays and other milestones.

The role of Volunteer Resident Advocate is a completely new role for me. My role is to continue in the footsteps of my predecessors - to provide a voice to residents' concerns (monthly meetings and reports to management) and to empower residents to have a voice in how they live their lives at Shalom Court.

Monthly meetings also provide an opportunity for me to connect and welcome new residents. I am very thankful for the guidance of my predecessor Adele Hirsh, who I continue to liaise with. I am also appreciative of ongoing support and help from Esther (Board Chairperson), Ana, (Activities Nurse) and Michal (Administration)

While it has been, and continues to be a challenging time for everyone in NZ during this pandemic, dedicated management and staff have worked hard and continue to work hard to keep residents and staff safe at Shalom Court. During locked down in 2021, I was unable to attend meetings at Shalom Court for several months (September, October November) and even now there are reduced visitors to Shalom Court and some activities have been curtailed, (including community activities such as Lunch and Learn, Silver Club, Kadimah college student visits etc.)

I am appreciative that I was included in the introductory training of the Eden Alternative - "person directed care" a philosophy which encourages "choice. self-determination..... purpose, connection and possibility...regardless of age or changing abilities"

Some of the ways that management have responded positively to resident concerns have been:

- Improvements to the laundry service – Since mid 2021, the laundry is once again being managed at Shalom court. This is much appreciated by the residents.
- Management has encouraged greater resident representation at meetings with the caterer before the menu is decided (Menu Committee)
- Residents encouraged to bring and play their own music to Phillips House Lounge. (Meal times etc)
- The purchase of new cutlery in both the kitchens in Phillip House and Albert House.
- The printing of a song book to be used regularly at resident gatherings and events to encourage greater resident participation.
- 

Our fore fathers Abraham and Moses are our role models for growing old. In the Torah we learn that their elder years were noted for their growth, learning and achievement. With the proposed opening of Jewish Auckland in Remuera in 2023, I, along with the residents will welcome opportunities for residents to connect and participate in more community events activities either at Shalom Court or at the new community centre.

Judi Lubetzky-Residents' Advocate

## Marketing Report

---



This past year has seen a massive shift in Shalom Court's identity, I was privileged to be given the role on the board as the person in charge of Marketing. Early on, we made the first change and that was the design and layout of the FOSCA newsletter. It was important that we developed that reflected Shalom Court and who we are. We have received some wonderful feedback with residents' stories as a highlight and of course our joke section that was important that an element of humour was included. It is now a newsletter that tells the rich stories of our residents, celebrates events and informs not only supports of Shalom Court, but is a powerful marketing tool.

The next step was to overhaul the Shalom Court image and it was important that we maintained tradition, the Jewish identity and the uniqueness of the organisation. We partnered with Jocelyn at Inspiration Point on the recommendation of HBH and it has a extremely valuable relationship.

We looked a number of steps that needed to be undertaken and the first of these was getting feedback from residents, families, employees and the community of their perception of Shalom Court. This was an extremely valuable exercise and gave us some food for thought about how we were going and what we could do better. Thank you to all of you who participated.

We went on to examine what other organisations both similar and larger were doing and looking at their brand and services offered. This was important for us to look at as it really showed the uniqueness of Shalom Court as we offer something that others don't, the small, boutique and individualised care that people want.

Jocelyn then moved onto brand and the logo and colours were our first items, we have kept true to the Jewish identity at the forefront but included Commitment, Care and Comfort. These three words sum up who we are, the commitment of all of those people who work, volunteer for us are there for the good and are wanting to see the residents who come to Shalom Court are cared for and most importantly are comfortable. Shalom Court offers all of these and it is so important for us to remember that we promote this to whoever we interact with anyone.

Over the next couple of months we will be working on the following:

- Website with interational material
- Photography for marketing
- New signage
- Promotional material for social media
- Email marketing

Thank you to Jocelyn for her hard work in making these things happen and remember to look out for more exciting changes happening soon.

Chris Harris  
Marketing Board Member



## HBH Senior Living Report

---

HBH Senior Living's contract to manage the residential care services of Shalom Court came into effect on February 8th 2022.

HBH Senior Living is a charitable provider of residential care, community and housing services for vulnerable older people in Auckland. As part of our mission, we want to ensure that smaller, faith-based, community orientated care facilities can continue to operate as they provide a different and necessary kind of service for older people who don't want, can't afford or don't fit into the bigger corporate providers.

This was our motivation in accepting a contract to manage Shalom Court – we wanted to help the board to ensure this Jewish faith and culture-based facility could continue to operate and provide its particular brand of service to the community.

The management contract means that HBH has oversight of Shalom Court's care services; however we do not own the facility, it remains owned by Shalom Court, and the board retains governance oversight. The CEO and General Manager Clinical from HBH meet regularly with the board and board chair.

It's certainly been a busy start to the new relationship. Below we highlight some of the many tasks and issues we have undertaken since February.

### **Eden Alternative**

One of the highlights has been introducing Shalom Court to the Eden Alternative. The Eden Alternative is an international change programme for aged care built on the premise that the three plagues of older age are loneliness, helplessness and boredom. The role of an aged care facility is therefore to support residents to overcome these through companionship, including with animals, providing opportunities for residents to do as much for themselves, and others, as possible, and having spontaneity and variety in daily life. HBH is a fully certified Eden Alternative provider, one of only three in Auckland, and the Eden Alternative fits in with Shalom Court's family focused individualised care. We have held two introductory training sessions so far for staff and board members which were enthusiastically received.

### **Covid**

- February marked the beginning of the Omicron wave of Covid and Shalom Court was definitely affected with 70% of staff unwell at one point in February. Fortunately only very small numbers of residents have had Covid, and we have not had to have many facility lockdowns or have them for long.
- Covid precautions were taken including RAT testing all visitors, compulsory mask wearing etc.
- All residents who agreed have been fully vaccinated, including boosters, which is one reason for the low rate of infection amongst residents.
- All staff are fully vaccinated.
- HBH operates a weekly Covid catch-up meeting for facility managers which Shalom Court staff have been part of.
- During the worst of the Covid outbreak HBH was able to supply some relief staff from our other facilities to enable Shalom Court to remain open.

# HBH Senior Living Report

---

## Staffing and Human Resources

### Recruitment:

Due to the resignation of the previous EO, just before the Omicron outbreak across NZ in February, HBH placed our GM Clinical into Shalom Court for 4 days per week until a new management role could be established and recruited.

A Nurse Manager, who works 3 days per week in administration/management, and 2 days per week as the RN, was appointed in May.

Staffing shortages, especially Registered Nurses, was a pressing issue when HBH took on management. In the Covid environment it is not easy to fill RN vacancies – there are currently about 1000 vacancies across the whole aged care sector in New Zealand. Since February we have been able to recruit 5 nurses

### General administrative updates:

- Streamlined the payroll system to make it more accurate
- Reorganised HR files, contacts and systems to bring them up to date with change in legislation, etc.
- Weekly in house communication bulletin for staff
- Roster review to better align staffing

### Training: HBH's Clinical team have delivered the following training:

- PPE
- Infection control
- Covid isolation procedures
- Staff education pack developed
- Staff survey undertaken

### Financial

- Savings from changes to cleaning contract and insurance
- Developed new structure for month end accounts and new systems around aspects of the accounting
- Developed new budget
- Reviewing some of the higher cost consumable contracts to obtain lower prices if possible
- Annual review of salaries and wages
- Obtained contract accounts staff to replace existing staff who required long term sick leave

### Clinical services

- Updated admissions policies, forms and procedures
- Developed and implemented new internal clinical audit process
- New clinical reporting format
- Quality improvement plan developed
- Re-started physio and OT assessments

### Occupancy

Low occupancy has been a challenge for Shalom Court and we are pleased that despite Covid this has improved. Occupancy has fluctuated between 20 residents and 24 residents out of a possible 26.

# HBH Senior Living Report

---

## Maintenance

- ·New more cost-effective insurance obtained
- ·Reviewed out-of-date Building Warrant of Fitness requirements, undertaken repairs required and applied for new WOF.
- ·Reviewed problematic nurse call bell system and have found a new system that does not need to be hardwired in or run off internet
- ·Re-carpeting of vacant rooms – switch to hospital grade carpet
- ·Capex plan developed for budget

## Marketing and communications

At the recommendation of HBH, Shalom Court is undertaking a review of their brand and marketing and communications using an independent communication and marketing consultant.

## Looking to Next year

- Coming up in next year's plans:
- ·More Eden training
- ·Installation of new call bell system
- ·Refining roster
- ·Preparing for external audit from the Ministry of Health
- ·Implementation of new marketing and communications.



The HBH Team

# Our Shalom Court



"Today is the oldest you've ever been, and the youngest you'll ever be again." Eleanor Roosevelt



## Finance Report

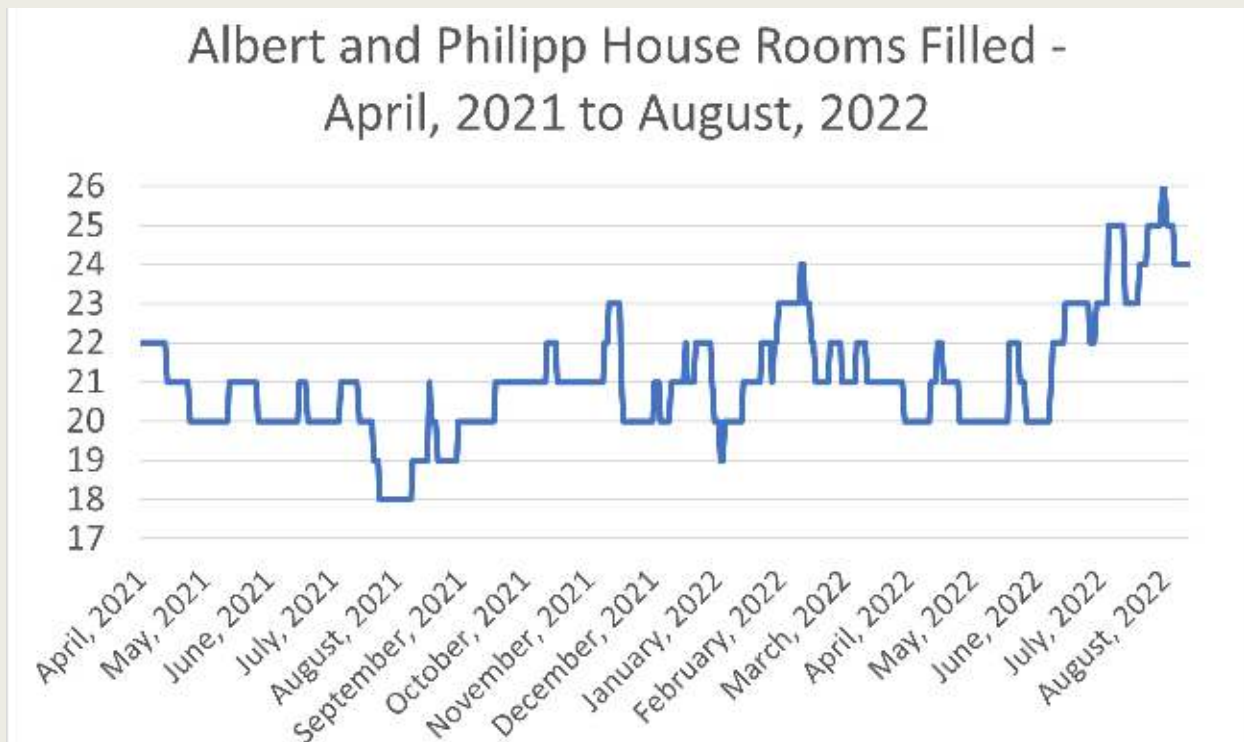
---

Shalom Court experienced a unique 2021-2022 financial year, which reflects various factors, including:

- Covid-19 restrictions (lockdowns and strict testing/isolating protocols);
- Increased wages/talent acquisition;
- Transitional year (hiring HBH, management improvements); and
- Necessary capital/asset upgrades.

Total revenue is down 10% this year, which is mostly due to covid restrictions. The number of beds occupied this year dipped unusually low. Three trends are clear in the graph below:

1. Low occupancy in August 2021 – Government mandated Level 4 lockdown began;
2. Highest occupancy and a general trending upwards of beds filled starting 2022 – when HBH began a more significant role in management at Shalom Court; and
3. 100% filled occupancy seen August, 2022 (part of next financial year – very positive).



Increased wages – A significant increase over last year was necessary to retain staff and be competitive in the current talent finding market. The media has reported the country wide shortage for nursing staff in aged care facilities and Shalom Court has needed to ensure it's staff feel valued to continue providing first class care to the occupants.

Transitional year – Many management protocols and processes have been overhauled to improve overall occupant care and support, as well as improve employee management standards.



## Finance Report

---

Overdue capital/asset investments – During our transitional year, it has come to the attention of the Board, that many Shalom Court assets require(d) one-off investments to bring them up to standard. This includes:

- Garden – Upgrades and Management of landscaping;
- Kitchen Upgrades – Replace appliances and tools;
- Wages/Recruiting – Retaining and acquiring staff;
- Room Upgrades/Refurbishments – Carpet replacement / bathroom upgrades / painting;
- Marketing – to improve Shalom Court visibility and fill beds faster/more reliably;
- Furniture – for Shalom Court lounges;
- Complete Room Renovations – Units 1 and 2 upgraded to be compliant; and
- Nursing Call System – needed to support occupants.

For further details on Shalom Court financials, please see Performance Report by VGA Chartered Accountants Ltd. It should be noted that the VGA financials report is finished but not yet signed and completed. While we do not expect numbers to vary, it is still possible that the final numbers may change.

While the Shalom Court financials indicate that Shalom Court is insolvent, the Trust Board has provided a letter of comfort to the Council agreeing to support Shalom Court through this transitional stage. Shalom Court thanks the Trust Board for their continued support.

When we started our venture with HBH, we expected to have a 6-12 month period before seeing significant changes. Based on the graph above, we are, for the first time seeing a consistent and higher number of beds being filled. This allows us to feel positive about the future and we are excited to see how this progresses in the coming months.

Caleb Parker  
Treasurer



# Performance Report

Auckland Jewish Aged Home Trust Board  
For the year ended 31 March 2022

Prepared by VG A Chartered Accountants Ltd



# Contents

3	AuditReport
4	EntityInformation
5	ApprovalofFinancialReport
6	StatementofServicePerformance
7	StatementofFinancialPerformance
8	StatementofFinancialPosition
9	StatementofCashFlows
10	StatementofAccountingPolicies
11	NotestothePerformanceReport



# Audit Report

Auckland Jewish Aged Home Trust Board  
For the year ended 31 March 2022



## Entity Information

### Auckland Jewish Aged Home Trust Board For the year ended 31 March 2022

'Who are we?', 'Why do we exist?'

#### Legal Name of Entity

AucklandJewishAgedHomeTrustBoard

#### Entity Type and Legal Basis

CharitableTrust

#### Registration Number

CC10816

#### Entity's Purpose or Mission

TheAucklandJewishAgedHomeTrustBoard('theTrustBoard')wasestablishedasacharitabletrustboardtoholdresthome assetsforthepurposesoflookingafterJewishagedpeopleintheirlatteryears. ServicestotheJewishagedareprovidedby ShalomCourtAucklandIncorporatedwhichpaysanotionalrentaltotheTrustBoardfortheuseofitsassets. These facilitiesare alsousedbynon-JewishpeoplewhoenjoythesamebenefitsasJewishagedpeople.

#### Entity Structure

TheTrustBoardisadministeredbyvolunteertrustees.

TheTrustBoardhasanassociationwithShalomCourtAucklandIncorporated.

#### Main Sources of Entity's Cash and Resources

TheTrustBoardreceivesmonthlyrentalincomefortheuseofitsassets.

#### Main Methods Used by Entity to Raise Funds

Donationsarereceivedonanintermittentbasisfromvariousdonors.

#### Entity's Reliance on Volunteers and Donated Goods or Services

TheTrustBoardhasnopaidemployees. Allworkisperformedonavolunteerbasis.

#### Physical Address

169AStJohnsRoad,SaintJohns,Auckland,NewZealand,1072

#### Postal Address

169AStJohnsRoad,SaintJohns,Auckland,NewZealand,1072



# Approval of Financial Report

Auckland Jewish Aged Home Trust Board  
For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Auckland Jewish Aged Home Trust Board for year ended 31 March 2022.

APPROVED

---

Jack Porus

Trustee

Date.....

---

Anna Nathan

Trustee

Date.....

---

Matthew Ross

Trustee

Date.....



# Statement of Service Performance

Auckland Jewish Aged Home Trust Board  
For the year ended 31 March 2022

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To provide retirement care facility for people in their latter years.

Description and Quantification of the Entity's Outputs

During the year the Trust Board continued to provide facilities for the operation of Shalom Court Home and Hospital.



# Statement of Financial Performance

Auckland Jewish Aged Home Trust Board  
For the year ended 31 March 2022

'How was it funded?' and 'What did it cost?'

	NOTES	2022	2021
<b>Revenue</b>			
Donations, fundraising and other similar revenue		18,55	-
Interest, dividends and other investment revenue		6	15,68
Property Revenue		22,30	5
Total Revenue		170,428	191,957
<b>Expenses</b>			
Costs related to providing goods or service		69,56	2
Bank Fees & Charges		5	
Bank Fees & Charges		40	40
Charities Commission Fees		44	35
Entertainment		66	-
Professional Fees		14,272	13,247
Insurance		29,877	30,792
Rates		1,316	-
Repairs and maintenance		4,840	22,186
Depreciation		143,884	153,96
Total Costs related to providing goods or service		194,340	220,266
Other Expenses			
Prior Period Adjustment		(11,495)	-
Total Other Expenses		(11,495)	-
Total Expenses		)	220,266
Surplus/(Deficit) for the Year		182,84	(108,929)
		4	
		(72,416	
		)	

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.





# Statement of Financial Position

Auckland Jewish Aged Home Trust Board  
As at 31 March 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2022	31 MAR 2021
<b>Assets</b>			
Current Assets			
Bank accounts and cash			
Bankandcash/(bankoverdraft)	1	792,502	1,226,516
Total Bank accounts and cash		792,502	1,226,516
Debtors and prepayments			
Tradereceivables		-	10,00
Prepayments		-	0
Total Debtors and prepayments		-	39,877
ShalomCourtAucklandInc		199,071	199,071
Total Current Assets		991,574	1,465,465
Non-Current Assets			
Property,PlantandEquipment	3	5,012,829	5,146,874
Investments	2	501,682	-
Total Non-Current Assets		5,514,51	5,146,87
Total Assets		0	4
<b>Liabilities</b>			
Current Liabilities			
Creditorsandaccruedexpenses		12,002	45,841
Total Current Liabilities		12,002	45,841
Total Liabilities		12,002	45,841
Total Assets less Total Liabilities (Net)		6,494,082	6,566,498
<b>Assets) Accumulated Funds</b>			
Capitalcontributedbyownersormembers	4	935,500	935,500
Accumulatedsurplusesor(deficits)		5,376,492	5,448,908
Reserves	5	182,091	182,091
Total Accumulated Funds		6,494,082	6,566,498

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Cash Flows

## Auckland Jewish Aged Home Trust Board For the year ended 31 March 2022

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Interest, dividends and other investment receipts	20,625	15,685
Cash receipts from other operating activities	98,556	85,652
Payments to suppliers and employees	(48,687)	(13,131)
Cash flows from other operating activities	(392)	(4,641)
<b>Total Cash Flows from Operating Activities</b>	<b>70,102</b>	<b>83,565</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(2,643)	(37,032)
Repayments of loans borrowed from other parties	-	(100,000)
Cash flows from other investing and financing activities	(501,474)	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(504,116)</b>	<b>(137,032)</b>
<b>Net Increase/(Decrease) in</b>	<b>(434,014)</b>	<b>(53,467)</b>
<b>Cash Bank Accounts and Cash</b>		
Opening cash	1,226,516	1,279,983
Net change in cash for period	(434,014)	(53,467)
Closing cash	792,502	1,226,516

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Auckland Jewish Aged Home Trust Board For the year ended 31 March 2022

'How did we do our accounting?'

### Basis of Preparation

The entity has elected to apply PBESFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

This report is prepared in whole New Zealand Dollars.

### Valuation

Fixed assets have been valued at cost to date less depreciation. Improvements to the complex, which are considered to be of a refurbishment nature, and replacement fittings are expensed as incurred.

Depreciation rates are buildings 2%, furniture and fittings 10%-50%.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Revenue

Donation income is recognised when it is received. Interest and dividend income is accounted for as earned.

Rental income is recognised when received.

### Income Tax

Auckland Jewish Aged Home Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 180 days or less.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



# Notes to the Performance Report

## Auckland Jewish Aged Home Trust Board For the year ended 31 March 2022

	2022	2021
<b>1. Cash at Bank</b>		
AucklandJewishAgedHomeTrustBoard00	36,970	477,403
ASBBusinessSaver50Account	260,374	260,111
ASBOnCallDepositsGlaisterEnnor	313	-
TermDeposits	494,846	489,002
<b>Total Cash at Bank</b>	<b>792,502</b>	<b>1,226,516</b>
	2022	2021
<b>2. Investments</b>		
Investment:OneTreePointResidentialLtd	50,00	-
Investment:BKGroupInvestmentsLimited	0	-
Investment:SkusDasInvestmentsLimited	50,00	-
Investment:OceanBeachHoldingsLimited	0	-
Investment:YadavWatsonTrust	50,00	-
Investment:FranklinPlumbers&Builders	0	-
Investment:TopDreamDevelopment	50,00	-
Investment:LynwoodHomesLtd	0	-
Investment:Zhou	50,00	-
Investment:TawaRoad	0	-
AccruedIncome	50,00	-
	0	-
<b>Total Investments</b>	<b>501,682</b>	<b>-</b>
	50,00	-
	0	-
	50,00	2021
<b>3. Property, Plant and Equipment</b>	0	
Land	50,00	
Landatcost	0	
<b>Total Land</b>	<b>125,000</b>	<b>125,000</b>
	50,00	125,000
	0	
<b>Buildings</b>	<b>1,682</b>	
Buildingsatcost	4,972,92	4,972,92
Accumulateddepreciation-buildings	5	5
<b>Total Buildings</b>	<b>4,974,602</b>	<b>4,977,922</b>
	)	)
<b>Furniture and Fittings</b>		
Furnitureandfittingsowned	997,292	987,339
Accumulateddepreciation-furnitureandfittingsowned	(696,331)	(645,942)
<b>Total Furniture and Fittings</b>	<b>300,961</b>	<b>341,397</b>
<b>Total Property, Plant and Equipment</b>	<b>5,012,829</b>	<b>5,146,874</b>

The latest Auckland Council Capital Valuations on the land and buildings comprising these complexes total \$12,500,000 (2021: \$8,600,000).



Significant Donated Assets - Not Recorded

RobertGoldmanhasagreedtodonate\$100,000afterbalancedate.

4. Lionel and Rachel Albert Fund

LionelandRachelAlbertFundarosefromabequestfromLionelandRachelAlbertworeinvolvedintheestablishmentoftheTrustBoardandShalomCourtAucklandIncorporated.Thebequestwasmadeontheconditionthatthefundswereheldin governmentstockorsimilaruntiltheycouldbeusedforexpansionofthefacilities.Theyhavesubsequentlybeensousedbut arerecognisedasaseparatecomponentofaccumulatedfundsintributetotheAlberts'visionforthefacility.

	2022	2021
<b>5. Breakdown of Reserves</b>		
Reserves		
AssetRevaluationReserve	182,091	182,091
Total Reserves	182,091	182,091

6. Commitments

Therearenocommitmentsasat 31March2022 (Lastyear-nil).

7. Contingent Liabilities and Guarantees

Therearenocontingentliabilitiesorguaranteesasat31March2022(Lastyear-nil).

8. Significant Grants and Donations with Conditions not Recorded as a Liability

Therearenosignificantgrantsanddonationswithconditionsasat31March2022(Lastyear-nil).

9. Related Parties

TheresthomeassetsareusedbyShalomCourtAucklandIncorporatedwhopaytheTrustBoardrentalfeefortheiruse. In  
2022thisrentalincomereceivedwas\$69,565(2021:\$95,652).

AtyearendShalomCourtAucklandIncorporatedowedtheTrustBoard\$199,071(2021:\$199,071).

10. Events After the Balance Date

TherewerenoeventsthathaveoccurredafterthebalancedatethatwouldhaveamaterialimpactonthePerformanceReport (Lastyear-nil).

11. Ability to Continue Operating

Theentitywillcontinuetooperatefortheforeseeablefuture.



# Performance Report

ShalomCourtHospital&CareHome  
Fortheyearended31March2022

PreparedbyVGACHarteredAccountantsLtd



# Contents

3	AuditReport
4	EntityInformation
5	ApprovalofFinancialReport
6	StatementofFinancialPerformance
7	StatementofFinancialPosition
8	StatementofCashFlows
9	StatementofAccountingPolicies
11	NotestothePerformanceReport



# Audit Report

Shalom Court Hospital & Care Home  
For the year ended 31 March 2022





## Entity Information

### Shalom Court Hospital & Care Home For the year ended 31 March 2022

'Who are we?', 'Why do we exist?'

#### Legal Name of Entity

ShalomCourtHospital&CareHome

#### Entity Type and Legal Basis

Registeredcharity

#### Registration Number

CC10741

#### Entity's Purpose or Mission

TooperateassetsforthepurposesoflookingafterJewishagedpeopleintheirlatteryears.  
toseniorsofallfaiths.

Careservicesare recurrently provided

#### Entity Structure

Registeredcharityanddoneeorganisationfortaxpurposes.TheSocietyisadministeredbyavolunteermanagement  
committee. InadditiontheSocietyhasanumberofpaidemployees.

#### Physical Address

169AStJohnsRoad,SaintJohns,Auckland,NewZealand,1072

#### Postal Address

169AStJohnsRoad,SaintJohns,Auckland,NewZealand,1072



# Approval of Financial Report

Shalom Court Hospital & Care Home  
For the year ended 31 March 2022

The Governing body are pleased to present the approved financial report including the historical financial statements of Shalom Court Hospital & Care Home for the year ended 31 March 2022.

APPROVED

---

Esther Haver

Chair

Date.....



# Statement of Financial Performance

Shalom Court Hospital & Care Home  
For the year ended 31 March 2022

'How was it funded?' and 'What did it cost?'

	NOTES	2022	2021
<b>Revenue</b>			
Revenue from providing goods or services		2,068,998	2,249,291
<b>Other Income</b>			
FOSCA Membership		2,739	5,000
Donations-FOSCA		2,210	3,692
Donations-Bricks		812	582
Interest		262	6,889
Rent-Cottages		22,548	49,641
Other Donations & Income		33,709	61,621
<b>Total Other Income</b>		<b>62,280</b>	<b>127,426</b>
<b>Total Revenue</b>		<b>2,131,278</b>	<b>2,376,717</b>
<b>Expenses</b>			
Operating Expenses	1	2,351,970	2,286,726
Prior Period Adjustment		2,808	-
<b>Total Expenses</b>		<b>2,354,778</b>	<b>2,286,726</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(223,500)</b>	<b>89,990</b>

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Financial Position

## Shalom Court Hospital & Care Home As at 31 March 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2022	31 MAR 2021
<b>Assets</b>			
Current Assets			
Bank accounts and cash	2	198,06	415,95
Debtors and accrued income	3	2	3
<b>Total Current Assets</b>		<b>198,08</b>	<b>415,98</b>
Non-Current Assets			
Property, Plant and Equipment	6	17,991	-
<b>Total Non-Current Assets</b>		<b>17,991</b>	<b>-</b>
<b>Total Assets</b>		<b>376,304</b>	<b>560,377</b>
<b>Liabilities</b>			
Current Liabilities			
Creditors and accrued expenses	4	158,49	157,47
Employee Benefits	5	3	8
Auckland Jewish Aged Home Trust Board		100,46	62,049
<b>Total Current Liabilities</b>		<b>261,98</b>	<b>227,606</b>
<b>Total Liabilities</b>		<b>261,98</b>	<b>227,606</b>
<b>Total Assets less Total Liabilities (Net Assets) Accumulated Funds</b>		<b>114,326</b>	<b>332,771</b>
Accumulated surpluses or (deficits)	7	(81,721)	141,778
<b>Total Accumulated Funds</b>		<b>(81,721)</b>	<b>141,778</b>

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Cash Flows

## Shalom Court Hospital & Care Home For the year ended 31 March 2022

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	2,288,247	2,268,977
Interest, dividends and other investment receipts	1,031	7,729
Cash receipts from other operating activities	(115,767)	72,836
Payments to suppliers and employees	(2,371,527)	(2,277,977)
<b>Total Cash Flows from Operating Activities</b>	<b>(198,017)</b>	<b>71,565</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from loans borrowed from other parties	-	100,000
Payments to acquire property, plant and equipment	(19,874)	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(19,874)</b>	<b>100,000</b>
<b>Net Increase/(Decrease) in</b>	<b>(217,891)</b>	<b>171,566</b>
<b>Cash Bank Accounts and Cash</b>		
Opening cash	415,953	244,38
Net change in cash for period	(217,891)	7
Closing cash	198,062	171,56
		6
		415,95
		3

This statement has been prepared without conducting an auditor review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Shalom Court Hospital & Care Home For the year ended 31 March 2022

'How did we do our accounting?'

### Basis of Preparation

Shalom Court Auckland Incorporated is an incorporated society incorporated in New Zealand under the Incorporated Societies Act 1908 and is registered under the Charities Act 2005.

The entity is a public benefit entity for the purposes of financial reporting. The financial statements have been prepared in accordance with Tier 2 Public Benefit Entity Financial Reporting Standards. They comply with New Zealand equivalent to International Public Sector Accounting Standards Reduced Disclosure Regime and other applicable Financial Reporting Standards as appropriate to Public Benefit Entities.

The entity has selected to apply PBE IPSAS Public Benefit Entity International Public Sector Accounting Standards as appropriate for a Tier 2 not-for-profit entity which has total annual expenses between \$2,000,000 and \$30,000,000. The entity has reported in whole New Zealand Dollars.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future. The Performance Report has been prepared on the basis of historical cost with the exception of certain items for which specific accounting policies are identified.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Revenue from Operations

Revenue from operations are recognised when the amount can be measured reliably and it is probable the amount will flow to the entity based on services provided to residents.

### Other Income

Other income is recognised when it is received by the Entity.

### Employee Benefits

Employee benefits are accrued up until balanced date and comprise accrued wages and holiday pay.

### Income Tax

Shalom Court Hospital & Care Home is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Financial Instruments

The entity has two principal financial instruments being cash at bank and trade receivables. Bank accounts and cash in the statement of cash flows comprise cash balances and bank balances (including short term deposits) with original maturities of 180 days or less. The entity recognises a receivable in line with its policy in regard to the recognition of revenue from operations. If the entity believes there has been impairment in the value of a receivable, the fair value of the receivable is amended accordingly.



### Amortised Cost

Includes assets where the entity intends to earn contractual cash flows in the nature of principal and interest payments. Such assets are carried at amortised cost using the effective interest rate method. Gains and losses are recognised in profit and loss when the assets are derecognised or impaired.

### Cost

Equity instruments are classified as held at cost. Assets are stated at cost less any accumulated impairment loss. Gain or losses are recognised in the profit or loss when the assets are derecognised or impaired.

### Fair Value

Financial assets not held at amortised cost or costs are held at fair value and include financial derivatives such as forward contracts and interest rate swaps. Assets are subsequently measured at fair value if the instrument can be reliably measured based on a quoted price for an identical asset in an active market. Where no active market is available, the instrument shall be measured at the fair value for a prior year less any accumulated impairment loss.

Gains and losses are recognised in profit or loss for movements in the fair value of the assets and when the assets are derecognised.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



# Notes to the Performance Report

## Shalom Court Hospital & Care Home For the year ended 31 March 2022

	2022	2021
<b>1. Analysis of Expenses</b>		
Costs related to providing goods or services		
Volunteerandemployee-relatedcosts	1,528,290	1,429,228
Accountancy&AuditFees	21,100	11,689
Food	244,586	268,568
MedicalExpenses	44,622	138,269
RepairsandMaintenance	130,769	176,502
ManagementFees	25,459	-
Utilities	53,147	56,974
RenttoAJAHTB	69,565	95,652
Otherexpenses	234,432	109,843
Total Costs related to providing goods or services	2,351,970	2,286,726
	2022	2021
<b>2. Bank accounts and cash</b>		
ShalomCourt03Account	142,447	241,284
ShalomCourt47Account	54,718	173,325
PettyCash-Office	896	1,279
PettyCash-NurseStation	-	65
Total Bank accounts and cash	198,062	415,953
	2022	2021
<b>3. Analysis of Receivables</b>		
TradeDebtors	112,84	144,424
AccruedIncome	4	-
Total Analysis of Receivables	112,88	144,424
	2022	2021
<b>4. Analysis of Current Liabilities</b>		
Creditors and accrued expenses		
TradeCreditors	70,96	91,857
Goods&ServicesTax	6	37,180
SundryCreditorsandAccruals	32,47	-
PAYEPayable	4	28,440
Total Creditors and accrued expenses	104,23	157,478
	9	
	40,82	
	4	





	2022	2021
<b>5. Employee Benefits</b>		
LeavePayProvision	100,461	62,049
<b>Total Employee Benefits</b>	<b>100,461</b>	<b>62,049</b>

	2022	2021
<b>6. Property, Plant and Equipment</b>		
Computer Equipment		
ComputerEquipmentowned	2,00	-
Accumulateddepreciation-furnitureandfittingsowned	1	-
<b>Total Computer Equipment</b>	<b>1368</b>	-
Plant and Equipment	)	
Plantandmachineryowned	17,87	-
Accumulateddepreciation-plantandmachineryowned	2	-
<b>Total Plant and Equipment</b>	<b>1659</b>	-
<b>Total Property, Plant and Equipment</b>	<b>3</b>	-
	17,99	
	2022	2021
	1	

<b>7. Accumulated Funds</b>		
Accumulated Funds		
OpeningBalance	141,778	51,78
Accumulatedsurplusesor(deficits)	(223,500)	8
<b>Total Accumulated Funds</b>	<b>(81,721)</b>	<b>141,77</b>
<b>Total Accumulated Funds</b>	<b>)</b>	<b>8<sup>0</sup></b>
	(81,721	141,77
<b>8. Commitments</b>	)	8

Therearenocommitmentsasat 31March2022 (Lastyear-nil).

**9. Contingent Liabilities and Guarantees**

Therearenocontingentliabilitiesorguaranteesasat31March2022Lastyear-nil).

**10. Going Concern**

Thefinancialstatementshavebeenpreparedonagoingconcernbasis.

**11. Related Parties**

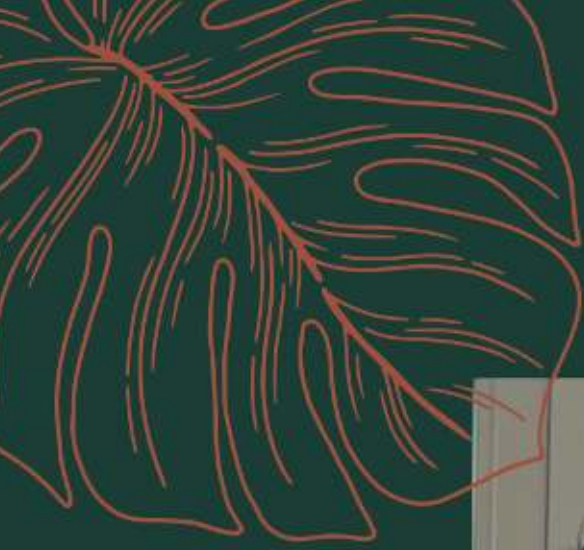
TheresthomeassetsusedinthisservicetotheJewishagedareownedbytheAucklandJewishAgedHomeTrustBoardtowhich ShalomCourtAucklandIncorporatedpaysarentalfeefortheseoftheseassets. In2022thisrentalfeewas\$69,565(2021: \$95,652).

AtyearendShalomCourtAucklandIncorporatedowedtheAucklandJewishAgedHomeTrustBoard\$199,071(2021:\$199,071).



## 12. Events After the Balance Date

TherewerenoeventsthathaveoccurredafterthebalancedatethatwouldhaveamaterialimpactonthePerformanceReport (Lastyear-nil).



Thank You

**To all of our  
supporters,  
donors,  
volunteers and  
members for  
your  
contribution  
to Shalom  
Court.**



**Shalom Court**

Commitment. Care. Comfort.



# Shalom Court

Commitment. Care. Comfort.

**169 St Johns Road  
St Johns  
Auckland 1072  
Phone (09) 521 7325**