Mahitahi Hauora Annual Report

2019/2020

Mahitahi Hauora

Contents

Who We Are

We champion sustainable, equitable and self-determined wellbeing

Mahitahi Hauora is the primary health entity for Te Tai Tokerau. Our vision is for everyone in Tai Tokerau to have an equitable opportunity to receive the care and wellbeing support they need, in the way that works for them, and to be at the centre of decisions about their care and wellbeing.

We support primary health care providers including GPs and Māori health providers to deliver care and to look after the wellbeing of their communities and whānau. We also deliver care and wellbeing support directly to the community and whānau.

Primary Health Care in Te Tai Tokerau

The year in a snapshot

500,000
GP consultations (29% for Māori)

Locum support
300 GP sessions
RN 90 days

60% of Māori and 77% of non-Māori immunised at 6 months old

113
education and professional development sessions

88
medical student placements

3000
COVID tests

Resourcing for
3000
acute urgent care patients

Insulation of
681 homes
(54% for whānau or Māori homes)

Over
505
people supported to make a quit attempt and 131 (59 Māori) supported to stop smoking.

37 GP practices

174 GPs

177 Registered Nurses

9 Māori Health Providers

PHE enrolled population:
Total Te Tai Tokerau: 172,860
Māori: 62,963

32%

improvement

- Reduced ambulatory sensitive hospitilisations (ASH) among Māori tamariki (0-4 years)

87%

Māori men

- CVD risk assessment in last 5 years
- locality 3

Te Tumu Waiora:

2466

Whānau seen by a Health Improvement Practitioner,

1444

by a Health Coach

Mental health consults

2575

Brief interventions

4783

Youth counselling

2250

6751

taitamariki supported by youth health services

Influenza vaccination:

87%

Non-Māori and 85% Māori - 86% 65+ (target 75%)

58% of Māori and **73%** of non-Māori tamariki have **B4 School Check** by 5 years

Message from the Chair

As we reflect on the first year of operation for Mahitahi Hauora, I think it's important to start at the beginning, and remind ourselves why Mahitahi Hauora was formed and the guiding principles and aspirations we were given the task of delivering.

Our purpose as outlined in our trust deed (which was created by our founding stakeholders from Te Kahu o Taonui, the two previous PHOs, and Northland DHB), is clear. Our role is to support a primary health care system in the community that sustains equitable, self-determined wellbeing, and ensures every person in the community has a fair opportunity to live a long healthy life.

And our objectives and goals outlined in our trust deed are also very clear. We have committed to:

- Targeting inequality in health outcomes
- Improving community health outcomes particularly for Māori
- Providing and promoting health and health related services for the benefit of the community
- Establishing and maintaining an aspirational organisation for the delivery of health-related services for the benefit of the community
- Supporting optimal coordination and integration of health services
- Advocating advancement of health outcomes in the community
- Collaborating with other organisations and the community to achieve the Trust's goals

So how are we doing? Are we meeting those objectives yet, and have we stayed true to our purpose? What have we done well, what are our strengths that we can build on and what are the areas we need to do better in? And is our Kaupapa aligning with the direction of travel the Health and Services Disability Review has outlined?

These are the questions the Board and I have been asking not only ourselves, but also the communities we serve and the primary health care services we support.

If we were to summarise our 'report card' I think it would be best described as a year of meeting the necessary requirements of the primary health entity and establishing our new organisation, while we developed and began embedding our transformational Kaupapa and the infrastructure that supports it.

That has included:

- Putting in place the essential requirements of our organisation from 1 July 2019, such as ensuring capitation was paid to primary health care providers
- Finalising the transition of funding and supporting the 'wind-up' of the two former PHOs (Primary Health Organisations)
- Supporting the transition of all staff from the previous two PHOs, along with introducing a

new CEO, executive team and new roles to align and drive the Kaupapa of Mahitahi Hauora

- Re-establishing new strategic relationships with the organisations and communities across Northland who we will work with together with to collectively achieve the goals of our Kaupapa

Like all of us, we have also been faced with meeting the challenges that COVID-19 has brought. However, that does not detract from lessons we have learned and areas we recognise we can improve on not associated with the pandemic. It's imperative we keep engaging and listening to our communities and partners and addressing their concerns and feedback as we continue to build on our newly developed foundations.

Most importantly for myself and the Board, we recognise that the primary health care services we support and the communities and whānau we serve are still facing daily challenges and barriers to wellbeing. Inequity, GP shortages, damp cold houses, not enough kai, difficult to reach primary health care services and services not meeting the needs of whānau are still an unacceptable reality for a large proportion of the population of Te Tai Tokerau.

Adding COVID-19 to the mix has only increased the urgency further, but it has also shown us what we can do when we work together. And delivering on the Kaupapa of Mahitahi Hauora will take us all to get there.

In our second year of operations we must work together to progress with determination and pace our objectives so that we can ensure the health and wellbeing benefits for our community truly begin to be realised.

The release of the Health and Services Disability review on the 16th of June 2020 signals more change ahead for PHOs and all of us working in this space, subject to the election outcomes. We are committed to the Kaupapa of Mahitahi Hauora and we look forward to working through the recommendations of the review (many of which we're heartened to see align with our purpose and objectives) with our partners across the health system here in Te Tai Tokerau.

Finally, the Board wishes to acknowledge the contribution to standing Mahitahi Hauora up by our inaugural Independent Chair Eru Lyndon (who resigned in May 2020) and the mahi of our Chief Executive Officer Phillip Balmer, who has been working hard to establish new relationships across Northland. We would also like to recognise the wonderful staff at Mahitahi Hauora who have been on the not-insignificant journey of working within two standalone PHOs to working together as one in this brand new entity.

Geoff Milner

Chair

Mahitahi Hauora Tama tu tama ora, tama noho tama mate
Whānau first love, Wellbeing
Ki te kahore he whakakitenga ka ngaro te iwi
Caring for Northland
Making Northland the
healthiest place

Message from the CEO

The ancient ancestral story of mankind passed on to us, tells of the creation of humans fashioned from the dust of the earth formed and shaped. Then the creator breathed into the form of humans to which they took in the breath of life and sneezed ... Tiheiwa Mauri ora ... This is the expression that came from the ancestors, marking the moment that breath came into humans and now from then until the present day we continue to greet each other with Mauri ora – life to you.

Tamati Kreuger describes Mauri ora as the thrill of being alive: "In this place where the rapture of life is full, mauri ora can be restored and sustained". This comes from unconditional acceptance of who they are, others understanding what is important to them and having self-efficacy to determine life direction.

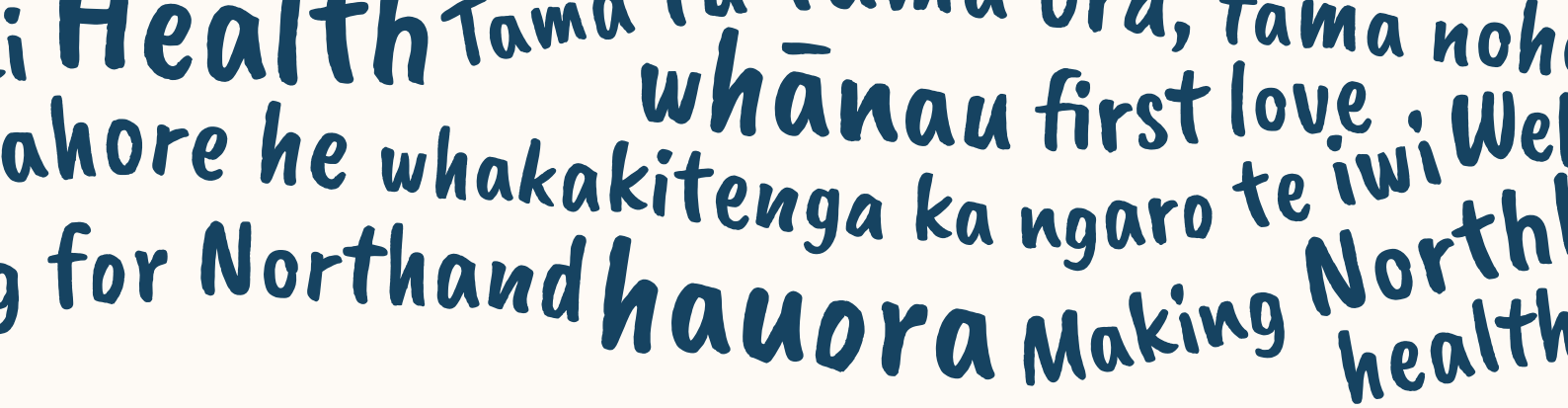
Our role as a Primary Health Entity is to support our primary care and Māori providers to grow and sustain the Mauri (or life force) in each individual in Northland. A strong mauri requires interventions, services and treatment that foster healthy lifestyles, increase knowledge and power, strengthen identity, encourage self-management and restore dignity.

This year threatened the Mauri ora of all in our community like never before. COVID-19 impacted on all the pillars of wellbeing that demanded an immediate and robust response. It was impressive to see the courage and commitment of our Māori and primary care providers and the wider health and social care agencies as we worked together to mitigate the impact of this threat on individuals, whànau, and our wider communities. This is an approach I believe we need to learn and grow from.

In terms of a review of this year, it was of course an important year for defining and progressing our plans.

We identified key strategic focus areas aligned to the goal of achieving equitable outcomes which included:

- Equity by 2040 by ensuring all children start well and realise the same wellbeing gains as other children of their age (0-12);
- Strengthening the mental health and wellbeing of youth and adolescents (13-24 years);
- Redeveloping the youth services across Northland with more than 2000 counselling sessions provided and youth mentors established in the South Locality.
- Better management of CVD and diabetes risk factors, improved management of chronic conditions focusing on Diabetes, and Cardiovascular disease;
- Increasing the number of Māori males who have been identified as high CVD risk (+15) who are on dual or triple therapy in the 30-44 Māori men category by 12% and in the 45-74 age group by 21%
- Living well through healthy homes
- Insulating and/or heating almost 1000 homes,of which 49% were Māori



In our first year of operation we also maintained our focus to support those delivering quality primary and community services to improve whānau ora outcomes for whānau across Te Tai Tokerau. Every week approximately 10,000 individuals sought care and support from the primary care teams who work and are accessible within their communities. In order to sustain this level of access the PHE is committed to doing all it can to sustain and develop the workforce. We provided quality assurance, education, locums and worked to establish a workforce pipelines for nursing, advanced nursing and medical staff. We also developed and expanded the primary mental health team with the addition of health improvement practitioners (HIPs) who provided 3000 counselling sessions.

If we consider the context for the progress we have made in advancing our strategic agenda, in 2019/20 we were not only faced with the challenges of COVID-19 to navigate, but it was also a year of significant disruption with two PHOs merging into one and an adjustment in the way we work together as one PHE.

We know like any change programme or journey there will be challenges and successes along the way and that we need to learn and improve our approach as we travel. We believe that in spite of the significant disruption from COVID-19, we have made good progress in planning for and improving health outcomes in the short term in each of the three localities.

I am very grateful for the team within the PHE who have pulled together to grow a shared culture, a well-defined work plan and a commitment to the Kaupapa of a whānau led, community empowered, and equity focused organisation. They have worked hard to develop a robust approach to working collaboratively with Māori Primary Care and other health and social care providers. I recognise the journey of transformation from two PHOs to one PHE hasn't been easy for all our staff. Some have left, and we acknowledge everyone who has been a part of Mahitahi Hauora and made a contribution over the year.

We are also very grateful for the commitment of time and energy of local Iwi, our community, Northland District Health Board and of course the general practice teams and Māori health providers delivering care on the frontline each day. Without them and their support, we cannot deliver on the aspirations of our Kaupapa. Their contributions made during the planning process, along with the ongoing willingness of members of the working groups to maintain their input through the Locality Leadership groups, and the regular complex case review meetings is greatly appreciated. We believe the initial work has laid good foundations for future collaboration between the community and providers and between the providers themselves.

However, we have heard and understand the challenges continuing to face primary health care and general practice including a shortage of GPs, financial viability issues and the uncertainty of a continually changing primary care landscape. We thank you for your continuing support and commitment during these changing times.

My thanks also go to the Mahitahi Hauora Board members who have been key navigators for this journey providing advice, guidance and direction throughout the year. I am grateful that the Board has remained steadfast in their commitment to the Trust's strategic vision and key objectives. I would like to acknowledge their willingness to engage with stakeholders from primary care and the Māori Providers and the wider community to grow support and understanding for the mahi of the PHE and to work constructively through issues or concerns.

Phillip Balmer

CEO

Our Board

Our Board members are trustees representing the interests of the organisation's stakeholders.

These include a mix of Northland District Health Board, Iwi and hapū, primary practice services, Māori led health providers (rural and urban) and the communities of the Northland region as set out in our Trust Deed.

On average the Board members spend two days a month working for the Trust which includes joining the 12 Board meetings a year and the additional three subcommittees.

Geoff Milner (Acting Chair)
Ngāti Porou, Ngāti Kahungunu CA MBA (with distinction) BBS, Chief Executive Officer - Ngāti Health Trust

Antony Thompson
Te Kahu O Taonui representative, Te Runanga O Ngati Whatua, General Manager

Moe Milne
Officer of New Zealand Order of Merit, Māori Mental Health Leader, Nurse

Dr Justine Woodcock
GP Director Broadway Health, Kaikohe, Waipapa and Kaitaia

Errol Murray
Te Aupouri, Ngāti Kuri, Te Rarawa, Ngāti Kahu ki Whangaroa, Ngāi Takoto. General Manager for Whakawhiti Ora Pai

Lynette Merle Stewart
Ngātiwai-Patuharakeke-Tainui, CNZM. Chief Executive, Ki A Ora Ngātiwai

Dr Andrew Miller

GP Partner at Bush Road Medical Centre, Clinical Lead Neighbour Healthcare Homes Northland DHB, Clinical Director of Information Services Northland DHB

Dr Suzanne Phillips

General Practitioner at The Bayview Medical Centre in Paihia

Nick Chamberlain (non-voting member of the Board)

Chief Executive, Northland District Health Board

Paula Kearns (Audit Risk and Finance Committee)

Non-executive director on Boards with extensive financial and risk experience

Ken Orr (Audit and Risk Committee and Former Board member)

Local community pharmacist

Eru Lyndon (Former Chair)

Ngāpuhi, Ngāti Hine, Ngāti Whatua, Ngāti Wai, Ngāti Kahu and Ngāti Toa. Regional Commissioner for Social Development, Northland, Ministry of Social Development

Te Ropu Poa (Former representative on behalf of Te Kahu O Taonui)

Ngāpuhi, Ngāti Hine, Ngāti Kahu & Ngāti Wai. General Manager for Te Hau Ora O Ngāpuhi

aroha
tamariki Health Ta
Ki te kahore he whak
Caring for Northan

Our leadership team

Our executive leadership team guide and support our Mahitahi Hauora teams to meet the operational and strategic objectives of our organisation. What matters to whānau drives everything we do.

Pictured left to right, Andrew Cammell, Amy Walpole, Phillip Balmer, Juliet Espiner, Sandra Wilkinson, Carissa Thompson, Alex Nicholas, Mataroria Lyndon, Ngaire Rae, Josephine Davis, Bernie Hetaraka, Hemaima Reihana-Tait, James Allison. In front, Coral Wiapo and Janine Maher. Absent, Grahame Jelley and Derek Cooke.

Our primary health care providers

GP practices:

- Commercial Street Surgery
- Hauora Whanui Kawakawa Medical Centre
- Moerewa Medical Services
- Whangaroa Health Services Trust
- Broadway Medical Services
- Russell Medical Services
- Hauora Hokianga
- Bream Bay Medical Centre
- Waipu Medical Centre
- Dargaville Medical Centre
- Raumanga Medical Centre
- Onerahi Medical Centre
- Bush Road Medical Centre
- Te Hau Awhiowhio Health Centre
- Te Whareora o Tikipunga
- The Doctors Kamo
- The Doctors Tikipunga
- Hikurangi Medical Centre
- Ngunguru Medical Centre
- Northland Environmental Health
- James Street Doctors
- Rata Family Health – Dr Mathieson
- Rata Family Health – Dr Scott
- Rust Ave Medical Centre
- Tui Medical Centre
- West End Medical Centre
- Central Family Health
- Kensington Health
- Te Aroha Nora Medical Centre
- Bayview Medical Centre
- KeriMed Doctors Partnership
- The Doctors Kerikeri
- The Paihia Surgery
- Broadway Medical Centre – Waipapa
- Te Whareora Hauora o Te Hiku
- Top Health
- Whakawhiti Ora Pai
- Broadway Medical Centre - Kaitaia
- The Whana Ora Community Clinic

Māori Health Providers:

- Hokianga Health Enterprise Trust
- Ki A Ora Ngatiwai
- Ngati Hine Health Trust
- Ngati Kahu Social and Health Services
- Te Hau Ora O Ngapuhi
- Te Hiku Hauora
- Te Runanga o Whaingaroa
- Whakawhiti Ora Pai
- Te Ha Oranga

aroha tamariki Health Tam
Ki te kahore he whaka
Caring for Northand

We're on the waka to equitable, self-determined wellbeing

The journey so far

In 2019 Mahitahi Hauora was established as the primary health entity for Te Tai Tokerau, following the merger of Te Tai Tokerau and Manaia primary health organisations. Mahitahi Hauora brings General Practice, Māori Health Providers, Northland District Health Board, Northland Iwi Leaders (represented by Te Kahu o Taonui) and our iwi whānui together to address the inequalities of care and differences in health outcomes in Te Tai Tokerau, especially for Māori, and make Northland the healthiest place to live for everyone.

Central to our kaupapa is our commitment to Te Tiriti o Waitangi - working in partnership with iwi in our governance and active decision making by Māori. Furthermore, our focus is on equity for Māori and our What Matters to Whānau kaupapa.

We think the best way to achieve that is by developing a primary healthcare system in Te Tai Tokerau that sustains equitable, self-determined wellbeing.

At its simplest level, equitable, self-determined wellbeing means that every person and whānau in Te Tai Tokerau (community) will have equitable access to the care they need, in the way that works for them and meets their needs.

Over the last year we've been building and developing the foundations that will support us all on that journey.

Our Building Blocks

Putting whānau at the centre of their care

Our Papa Tikanga 'What Matters to Whānau' supports providers to approach whānau wellness from a Te Ao Māori View

Supporting primary health care providers

Support for primary health care providers (like GPs and Māori Health Providers) includes Medinz clinical updates, COVID PPE supply system, telehealth support, data analytics, educational development, POADMs funding, improvement partners, clinical quality assurance, providing locums, GP recruitment and nurse workforce development

Advancing health equity

We're focusing our resources and prioritising the health needs of Māori in all our mahi so they have an equitable opportunity to achieve good health outcomes

Working together to care for the needs of each community

We're leading the introduction of 'localities' of care, bringing care providers together to manage and deliver the care their community and whānau tell them is important for them

Improving the wellbeing of whānau

Our Manawa Ora, Kai Ora and Oranga Kai initiatives help whānau keep warm and dry, and grow and eat nutrious kai.

We also support whānau to stop smoking and agencies to be responsive to tamariki and taitamariki

Starting well, developing/ mentally well, ageing and staying well

We deliver programmes of care across Tai Tokerau that supports whānau to start, develop and be mentally well, as well as staying and ageing well. Those programmes and resources include B4 school checks, youth mental health workers, health coaches and diabetes and cardio vascular disease management.

Advancing health equity

Ensuring everyone has an equitable opportunity for wellbeing

Mahitahi Hauora is committed to achieving health equity for Māori living in Te Taitokerau.

Over the last 12 months we have worked in partnership with whānau, iwi, Māori health providers, DHB and general practice to improve health and wellbeing outcomes in Te Tai Tokerau. We're focusing resources and prioritising the health needs of Māori in all our mahi so they have equitable access to high quality care.

Our equity actions have included:

- Increasing access for Māori to primary care

  Increased enrolment for Māori in primary care by 2% - now 95% of Māori are enrolled with a general practice
- Improving CVD management for Māori males

  Increased number of Māori in primary care who have been identified as high CVD risk (+15) who are on dual or triple therapy in the 30-44 Māori men category by 12% and in the 45-74 age group by 21%.
- Improving influenza vaccination rates for Māori over 65yrs

  Significant overall improvement in the influenza vaccination rate. The overall result for the 65+ age group was 86% (85% for Māori and 87% for non-Māori). The target set by the MOH was a 75% coverage target. This is a significant improvement in the overall flu vaccination rate as compared to the same period in 2019 of 51% and 49% in 2018.
- Improving access for Māori to primary mental health services

  1037 clients have accessed the Te Tumu Waiora programme in the first quarter of 20/21 of which 34% were Māori .
- Improving Māori access levels for POADMS services

  There has been a 63% growth in monthly referrals to POADMS for Māori. As a result the monthly referrals have more than doubled from 60 increasing to 142.
- Improving Smoking Cessation rates for Māori

  Over 970 people were enrolled in the ABC Smoking Cessation programme. Of those successfully followed up (505), (49%) were Māori.

- Increasing the number of Māori who are living in insulated and/or heated homes

  Of the 443 referrals made to our Manawa Ora programme supporting Whānau to stay warm and dry, 72% were Māori.

  In 2019/20 almost 1000 homes were insulated and/or heated of which 49% were Māori. We have set ourselves a target of 60% Māori homes in 2020/21 and are currently at the end of quarter 1 at 54%.

COVID-19 equity actions:

Mahitahi Hauora worked in partnership with iwi, Māori health providers, NDHB, and general practices to manaaki and support communities, whānau, hapū, and iwi during COVID-19 alert levels.

These actions included:

- Working with Te Kahu O Taonui, Te Manawaroa o Ngati Hine, Māori health providers and Civil Defence in the development of COVID-19 response strategies.
- Reducing the barriers to accessing primary health care during Alert Levels through covering co-pays for those unenrolled patients.
- Supporting the backfilling and additional workforce capacity arrangements for Māori providers with general practices. This includes offering clinical workforce support for Māori -led Community Testing Centres.
- Supporting Māori health and iwi providers in the set up and delivery of Community Testing Centres (Ngati Hine Health Trust and Te Hauora o Ngapuhi)
- Rolling out influenza vaccination programme in partnership with NDHB and Māori health providers to eligible populations and for Māori.
- Active surveillance and monitoring of COVID-19 outcomes for Māori including access to general practice, COVID-19 testing, and influenza vaccination.
- Mahitahi Hauora representation with NDHB Māori Clinical Governance Group and Northland Bowel Screening Programme Equity Group.
- Developing health communications using multiple channels (social media, MEDINZ, Māori radio) to help whānau to prepare for COVID-19 and keep well.

In addition equity actions have been implemented within Mahitahi Hauora planning, monitoring, research, workforce development and clinical governance.

Actions have included for 2020:

- What Matters to Whānau Papa Tikanga implementation
- Mahitahi Hauora research partnership with AUT on anti-racism in the health sector
- Development of Mahitahi Hauora outcomes framework and scorecard monitoring health outcomes between Māori and non-Māori in primary care.
- Utilising health equity assessment tools (HEAT) within Mahitahi Hauora project planning briefs.
- Establishment of Clinical Governance Group which includes a focus on cultural safety and Te Tiriti o Waitangi within terms of reference.
- Development of Māori health equity provisions within contracting and procurement for CVD and diabetes management.
- Workshops delivered for new general practice staff in primary care including Advancing Māori health and Equity, Te Tiriti o Waitangi and health, racism and unconscious bias.
- Workshops delivered to General Practice teachers and supervisors on unconscious bias and racism in clinical practice.
- Webinar on Te Tiriti o Waitangi and Māori Health Inequities.
- Workforce development plan developed including increased capacity and capability of Māori in the primary care workforce.
- Increasing our Māori workforce within Mahitahi Hauora.

The year that changed everyone's world

Our COVID-19 response

The aim: minimising the impact of COVID-19 on our community, promoting health equity and enhancing collaboration with our whānau and communities

The impact of COVID-19 this year on primary care and those who deliver primary care cannot be underestimated. We worked hard to collaborate swiftly and with urgency to ensure our most vulnerable were protected, and those delivering our primary care were fully supported.

They were extremely challenging times for us all, but we learnt some great lessons on the power of working together and listening to different points of view.

Our main priority in responding to the pandemic was to support and protect the health of whānau and the community across Te Tai Tokerau, and our primary care services and workforce through our COVID-19 response team.

Through our COVID-19 response team we:

- Deployed Mahitahi Hauora staff to work on the frontline in community testing centres and supporting general staff
- Supported 40 general practices, Māori health and other providers with Zoom capability for video consults
- Established a Personal Protection Equipment (PPE) ordering and distribution service
- Coordinated supplies of key resources, such as swabs
- Supported 27 general practices to e-prescribe via NZePS
- Established regular practice manager meetings

See our Equity section for details on our approach to supporting the mahi of Māori health providers.

CASE STUDY:

Kaikohe, Te Hau Ora O Ngāpuhi CBAC (Community Based Assessment Centre)

Kaikohe community health and social services provided a community-based assessment centre (CBAC) when COVID-19 hit Aotearoa and we all went into lockdown in March. The project base, Te Hau Ora O Ngāpuhi, was supported by local community groups: He waka eke noa-recovery group, Nurses and Kai Mahi from Public Health Unit, GP from Broadway Health Centre and even Forestry.

Mahitahi Hauora joined forces with the community, contributing to the daily functioning of the CBAC. That included assessment, swabbing, administration, development and delivery of training, policy development and delivery of PPE. We also put together a training package to support the induction of team members to the centre.

Putting whānau at the heart of their care

What matters to whānau

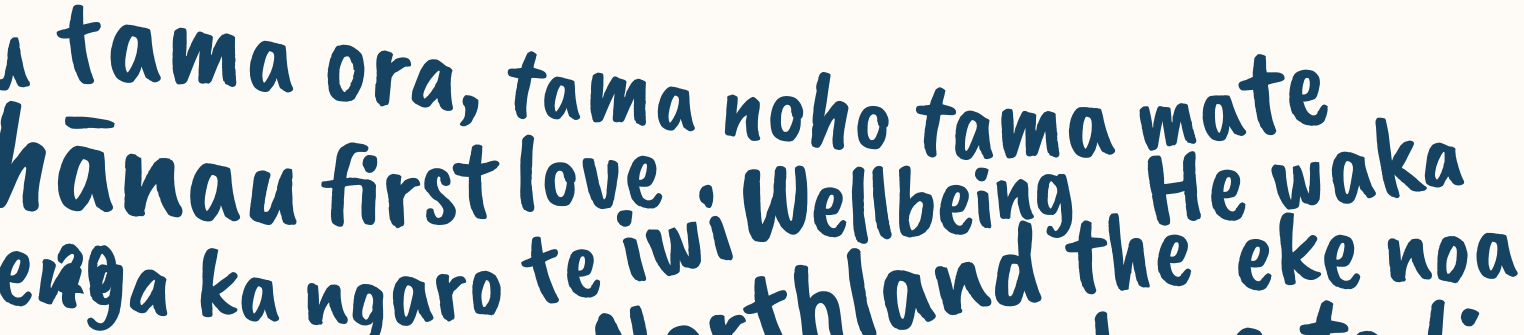
The aim: strengthening whānau wellness through collaboration, connection and innovation.

Underpinning how and what we do is our Papa Tikanga What Matters to Whānau. This leading edge kaupapa has been developed by our whānau and experience team over the last year, to give a voice to whānau and Māori communities. This was developed through kōrero with over 200 whānau, ranging in age from 5 to 90, who participated in ten hui held at diverse locations in marae, schools, sports clubs, cafes and online.

Our Papa Tikanga What Matters to Whānau places whānau and Māori at the centre of their decision making in primary healthcare and provides a deeper understanding of what matters to these communities.

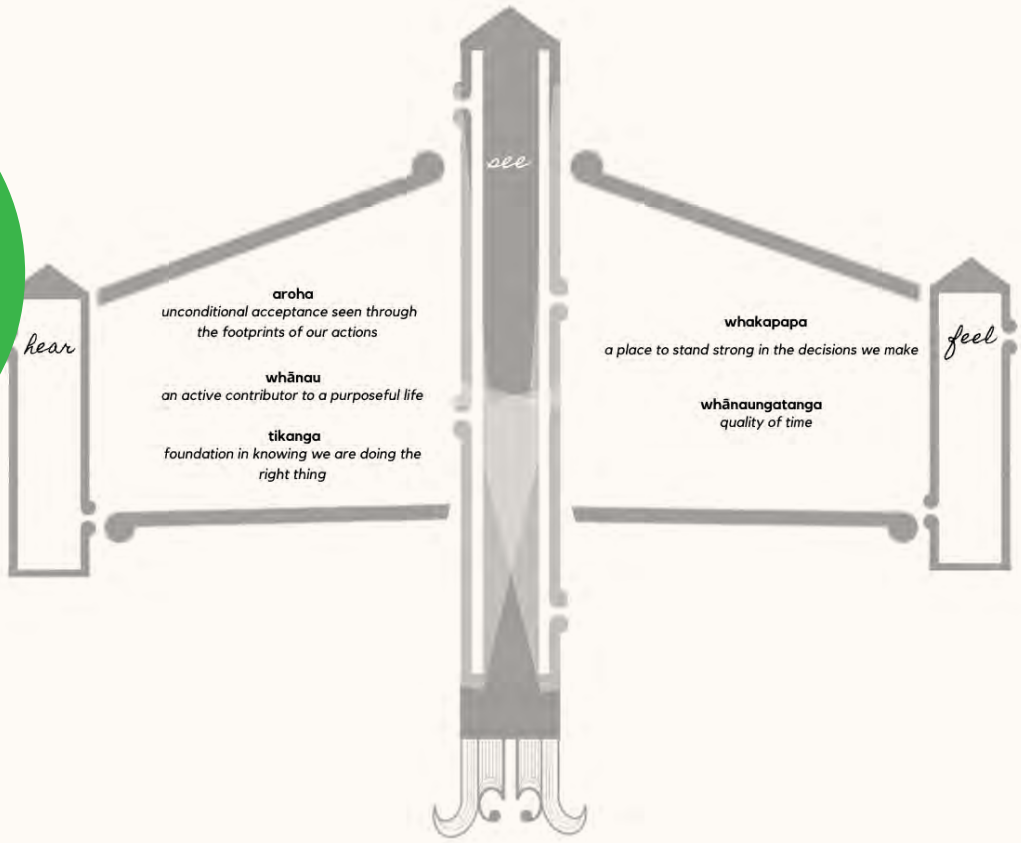
It also ensures that through our mahi we are strengthening whānau wellness through collaboration, connection and innovation. It is a whānau informed conceptual and measurement framework for approaching whānau wellness from a Te Ao Māori view.

This Papa Tikanga has provided the foundation for our mahi to support primary care services, including GP recruitment, quality assurance and workforce development, as well as wellbeing initiatives improving the health and outcomes of our iwi whānui, like Manawa Ora, Kai Ora and smoking cessation programmes. The framework has informed whānau engagement across projects, Locality Care Networks and the organisational strategy as a means of identifying the goals and aspirations of whānau at an individual, whānau, and community level and evaluated by whānau determined experiential measures i.e. what whānau feel, hear and see.



Te Whata Toiora

The conceptual framework for our Papa Tikanga What Matters to Whānau is modelled by a Whata, a community pantry used by Māori pre-colonisation to hold kai (food).



CASE STUDY:

What Mattered to Whānau During COVID Te Tai Whānau

During this year's COVID-19 outbreaks we continued to connect with whānau to understand what mattered to them during the life changing pandemic we continue to navigate. Here is the experience one whānau from Te Wharengarahu shared with us:

Our whānau bubble, mirumiru, noho tapui was made up of my older sister, her twin kotiro and myself. We live at Te Wharengarahu our papakainga in Te Karetu which backs onto our ngahere and the Russell State Forest. These are the homelands of Ngati Manu and some 100 whānau live in our valley.

We spent considerable time and energy tidying up around our papakainga doing all the mahi we do not generally get time to do. The importance of maara kai was magnified during lockdown; actually where we can source kai from, when and how? We have prepared our maara, utilised manure from neighbouring fields, gathered and burnt Tikouka leaves for fertiliser and set up a planned planting regime. We foraged for watercress, mushrooms, collected feijoas, lemons, limes, mandarins and guavas from neighbour's orchards, caught tuna in our punga and smoked it.

This lockdown period was also an opportunity to "nohopuku"- Ma te nohopuku ka marama ai te rongo. Nohopuku has always been an important part of maramataka. It is the key part of being able to whakarongo ki nga tohu, in this case Nga Tohu o te Maramataka. Tohu is what the environment external to us is communicating, Manawa is the source of our emotions and our internal organs. Rongo is the communication between Tohu and Manawa, which requires us to pay attention, to whakarongo.

Making sense of what was and is going on was challenging from the start and I was grateful for the opportunity to "nohopuku".

Accessible and sustainable primary care

Primary health care that meets the needs of whānau

The aim: an engaged and responsive primary care workforce that reflects the population we serve, builds whānau wellness, and delivers services that are easily accessible to everyone.

In 2019/20 we continued to support the delivery of primary health care services across Te Tai Tokerau, providing and promoting health and health related services including GP services and Māori health provision.

Working with GP practices, our central focus was on improving services to Māori. Over the last year GP practices delivered 135,000 GP consultations for Māori (29% of all patients seen). There was also a focus on supporting the capability of non-Māori to work effectively with Māori whānau. That has included the development of medical and nursing workforce plans. In the longer term we have secured new funding for a four-year project with the University of Auckland and NorthTec to provide access for Māori who wish to pursue a career as an Enrolled Nurse or Nurse Practitioner.

We recognise general practice in Te Tai Tokerau is continuing to face challenging workforce pressures caused by vacancies and sickness. We have made it a priority to identify how we can support the sustainability of the primary care system now and in the future. Initial first steps over the last year have included providing more than 300 GP and 130 nurse locum shifts for practices when they were needed.

We have provided general practice support through medical student placements, educational opportunities, and clinical quality assurance. This year we also introduced several new support roles for practices. Our improvement partners work closely with general practice to help guide and support best practice solutions, our health improvement practitioners sit within practices to provide mental

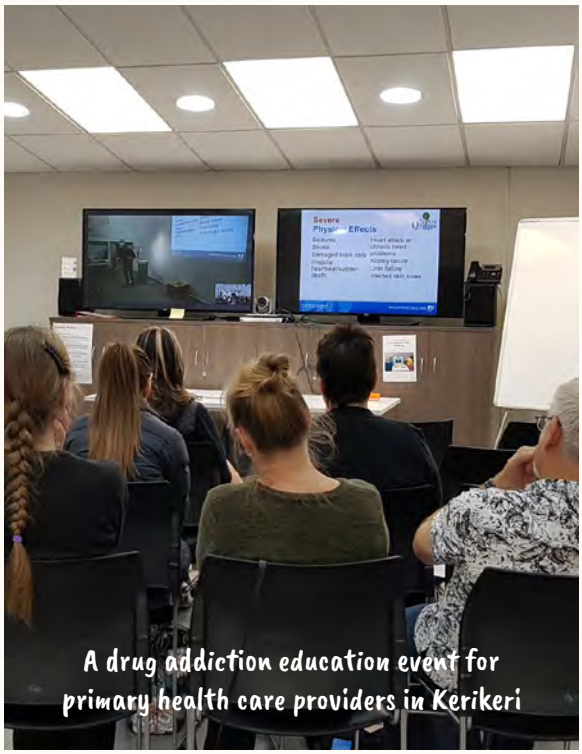
Rachel Boyle, one of our Improvement Partners, meeting with some of the team at Rust Avenue Medical Centre: Mel Coutts, Natalie Stevens, Julie Sturge and Dr Narimahn Bahrinipour

health support and our health coaches work with whānau to connect them with services to support their wellbeing needs.

In addition, we've also focused on rural delivery, ensuring that rural funding that doesn't require a rural mandate from general practice can be repurposed.

Acute urgent care support (POADMs) was provided through flexible resourcing for 3000 patients experiencing acute conditions, but which could be safely managed by primary care. In addition, 3000 COVID-19 tests were carried out, with assessments where required, and supported by an improvement in the quality of the patient and whānau experience (including virtual care with COVID-19).

Working together with Northland DHB, our support for the Neighbourhood Healthcare Homes (NHH) initiative has continued. Over the last year we introduced a dedicated NHH improvement partner role to the team to ensure support, guidance and access to PHE resources were available for the practices joining the programme and new model of care.



A drug addiction education event for primary health care providers in Kerikeri

Working together to care for our communities

Localities

The aim: primary health care, community and social services, along with the community and whānau they're serving, working in partnership to meet the health and wellbeing needs of their populations.

This year we led the introduction of a localities care model here in Te Tai Tokerau. The localities model is one of the key recommendations of the Health and System Disability System Review and is a local network of services to keep people well.

The aims of a locality are to have primary health care, community and social services, along with the community and whānau they're serving, working in partnership. Through that partnership they identify the needs of their community, and how they'll deliver health care together with the support of collective and integrated funding.

In essence, it's the creation of an 'annual health care plan', integrating the needs of whānau and community, that their locality will collectively own and drive together.

This year the first three locality networks began operating in Te Tai Tokerau and are in the early stages of working together to meet the care needs of their communities.

Through an appreciative enquiry approach and with the guidance and help of Mahitahi Hauora's locality support teams, their first steps were to listen to their communities to identify what areas of care they would initally focus on. The first three localities chose the following areas of care to start their journey:

Locality 1: Costal North / Hokianga.
Total Population 30893. 62% Māori. This locality is focusing on Starting Well (Māmā, Pēpi and Tamariki)

Locality 2: South Coast / Kaipara.
Total Population 35417. 31% Māori. This locality is focusing on Developing Well/Being Mentally Well (Whakapipi ake Taitamariki)

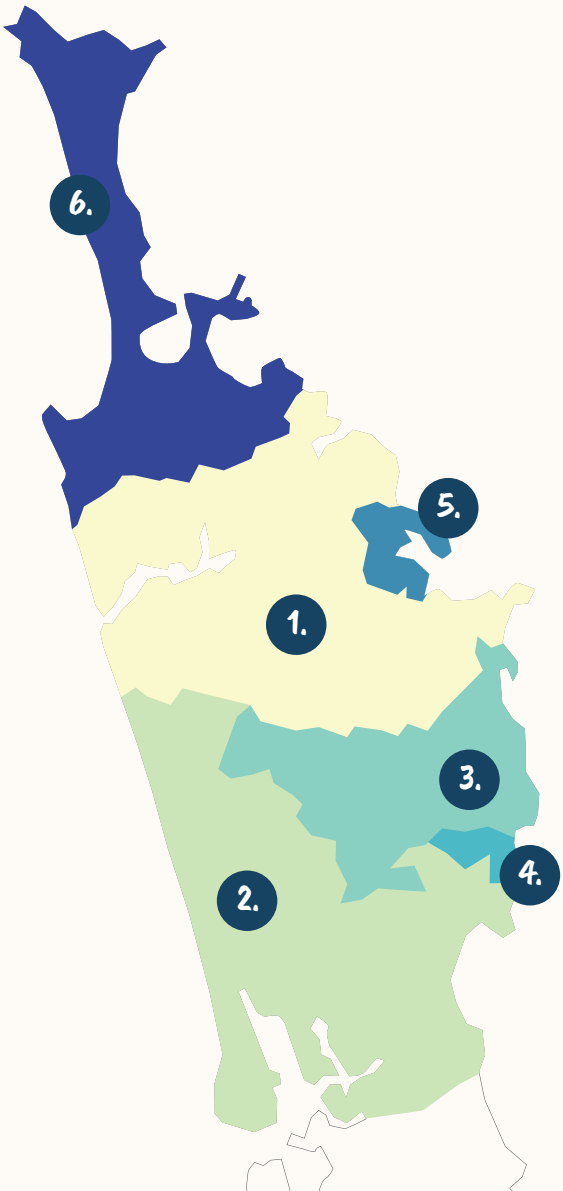
Locality 3: Whāngarei North. Total Population 32855. 31% Māori. This locality is focusing on Staying Well and Aging Well (Pakeke, Kaumatua).

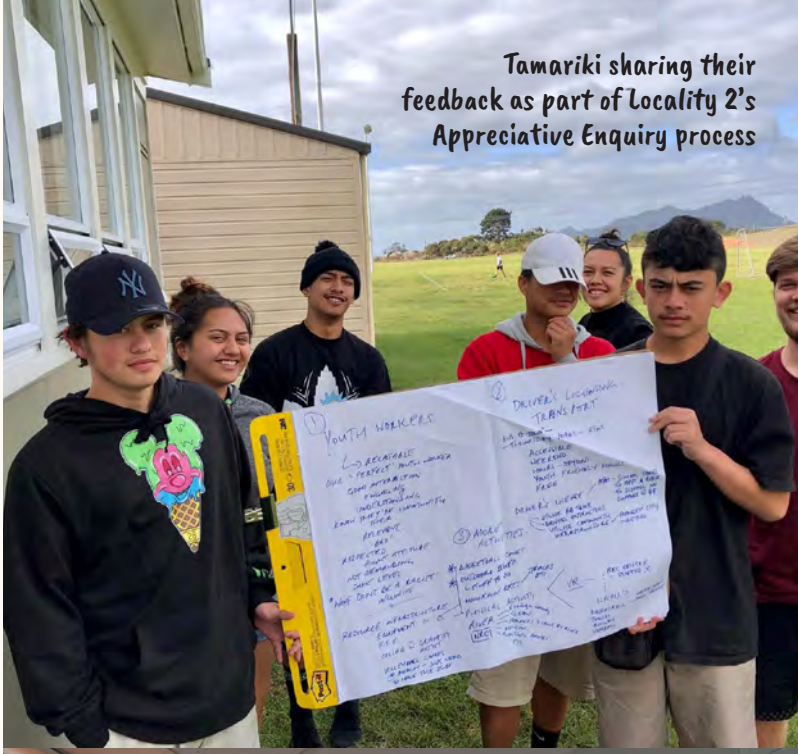
In October 2020 we are beginning to roll-out localities to the remaining regions across Te Tai Tokerau:

Locality 4: Whāngarei.
Total Population 36197. 23% Māori.

Locality 5: Costal North.
Total Population 17574. 18% Māori

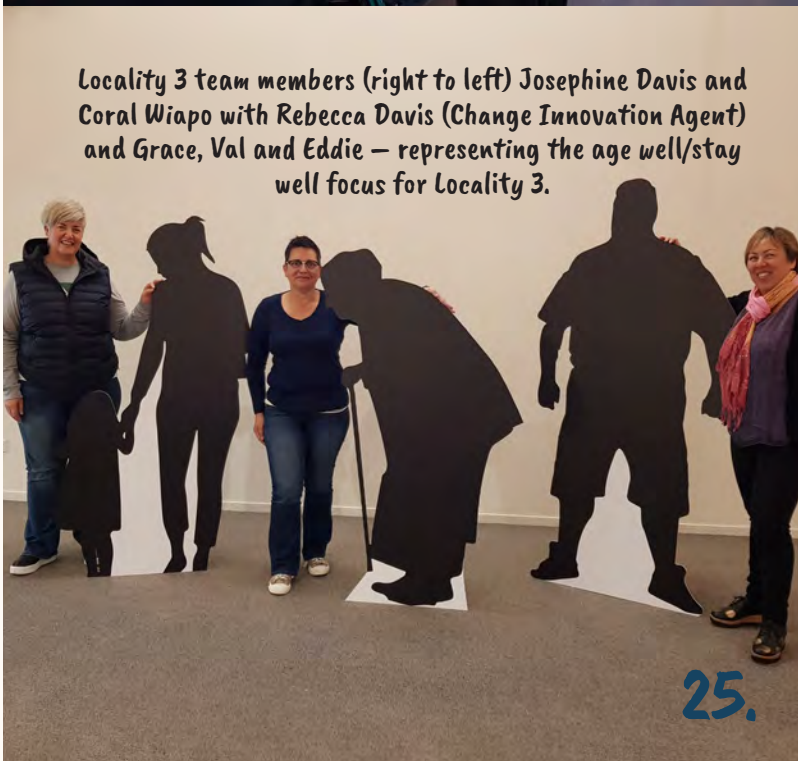
Locality 6: Te Hiku.
Total Population 20432. 55% Māori





Tamariki sharing their feedback as part of Locality 2's Appreciative Enquiry process

Matua Poutai taking part in a Locality 3 co-design workshop



Locality 3 team members (right to left) Josephine Davis and Coral Wiapo with Rebecca Davis (Change Innovation Agent) and Grace, Val and Eddie – representing the age well/stay well focus for Locality 3.

Care when it counts

Starting well, developing and being mentally well, ageing and staying well

The aim: available and accessible care at the critical points of our lives.

We know that intervening and supporting care at critical points on our health journeys can have a significant and positive impact on our wellbeing throughout our lives. Our age and population focused programmes and initiatives have been developed to target inequality in health outcomes for Māori, rurally domiciled, and high needs members of the community.

Working collaboratively with organisations across the health and social wellbeing system, this year we've focused on working with our communities on some of the following key programmes and initiatives to best support the care and wellbeing of people in the following age cohorts and population groups across Te Tai Tokerau.

aro
tam
Ki
C

Start Well

Māmā, Pēpi and Tamariki aged 0 – 14 years

- Hauora O Ngapuhi – Outreach Nursing
- Enhanced Primary Care and Okaihau Clinic
- Broadway Health Services to improve access
- Women's Health – Ki A Ora Ngatiwai
- Under 14 After Hours
- Start Well (New Born Enrolment)
- Oral Health, Nutrition and Lifestyle Support for 4 year olds
- B4 School Checks
- Cervical Screening
- SLM – Ambulatory Sensitive Hospital Admissions (ASH)
- Babies Living in Smokefree Homes

Develop Well & Be Mentally Well

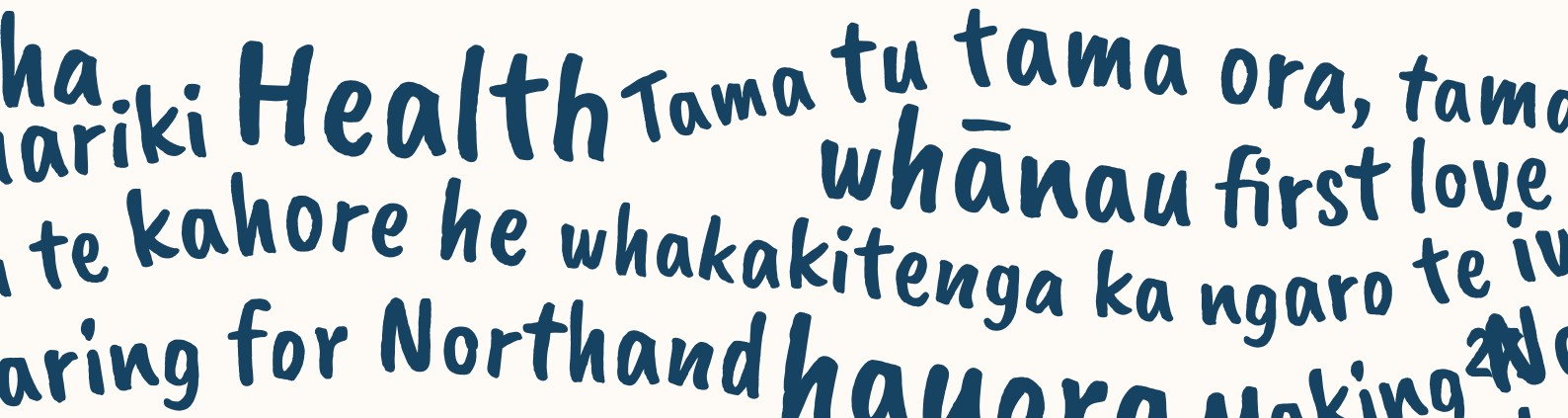
Whakapipi Ake Taitamariki aged 12 24 years old, with a special focus on taitamariki Māori and those not enrolled in General Practice or a Health Clinic

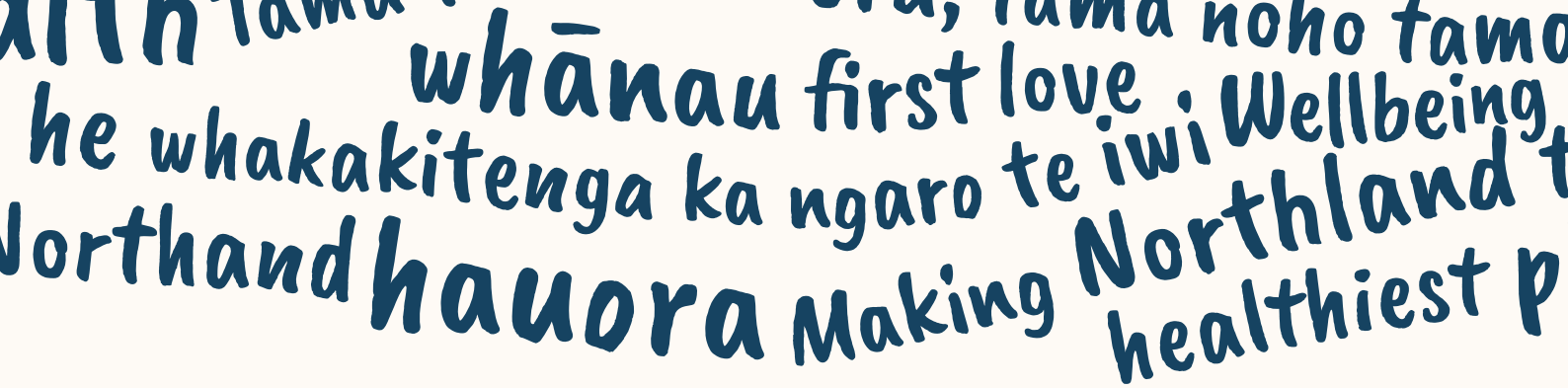
- Youth workers and mentors
- Youth life milestones passport
- Community activities
- Community care management
- Direct community support through practices and iwi providers
- Sexual health for young people and women with high priority criteria
- Te Tumu Waiora: Health Improvement Practitioners and Health Coaches
- Primary Mental Health and Addiction
- Youth Health Support Services

Stay Well & Age Well

Pakeke, Kaumatua who are frail, who have complex needs and are high users of health services

- Hauora Heart Health pop up clinics
- Long Term Conditions Team including Tiakina te Kaitiaki (TTK) or carer support, Respiratory, Dietitian, Nurse Navigator, Health Coach
- Kaimahi Outreach Nursing
- Core funding for management of long term and chronic conditions to all general practices





Live well

Wellbeing health promotion

The aim: Building on whānau and community strengths to improve health equity.

The Live Well initiative supports community wellbeing by improving the health status and outcomes of the community. We have partnered with our community on a number of key initiatives over the last year to support the health and wellbeing of our people, ensuring warmer, dryer homes, access to information and knowledge about healthy eating, support to grow nutritious and sustainably grown local food and smoking cessation programmes.

- **Healthy Homes** - In partnership with Healthy Homes in Tai Tokerau we have supported the insulation of 681 homes, with 54% being for whānau or Māori homes (11k in total for the programme).
- **Smoking Cessation** - Over 970 people were enrolled in the ABC Smoking Cessation programme. Of those successfully followed up (505); (49%) were Māori.
- **Oranga Kai** - We delivered six workshops to help people to learn to cook nutritious meals on a budget. Ninety percent of Oranga Kai participants are Māori and 80% of Oranga Kai participants report change in behaviour (cooking, shopping, eating) after participating in Oranga Kai workshop.
- **Kai Ora** - We funded 38 hapori groups to grow and eat nutritious and sustainably grown local food. Of these 27 (71%) were led by Māori.
- **Manawa Ora** - Of the 443 referrals made to our Manawa Ora programme supporting Whānau to stay warm and dry, 72% were Māori. We insulated 46 houses, provided 208 houses with curtains, 168 beds were provided, 162 lots of bedding and 212 heaters.

mate
He waka
he eke noa
lace to live

Wellbeing feedback from whānau

"Thanks for following up on the beds for our whānau – they are so excited and very appreciative. The beds are big and bouncy and beautiful, they said!"

"I have never made mayonnaise, and I have never seen anyone I know make it either. That was so easy I am not going to buy mayo now."

"I felt embarrassed of where we lived as if I couldn't look after my children properly because of the horrible, damp cold place we live in... having curtains has made a huge difference to maintain heat and dryness...my baby has a brand new cot with new linen and blankets...we are thankful for the help for us to try and stay well."

"WOW. These are so yummy and look like red velvet. Beetroot aye."

Rob Hill from Food Rescue Northland
https://foodrescuenorthland.nz/

Buddhi Wilcox, Coordinator of the School Food Programme at Food For Life

Zoë Samuela and Xavier Samuela at the Whangaroa Community Garden in Kaeo

Our statement of performance

Vision	Benefits framework: A 2026 Northland healthcare system that sustains equitable self-determined wellbeing	
Whānau Ora Outcomes	Whānau Knowledge Whānau Health	Whānau Relationships Whānau Participation
Strategic Focus	**Start Well** Māmā Pēpi Tamariki. 'Māmā, pēpi and tamariki enabled to reach their aspirations of oranga'	**Develop Well** Whakapiki ake Taitamariki 'Resilient taitamariki'
Leading the way in	1. Achieving equity in immunisation coverage at 6 months of age for Māori tamariki in Locality 1. 2. Achieving health equity for Tamariki Māori receiving dental care at 5 years of age. 3. Improving the general health and wellbeing for 4 year olds starting school.	1. Increasing taitamariki access to health & social services 2. Engagement of taitamariki with Youth Workers 3. Enabling taitamariki independence to achieve life milestones that matter to them.
Population focus	Pēpi and tamariki (0-12 years) in the far North: 0-4 yrs – 1637, 80% Māori.	7000 12-24yr olds, with a special focus on taitamariki Māori and those not enrolled in General Practice or a Health Clinic.
2019/2020 progress	• Achieved reduction in ambulatory sensitive hospitilisations (ASH) among tamariki Māori (0-4 years). The target was exceeded by 2% • Year to date (Quarter 1) the immunisation rate at 6 months when compared to annualised achievement in 2019 has exceeded the target. • Year to date (Quarter 1) 25% B4 School Checks have been delivered which is on track to achieve the annual target of 100%	• Increased enrolments/encounters with Young People in Youth Health Hubs and General Practices • Increased Brief Interventions for mental/psychologist support • Increased tools supporting nurse led practice • Increased awareness in systems level support to reducing self-harm through increasing personal/community resilience/self-management. • Te Tumu Waiora: 2466 Whānau seen by a Health Improvement Practioner, 1444 by a Health Coach • Mental health consults - 2575 Brief interventions - 4783 Youth counselling - 2250 • 6751 taitamariki supported by youth health services

Whānau Engagement with Te Ao Māori	Whānau Living	Whānau Built Natural
		

Age Well **Healthy Aging. "Adults live healthy happy productive lives and age well in their own homes for longer"**	**Live Well** **Wellbeing Health Promotion. 'Building on whānau and community strengths to improve health equity'**	**Accessible and Sustainable Primary Care** **'An engaged and responsive Primary Care workforce'**
1. Planning care that matters to adults 2. Saving the hearts of Māori men	Creating a thriving Northland for whānau to live and grow by: 1. Creating warm, dry, healthy homes 2. Increasing access to healthy kai 3. Supporting agency responsiveness to tamariki and taitamariki 4. Supporting Māori to stop smoking	1. Reflecting the population we serve 2. Implementing health equitable models of care 3. Building whānau capability to achieve wellness 4. Improving access to services
People who are frail (or close in age and interest), have complex needs and are high users of health services; and Māori men who work in or are enrolled in a practice within North Whangārei.	Māori whānau and hapori throughout Tai Tokerau.	Primary care workforce in Northland including GP's, Nursing, Allied Health, Māori Workforce, Non-regulated health, managers and administrators.
• Formalised Manawaroa collaboration and attracted program funding – Heart Foundation Aotearoa/Arthritis NZ/Diabetes NZ and MTH aimed at co-designing a Whānau centric self-management program • Development of multidisciplinary team meetings and shared medical appointments for complex management across secondary, primary, Māori health provider, MSD, pharmacy and social worker • Completed co-design workshop for the Northland diabetes strategic plan • Development of formal collaboration/support and education between cardiology, DHB cardiac rehab and Manaaki Manawa nurses • Establishment of Locality network leadership group and Tane Māori advisory group in North Whangārei • Building of Tiakina te kaitaki service resource, podiatry package and respiratory/spirometry clinics to meet demand • Collaborated, provided staff and funded opportunities to support primary care during COVID and within the Long Term Conditions Portfolio.	• Through Healthy Homes Tai Tokerau we insulated 681 homes (54% for whānau Māori homes) • Over 505 people were supported to make a quit attempt and 131 (59 Māori) supported to stop smoking. • Through our Kai Ora programme we distributed funding of $100,000+ to 38 community groups across Tai Tokerau to grow nutritious and sustainable kai. Of these 27 (71%) were led by Māori. • 457 referrals were made to our Manawa Ora programme supporting whānau to have warm, dry, healthy homes. 321 (70%) were Māori whānau. We insulated 46 houses, provided 208 houses with curtains, 168 beds, 162 lots of bedding and 212 heaters were provided. • Eight Oranga Kai groups were run throughout Tai Tokerau, supporting whānau to cook healthy kai on a budget. 90% of participants were whānau Māori and all reported knowledge and behaviour change after the workshops.	• Locum support including 300 GP sessions and RN 90 days • 113 education and professional development sessions • 88 medical student placements • Resourcing for 3000 acute urgent care patients • Workforce plan in implementation • Supported CBTC's during COVID with Mahitahi FTE

Te Kaupapa Mahitahi Hauora-Papa O Te Raki

Financial Statements for the Year Ended

30 JUNE 2020

Directory

Date of Incorporation
18 December 2018

Status
Charitable Trust

Charities Registration Number
CC56633

Trust Registration Number
2725832

Registered Office
28-30 Rust Ave
Whāngarei

Bank
ANZ Bank
Corner Bank Street
and Rust Avenue
Whāngarei

Solicitor
Megan Bawden
WMRK
9 Hunt Street
Whāngarei

Trustees

Andrew Miller

Antony Thompson
(appointed 31/05/2020)

Errol Murray

Geoffrey Milner

Justine Woodcock
(appointed 31/05/2020)

Lynette Stewart

Moe Milne
(appointed 13/12/2019)

Suzanne Phillips

Eru Lyndon
(resigned 11/05/2020)

Kenneth Orr
(resigned 13/12/2019)

Melissa Gilbert
(resigned 30/03/2020)

Te Ropu Poa
(resigned 31/05/2020)

Entities Purpose or Mission
Funding and provision of essential primary healthcare services

Main Sources of Entity's Cash and Resources
Primary Healthcare Funding through Northland District Health Board

IRD Number
128-121-218

Physical Address
28-30 Rust Ave
Whāngarei

Auditor
BDO Auckland
Level 4, 4 Graham Street
PO Box 2219
AUCKLAND

Trustees' Responsibility Statement

For the Year Ended 30 June 2020

The Board of Trustees present their Annual Report including the financial statements of the Trust for the year ended 30 June 2020 and the auditor's report thereon.

For and on behalf of the Board:

Trustee (Acting Chair)
Date: 23 October 2020

Trustee
Date: 23 October 2020

Statement of Comprehensive Revenue and Expenses

For the Year Ended 30 June 2020

	Note	2020 $	18 December 2018 to 30 June 2019 $
Income			
Revenue	6	62,661,410	-
Other income		204,577	-
Total income		**62,865,987**	**-**
Expenses			
Clinical programme costs	7	60,188,829	-
Administrative costs	7	3,307,966	209,621
Total expenses		**63,496,795**	**209,621**
Deficit before net finance income		(630,808)	(209,621)
Interest income		28,701	16
Interest expense		(4,422)	-
Net finance income		24,279	16
Deficit for the period from trading		(606,529)	(209,605)
Net Assets transferred from PHO's	23	8,752,706	1,592,906
Surplus for the period		8,146,177	1,383,301
Other comprehensive revenue and expenses		-	-
Total comprehensive for the year		**8,146,177**	**1,383,301**

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2020

	Retained Earnings	Total
	$	$
2020		
Balance at 1 July 2019	1,383,301	1,383,301
Total comprehensive income for the year	8,146,177	8,146,177
Balance at 30 June 2020	**9,529,478**	**9,529,478**
2019		
Balance at 18 December 2018	-	-
Total comprehensive income for the period	1,383,301	1,383,301
Balance at 30 June 2019	**1,383,301**	**1,383,301**

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

Statement of Financial Position

As at 30 June 2020

	Note	2020 $	2019 $
ASSETS			
Current Assets			
Cash and cash equivalents	8	3,860,250	1,070,196
Receivables	10	1,917,313	20,384
Investments - short term deposits	9	3,525,442	-
		9,303,005	1,090,580
Non Current Assets			
Property, plant and equipment	11	3,345,139	342,906
		3,345,139	342,906
Total Assets		**12,648,144**	**1,433,486**
LIABILITIES AND EQUITY			
Current Liabilities			
Payables	12	1,890,293	41,073
Finance lease liabilities	15	21,775	-
Funds held on behalf of other parties	16	520,098	-
Employee benefit liability		563,393	9,112
Deferred revenue	17	119,228	-
		3,114,787	50,185
Non Current Liabilities			
Finance lease liabilities	15	3,879	-
		3,879	-
Equity			
Retained earnings		9,529,478	1,383,301
		9,529,478	1,383,301
Total Liabilities and Equity		**12,648,144**	**1,433,486**

For and on behalf of the Board:

Trustee (Acting Chair) - 23 October 2020

Trustee - 23 October 2020

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2020

	Note	2020 $	18 December 2018 to 30 June 2019 $
Cash flows from operating activities			
Receipts from customers and funders		61,091,964	-
Donation from PHO's	23	5,662,340	1,250,000
Payments to suppliers		(54,889,541)	(46,485)
Payments to employees		(5,989,755)	(133,330)
Interest paid on finance lease		(4,422)	-
Net Interest received		5,705	16
Net Cash flows from Operating Activities	**21**	**5,876,291**	**1,070,201**
Cash flows used in investing activities			
Purchase of property and equipment		(103,893)	-
Investments in short term deposits		(3,502,441)	-
Other investing and finance activities		-	(5)
Net Cash flows used in Investing Activities		**(3,606,334)**	**(5)**
Cash flows from financing activities			
Net cash managed on behalf of third parties		520,097	-
Net Cash flows from Financing Activities		**520,097**	**-**
Net increase in cash and cash equivalents		2,790,054	1,070,196
Cash and cash equivalents at 1 July		1,070,196	-
Cash and cash equivalents at 30 June	**8**	**3,860,250**	**1,070,196**

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1. Reporting Entity

The reporting entity Te Kaupapa Mahitahi Hauora-Papa O Te Raki ("the Trust"), is a Trust domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005. The Trust is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013

The Trust provides primary health services to Northland under a PHO service agreement with the Northland District Health Board (NDHB).

The financial statements have been approved and were authorised for issue by the Board of Trustees on 23 October 2020.

2. Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with the Public Benefit Entity Accounting Standards (PBE standards) and other applicable Financial Reporting Standards, as appropriate for Tier 1 not-for-profit public benefit entities.

The Trust is a Tier 1 entity as it has more than $30m of total expenses.

(b) Basis of Measurement and Going Concern

The financial statements have been prepared on a historical cost basis.

(c) Functional and Presentation Currency

The financial statements are presented in New Zealand dollars ($) which is the Trust's functional and presentation currency, rounded to the nearest dollar.

(d) Changes in Accounting Policies

The Trust's comparative financial statements for the period from 18 December 2018 to 30 June 2019 were prepared and presented in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit) (PBE SFR-A NFP). There have been no changes in accounting policies previously employed.

(e) Accounting Period

The comparative financial statements cover the period from 18 December 2018 to 30 June 2019. The current period covers the year ended 30 June 2020.

3. Use of Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Significant areas of estimation, uncertainty and critical judgement in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are as follows:

(a) Judgements

Recognition of Deferred Revenue (Conditions and Restrictions)

Useful lives and residual values (Property, Plant and Equipment)

The Trust considers itself to be the prinicipal in the capitation funding arrangements with NDHB.

(b) Assumptions and Estimation Uncertainties

There are no significant assumptions and estimation uncertainties that could result in a material adjustment in the year ended 30 June 2020.

(c) Changes in Accounting Estimates

There were no material changes to accounting estimates in the year.

4. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Trust. There have been no changes in accounting policies during the financial year.

The significant accounting policies of the Trust are detailed below:

(a) Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Trust, and is measured at the fair value of the consideration received or receivable.

The following specific recognition criteria in relation to the Trust's revenue streams must also be met before revenue is recognised.

i. Revenue from exchange transactions

Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage of completion of the transactions at the reporting date. The stage of completion is assessed by reference to the proportion of time remaining or quantity of services to be provided under the original service agreement at the reporting date.

Amounts received in advance for services to be provided in future periods are recognised as a liability until such time as the service is provided.

ii. Revenue from non-exchange transactions

Non-exchange transactions are those where the Trust receives an inflow of resources (i.e. cash and other intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services in-kind, inflows of resources from non-exchange transactions are only recognised as an asset where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and

- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and

- The amount of the obligation can be reliably estimated.

(b) Interest income

Interest income is recognised as it accrues using the effective interest method.

(c) Employee benefits

Short-term employee benefits liabilities are recognised when the Trust has a legal or constructive obligation to remunerate employees for services provided within 12 months of the reporting date, and is measured on an undiscounted basis and expensed in the period in which employment services are provided.

(d) Financial Instruments

The Trust initially recognises financial instruments when the Trust becomes a party to the contractual provisions of the instruments.

The Trust derecognises financial assets when the contractual rights to the cash flows from the asset expires, or it transfers the rights to receive contractual cash flows in the transaction in which substantially all the risk and rewards of ownership of the financial asset are transferred. Any interest in the transferred financial assets that is created or retained by the Trust is recognised as a separate asset or liability.

The Trust derecognises a financial liability when its contractual obligations are discharged, cancelled, or expired.

The Trust also derecognises financial assets and financial liabilities when there have been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Trust has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Trust's financial assets fall into the loans and receivables category and financial liabilities into amortised cost. Financial instruments are initially measured at fair value, plus for those not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

i. Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Due to their short-term nature they are not discounted.

Loans and receivables comprise of cash and cash equivalents, short term deposits, and receivables

Cash and cash equivalents are short term highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

Short term deposits comprise of term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

ii. Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified at fair value through surplus or deficit financial liabilities.

Financial liabilities classified at amortised cost are subsequently measured at amortised cost using the effective interest method

Financial liabilities classified at amortised cost comprise of trade and other payables and finance lease liabilities.

Payables are carried at amortised cost using the effective interest method and due to their short-term nature they are not discounted.

(e) Impairment of financial assets

Loans and receivables financial assets are assessed at each reporting date to determine whether there is objective evidence that they are impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after initial recognition of the asset, and that the loss event had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Any impairment losses are recognised in surplus or deficit and reflected in an allowance account against loans and receivables.

When an event occurring after the impairment was recognised which causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

(f) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

Where an item of property and equipment is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the sales price and the carrying amount of the asset.

Depreciation is recognised in the surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets under finance leases are depreciated over the shorter of the lease term or their useful lives.

The diminishing value depreciation rates are:

Building & Leasehold Improvements 3% to 30%

Computer Equipment & Software 10% - 67%

Motor Vehicles 30% to 36%

Furniture & Fittings and Plant & Equipment (incls Medical) 4% to 67%

(g) Impairment of non-financial assets

The carrying amounts of the Trust's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash generating unit is the greater of its value in use and its fair value less cost to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

An impairment loss is recognised if the carrying amount of the asset or its cash generating unit exceeds its estimated recoverable amount. Impairment losses are recognised in surplus or deficit.

In respect of other assets, impairment losses recognised in previous years are assessed at each reporting date for any indication that the loss has decreased or no longer exists. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation and amortisation, if no impairment loss had been recognised.

(h) Leases

i. Finance lease

Leases in terms of which the Trust assumes substantially all the risks and rewards of ownership are classified as a finance lease.

Upon initial recognition the lease asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

ii. Operating lease

Leases that are not finance leases are classified as operating leases.

Operating leases are not recognised in the Trust's statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

(i) Goods and services tax

The financial statements have been prepared on a GST exclusive basis, with the exception of debtors and creditors which are stated inclusive of GST.

(j) Income tax

The Trust is exempt from income tax as a result of being granted charitable status by the Inland Revenue Department.

5. Accounting Standards issued

The following are new, revised or amended standards that are applicable to the Trust which are on issue but are not yet required to be adopted for the year ended 30 June 2020.

PBE IFRS 9 Financial Instruments Effective Date 1 January 2020

PBE FRS 48 Service Performance Reporting Effective Date 1 January 2022

6. Revenue

	2020	18 December 2018 to 30 June 2019
	$	$
Revenue (non-exchange) consists of the following:		
PHO Capitation: First Contract Care	37,911,268	-
PHO Capitation: COVID Sustainability Payment	1,576,224	-
PHO Capitation: Services to Improve Access	3,839,310	-
Health Promotion Funding (including Capitation)	618,046	-
PHO Capitation: CarePlus	3,560,330	-
Rural Funding	1,229,402	-
Other Primary Health Contracts	12,750,042	-
PHO Capitation: Management Services	1,176,788	-
	62,661,410	**-**

7. Expenses

	2020	18 December 2018 to 30 June 2019
	$	$
Clinical programme costs consist of the following:		
Capitation payments to General Practices	37,894,181	-
COVID sustainabilty payments to Practices	1,576,224	-
Services to Improve Access	3,839,310	-
CarePlus	3,560,330	-
Health Promotion	618,046	-
Rural Funding	1,229,402	-
Other Primary Health Contracts	10,977,170	-
IT and Register Management Support Management	494,166	-
	60,188,829	**-**

The above includes employee costs of $5,131,154 (2019: Nil).

	2020	18 December 2018 to 30 June 2019
	$	$
Administrative costs consist of the following:		
Employee remuneration	1,412,882	102,639
Repairs and maintenance	30,496	-
Depreciation	213,750	-
Loss on sale of property, plant and equipment	3,929	
Lease operating expenses	48,767	-
Trustee's fees	120,447	38,750
Audit fees	41,885	4,000
Other operating expenses	1,435,810	64,232
	3,307,966	**209,621**

8. Cash and Cash Equivalents

	2020	2019
	$	$
This account consists of the following:		
Cash in bank	3,859,979	1,070,196
Cash on hand	271	-
	3,860,250	**1,070,196**

Funds totalling $517,633 (2019: Nil) are held on behalf of other parties - see Note 16. There are no other restrictions over any of the cash and cash equivalent balances held by the Trust. Per annum interest ranges applicable to components of cash and cash equivalents 0.05% - 0.20% (2019: 0.10%)

9. Investments - Short Term Deposits

	2020	2019
	$	$
ANZ Commercial Term Deposits	3,525,442	-
	3,525,442	**-**

Per annum interest rate ranges applicable to components of investments: 1.85% - 2.65%

10. Receivables

	2020	2019
	$	$
Receivables from non-exchange transactions	1,917,313	-
GST receivable	-	5,694
Withholding tax on interest received	-	5
Receivables from related parties	-	1,724
Prepayments	-	12,961
Net receivables	**1,917,313**	**20,384**

Receivables from non-exchange transactions and related parties are on 30 day credit terms and are non-interest bearing. They are of a short term duration and are not discounted.

11. Property, Plant and Equipment

Cost	Land	Buildings & Leasehold Improvement	Computer Equipment & Software	Motor Vehicles	Furniture & Fittings and Plant & Equip (incls Medical)	Total
	$	$	$	$	$	$
Balance as at 1 July 2019	-	104,239	93,083	77,500	68,084	342,906
Additions	993,025	1,881,975	191,259	23,000	133,840	3,223,099
Disposals	-	-	(1,115)	(6,000)	-	(7,115)
Balance as at 30 June 2020	**993,025**	**1,986,214**	**283,227**	**94,500**	**201,924**	**3,558,890**
Accumulated depreciation						
Balance as at 1 July 2019	-	-	-	-	-	-
Depreciation	-	66,945	89,897	24,060	32,849	213,751
Disposals	-	-	-	-	-	-
Balance as at 30 June 2020	-	**66,945**	**89,897**	**24,060**	**32,849**	**213,751**
Net book value						
30 June 2019	-	104,239	93,083	77,500	68,084	342,906
30 June 2020	**993,025**	**1,919,269**	**193,330**	**70,440**	**169,075**	**3,345,139**

The Trust entered into finance lease's for items of property and equipment.
The carrying amount of leased items within computer equipment amounted to $ 25,654 (2019: Nil).

12. Payables

	2020	2019
	$	$
Health service claims	1,550,913	23,980
Health service claims from related parties (Note 18)	239,592	1,227
Sundry accruals	-	15,866
GST payable	99,788	-
Payables	**1,890,293**	**41,073**

Payables are from exchange transactions and are paid within 90 days and are of short term duration.

13. Financial Risk Management

(i) Overall risk management framework

The Trust's activities expose it to a variety of financial instrument risks, including credit risk and liquidity rist. The Trust has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments.

(ii) Credit Risk

Credit risk is the risk of financial loss to the Trust if a customer or counterparty to a financial instrument fails to meet its contractural obligations. The Trust is mainly exposed to credit risk from its financial assets, including cash and cash equivalents, term deposits and receivables.

The Trust does not take guarantees, or security interest as collateral or charge penalty interest on receivables due.

Cash and cash equivalents and term deposits with maturities between 4 to 12 months are held with ANZ which has an S&P credit rating of AA- (2019: AA-).

The carrying amount of the Trust's financial assets represents the Trust's maximum exposure to credit risk.

Concentration of credit risk for funding receivables is high due to the small number of debtors, Collectively, Northland District Health Board and the Ministry of Health make up 95% of the trade receivables balance as at 30 June 2020. However, they are assessed as low-risk, high quality entities due to them being goverment funded purchasers of health and disability services. All material receivables are current.

The aging of trade receivables at reporting date that were not impaired was as follows:

This account includes:

	2020	2019
	$	$
Neither past due nor impaired	1,837,638	1,723
1 - 90 days past due	5,167	-
Over 90 days past due	27,169	-
	1,869,974	1,723
Allowance for impairment	-	-
	1,869,974	1,723
Trade receivables not past due and not impaired	1,837,638	1,723
Trade receivables past due but not impaired	32,336	-
	1,869,974	**1,723**

(iii) Liquidity Risk

Liquidity risk arises from the Trust's management of working capital. It is the risk that the Trust will encounter difficulty in meeting its financial obligations as they fall due.

The Trust mostly manages liquidity risk by continuously monitoring forecast and actual cashflow requirements. The Trust also receives funding prior to making its payments to the various providers monthly.

The Trust is able to manage its liquidity risk by holding surplus cash. The Trust holds $3,860,250 of cash and cash equivalents and term deposits of $3,525,442 as at 30 June 2020 (2019: $1,070,196 and Nil respectively). This compares to payables of $1,790,505 and deferred revenue of $119,228 (2019: $41,073 and Nil respectively). Trade payables are typically settled within 30 days as per their standard trade terms.

(iv) Interest Rate Risk

At reporting date, the Trust has the following financial assets exposed to New Zealand variable interest rate risk:

	2020	2019
	$	$
Bank - Cash and cash equivalents	3,860,250	1,070,196
Investments - short term deposits with maturities 4 - 12 months	3,525,442	-
	7,385,692	**1,070,196**

2.25% was the average interest rate earned on cash deposits and short term deposits (2019:0.10%)

The Trust has no borrowings.

It is estimated a 100 basis point decrease in interest rates would result in the Trust's interest earned in a year by approximately $73,857 on the Trust's investment portfolio exposed to floating rates at balance date (2019: 100 basis point decrease of $10,701)

Based on historical movements and volatilities and management's knowledge and experience, management believes that the above movements are 'reasonably possible' over a twelve month period: A shift of between 1% and 2% in market interest rates. The impact on the profit or loss of a 1% movement equals to 100 basis points ($73,857).

(v) Financial Liability Maturity

The table below analyses the Trust's financial liabilities into relevent maturity bands, based on the remaining period from reporting date to the contractural maturity date. The cash flow amounts disclosed in the table represent undiscounted cash flows liable for payment by the Trust.

	Note	Carrying amount	Total contractural cash	On Demand	6 months - 1 year	More than 1 year
As at 30 June 2020						
Payables	12	1,890,293	1,890,293	1,890,293	-	-
Finance Leases	15	25,654	27,539	11,802	11,802	3,935
Funds held on behalf of other parties	16	520,098	520,098	520,098	-	-
		2,436,045	**2,437,930**	**2,422,193**	**11,802**	**3,935**
As at 30 June 2019						
Trade and other	12	41,073	41,073	41,073	-	-
		41,073	**41,073**	**41,073**	-	-

(vi) Fair Values

The following financial assets and liabilities being cash, investments - short term deposits and trade receivable and payable balances of a short term nature, accordingly the carrying amount is a reasonable approximation of their values.

(vii) Other Risk

A significant amount of funding comes from the New Zealand Government departments and the Northland District Health Board. The Trust has contracts with these entities that sets pricing and some programmes have capped claim drawdowns

As noted above, there is a concentration of reliance on the New Zealand Government departments and the Northland District Health Board. When contracts are due for renewal, there is always a risk that pricing may be adjusted or contracts will not be renewed with the Trust.

14. Capital Management

The Trust's capital is its accumulated surplus. Equity is represented by net assets. The Trust looks to break even each year and contracts its health service providers at values similar to the funding it receives. Management administration fees are utilized to cover the costs of administering the contracts and general overheads. The Trust manages its general financial dealings prudently in compliance with the budgetary processes and Board financial policies.

The Trust's policies and objectives of managing the equity is to ensure that it achieves its goals and objectives whilst maintaining a strong capital base. Capital is managed in accordance with the Board's Treasury policy and is regularly reviewed by the Board. The only external debt is lease liabilities amounting to $25,654 (2019: Nil).

15. Finance Lease Liability

	Interest Rate	Year of Maturity	2020	2019
			$	$
Current	9.70%	2021	21,775	-
Non-current	9.70%	2021	3,879	-
			25,654	-

Future minimum lease payments	$	$
Less than one year	21,775	-
Between one and five years	3,879	-
Total finance leases payable	**25,654**	**-**

16. Funds Held on Behalf of Other Parties

Funds managed on behalf of other organisations are excluded from the Statement of Comprehensive Revenue and Expenses as the Trust only acts as an agent for the funding organisations. These amounts are included in cash in bank, see Note 8. The amounts held at balance date were as follows:

	2020	2019
	$	$
Healthy Homes Tai Tokerau	158,959	-
Asthma Society Northland	43,819	-
GPSWI Funds	226,121	-
Kai Ora Funds	23,500	-
Northern Community Pharmacy Strategic Development Fund	67,699	-
	520,098	**-**

17. Deferred Revenue

Deferred revenue relates to funds received from the Crown to fund various programmes which have not yet been expended at year-end and which contain conditions surrounding the use and/or refund of unspent funds. The deferred revenue reflects the contractual obligations to spend these funds on specific projects. The funds associated with this income are restricted for use in accordance with the obligations. These funds are recognised as revenue when the contracted services are delivered.

Deferred revenue relates to funding received for:	2020	2019
	$	$
Services to Improve Access to Primary Health Care	-	-
Other Primary Health Programmes	119,228	-
	119,228	**-**
Funding budgeted for utilisation in the next		
financial year (current liability)	119,228	-
Funding for utilisation in subsequent financial		
years (long term liability)	-	-
Total Deferred Revenue	**119,228**	**-**

18. Related Party Transactions

The Trust does not have a controlling entity. Related parties include key management personnel or a close member of their family, Trustees and entities they control or have significant influence over.

Transactions with entities that Trustees control or have significant influence over.

Payments by the Trust	Payments	Payables
	$	$
Payments (excluding COVID) to GP practices	5,850,719	177,877
COVID Payments to GP practices	210,874	-
Payments to other providers	1,140,358	61,715
	7,201,951	**239,592**

Receipts by the Trust	Receipts	Receivables
	$	$
Receipts for services from GP practices	52,999	-
Receipts for services from other providers	25,758	-
	78,757	**-**

Nature of the relationship and transactions

Ministry of Social Development - Eru Lyndon was a trustee of the Trust is also the Regional Commissioner of the related party. The related party provided funding to the Trust.

Sport Northland - Eru Lyndon was a trustee of the Trust is also a trustee of of the related party. The related party provides goods and services to the trust.

Waitangi Limited - Eru Lyndon was a trustee of the Trust is also the chair of the related party. The related party provides goods and services to the trust.

Kia Ora Ngatiwai - Lynette Stewart is a trustee of the trust is also the CEO of the related party. The related party provides goods and services to the trust.

Whāngarei Healthcare Limited - Andrew Miller and Mellissa Gilbert-Smith are (were) trustees of the Trust are also directors of the related party. The trust provides administration services to the related party. The related party provides goods and services to the trust.

Primary Health Alliance - Andrew Miller is a trustee of the Trust is also a member of the related party. The related party provides goods and services to the trust.

Ngati Hine Health Trust - Geoffrey Milner is a trustee of the trust is also the CEO of the related party. The related party provides goods and services to the trust.

Te Hau Ora Ngapuhi - Te Ropu Poa was a trustee of the trust is also the general manager of the related party. The related party provides goods and services to the trust.

Te Hau Awhiowhio Otangarei Trust - Te Ropu Poa was a trustee of the trust is also a trustee of the related party. The related party provides goods and services to the trust.

Life Pharmacies Orrs, Orrs Kaipara pharmacies and Green Cross Health Primary Limited - Ken Orr was a trustee of the trust also holds director positions with the related parties. The related party provides goods and services to the trust.

During the year the Trust made payments to GP practices in relation to First Level Services, Programme claims and PHO performance management. Some of these individuals are Trustees of the Trust. In the case of payments for First Level Services, the payments are made on behalf of the Northland District Health Board and are based on registers of enrolled patients submitted by the doctors to the Northland District Health Board. The payments to GP practices for programme claims are made to all GP Practices at the same rate within their PHO area regardless of their status as a Trustee or non-Trustee. The payments for performance management are based on algorithms that reflect the contribution of doctors an/or practices to PHO performance management targets. The algorithms are applied consistently in calculating and making payments to doctors' practices regardless of whether the doctor is a Trustee or not.

Key management personnel remuneration

The Trust classifies its key management personnel into the following classes:

- Board of Trustees
- Executive Management Team

The aggregate level of remuneration paid and number of persons in each class of key management personnel is presented below:

	2020		18 December 2018 to 30 June 2019	
	Remuneration	Number of individuals	Remuneration	Number of individuals
	$		$	
Board of Trustees	120,447	12	38,750	1
Executive Management Team	1,778,164	17	103,692	1
	1,898,611		**142,442**	

19. Financial Instruments

The tables below show the carrying amount of the Trust's financial assets and financial liabilities.

2020	Financial assets Loans and receivables	Financial liabilities Amortised cost	Total
	$	$	$
Subsequently not measured at fair value			
Cash and cash equivalents	3,860,250	-	3,860,250
Short-term deposits	3,525,442	-	3,525,442
Receivables	1,917,313	-	1,917,313
Payables	-	(1,790,505)	(1,790,505)
Finance lease liabilities	-	(25,654)	(25,654)
Funds held on behalf of other parties	-	(520,098)	(520,098)
	9,303,005	**(2,336,257)**	**6,966,748**

2019	Financial assets Loans and receivables	Financial liabilities Amortised cost	Total
	$	$	$
Subsequently not measured at fair value			
Cash and cash equivalents	1,070,196	-	1,070,196
Receivables	1,729	-	1,729
Payables	-	(41,073)	(41,073)
	1,071,925	**(41,073)**	**1,030,852**

20. Commitments

Operating Leases

The Company has entered into a number of operating leases for vehicles and computers. The future non-cancellable minimum lease payments of operating leases as at 30 June 2020 are detailed in the table below:

	2020	2019
	$	$
Less than one year	44,937	-
Between one and five years	33,604	-
Total non-cancellable operating lease payments	**78,541**	**-**

21. Reconcilliation of operating cashflows to net surplus

	2020	2019
	$	$
Total comprehensive revenue and expenses	8,146,177	1,383,301
adjustments for non-cash items		
Depreciation	213,750	-
Loss on disposal of assets	3,929	-
Gifting of property, plant and equipment	(3,090,371)	(342,906)
adjustments for movements in:		
(Increase) in Receivables	(1,919,922)	(20,379)
Increase in Payables	1,849,220	41,073
Increase in Employee Benefits	554,281	9,112
Increase in Deferred Revenue	119,228	-
Net Operating Cash Inflow	**5,876,291**	**1,070,201**

22. Contingent Liabilities

There are no contingent liabilities at the reporting date (2019: Nil).

23. Net Assets Transferred from the PHO's

During the year the Trust received $8,752,706 (2019: $1,592,906) net assets from both Manaia PHO and Te Tai Tokerau PHO. There is a further amount of $39,026 still to be received. This has not been recognised.

	2020	2019
	$	$
Cash received	5,662,340	1,250,000
Assets transferred	3,090,366	342,906
	8,752,706	**1,592,906**

24. Events After the Reporting Date

2020:

No matter or circumstances have arisen since the end of the reporting period which significantly affected or may significantly affect the operations of the Trust, the results of those operations, or the affairs of the Trust in the future.

2019:

It was resolved by both Manaia Health PHO Limited and Te Tai Tokerau PHO Limited to transfer both their assets and services to the Trust. There were donations received by the Trust from both PHO's for the period ended 30 June 2019. An estimate of further donations to be received from the PHO's of cash and assets for the year ended 30 June 2020 are:

Manaia Health PHO Limited - Assets	$3,067,366
Manaia Health PHO Limited - Cash	$4,688,000
Te Tai Tokerau PHO Limited - Cash	$1,460,000

25. Impact of COVID-19

The COVID-19 (also known as Coronavirus) pandemic affecting people, businesses and economies across the world arose in the early part of 2020. Beginning in late March, the New Zealand Government implemented various measures to prevent and contain the spread of the virus, resulting in significant disruptions to workplaces.

Mahitahi Hauora has been operating in conjunction with the Northland DHB and other Health services as an essential service during the Covid pandemic as it impacted member practice activities and Mahitahi Hauora's own activities from March 2020. Additional activities were undertaken at this time, some of which were funded that has contributed to Mahitahi Hauora's financial position in the 30 June 2020 year as well as in the subsequent financial year.

The additional funded activities contributed positively to the financial position. Staff during periods of lockdown have moved from a work from home and in-office blended environment. Continuity of activities have been able to be maintained based on core infrastructure (including virtual meetings and collaboration tools) deployed prior to COVID.

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF TE KAUPAPA MAHITAHI HAUORA-PAPA O TE RAKI

Opinion

We have audited the financial statements of Te Kaupapa Mahitahi Hauora-Papa O Te Raki ("the Trust"), which comprise the statement of financial position as at 30 June 2020, and the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards ("PBE Standards") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 auditor we have no relationship with, or interests in, the Trust.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible on behalf of the Trust for the preparation and fair presentation of the financial statements in accordance with PBE Standards, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible on behalf of the Trust 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 intends 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 Financial Statements

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

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/.

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Auckland

BDO Auckland
Auckland
New Zealand
23 October 2020

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