

Roxburgh District Medical Services Trust Board

**Performance Report
For the Year ended 31 March 2022**

Roxburgh District Medical Services Trust Board

Performance Report For the Year ended 31 March 2022

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Roxburgh District Medical Services Trust Board

Entity Information As at 31 March 2022

Legal Name of Entity: Roxburgh District Medical Services Trust Board

Entity: Charitable Trust

Charity Registration Number: CC20404

Entity Purpose or Mission:

Roxburgh District Medical Services Trust Board vision is to provide a quality, sustainable service to meet the needs of its community. The original objects of the Trust Board were:

- a) To establish at Roxburgh, and to maintain and administer, a medical surgery and/or professional or residential accommodations for medical personnel and/or any other facilities which the Board may from time to time consider necessary or expedient for the promotion of medical, surgical or public health services.
- b) To promote or assist in any way the establishment, development, advancement or maintenance of any other organisation or service having objects and purposes the same as, or similar or ancillary to, those specified in paragraph (a)
- c) To accept, manage and administer any property or funds vested in or placed under the control of the Board for any of the objects or purposes specified in the two preceding paragraphs.
- d) To do all such things as may in the opinion of the Board promote the above objects or purposes, whether directly or indirectly.

The Trust's vision is:

"To provide quality, sustainable health services to meet the needs of our community"

Entity Structure:

■ Trust Structure:

The Trust rules provide for the board to have a minimum of five and no more than seven members. It is to have one representative from the Roxburgh Community Board; no less than four or more than six members representing the residents of the Roxburgh Ward; and can appoint advisors who may attend meetings by invitation and may include the practicing doctor and manager who shall not have voting rights. The board members as at 31 March 2022 are:

Board:

Kate Hazlett (Chairman)
Raymond Gunn (Representative of Roxburgh Community Board)
Anne Johnston
Stephen Jeffery
Pat Garden (Resigned 1 April 2022)
Lou Gilchrist
Marian Hamilton
Ken Franklin (Resigned 13 October 2021)



■ **Operational Structure:**

The Trust employs a manager, two office administrators, a nurse practitioner, two district nurses and two practice nurses, who also contribute to the after-hours on call prime roster, and cleaners. Along with the nurse practitioner, GP locums are contracted to provide 1.2 FTE to service the Teviot Community.

Main Sources of Entity's Cash and Resources:

Roxburgh District Medical Services Trust Board has received its income from a community health services contract with the Southern District Health Board, a capitation payment from Wellsouth PHO, various service contracts with Wellsouth PHO, Accident Compensation Corporation payments, patient fees, and designated funding lines specifically to rural areas.

The Community Health Services Main Agreement with the Southern District Health Board was negotiated, extending the service term [1 September 2021 to 31 August 2023 (2 years)] and varying the contract price.

Main Methods Used by the Entity to Raise Funds:

Roxburgh District Medical Services Trust Board does not currently undertake in any fundraising activities. It has received very good financial support in the past from the Otago Community Trust and Central Lakes Trust in the form of grants and donations towards capital projects.

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

Roxburgh District Medical Services Trust Board does not currently rely on volunteers and or donated goods and services.

Accountants:

Shand Thomson, P O Box 2, Balclutha

Auditors:

Audit Professionals, P O Box 620, Dunedin 9054

Bankers:

ANZ Bank, P O Box 1393, Wellington

Solicitors:

Checketts McKay, P O Box 41, Alexandra
Anderson Lloyd, Private Bag 1959, Dunedin

Beneficiaries:

Residents of the Roxburgh Ward of the Central Otago District

Contact Details:

Physical & Postal Address:

65 Scotland Street, Roxburgh

Phone:

03 446 8200

Email:

admin@roxmed.health.nz

Website:

www.roxburghmedical.com



Roxburgh District Medical Services Trust Board

Statement of Service Performance For the Year ended 31 March 2022

Outcomes that the Entity is seeking to achieve:

- Providing our community with the highest standard of primary health care and community health services.

Output Measures:

| | 2022 Actual | SDHB Contracted Volumes | 2021 Actual | SDHB Contracted Volumes |
|---|----------------|-------------------------------|----------------|-------------------------------|
| Community Health Services: | | | | |
| Number of District Nurse Visits | 1,229 | 1,400 | 1,555 | 1,400 |
| Number of Occupational Therapy Consultations | 19 | 60 | 50 | 60 |
| Number of Physiotherapy Consultations | 395 | 500 | 636 | 500 |
| Number of Meals on Wheels provided | 350 | 1,600 | 401 | 1,600 |
| General Practice Services | | | | |
| Number of Enrolled Patients | 1,349 | | 1,414 | |
| Number of GP & Nurse Practitioner Consultations | 4,720 | | 5,476 | |
| WellSouth Initiatives: | | | | |
| Immunisations | 546 | | 588 | |
| Diabetes Checks | 63 | | 62 | |
| Cardio Risk Assessments | 27 | | 12 | |
| Women's Health Visits | 28 | | 25 | |
| CLIC | 622 | | 204 | |
| Quick CLIC | 40 | | - | |
| Bowel Screening | 3 | | 7 | |
| POAC Cellulitis | 27 | | 35 | |
| COVID 19 Swabs & Assessments | 278 | | 233 | |
| COVID Community Care | 133 | | - | |
| Sexual Health | 21 | | 35 | |

Additional Output Measures:

The pandemic occupied a lot of the resources at the medical centre. There were a number of COVID immunisations clinics run for several weeks, including evening and weekend clinics to ensure equitable access to immunisation for all members of the community. There was minimal opportunity for other new health initiatives.



Roxburgh District Medical Services Trust Board

Statement of Cash Flows For the Year ended 31 March 2022

| | 2022 | 2021 | 2020 |
|---|-------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | |
| <i>Cash was received from:</i> | | | |
| Donations, fundraising & other similar receipts | 11,431 | 3,850 | 23,434 |
| Receipts from providing goods or services | 1,221,899 | 1,091,714 | 1,001,500 |
| Interest and rent receipts | 11,613 | 16,513 | 24,355 |
| Net GST paid (received) | 12,558 | (787) | (2,739) |
| | <u>1,257,501</u> | <u>1,111,290</u> | <u>1,046,550</u> |
| <i>Cash was applied to:</i> | | | |
| Payments to suppliers & employees | <u>1,096,749</u> | <u>1,153,185</u> | <u>1,059,744</u> |
| Net Cash Flows from (to) Operating Activities | 160,752 | (41,895) | (13,194) |
| Cash Flows from Investing & Financing Activities | | | |
| <i>Cash was provided from:</i> | | | |
| Receipts from the sale of motor vehicles | 1,739 | - | - |
| <i>Cash was applied to:</i> | | | |
| Payments to acquire property, plant & equipment | 34,294 | 8,175 | 23,177 |
| Payments(Withdrawals) to(from) bank deposits | 770 | (58,206) | 154,515 |
| Repayments of ANZ term loan | <u>28,226</u> | <u>3,755</u> | <u>22,159</u> |
| | <u>63,290</u> | <u>(46,276)</u> | <u>199,851</u> |
| Net Cash Flows from Investing and Financing Activities | <u>(61,551)</u> | <u>46,276</u> | <u>(199,851)</u> |
| Net Increase (Decrease) in Cash Held | 99,201 | 4,381 | (213,045) |
| Opening Cash & Bank Balances | 99,654 | 95,273 | 308,318 |
| Closing Cash & Bank Balances | <u><u>\$198,855</u></u> | <u><u>\$99,654</u></u> | <u><u>\$95,273</u></u> |
| Represented by: | | | |
| Cash on Hand | 100 | - | - |
| ANZ Bank 00 Account | 60,105 | 73,268 | 14,427 |
| ANZ Bank 01 Account | <u>138,650</u> | <u>26,386</u> | <u>80,846</u> |
| Total Cash at Bank and on Hand | <u><u>\$198,855</u></u> | <u><u>\$99,654</u></u> | <u><u>\$95,273</u></u> |

Note that the above bank balances exclude bank deposits which are shown separately



Roxburgh District Medical Services Trust Board

Statement of Financial Performance For the Year ended 31 March 2022

| | 2022 \$ | 2021 \$ | 2020 \$ |
|--|------------------|-------------------|-------------------|
| Revenue (Note 10) | | | |
| Revenue From Providing Goods or Services | 1,256,175 | 1,095,396 | 1,003,402 |
| Donations, Fundraising & Other Similar Revenue | 11,431 | 3,850 | 23,434 |
| Interest Income | 969 | 2,743 | 5,057 |
| Other Revenue | 10,728 | 13,367 | 19,638 |
| | <u>1,279,303</u> | <u>1,115,356</u> | <u>1,051,530</u> |
| Less Expenses (Note 11) | | | |
| Costs Relating to Providing Goods or Services | 442,376 | 497,889 | 418,770 |
| Employee Related Costs | 658,051 | 655,772 | 643,178 |
| Other Expenses | 50,144 | 49,670 | 50,949 |
| | <u>1,150,571</u> | <u>1,203,331</u> | <u>1,112,897</u> |
| Net Surplus(Deficit) for the Year | <u>\$128,732</u> | <u>(\$87,975)</u> | <u>(\$61,367)</u> |



Roxburgh District Medical Services Trust Board

Statement of Financial Position As at 31 March 2022

| | Note | 2022 \$ | 2021 \$ | 2020 \$ |
|--|------|--------------------|--------------------|--------------------|
| Non Current Assets | | | | |
| Property, Plant & Equipment | 12 | | | |
| Land & Buildings | | 1,379,027 | 1,415,606 | 1,458,665 |
| Furniture & Fittings | | 7,287 | 8,325 | 4,747 |
| Plant & Equipment | | 14,601 | 10,573 | 10,155 |
| Motor Vehicles | | 21,681 | 5,681 | 8,116 |
| | | <u>1,422,596</u> | <u>1,440,185</u> | <u>1,481,683</u> |
| Current Assets | | | | |
| Cash on Hand | | 100 | - | - |
| ANZ Bank 00 Account | | 60,105 | 73,268 | 14,427 |
| ANZ Bank 01 Account | | 138,650 | 26,386 | 80,846 |
| | | <u>198,855</u> | <u>99,654</u> | <u>95,273</u> |
| ANZ Term Deposit 1000 | | - | - | 59,732 |
| ANZ Term Deposit 1001 | | 154,852 | 154,082 | 152,556 |
| Stock on Hand | | 13,163 | 9,363 | 9,621 |
| Accounts Receivable | 1 | 88,936 | 55,407 | 52,844 |
| | | <u>455,806</u> | <u>318,506</u> | <u>370,026</u> |
| Total Assets | | <u>1,878,402</u> | <u>1,758,691</u> | <u>1,851,709</u> |
| Non Current Liability | | | | |
| ANZ Term Loan | 9 | 96,950 | 125,176 | 128,931 |
| Less | | | | |
| Current Portion Term Liability | | (31,540) | (30,841) | (22,952) |
| | | <u>65,410</u> | <u>94,335</u> | <u>105,979</u> |
| Current Liabilities | | | | |
| Current Portion Term Debt | 9 | 31,540 | 30,841 | 22,952 |
| Employee Costs Payable – Holiday Pay & Wages Owing | | 56,782 | 54,660 | 54,432 |
| Accounts Payable | | 34,267 | 29,742 | 30,471 |
| Goods & Services Tax Accrued | | 28,310 | 15,752 | 16,539 |
| | | <u>150,899</u> | <u>130,995</u> | <u>124,394</u> |
| Total Liabilities | | <u>216,309</u> | <u>225,330</u> | <u>230,373</u> |
| Net Assets Equal to Trust Equity | | <u>\$1,662,093</u> | <u>\$1,533,361</u> | <u>\$1,621,336</u> |
| Trust Equity | | | | |
| Opening Balance | | 1,533,361 | 1,621,336 | 1,682,703 |
| Plus(Less) | | | | |
| Net Surplus(Deficit) for Year | | 128,732 | (87,975) | (61,367) |
| Trust Equity | | <u>\$1,662,093</u> | <u>\$1,533,361</u> | <u>\$1,621,336</u> |

Signed on Behalf of Trust

K Hazlett (Trustee)

A Johnston (Trustee)

29 July 2022

This information should be read in conjunction with the audit report and the notes to the performance report.

Roxburgh District Medical Services Trust Board

Statement of Accounting Policies For the Year ended 31 March 2022

Reporting Entity

Roxburgh District Medical Services Trust Board (the 'Trust') was registered on the 16th February 1972 under the Charitable Trusts Act 1957, and subsequently registered on the 8th January 2008 as a Charity under the Charities Act 2005. Registered as Charity number CC20404.

Basis of Preparation

As a registered charity, Roxburgh District Medical Services Trust Board is required to comply with the financial reporting framework for financial statements. The Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the performance report are reported using the accrual basis and historical cost basis of accounting. The performance report is prepared under the assumption that the Trust will continue to operate in the foreseeable future.

The financials and other statements are presented in New Zealand dollars.

Particular Accounting Policies

The following particular accounting policies adopted in the financial statements have a significant effect on the results and financial position.

- **Revenue**
All income items are recorded in the Statement of Financial Performance in the year it is earned. All revenue and expenses from all sources are recorded in the Statement of Financial Performance.

Sale of Goods & Services

Revenue comprises the amounts received and receivable for goods and services supplied to customers in the ordinary course of business. Sales are recognised in the period in which the sale or service is rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

Interest Income

Interest income is recognised using the effective interest method.

Rental Income

Rental income is recognised on an accruals basis in accordance with the substance of the relevant agreement.

Grants

Grants are recognised in the Statement of Financial Performance when the requirements under the grant agreement have been met. Any grants for which the requirements under the grant agreement have not been completed are carried as liabilities until all the conditions have been fulfilled.

- **Depreciation**

Depreciation has been charged on fixed assets based on the depreciation method considered appropriate given their estimated useful life. They have not been adjusted for residual value. The rate and method are as follows:

| | Estimated Useful Life (Years) | Depreciation Rate | Depreciation Method |
|----------------------|----------------------------------|-------------------|---------------------|
| Buildings | 50 | 2.0% | Straight Line |
| Furniture & Fittings | 8-10 | 10.0% - 12.5% | Straight Line |
| Plant & Equipment | 3-10 | 10.0% - 33.0% | Straight Line |
| Motor Vehicles | 5 | 20.0% | Straight Line |

- **Inventory Valuation**

Stock on hand is valued at the lower of cost and net realisable value.

- **Goods & Services Tax (GST)**

The Trust is registered for GST. The Statement of Financial Performance has been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of receivables and payables, which include GST invoiced.

- **Taxation**

The Roxburgh District Medical Services Trust Board has registered as a charity under the Charities Act 2005, from 8 January 2008 and therefore is exempt from income tax.

- **Bank Accounts and Cash**

Cash balances in the Statement of Cash Flows comprise cash on hand and current and savings bank accounts, with original maturities of 90 days or less.

- **Accounts Receivable**

Accounts receivables are recognised initially at fair value less provision for doubtful debts. Bad debts are written off in the year in which they are identified. Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that the Trust will not be able to collect all amounts due according to the original terms of receivables with the amount of the provision is recognised in the Statement of Financial Performance.

- **Trades & Other Payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

- **Employee Entitlements**

Provision is made in respect of Roxburgh District Medical Services Trust Board liability for annual leave. Annual leave has been calculated on an actual entitlement basis at current rates of pay.

- **Property, Plant & Equipment**

The Roxburgh Hospital land purchased in 1998 from Health Care Otago Ltd has been recorded at cost. Other assets are stated at cost less accumulated depreciation.

Changes in Accounting Policies

There have been no significant changes in accounting policies from those applied last year.



Roxburgh District Medical Services Trust Board

Notes to the Performance Report For the Year ended 31 March 2022

Note 1 – Accounts Receivable

| | 2022 | 2021 | 2020 |
|-----------------------------------|-----------------|-----------------|-----------------|
| | \$ | \$ | \$ |
| Southern District Health Board | | | |
| March Contract Fee | 23,888 | 22,600 | 22,600 |
| Medical Practice Fees | 22,279 | 21,306 | 18,469 |
| Rural Funding | 12,240 | 12,449 | 11,604 |
| WellSouth Covid | 32,224 | - | - |
| Interest Accrued | 124 | 40 | 443 |
| | <u>90,755</u> | <u>56,395</u> | <u>53,116</u> |
| Less Provision for Doubtful Debts | (1,819) | (988) | (272) |
| | <u>\$88,936</u> | <u>\$55,407</u> | <u>\$52,844</u> |

Note 2 – Leased Assets

Operating Leases

There is a non-cancellable operating lease commitment of \$219 per month until September 2025 for the office photocopier. (2021: \$188 per month)

The outstanding lease commitments at balance date are:

| | 2022 | 2021 | 2020 |
|--|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Note later than one year | 2,628 | 2,256 | 2,256 |
| Later than one year but not later than two years | 2,628 | 188 | 2,256 |
| Later than two years but not later than five years | 3,942 | - | 188 |
| | <u>\$9,198</u> | <u>\$2,444</u> | <u>\$4,700</u> |

There are no other material assets subject to operating leases.

Financial Leases

There are no assets subject to financial leases.

Note 3 - Inventory Commitments

All inventories are finished goods. Inventory is held at the lower of cost and net realisable value. No inventories are specifically and separately pledged as security for liabilities. Some inventories are subject to retention of title.

Note 4- Commitments

There are no capital commitments at 31 March 2022 (2021 Nil).

Note 5- Contingent Liabilities

There were no contingent liabilities at 31 March 2022 (2021 Nil).

Note 6- Events Subsequent to Balance Date

The trustees are not aware of any matters or circumstances since the end of the financial year, not otherwise dealt with in this report that have significantly or may significantly affect the operation of Roxburgh Medical Services Trust Board.

Note 7- Related Party Transactions

There are no related party transactions between the board members and the trust other than those disclosed in the financial statements. Related party transactions are at market value unless otherwise stated. All related party advances are unsecured and on an 'on demand' basis (2021 Nil).

Note 8 Covid-19 Impacts

The Covid-19 virus pandemic which resulted in a lock down throughout New Zealand from 24 March to mid May 2020, and again in August and September 2021, is not expected to have a significant impact on the future activities of the Trust.

Note 9 - Term Liability

| Lender | Security | Maturity Date | Interest Rate | Principal Proportion Repayable in Ensuring Year | Principal Proportion Not Repayable in Ensuring Year |
|--------|--|--------------------------------|---------------|---|---|
| 2022 | | | | | |
| ANZ | Letter of Authority over Deposits, 88220327100, Dated 12-2-2015 \$50,000. First Charge Registered Mortgage over 2 Leitholm Place, Roxburgh, Priority Amount \$345,000. | 13 th February 2025 | 2.45% | \$31,540 | \$65,410 |
| 2021 | | | | | |
| ANZ | Letter of Authority over Deposits, 88220327100, Dated 12-2-2015 \$50,000. First Charge Registered Mortgage over 2 Leitholm Place, Roxburgh, Priority Amount \$345,000. | 13 th February 2025 | 3.89% | \$30,841 | \$94,335 |
| 2020 | | | | | |
| ANZ | Letter of Authority over Deposits, 88220327100, Dated 12-2-2015 \$50,000. First Charge Registered Mortgage over 2 Leitholm Place, Roxburgh, Priority Amount \$345,000. | 13 th February 2025 | 4.64% | \$22,952 | \$105,979 |



SHAND THOMSON



Roxburgh District Medical Services Trust Board

Notes to the Performance Report (Continued) For the Year ended 31 March 2022

Note 10 – Revenue

| | 2022 \$ | 2021 \$ | 2020 \$ |
|---|--------------------|--------------------|--------------------|
| Revenue from Providing Goods or Services | | | |
| Community Health Services: | | | |
| Southern District Health Board | 243,665 | 235,825 | 233,988 |
| District Nursing ACC | 23,296 | 17,309 | 15,626 |
| Meals on Wheels | 1,915 | 2,125 | 2,456 |
| | <u>268,876</u> | <u>255,259</u> | <u>252,070</u> |
| General Practice Services: | | | |
| General Practice Revenue | 474,838 | 440,443 | 402,917 |
| WellSouth | | | |
| Capitation | 233,371 | 229,278 | 225,071 |
| WellSouth Covid | 150,822 | 42,714 | 2,120 |
| Care Plus Funding | - | - | 142 |
| Rural Funding | 128,268 | 127,702 | 121,082 |
| | <u>987,299</u> | <u>840,137</u> | <u>751,332</u> |
| Total Revenue from Providing Goods or Services | <u>\$1,256,175</u> | <u>\$1,095,396</u> | <u>\$1,003,402</u> |
| Donations, Fundraising & Other Similar Revenue | | | |
| Donations | 5,796 | 3,850 | 434 |
| Grant – Central Lakes Trust | 5,635 | - | - |
| Grant – The Otago Community Trust | - | - | 23,000 |
| | <u>11,431</u> | <u>3,850</u> | <u>23,434</u> |
| Interest Revenue | | | |
| Interest | 969 | 2,743 | 5,056 |
| Other Revenue | | | |
| Rent Revenue | | | |
| Community Health Services | 4,728 | 4,117 | 5,803 |
| Other Rent Revenue | 6,000 | 9,250 | 13,800 |
| Sale of Sundry Items | - | - | 35 |
| | <u>10,728</u> | <u>13,367</u> | <u>19,638</u> |
| | <u>\$1,279,303</u> | <u>\$1,115,356</u> | <u>\$1,051,530</u> |

Note 11 – Expenses

| | 2022 \$ | 2021 \$ | 2020 \$ |
|--|--------------------|--------------------|--------------------|
| Costs Relating to Providing Goods or Services | | | |
| Community Health Services | 58,910 | 74,901 | 66,362 |
| General Practice Services | 250,828 | 302,570 | 196,742 |
| Other | <u>132,638</u> | <u>120,418</u> | <u>155,666</u> |
| | <u>442,376</u> | <u>497,889</u> | <u>418,770</u> |
| Employee Related Costs | | | |
| Community Health Services | 101,371 | 98,957 | 88,460 |
| General Practice Services | 494,617 | 500,351 | 501,724 |
| Other | <u>62,063</u> | <u>56,464</u> | <u>52,994</u> |
| | <u>658,051</u> | <u>655,772</u> | <u>643,178</u> |
| Other Expenses | | | |
| Loss on Sale of Assets | - | - | - |
| Profit on Sale of Assets | (1,739) | - | - |
| Depreciation (Note 12) | 51,883 | 49,670 | 50,949 |
| | <u>50,144</u> | <u>49,670</u> | <u>50,949</u> |
| | <u>\$1,150,571</u> | <u>\$1,203,331</u> | <u>\$1,112,897</u> |

Note 12 – Property Plant & Equipment

| | 2022 \$ | 2021 \$ | 2020 \$ |
|--------------------------------------|--------------------|--------------------|--------------------|
| Freehold Land & Buildings | | | |
| Cost | 2,076,477 | 2,076,477 | 2,053,300 |
| Plus Cost of Additions | 6,021 | - | 23,177 |
| (Less) Cost of Disposal | (999) | - | - |
| Closing Cost | 2,081,499 | 2,076,477 | 2,076,477 |
| Less Accumulated Depreciation | 702,472 | 660,871 | 617,812 |
| Closing Book Value | <u>\$1,379,027</u> | <u>\$1,415,606</u> | <u>\$1,458,665</u> |
| Depreciation Current Year | \$42,600 | \$43,059 | \$42,870 |

Roxburgh District Medical Services Trust Board

Notes to the Performance Report (Continued) For the Year ended 31 March 2022

Note 12 – Property Plant & Equipment (Continued)

| | 2022 \$ | 2021 \$ | 2020 \$ |
|---|--------------------|--------------------|--------------------|
| Furniture & Fittings | | | |
| Cost | 38,701 | 34,276 | 34,276 |
| Plus Cost of Additions | - | 4,425 | - |
| Closing Cost | 38,701 | 38,701 | 34,276 |
| Less Accumulated Depreciation | 31,414 | 30,376 | 29,529 |
| Closing Book Value | <u>\$7,287</u> | <u>\$8,325</u> | <u>\$4,747</u> |
| Depreciation Current Year | \$1,038 | \$847 | \$595 |
| Plant & Equipment | | | |
| Cost | 103,851 | 100,549 | 100,549 |
| Plus Cost of Additions | 7,403 | 3,750 | - |
| (Less) Cost of Disposal | - | (448) | - |
| Closing Cost | 111,254 | 103,851 | 100,549 |
| Less Accumulated Depreciation | 96,653 | 93,278 | 90,394 |
| Closing Book Value | <u>\$14,601</u> | <u>\$10,573</u> | <u>\$10,155</u> |
| Depreciation Current Year | \$3,375 | \$3,329 | \$5,007 |
| Motor Vehicles | | | |
| Cost | 13,478 | 13,478 | 13,478 |
| Plus Cost of Additions | 20,870 | - | - |
| (Less) Cost of Disposal | (1,304) | - | - |
| Closing Cost | 33,044 | 13,478 | 13,478 |
| Less Accumulated Depreciation | 11,363 | 7,797 | 5,362 |
| Closing Book Value | <u>\$21,681</u> | <u>\$5,681</u> | <u>\$8,116</u> |
| Depreciation Current Year | \$4,870 | \$2,435 | \$2,477 |
| Total Depreciation Current Year | <u>\$51,883</u> | <u>\$49,670</u> | <u>\$50,949</u> |
| Plus(Less) | | | |
| (Capital Profit) on Disposal | (435) | - | - |
| Loss(Gain) on Disposal | (1,304) | - | - |
| | <u>(1,739)</u> | <u>-</u> | <u>-</u> |
| Total Depreciation, Capital Profit & Gain & Loss on Disposal | <u>\$50,144</u> | <u>\$49,670</u> | <u>\$50,949</u> |
| Total Written Down Value | <u>\$1,422,596</u> | <u>\$1,440,185</u> | <u>\$1,481,683</u> |

The latest rateable valuation (dated 1 September 2019) of the total land and buildings is \$1,350,000.



Independent Auditor's Report

to the Trustees of Roxburgh District Medical Services Trust Board

Our Opinion

We have audited the performance report of Roxburgh District Medical Services Trust Board (the Trust) on page 3 to 12 which comprises the entity information and statement of financial position as at 31 March 2022 and the statement of service performance, the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

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

- (a) the entity information as at 31 March 2022;
- (b) the financial position of the Trust as at 31 March 2022 and its financial performance and cash flows for the year ended on that date
- (c) the service performance for the year ended 31 March 2022 consistent with the Trust's service performance criteria

in accordance with the accounting standard, Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information* (NZ). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditors we have no relationship with, or interests in, the Trust.

Trustees' Responsibilities for the Performance Report

The Trustees' are responsible, on behalf of the Trust for:

- (a) the preparation and fair presentation of the entity information, financial statements and service performance information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit);
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit); and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service report information that are free from material misstatement, whether due to fraud or error.


In preparing the performance report the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the entity information, financial statements as a whole and the service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZAS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of the performance report is located on the External Reporting Board website: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/>.

This report is made solely to the Trustees as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which we are required to state 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 Trustees, as a body, for our audit work, for this report or for the opinions we have formed.


Chartered Accountants
4 August 2022

Dunedin

Roxburgh District Medical Services Trust Board

Compilation Report For the Year ended 31 March 2022

Compilation Report

This report on the compilation of the financial statements of Roxburgh District Medical Services Trust Board is to the trustees of the trust. It addresses the scope and responsibilities of the preparation processes and the limitations of the financial statements and the information they were prepared from.

Scope

We have compiled the financial statements of Roxburgh District Medical Services Trust Board for the year ended 31 March 2022 on the basis of information provided to us by you, in accordance with Chartered Accountants Australia and New Zealand's Service Engagement Standard No. 2: Compilation of Financial Information and Special Purpose Reporting Framework. The statements are general purpose reports prepared for the use of the financial reporting obligation purposes.

Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the general purpose financial reporting framework is appropriate to meet the needs of this entity and for the purpose that the financial statements were prepared. The financial statements have been prepared at the request of, and for the purposes of, you as our client and therefore neither we, nor any of our employees, accept any responsibility on any ground whatsoever, including liability in negligence, to any other person.

No Audit or Review Engagement Undertaken By Us

A compilation assignment does not involve the verification of source information. So while we have utilised accounting expertise in the procedures employed to compile the financial statements these processes do not include the verification or validation of information. We have not carried out an audit or a review assignment therefore neither we, nor any of our employees accept any responsibility for the accuracy of the information from which the financial statements have been prepared.

Balclutha NZ
29 July 2022

Shand Thomson Ltd
Chartered Accountants

Roxburgh District Medical Services Trust Board

Detailed Statement of Financial Performance For the Year ended 31 March 2022

| | 2022 \$ | 2021 \$ | 2020 \$ |
|---|------------------|-----------------|------------------|
| Community Health Services | | | |
| Income | | | |
| Southern District Health Board | 243,665 | 235,825 | 233,988 |
| District Nursing - ACC | 23,296 | 17,309 | 15,626 |
| Sale of Sundry Items | - | - | 35 |
| Rental of Premises to Physiotherapist | 2,713 | 2,487 | 2,713 |
| Rent Received | 2,015 | 1,630 | 3,090 |
| Meals on Wheels | 1,915 | 2,125 | 2,456 |
| | <u>273,604</u> | <u>259,376</u> | <u>257,908</u> |
| Less Direct Expenses | | | |
| Reimbursement of Practising Certificates | 96 | 591 | 174 |
| Linen | 1,164 | 786 | 1,151 |
| Medical Purchases | 13,337 | 21,225 | 18,523 |
| Occupational Therapy Contract | 4,249 | 8,751 | 8,204 |
| Other Community Services Expenses | 408 | 82 | - |
| Physiotherapy Contract | 32,530 | 34,380 | 24,858 |
| Meals on Wheels Contract | 2,767 | 2,254 | 4,144 |
| Repairs & Maintenance/Waste Disposal | - | 177 | - |
| Speech Language Therapy Services | 145 | 2,315 | 4,694 |
| Staff Training & Travelling | 3,533 | - | 270 |
| Vehicle Expenses | 4,310 | 4,931 | 4,790 |
| Wages | 97,742 | 98,366 | 88,016 |
| | <u>160,281</u> | <u>173,857</u> | <u>154,824</u> |
| Net Surplus from Community Health Services | <u>\$113,323</u> | <u>\$85,519</u> | <u>\$103,084</u> |

Roxburgh District Medical Services Trust Board

Detailed Statement of Financial Performance For the Year ended 31st March 2022

| | 2022 \$ | 2021 \$ | 2020 \$ |
|---|------------------|-----------------|-----------------|
| General Practice Services | | | |
| Income | | | |
| General Practice Revenue | 395,240 | 368,238 | 335,069 |
| WellSouth PHO Capitation | 233,371 | 229,278 | 225,071 |
| Community Services Card | 64,199 | 58,577 | 54,325 |
| Under 14 Funding | 15,399 | 13,628 | 13,522 |
| Care Plus Funding | - | - | 142 |
| Rural Funding | 128,268 | 127,702 | 121,082 |
| WellSouth Covid-19 | 150,822 | 42,714 | 2,120 |
| | <u>987,299</u> | <u>840,137</u> | <u>751,331</u> |
| Less Direct Expenses | | | |
| Advertising | 5,516 | 2,662 | 883 |
| Bank Charges | 88 | 90 | 165 |
| Cleaning & Laundry | 1,600 | 1,162 | - |
| Computer Consumables & Support | 26,731 | 16,850 | 16,947 |
| Consultancy & Advisory | 1,600 | 837 | - |
| Eftpos Lease | 574 | 613 | 751 |
| Electricity | 8,970 | 7,495 | 7,353 |
| General Expenses | 8,509 | 8,125 | 3,759 |
| GP & Nurse Practitioner Expenses | 4,016 | 1,178 | 1,840 |
| Locum Expenses | 1,509 | 1,322 | 243 |
| Locum Fee/GP Contractors | 150,920 | 203,948 | 118,895 |
| Medical Supplies | 21,899 | 23,926 | 29,257 |
| On Call Nurse Accommodation | 209 | 313 | - |
| Reimbursement of Practising Certificates | - | 191 | 78 |
| Repairs & Maintenance/Waste Disposal | 3,728 | 3,261 | - |
| Staff Training | 2,693 | 557 | 862 |
| Stationery & Postage | 5,494 | 6,429 | 8,144 |
| Telecommunications | 9,025 | 11,235 | 8,505 |
| Wages | 491,924 | 499,603 | 500,784 |
| Recruitment Expenses | 440 | 13,125 | - |
| | <u>745,445</u> | <u>802,921</u> | <u>698,466</u> |
| Net Surplus from General Practice Services | <u>\$241,854</u> | <u>\$37,216</u> | <u>\$52,865</u> |

Roxburgh District Medical Services Trust Board

Detailed Statement of Financial Performance For the Year ended 31 March 2022

| | 2022 \$ | 2021 \$ | 2020 \$ |
|--|-------------------------|--------------------------|--------------------------|
| Net Income Transferred | | | |
| Net Surplus from Community Health Services | 113,323 | 85,519 | 103,084 |
| Net Surplus from General Practice Services | 241,854 | 37,216 | 52,865 |
| | <u>355,177</u> | <u>122,735</u> | <u>155,949</u> |
| Less Overhead Expenditure | | | |
| Accident Insurance | 1,491 | 1,605 | 1,589 |
| Accounting & Secretarial Services | 12,658 | 14,214 | 18,913 |
| Advertising | 5,960 | 4,578 | 5,616 |
| Audit Fee | 5,800 | 5,600 | 12,022 |
| Bank Charges | 321 | 273 | 241 |
| Boiler & Heating | 20,356 | 11,214 | 8,393 |
| Board Honoraria | 9,000 | 8,100 | 7,200 |
| Cleaner | 10,202 | 9,511 | 9,998 |
| Cleaning Expenses | - | 260 | 860 |
| Computer Consumables & Support | 3,815 | 1,381 | 1,319 |
| Consultancy & Advisory Services | 15,059 | 13,201 | 12,676 |
| Contractors NZ Fire Service | 6,302 | 4,980 | 2,021 |
| Gardener/Grounds Maintenance | 454 | 3,013 | 3,695 |
| General Expenses | 3,225 | 2,037 | 5,111 |
| Photocopier Lease & Charges | 2,261 | 3,083 | 2,738 |
| Insurance | 19,515 | 16,749 | 15,447 |
| Interest Term Debt | 2,796 | 4,880 | 6,810 |
| Legal Fees | 3,393 | 1,145 | 3,416 |
| Practice Manager | 51,861 | 46,954 | 42,996 |
| Rates | 5,138 | 3,741 | 3,584 |
| Repairs and Maintenance | 12,813 | 18,655 | 42,392 |
| Provision for Doubtful Debts | 1,819 | 988 | 272 |
| Telecommunications | 461 | 723 | 1,349 |
| | <u>194,700</u> | <u>176,883</u> | <u>208,658</u> |
| Operating Surplus(Deficit) | <u>\$160,477</u> | <u>(\$54,148)</u> | <u>(\$52,709)</u> |
| Less | | | |
| Depreciation | 51,883 | 49,670 | 50,949 |
| Profit on Sale of Assets | (1,739) | - | - |
| | <u>50,144</u> | <u>49,670</u> | <u>50,949</u> |
| Net Operating Surplus(Deficit) for the Year | <u>110,333</u> | <u>(103,818)</u> | <u>(103,658)</u> |
| Plus Donations & Grants | | | |
| Donations | 5,796 | 3,850 | 434 |
| Grant - Central Lakes Trust | 5,635 | - | - |
| Grant - The Otago Community Trust | - | - | 23,000 |
| | <u>11,431</u> | <u>3,850</u> | <u>23,434</u> |
| Plus Other Income | | | |
| Rent Received | 6,000 | 9,250 | 13,800 |
| Interest | 969 | 2,743 | 5,057 |
| | <u>6,969</u> | <u>11,993</u> | <u>18,857</u> |
| Net Surplus(Deficit) for the Year | <u><u>\$128,733</u></u> | <u><u>(\$87,975)</u></u> | <u><u>(\$61,367)</u></u> |

Roxburgh District Medical Services Trust Board

Statement of Property, Plant & Equipment & Depreciation As at 31 March 2022

| Asset | Cost Price | Book Value 01/04/2021 | Additions Disposals | Gain/Loss on Disposal | Capital Profit | ---- Depreciation ---- | | | Accum Deprec 31/03/2022 | Book Value 31/03/2022 |
|--------------------------------------|------------|-----------------------|---------------------|-----------------------|----------------|------------------------|----------|--------|-------------------------|-----------------------|
| | | | | | | Mth | Rate | \$ | | |
| Freehold Land & Buildings | | | | | | | | | | |
| Medical Centre Development | | | | | | | | | | |
| Roxburgh Hospital Building | 176,000 | 94,442 | | | | 12 | 2.0% CP | 3,520 | 85,078 | 90,922 |
| Building Development 1998/1999 | 441,203 | 241,216 | | | | 12 | 2.0% CP | 8,824 | 208,811 | 232,392 |
| Building Development 1999/2000 | 20,594 | 11,530 | | | | 12 | 2.0% CP | 412 | 9,476 | 11,118 |
| 2 x Heat Pumps | 6,440 | 1,253 | | | | 12 | 7.8% CP | 502 | 5,689 | 751 |
| Rest Home - Landlord Improvements | 555,544 | 366,657 | | | | 12 | 2.0% CP | 11,111 | 199,998 | 355,546 |
| Ambulance Bay (Resthome) | 23,177 | 22,365 | | | | 12 | 2.0% CP | 464 | 1,276 | 21,901 |
| | 1,222,957 | 737,462 | | | | | | 24,833 | 510,328 | 712,629 |
| Doctors Residence | | | | | | | | | | |
| Land 2 Leitholm Place | 37,000 | 37,000 | | | | 12 | 0.0% CP | 0 | 0 | 37,000 |
| Dwelling 2 Leitholm Place | 158,000 | 114,550 | | | | 12 | 2.0% CP | 3,160 | 46,610 | 111,390 |
| Kitchen & Bathroom Alterations 2015 | 58,274 | 50,993 | | | | 12 | 2.0% CP | 1,165 | 8,446 | 49,828 |
| 2 x Heat Pumps | 7,700 | | | | | | 7.8% CP | 0 | 7,700 | 0 |
| Roller Blinds & Curtains | 5,999 | 2,049 | | | | 12 | 10.0% CP | 600 | 4,550 | 1,449 |
| SMEG 6KG Dryer | 529 | 346 | | | | 12 | 2.0% CP | 11 | 194 | 335 |
| LG Vacuum Cleaner | 249 | | | | | | 10.0% CP | 0 | 249 | 0 |
| Sundry Appliances | 857 | 574 | | | | 12 | 2.0% CP | 17 | 300 | 557 |
| Bosch Dishwasher | 1,490 | 534 | | | | 12 | 10.0% CP | 149 | 1,105 | 385 |
| Westinghouse Oven | 2,140 | | | | | | 12.5% CP | 0 | 2,140 | 0 |
| Westinghouse Gas Cook Top | 1,475 | | | | | | 12.5% CP | 0 | 1,475 | 0 |
| Westinghouse Fridge/Freezer | 1,250 | | | | | | 12.5% CP | 0 | 1,250 | 0 |
| Panasonic BR Series Fridge/Freezer | 1,299 | 259 | | | | 12 | 12.5% CP | 162 | 1,202 | 97 |
| F&P 8.5kg Washing Machine | | | 1,549 | | | 1 | 12.5% CP | 16 | 16 | 1,533 |
| LG 7.5kg Washing Machine | 999 | | 0 | | | | | | | 0 |
| LG LX-530 Microwave | 369 | | | | | | 10.0% CP | 0 | 369 | 0 |
| Braun Foodprocessor | 249 | | | | | | 10.0% CP | 0 | 249 | 0 |
| Sundry Kitchen Appliances | 590 | 388 | | | | 12 | 2.0% CP | 12 | 214 | 376 |
| Serenity Lily SuperKing Bed | 2,595 | 2,482 | | | | 12 | 2.0% CP | 52 | 165 | 2,430 |
| Bedroom Suite | 2,408 | | | | | | 10.0% CP | 0 | 2,408 | 0 |
| Queen Bed | 910 | 537 | | | | 12 | 10.0% CP | 91 | 464 | 446 |
| 3 x Single Headboards | 335 | | | | | | 10.0% CP | 0 | 335 | 0 |
| 3x Single Beds | 1,485 | | | | | | 10.0% CP | 0 | 1,485 | 0 |
| Bedding | 915 | | | | | | 10.0% CP | 0 | 915 | 0 |
| BBQ | 683 | 457 | | | | 12 | 2.0% CP | 14 | 240 | 443 |
| | 287,800 | 210,169 | 1,549 | | | | | 5,449 | 82,081 | 206,269 |

Roxburgh District Medical Services Trust Board

Statement of Property, Plant & Equipment & Depreciation As at 31 March 2022

| Asset | Cost Price | Book Value 01/04/2021 | Additions Disposals | Gain/Loss on Disposal | Capital Profit | ---- Depreciation ---- Mth Rate \$ | Accum Deprec 31/03/2022 | Book Value 31/03/2022 |
|--|------------|-----------------------|---------------------|-----------------------|----------------|---------------------------------------|-------------------------|-----------------------|
| Medical Centre Complex | | | | | | | | |
| Building | 492,869 | 416,477 | | | | 12 2.0% CP 9,857 | 86,249 | 406,620 |
| Construct & Asphalt Carpark | 44,053 | 39,281 | | | | 12 2.0% CP 881 | 5,653 | 38,400 |
| Construct & Asphalt Footpath | | | 4,472 | | | 9 2.0% CP 67 | 67 | 4,405 |
| Landscaping | 8,977 | 8,977 | | | | 12 0.0% CP 0 | 0 | 8,977 |
| Randwick Coffee Table | 165 | 33 | | | | 12 10.0% CP 17 | 149 | 16 |
| Morten Bay 3 + 2 Seaters | 1,217 | 271 | | | | 12 10.0% CP 122 | 1,068 | 149 |
| Master Bar Stool x4 | 278 | 61 | | | | 12 10.0% CP 28 | 245 | 33 |
| Randwick Tall Boy 5 Drw | 470 | 106 | | | | 12 10.0% CP 47 | 411 | 59 |
| Randwick Beside 2 Drw | 235 | 49 | | | | 12 10.0% CP 24 | 210 | 25 |
| Bianca Bedhead Queen | 226 | 48 | | | | 12 10.0% CP 23 | 201 | 25 |
| Capriccio Deluxe Queen Mattress | 677 | 150 | | | | 12 10.0% CP 68 | 595 | 82 |
| Capriccio Queen Base | 367 | 80 | | | | 12 10.0% CP 37 | 324 | 43 |
| Bosch 60cm S/Steel Oven | 1,130 | 37 | | | | 4 12.5% CP 37 | 1,130 | 0 |
| Bosch Ceramic Cooktop | 652 | 16 | | | | 3 12.5% CP 16 | 652 | 0 |
| Bosch Stainless Steel Dishwasher | 999 | 30 | | | | 3 12.5% CP 30 | 999 | 0 |
| Robinhood Vetro 900mm Canopy SS | 517 | 13 | | | | 3 12.5% CP 13 | 517 | 0 |
| Mitsubishi 325L Stainless Steel Fridge/Freezer | 783 | 23 | | | | 3 12.5% CP 23 | 783 | 0 |
| Electrolux 8kg Front Loader Washing Machine | 783 | 23 | | | | 3 12.5% CP 23 | 783 | 0 |
| Electrolux 7kg Condenser Dryer | 783 | 23 | | | | 3 12.5% CP 23 | 783 | 0 |
| Geddes 42" TV Cabinet | 130 | 29 | | | | 12 10.0% CP 13 | 114 | 16 |
| Panasonic DVD Player | 112 | | | | | 20.0% CP 0 | 112 | 0 |
| Panasonic 42" HD Ready Plasma TV | 608 | | | | | 20.0% CP 0 | 608 | 0 |
| Coffee Tables x 2 | 650 | 146 | | | | 12 10.0% CP 65 | 569 | 81 |
| Drapes & Blinds | 5,506 | 1,282 | | | | 12 10.0% CP 551 | 4,775 | 731 |
| Beds & Bedding | 1,380 | 333 | | | | 12 10.0% CP 138 | 1,185 | 195 |
| Sundry Equipment & Soft Furnishing | 2,153 | 487 | | | | 12 10.0% CP 215 | 1,881 | 272 |
| | 565,720 | 467,975 | 4,472 | | | | 12,318 | 460,129 |
| | 2,076,477 | 1,415,606 | 6,021 | | | | 42,600 | 1,379,027 |
| Furniture & Fittings | | | | | | | | |
| Coffee Table | 229 | | | | | 10.0% CP 0 | 229 | 0 |
| Pedestal Table | 348 | | | | | 10.0% CP 0 | 348 | 0 |
| Office Chairs (x5) | 1,245 | | | | | 10.0% CP 0 | 1,245 | 0 |
| Furniture | 3,130 | | | | | 10.0% CP 0 | 3,130 | 0 |
| Chairs (x2) | 275 | | | | | 10.0% CP 0 | 275 | 0 |
| Filing Cabinet | 613 | | | | | 10.0% CP 0 | 613 | 0 |
| Filing Cabinet | 626 | | | | | 10.0% CP 0 | 626 | 0 |
| Chairs (x36) | 4,507 | | | | | 10.0% CP 0 | 4,507 | 0 |
| Desk | 279 | | | | | 10.0% CP 0 | 279 | 0 |
| Desk & 2 Chairs | 425 | | | | | 10.0% CP 0 | 425 | 0 |
| Floor Coverings | 1,433 | | | | | 10.0% CP 0 | 1,433 | 0 |
| Workstation (x3) | 2,250 | | | | | 12.5% CP 0 | 2,250 | 0 |
| Curtains | 2,489 | | | | | 10.0% CP 0 | 2,489 | 0 |
| Light Fittings | 8,478 | | | | | 12.5% CP 0 | 8,478 | 0 |
| Shelving | 660 | | | | | 10.0% CP 0 | 660 | 0 |
| Bookcase | 270 | | | | | 10.0% CP 0 | 270 | 0 |
| Blackout Curtain | 271 | | | | | 1 10.0% CP 0 | 271 | 0 |
| Bed - Cottage | 796 | | | | | 10.0% CP 0 | 796 | 0 |
| Parker 3 + 2 Lounge Suite - Cottage | 1,583 | 1,504 | | | | 12 10.0% CP 158 | 237 | 1,346 |
| Blinds & Curtains Consult Rooms | 1,134 | 757 | | | | 12 10.0% CP 113 | 490 | 644 |
| Luxaflex Sunscreen Blinds (x3) | 843 | 647 | | | | 12 10.0% CP 84 | 280 | 563 |
| GP 2 Room Venetian Blinds (x3) | 776 | 724 | | | | 12 10.0% CP 78 | 130 | 646 |
| PN 2 Room Venetian Blinds (x2) | 771 | 720 | | | | 12 10.0% CP 77 | 128 | 643 |
| DN Room Venetian Blind | 630 | 588 | | | | 12 10.0% CP 63 | 105 | 525 |
| PN 2 Room Venetian Blinds (x2) | 665 | 637 | | | | 12 10.0% CP 67 | 95 | 570 |
| Communications Cabinet | 3,975 | 2,748 | | | | 12 10.0% CP 398 | 1,625 | 2,350 |
| | 38,701 | 8,325 | | | | | 1,038 | 7,287 |

Roxburgh District Medical Services Trust Board

Statement of Property, Plant & Equipment & Depreciation As at 31 March 2022

| Asset | Cost Price | Book Value 01/04/2021 | Additions Disposals | Gain/Loss on Disposal | Capital Profit | ---- Depreciation ---- Mth Rate \$ | Accum Deprec 31/03/2022 | Book Value 31/03/2022 |
|---|------------|-----------------------|---------------------|-----------------------|----------------|---------------------------------------|-------------------------|-----------------------|
| Plant & Equipment | | | | | | | | |
| Portable Pulseoxymeter | 1,353 | | | | | 12.5% CP 0 | 1,353 | 0 |
| Hospital Contents | 1,333 | | | | | 12.5% CP 0 | 1,333 | 0 |
| Trach Lite & Handle | 556 | | | | | 12.5% CP 0 | 556 | 0 |
| Watering System | 306 | | | | | 1 33.0% CP 0 | 306 | 0 |
| Security Alarm | 1,732 | | | | | 12.5% CP 0 | 1,732 | 0 |
| Security System | 2,050 | | | | | 12.5% CP 0 | 2,050 | 0 |
| Physiotherapy Couch | 4,383 | | | | | 12.5% CP 0 | 4,383 | 0 |
| Trauma Bed | 3,107 | | | | | 10.0% CP 0 | 3,107 | 0 |
| Medistar Treatment Table - 2 Section | 1,369 | 810 | | | | 12 10.0% CP 137 | 696 | 673 |
| Medistar Treatment Table - 2 Section | 1,584 | 1,044 | | | | 12 10.0% CP 158 | 698 | 886 |
| Medistar Treatment Table - 2 Section | 1,670 | 1,586 | | | | 12 10.0% CP 167 | 251 | 1,419 |
| Examination Couches (x2) | 1,430 | | | | | 10.0% CP 0 | 1,430 | 0 |
| Mason High Chair (2) | 665 | 391 | | | | 12 10.0% CP 67 | 341 | 324 |
| Sphomanometer | 164 | | | | | 12.5% CP 0 | 164 | 0 |
| Spygmometa | 37 | | | | | 12 0.0% CP 0 | 37 | 0 |
| Cryotherapy Gun | 500 | | | | | 12.5% CP 0 | 500 | 0 |
| Ear Thermometer | 240 | | | | | 12.5% CP 0 | 240 | 0 |
| Expelair Fans | 121 | | | | | 12.5% CP 0 | 121 | 0 |
| Digital Autoclave | 4,953 | | | | | 12.5% CP 0 | 4,953 | 0 |
| Medic Baby Scales | 295 | | | | | 12.5% CP 0 | 295 | 0 |
| Instruments | 3,937 | | | | | 33.0% CP 0 | 3,937 | 0 |
| Vaccine Fridge | 4,230 | 1,144 | | | | 12 12.5% CP 529 | 3,615 | 615 |
| Ethernet Hub | 299 | | | | | 25.0% CP 0 | 299 | 0 |
| Brother Laser Printer | 578 | | | | | 25.0% CP 0 | 578 | 0 |
| Plastersaw | 1,711 | | | | | 1 12.5% CP 0 | 1,711 | 0 |
| Street Sign | 878 | | | | | 1 10.0% CP 0 | 878 | 0 |
| Commode | 248 | | | | | 12.5% CP 0 | 248 | 0 |
| Filing Cabinet | 309 | | | | | 1 25.0% CP 0 | 309 | 0 |
| Cupboard for Laundry | 229 | | | | | 10.0% CP 0 | 229 | 0 |
| Trolley | 390 | | | | | 12.5% CP 0 | 390 | 0 |
| Computer System (Medtech) | 6,630 | | | | | 25.0% CP 0 | 6,630 | 0 |
| New Server Install 2016 | 10,229 | | | | | 25.0% CP 0 | 10,229 | 0 |
| Ear Thermometers | 460 | | | | | 12.5% CP 0 | 460 | 0 |
| Welch Allan Spot Vital Signs W/ BP & SpO2 | 3,096 | | | | | 12.5% CP 0 | 3,096 | 0 |
| Welch Allan CP200 ECG Machine W/ Interpretation | 4,063 | | | | | 12.5% CP 0 | 4,063 | 0 |
| Suretemp 692. | 560 | | | | | 12.5% CP 0 | 560 | 0 |
| 17 inch Computer Screen | 250 | | | | | 25.0% CP 0 | 250 | 0 |
| Philips 17" LCD Monitor | 690 | | | | | 25.0% CP 0 | 690 | 0 |
| Philips 17" Monitor | 242 | | | | | 25.0% CP 0 | 242 | 0 |
| 2 x Desktop Computers | 2,100 | | | | | 25.0% CP 0 | 2,100 | 0 |
| Brother Multifunction Printer | 499 | | | | | 25.0% CP 0 | 499 | 0 |
| ACER Sk30 Computer | 2,133 | | | | | 25.0% CP 0 | 2,133 | 0 |
| IOMEGA Backup Hard Drive | 1,067 | | | | | 12.5% CP 0 | 1,067 | 0 |
| Masport Lawnmower | 532 | | | | | 25.0% CP 0 | 532 | 0 |
| EasyOne Diagnostic Spirometry System | 2,465 | | | | | 12.5% CP 0 | 2,465 | 0 |
| Easy on-PC Spirometer | | | 3,595 | | | 10 12.5% CP 374 | 374 | 3,221 |
| Hans Rudolph 3L Calibration Syringe | | | 750 | | | 10 12.5% CP 78 | 78 | 672 |
| Alsa Multi Function Diathermy Generator | 1,998 | 1,415 | | | | 12 12.5% CP 250 | 833 | 1,165 |
| Computer & Phone (Mgrs) | 2,200 | | | | | 25.0% CP 0 | 2,200 | 0 |
| Projector & Bag (1/2 Share) | 517 | | | | | 25.0% CP 0 | 517 | 0 |
| Acer TM5760-2314GOMI Laptop | 859 | | | | | 25.0% CP 0 | 859 | 0 |
| Laptop | 1,276 | 399 | | | | 12 25.0% CP 319 | 1,196 | 80 |
| Acer P215-53G 15.6" Laptop | | | 1,798 | | | 7 25.0% CP 263 | 263 | 1,535 |
| Aastra BP Telephone System | 6,625 | | | | | 12.5% CP 0 | 6,625 | 0 |

Roxburgh District Medical Services Trust Board

Statement of Property, Plant & Equipment & Depreciation As at 31 March 2022

| Asset | Cost Price | Book Value 01/04/2021 | Additions Disposals | Gain/Loss on Disposal | Capital Profit | ---- Depreciation ---- Mth Rate | \$ | Accum Deprec 31/03/2022 | Book Value 31/03/2022 |
|------------------------------|---------------|-----------------------------|------------------------|-----------------------------|-------------------|------------------------------------|--------|-------------------------------|-----------------------------|
| Juniper ADSL2 + Module | 560 | | | | | 25.0%CP | 0 | 560 | 0 |
| Niki T34 Syringe Pump System | 2,250 | | | | | 12.5%CP | 0 | 2,250 | 0 |
| Dewer for Liquid Nitrogen | 881 | | | | | 12.5%CP | 0 | 881 | 0 |
| Freezer (Meals on Wheels) | 608 | | | | | 12.5%CP | 0 | 608 | 0 |
| Huntleigh ABPI Kit (Doppler) | 3,683 | 1,460 | | | | 12 12.5% CP | 460 | 2,683 | 1,000 |
| Medical Centre Signs | 569 | 332 | | | | 12 12.5% CP | 71 | 308 | 261 |
| Prodesk Computers x 3 | 4,071 | 84 | | | | 1 25.0% CP | 84 | 4,071 | 0 |
| Heine Delta One Dermoscope | 2,080 | 1,907 | | | | 12 12.5% CP | 260 | 433 | 1,647 |
| S/Pro Wheelchair 18 X 18 | | | 1,260 | | | 12 12.5% CP | 158 | 158 | 1,102 |
| | 103,851 | 10,573 | 7,403 | | | | 3,375 | 96,653 | 14,601 |
| Motor Vehicles | | | | | | | | | |
| Nissan Maxima Car AGL830 | 1,304 | | (1,739) | 1,304 | 435 | | | | 0 |
| 2007 Nissan Dualis KPD442 | 12,174 | 5,681 | | | | 12 20.0% CP | 2,435 | 8,928 | 3,246 |
| 2007 Nissan Dualis NHS447 | | | 10,435 | | | 12 20.0% CP | 2,087 | 2,087 | 8,348 |
| 2009 Subaru Legacy AWD NYY28 | | | 10,435 | | | 2 20.0% CP | 348 | 348 | 10,087 |
| | 13,478 | 5,681 | 19,131 | 1,304 | 435 | | 4,870 | 11,363 | 21,681 |
| | 2,232,508 | 1,440,185 | 32,555 | 1,304 | 435 | | 51,883 | 841,902 | 1,422,596 |