



Mahitahi
Hauora

Pūrongo ā Tau Annual Report

2023/2024



improving health equity Taonga tuku
aroha tamariki Health Te ao Māori caring for o
self-determined wellbeing care Whānau
Mauri tū mauri ora working toge

Tō Mātou Tirohanga Whakamua

Our Vision

A 2026 Northland healthcare system that sustains equitable, self-determined wellbeing for the people of Northland.

Our Trust Purpose

- 1 Target inequality in health outcomes for Māori, rurally domiciled and high-needs members of the community.
- 2 Connect and promote health and health-related services for the benefit of the community.
- 3 Establish and maintain an aspirational organisation to enable an optimal health and wellbeing primary and community system for the benefit of the community.
- 4 Support optimal coordination and facilitation of an environment that enables virtual integration of health and community services.
- 5 Advocate advancement of health outcomes in the community.
- 6 Acknowledge and respond to the composition of the community in the provision of health and health-related services for the community.
- 7 Collaborate with other organisations and community groups to deliver the objectives of the Trust for the community.

Karanga karanga ki a Ranginui
e tū nei
Karanga karanga ki a Papatūanuku e
takoto nei
Kia horo pai ai te ara matua
Nā Rongo te ara
Nā Tāne te ara
Tāne te Waiora
Tāne te Wānanga
Tāne te Pūkenga
Tāne te Whakaputa
Te whakaputa ki te whei ao, ki te ao
mārama
Ka whakaoti nuku, ka whakaoti
rangī
Tō manawa ki tāku manawa ka irihia
Whano! Whano! Haramai te toki!
Haumi e!
Hui e! Taiki e!

Call upon Ranginui
Call upon Papatūanuku
To lay forth the pathway
Of Rongo
Of Tāne
Tāne the life giver
Tāne the learning
Tāne the skilled
Tāne the progenitor
To enter the emerging world, the
world of light
To be complete
Now bound together, uplifted
We are unified and move forward
as one!

improving health equity
aoroha tamariki Health Te ao Māori caring for our communities connect
self-determined wellbeing care Whānau wellness collabora
Mauri tū mauri ora working together Northland

Te Rārangi Kaupapa

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Whiria te tangata Whānau working together
caring for our communities aroha He hauora t
Health whānau tangata Tai Tokerau • Northl
improving health equity Mahitahi

Ko Tēnei Mātou

Who We Are



123,838

people enrolled at a
Mahitahi Hauora partner
general practice



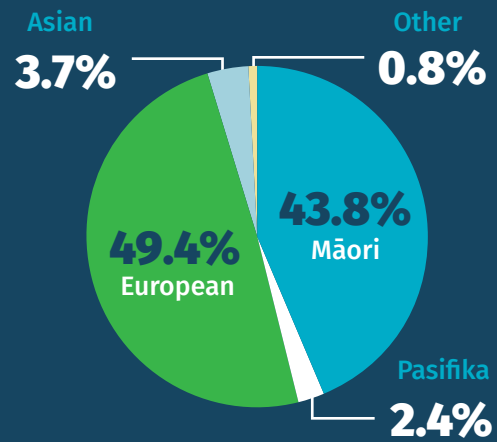
48.85%

Deprivation Quintile 5



27

partner general
practices



28.8%

aged 60+ years
(25% Māori)

24.8%

aged 0-17 years
(61.7% Māori)



120

GPs
(68.3 FTE)



152

Nurses
(106.7 FTE)

The role of a PHE

Mahitahi Hauora is Northland's largest Primary Health Entity (PHE). We receive funding from the government, which we pass on to our member general practices enabling them to provide care and treatment for the enrolled population. We also fund a range of regional health programmes and services in collaboration with communities, iwi and various other health and social care organisations.

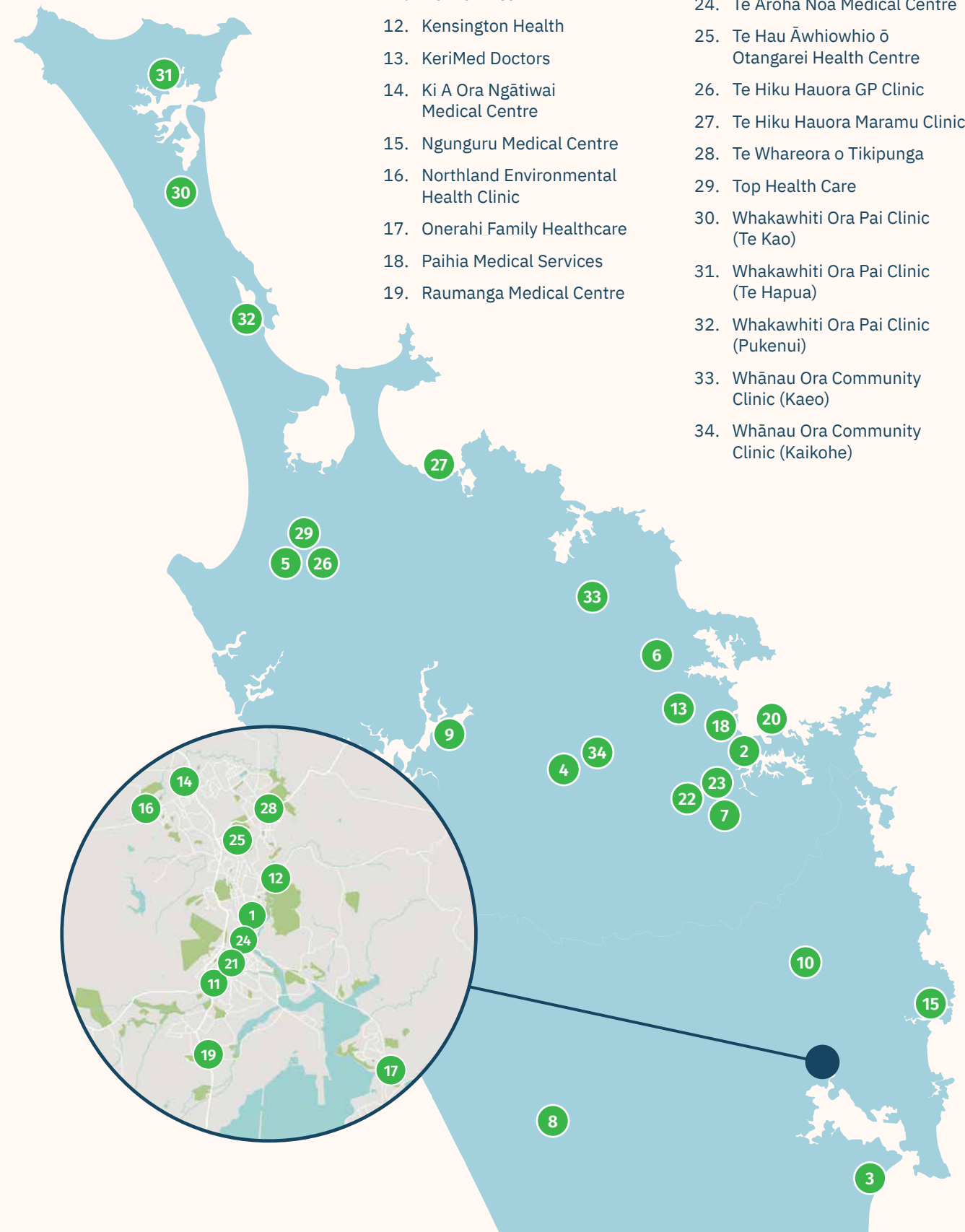
The Equity for Whānau Agreement

A significant proportion of our enrolled patients are Māori, many are living in rural areas, in high levels of deprivation, and have complex health needs. We are dedicated to improving the health and wellbeing of communities in Tai Tokerau, with a particular focus on equitable health outcomes for our Māori, Pasifika and other priority populations. This is reflected in the way we support our member general practices.

Mahitahi Hauora partner general practices receive capitation and other flexible funding through our Equity for Whānau Agreement. The agreement sets out clear accountabilities for improving equity and outcomes for priority groups across three key areas: Access, Clinical, and Experience of Care, which they report on quarterly.

Partner Practices

1. Bank Street Medical
2. Bayview Medical Centre
3. Bream Bay Medical Centre
4. Broadway Health Kaikohe
5. Broadway Health Kaitaia
6. Broadway Health Waipapa
7. Commercial Street Surgery
8. Dargaville Medical Centre
9. Hauora Hokianga Health
10. Hikurangi Medical Centre
11. Horizon Health
12. Kensington Health
13. KeriMed Doctors
14. Ki A Ora Ngātiwai Medical Centre
15. Ngunguru Medical Centre
16. Northland Environmental Health Clinic
17. Onerahi Family Healthcare
18. Paihia Medical Services
19. Raumanga Medical Centre
20. Russell Medical Services
21. Rust Avenue Medical Centre
22. Te Ara Tu o Ngāti Hine Moerewa
23. Te Ara Tu o Ngāti Hine Kawakawa
24. Te Aroha Noa Medical Centre
25. Te Hau Āwhiowhio ō Otangarei Health Centre
26. Te Hiku Hauora GP Clinic
27. Te Hiku Hauora Maramu Clinic
28. Te Whareora o Tikipunga
29. Top Health Care
30. Whakawhiti Ora Pai Clinic (Te Kao)
31. Whakawhiti Ora Pai Clinic (Te Hapua)
32. Whakawhiti Ora Pai Clinic (Pukenui)
33. Whānau Ora Community Clinic (Kaeo)
34. Whānau Ora Community Clinic (Kaikohe)



He Aumihi Nā Te Heamana

Message from our Chair



Year after year our partner general practices face funding and workforce challenges, and this continues to affect the health outcomes of whānau in Tai Tokerau.

A recent estimate suggests half of the general practices in Aotearoa have closed their books¹, meaning many vulnerable people cannot easily access care close to home. In Northland, the number is closer to 60%. A significant proportion of our population lives in rural areas and so those who cannot enrol with a local general practice face the prospect of travelling long distances to receive care. Patients are often having to wait for appointments, present to ED, or are not receiving care at all. The primary healthcare system is under serious strain, and I want to acknowledge our colleagues in general practice and our kaimahi at the Hauora Māori providers who are working to the point of burnout with the limited resources afforded to them.

As an organisation, we have already adapted to new processes and systems following the introduction of Pae Ora (Healthy Futures). We recognise that with the change in government, and restructures at Health New Zealand | Te Whatu Ora are made, we must prepare to adjust once again.

With change comes opportunities, and it is the Board's intention to be disruptive and deliberate in our efforts to champion the voice of whānau in Tai Tokerau, realising every opportunity afforded to us to advocate on their behalf. We are united in our belief that we must be bold in our efforts to collaborate with other organisations to provide whānau-centred care and to influence funders and policymakers towards equitable health outcomes. I thank my fellow Board members for their proactive leadership and decision-making, and their willingness to act, especially in this space.

At our 2023 Annual General Meeting I, along with fellow trustees Errol Murray, Lynette Stewart and Marihi Langford, received reappointment for another term, enabling Mahitahi Hauora to maintain its expertise and experience with broad representation across the region.

We ended our financial year in a position of stability and I, along with my fellow Board members, am confident that this is sustainable. As an organisation, we are now poised to face the

approaching changes. This is an achievement we can be proud of, especially as this journey was made without compromising our principles or priorities. I would like to thank the Mahitahi Hauora Leadership Team for their mahi towards this end.

I would like to acknowledge Te Taumata Hauora o Te Kahu o Taonui Iwi Māori Partnership Board and their understanding of the barriers experienced by communities in our region. IMPBs have an important role in determining health care services for whānau in our region and we look forward to continuing our strong working relationship as they progress their commissioning capacity in the year ahead.

Finally, I thank the Mahitahi Hauora team who get the job done every day, showing great dedication and commitment to our shared goal of improving the health and wellbeing of our communities and supporting our kaimahi in primary health care.

Ngā mihi,

Geoff Milner
Chair

¹ July 2024 Media Release from General Practice Owners Association (GenPro) 'Fall in primary care enrolments highlights pressures on general practice.'

He Aumihi Nā Te Tumu Whakarae

Message from our CEO



Over the next few years, we hope to see important changes being made in funding for primary care and improvements in whānau health outcomes.

We are now in the second year of the new health system structure brought about by the Pae Ora (Healthy Futures) legislation and we are seeing more stability across the sector. The organisational structure changes within Health New Zealand | Te Whatu Ora led to new opportunities for Te Tai Tokerau. We have more visibility of the initiatives and programmes in Auckland and a forum through which to demonstrate the need for a fair and equitable proportion of resources.

Iwi Māori Partnership Boards (IMPBs) have been given greater authority to lead and shape the planning and delivery of healthcare in our communities. I look forward to continuing our already close working relationship with Te Kahu o Taonui on new initiatives that respond to the needs and wants of whānau in Tai Tokerau.

As passionate advocates for equitable health outcomes for whānau in Tai Tokerau, we have been working hard to reduce the equity gap in health outcomes for Māori. Although there have been some positive movements across some key clinical indicators in The Equity for Whānau Agreement, we have not yet seen the results we hope for; equity difference between Māori and non-Māori persists. As we move into the new financial year, we will be reviewing The Equity for Whānau Agreement and its goals to be even more ambitious.

The annual capitation uplift of 4% is yet another in a line of missed opportunities to address the chronic underfunding of primary care. Most of Mahitahi Hauora's partner practices are Very Low-Cost Access (VCLA) practices and will receive an uplift of 5.88%, however for the remaining few, the prospect of raising patient fees to reach the same increase is disheartening. The future impact of this underfunding on rural practices that already face significant barriers in attracting and retaining clinical workforce is particularly worrying. However, we will continue to advocate for our partner practices and remain hopeful that future capitation increases will become available in the three-year budget.

Earlier in the year we received visits from Health New Zealand Chair, Dame Karen Poutasi and Regional Wayfinder, Commissioning, Danny Wu.

These visits allowed us to champion the mahi we are doing through our immunisation programme, mental health services, the primary options acute demand service, our extensive long-term conditions programme, caring for the unenrolled, and supporting general practice through the Clinical Hub. They also provided an opportunity for us to demonstrate how increased funding would be used to benefit whānau. Some of our General Practitioners gave a Tai Tokerau perspective on the issues being felt across the motu, such as workforce shortages, pay disparity, inequitable funding, and after-hours care.

I wish to thank our member general practices for their hard work and perseverance throughout the challenges we are experiencing, and the sincerity of their determination to make a difference to their patients.

I would also like to thank the Mahitahi Hauora staff and teams for the dedication, effort and care they show every day in the important mahi we do, championing the needs of our communities and working hard to support our practices.

Finally, I thank the Mahitahi Board for their leadership, courage, and support of our goals, priorities, and aspirations.

Ngā mihi,

Jensen Webber
Chief Executive Officer

Te Kāhui Whakamarumarū

Our Board

Our Board members are trustees representing the interests of Mahitahi Hauora’s stakeholders. These include a mixture of representatives from iwi and hapū, Māori health providers, general practice, and the voices of people receiving services in our community.



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



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



Ngila Bevan
Ngāpuhi, Professional Director, Chair of Mahitahi Hauora Finance Audit and Risk Committee



Errol Murray
Te Aupouri, Ngāti Kuri, Te Rarawa, Ngāti Kahu ki Whangaroa, Ngāi Takoto, General Manager for Whakawhiti Ora Pai, Representative for Māori health providers



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



Dr Suzanne Phillips
General Practitioner – Bayview Medical Centre



Boyd Broughton
Te Rarawa, Ngāpuhi, Tainui, Ngāti Porou, Te Kahu o Taonui representative, General Manager – Te Hā Oranga



Marihi Langford
Ngāti Kuri, Chief Executive – Tuhiata Mahi Ora Trust

Te Tīma Rangatira

Our Leadership Team



^ Mahitahi Hauora Senior Leadership Team (from left to right): Cilla Tofilau (Strategy and Transformation Manager), Sandra Wilkinson (Partnership Services Manager), Cedric Boue (Finance Manager), Juliet Espiner (Human Resources Manager), Jensen Webber (Chief Executive Officer), Rhoena Davis (Director of Nursing – Primary Care), Ta’ifau Malotā (GM Digital and Data), Dr Sue Ward (Clinical Director of Clinical Hub and Network Enablement Services), Bernie Hetaraka (Mental Health Manager), Gay Cook (Finance Operations Manager), Dr Libby Prenton (Clinical Director).

He Titiro Whakamuri

Year in a Snapshot

Thank you to our primary
care partners. We couldn't have
done it without you!

5,475

interventions provided
by Clinical Hub

583

hours spent on
inbox support by
Clinical Hub team

17,996

eligible referrals
coordinated by
POAMDS Team

KAITAIA
WHANGĀREI
KERIKERI

63%

of all eligible patients
had HPV/cervical
screening in last 3 years,
59% of eligible Māori
patients

21

practices have a HIP
or Health Coach

30

projects received
Kai Ora Fund grants

613

patients supported by
Gout Stop Programme,
64% Māori

74%

of spirometry
assessments
performed in practice

60%

of patients receiving
spirometry assessment
in practice were Māori

64

training courses
offered

7,722

consultations with a HIP,
42% with Māori patients

187

in practice groups run
by HIPs and HCs

150

funded COPD annual
reviews, 69% Māori

73%

of eligible patients had
CVD risk assessment in
the last 5 years, 69% of
eligible Māori

58%

of all eligible patients
have had a Diabetes
Annual Review in
last year, 58% for
eligible Māori

1,073

primary mental
health triages

64%

of 8-month-olds up to
date with immunisations,
59% for Māori

62%

of 2-year-olds up to date
with immunisations,
56% for Māori

Ngā Whakawhiwhi Me Ngā Whakatutukitanga

Awards and Achievements

Peter Snow Memorial Award

In April 2024, at The Hauora Taiwhenua Rural Health Network's conference awards dinner, the Peter Snow Memorial Award for 2023 was presented to Mahitahi Hauora Director of Nursing – Primary Care, and Network Deputy Chair, Rhoena Davis. The 2024 award was presented to rural GP, Dr Kyle Eggleton.

The Peter Snow Memorial Award recognises an individual for their outstanding contribution to rural health in either service, research, or innovation. Rhoena received this award for her dedicated service to equitable healthcare for rural communities, Māori, and vulnerable populations and her role in advocating for Māori health in Tai Tokerau and nationally.

This year Rhoena also won the Te Akenehi Hei Memorial Award for her outstanding contribution to Māori health, presented by Te Rūnanga o Aotearoa, New Zealand Nurses Organisation.



^ Peter Snow Memorial Award 2023 winner Rhoena Davis (Director of Nursing – Primary Care), and 2024 award winner Dr Kyle Eggleton at The Hauora Taiwhenua Rural Health Network's conference awards dinner in April 2024.



^ Mary-Ann Clueard (General Practice Services Leader), presenting findings of a Tai Tokerau HPV self-testing study at the 2024 World Indigenous Cancer Conference held in Melbourne in March 2024.

HPV Screening for Priority Populations

In March 2024 Mahitahi Hauora General Practice Services Leader, Mary-Ann Clueard, presented Te Ara Waiora study findings at the World Indigenous Cancer Conference held in Melbourne.

This study, in which Northland women participated, proved that Māori wahine, those living in high deprivation, or those that had previously not taken part in cervical screening or were overdue, were more likely to participate if their general practice offered self-test screening than if the cervical cytology was performed in general practice.

In May 2024 Mary-Ann started a new role as Senior Relationship Manager with the National Cervical Screening Unit where she will support Primary Care with education and training and deliver a new programme of HPV self-testing for women across Aotearoa.

He Kākano Āhau at the NAISA Conference

The Native American and Indigenous Studies Association (NAISA) hosts an annual meeting that welcomes faculty and students in colleges, universities, and tribal colleges, community-based scholars and elders, and independent professionals working in the field.

Primary Mental Health Coordinator, Erana Peita attended the conference with her hapu from Ngāti Manu marae.

At the conference, Mahitahi Hauora's youth mental health project He Kākano Āhau was discussed in a paper on rangatahi Māori youth mental health which was presented by Prof. Terryann Clark (The University of Auckland, School of Nursing, Faculty of Medical Health Sciences). Indigenous youth are disproportionately affected by mental health issues, and service providers are adapting and seeking new solutions to respond to the need.

Tiakina Ngā Whānau Me Te Hāpori

Supporting Whānau and Communities

Community Events

Mahitahi Hauora was proud to attend Mokopuna Day Out, Waitangi Day, Pasifika Fale Fusion Festival, Kaupapa Hauora Health Expo and Rongoā Māori and Wellness Expo, raising awareness of health initiatives and options available to whānau in Tai Tokerau.

What we did:

- Answered questions on how to enrol with a GP
- Gave information on getting support for gout
- Had wellness and mental health conversations
- Provided nursing training and career information
- Promoted childhood immunisations and B4School Checks.



^ Mahitahi Hauora stand at Waitangi Day 2024.



^ Mahitahi Hauora team at the 2024 Fale Pasifika Fusion Festival.



^ Mahitahi Hauora team at the 2024 Kaupapa Health Expo.

Kai Ora Fund

In 2024 the Kai Ora Fund received 62 applications, a 66% increase on the previous year. Over \$135,000 in funding was approved for 30 projects including 5 whenua Māori and Marae projects, 15 community kai and food forest projects, 5 education and capacity building projects, and 3 Business and Social Enterprise projects.

One of the projects that received funding this year was a healing garden for Rongopai House. This safe house provides free support services and life skills programs for whānau who are escaping violence, addiction, or sexual abuse.

Their healing garden is a ground-to-table initiative developing and maintaining a landscaped garden, sustainability workshops, and cooking classes. The Kai Ora Fund partners are proud to support this initiative.

The Kai Ora Fund partner organisations include Far North District Council, Healthy Families Far North, Kāinga Ora – Homes and Communities, Kaipara District Council, Mahitahi Hauora, Ministry of Social Development, Te Puni Kōkiri, Te Tari Taiwhenua (Department of Internal Affairs), and Whangārei District Council.

Supporting our Rainbow Communities

To mark Global Pride Month in June 2024, Mahitahi Hauora signed the Pride Pledge, a values-based commitment that organisations and individuals can take to demonstrate their dedication to the safety, visibility, and inclusion of the rainbow members of their community and workforce.

What this means:

- All Mahitahi Hauora employees will receive Rainbow Awareness training.
- We will provide educational resources and training sessions.



^ Kai Ora Fund 2024 project teams at a partner-led workshop.

- We are visibly demonstrating our commitment by displaying our certification and Pride flags in our public areas as well as our gender-neutral bathrooms.
- We will celebrate and acknowledge events in the rainbow calendar on our social media channels and with team events.

Pātaka Kai

Mahitahi Hauora's pātaka kai allows us to provide support to whānau and give back to the community. This project was led by our Mental Health Service team, built by our extended whānua and decorated by tamariki from Whangārei Intermediate School.

The design features our maunga Parihaka, acknowledging the harbour it overlooks and the rivers that flow beneath it. Tāne Mahuta is depicted in the form of a Tiki, the Atua of forests and birds, and Tangaroa is depicted in the form of a Manaia, the Atua of the sea and fish.

Donations to the pātaka kai come from our staff and through sponsorship from the Kai Ora Fund.

Community Voice Advisory Committee

The Community Voice Advisory Committee is an independent body, its purpose is to provide expert perspectives and community input that champions the voice and needs of whānau, connecting Mahitahi Hauora with high-needs and priority populations. This year planning work began for a hui connecting disability service users with providers, with the aim of improving access to and the quality of services.



^ Mahitahi Hauora's pātaka kai, painted by students from Whangārei Intermediate School.

Tiakina Hei Oranga Mō Te Whānau

Supporting Primary Care

The Clinical Hub

The Clinical Hub provides a temporary ad hoc nursing workforce to Mahitahi Hauora’s rural general practices by covering staff who are on annual leave. The team provided 5,475 interventions including calling for 2,676 vaccinations and recalling 896 patients for smear tests. 583 hours were spent on inbox support for partner general practices.

This year the Clinical Hub was available six days a week to care for high-risk patients with COVID-19. Twelve of our rural general practices utilised the Clinical Hub to deliver full COVID-19 care for their patients including prescribing Anti-Virals (AVs).

Care for the Unenrolled Population

When a patient who is not enrolled with a general practice is discharged from any of our hospitals Mahitahi Hauora’s Clinical Hub team will contact them to reiterate the discharge plan, navigate them through to other services, facilitate enrolment where possible, and provide healthcare support for those with high needs. Clinical Hub team has provided consultations for 178 unenrolled patients, and was able to enrol 111 patients (62%).



Representing and Advocating for Primary Care

At a commissioning and ministerial level, Mahitahi Hauora continues to advocate for equitable pay between primary and secondary care and promote the need for a dedicated pathway for student nurses to enter primary care.

We represent the interests of general practices and the communities of Tai Tokerau at various national and regional forums, working groups and committees including:

- Consumer Health Portal Steering Group
- General Practice Leaders Forum
- GPNZ Ngā Matapihi o Te Wairua Māori Primary Health Leaders
- GPNZ PSAAP
- National Gout Action Aotearoa
- National Nurse Leaders Group
- Northern Region Newborn Enrolment Group
- Northern Region System Level Measures Group
- Northland Civil Defence – Welfare Coordination Group
- New Zealand Nursing Council Māori Komiti
- New Zealand Telehealth Forum – Digital Health Equity Reference Group
- POADMS Steering Group
- Te Kahui Hononga Northern Intersectional Forum RLG
- Te Kaunihera o Ngā Neehi Māori National Council of Māori Nurses
- Te Tai Tokerau Immunisation Strategic Leadership Group
- Te Whatu Ora Te Tai Tokerau Professional Development Recognition Programme Leaders Forum.



Professional Development

This year Mahitahi Hauora offered 64 training courses to general practice teams with 974 attendances.

Training topics included:

- ADHD
- Assisted Dying
- Asthma and Chronic Obstructive Pulmonary Disease
- Cervical Screening and HPV (Human Papillomavirus)
- Child Protection
- Chronic Kidney Disease
- Code of Rights, Privacy, Confidentiality and Choice
- CPR Cardiopulmonary Resuscitation
- Cultural Safety
- De-escalation for front-of-house staff
- Diabetes Annual Review and Cardiovascular Risk Assessments
- Gastroenterology
- GP MRI
- IMAC Vaccinator Training
- Immunisation Updates
- Infection Control
- IV Cannulation
- Nurse Mental Health Credentialing
- Older Person’s Health
- Podiatry
- Renal Disease
- Te Tiriti o Waitangi
- Telephone Triage for Nurses and Non-Clinicians
- Utilising Health Improvement Practitioners and Health Coaches
- Venipuncture and Phlebotomy
- Wound Care.





^ Mahitahi Hauora Spirometry Training session.



improving health equity Taonga tuku iho
aroha tamariki Health Te ao Māori caring for our community
self-determined wellbeing care Whānau we
Mauri tū mauri ora working together

Developing Tai Tokerau Nursing Strategies

Director of Nursing – Primary Care, Rhoena Davis, was instrumental in the development of the Tai Tokerau Nurse Practitioner Strategy. This document reviews the progress made within workforce development and the pathways to attaining the competencies required to become a Nurse Practitioner. Rhoena also sat on the working groups to develop similar strategies for Nurse Prescribers and the nursing strategies within wider Primary Care, Rural Health, and Māori Health strategies.

Clinical Governance

Mahitahi Hauora’s Clinical Governance charter, which was developed in August 2023, provides a framework for ongoing improvement and accountability for the quality and safety of health and disability services across the five dimensions of quality defined by the Ministry of Health: people-centred; access and equity; safety; effectiveness; and efficiency.

The role of our Clinical Governance Committee (CGC) is to promote a culture of equitable high-quality clinical practice within Mahitahi Hauora and our partner practices and ensure this is reflected in our projects, programmes, and performance. This includes facilitating the professional development of practitioners and assisting with the development of the clinical workforce.

As well as our own Clinical Governance Committee, we are part of several Governance forums and groups including The Northern Region Clinical Governance Forum, Health Quality and Safety Commission, Nurse Practitioners and Enrolled Nurses Governance Group, Northland Diabetes Governance, Northland Bowel Screen Governance, Northern Region Comprehensive Primary Community Teams (CPCT) Governance Group, and Northern Region Immunisation Governance Group.

Digital and Data

This year Mahitahi Hauora became a member of the Digital Health Alliance (DHA), giving us access to insights and awareness of developments within the health industry’s digital and data space. The Data and Digital team continually seeks innovative ways to help us reach our goals, and improve operations and service delivery to our partner practices while also balancing data security, privacy, and ethical considerations.

One of these innovations is our use of a low code/ no code development platform allowing us to create customised solutions. Using this, we have streamlined the reporting process to be simpler, quicker, and more efficient for practices and our teams. Practices can track their progress towards clinical indicators of the Equity for Whānau Agreement using our customised dashboards giving detailed performance data and patient lists to help close equity gaps.

Through our participation in the Northern Region Data Sharing Group, we ensure that Tai Tokerau-specific data is available and used for effective planning and decision-making across the region. Our collaboration with other PHOs in this forum enhances our collective understanding and aids the development of effective healthcare initiatives for our communities.

Work has begun on a new Customer Relationship Management (CRM) system which will allow us to respond more swiftly and effectively to our health care, community, and iwi partners’ needs. Bringing together crucial information into a single, accessible platform, is more efficient, and gives us a holistic view of our partnerships.

Keeping Practices Informed with Clinical, Operational and Sector Updates

This year we redesigned our email communications to general practice. We now send newsletters and professional development updates to all practice staff, and tailored messages to relevant audiences.



Te Reo Tautoko Ō Ngā Kaiwhakahaere

The Voice of General Practice

This year, as part of our ongoing advocacy of our practices and the health needs of our communities in Tai Tokerau, we surveyed our partner general practices on the issues facing primary healthcare. The results of this survey, although not surprising, give voice to the concerns being felt across Northland, and across the motu.

Without adequate funding, some rural practices may face difficult decisions around the sustainability of their businesses. Closure of, or a reduction in services at, these rural practices would leave those communities with the highest and most complex needs patients without access to primary care.

We shared these results with the media and with policy and funding decision-makers and will continue to do so, speaking up for equitable outcomes for our communities, and equitable funding for our practices that support them in attracting and retaining GPs.

“GPs are telling us loud and clear that they are feeling strained after years of workload pressures and underfunding. There is no doubt about it, Northland is in crisis.”

– Jensen Webber, Mahitahi Hauora CEO



Issues Facing Primary Care in Northland

In January 2024, we asked our practices what was impacting them the most



Barriers to recruitment in order of impact

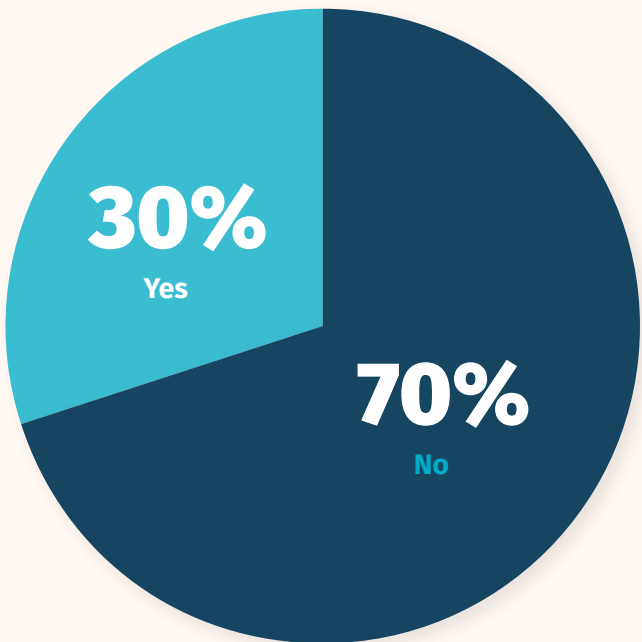
- Lower pay (compared to secondary or other regions)
- Workload/demand on Primary Care
- Remote, rural areas with access to fewer amenities

Reasons staff are leaving in order of impact

- Burn out/workload pressures
- Retiring
- Pay inequity
- Moving region/country
- Temporary break e.g. parental leave
- Career change

Workload/After-Hours Care

We asked if after-hours provisions were meeting the needs of their practice and their patients



Common themes from survey respondents on why the after-hours provision isn't meeting the needs of practice and patients

- Early closures at White Cross
- After-hours clinics are centralised, prohibitive for those living rurally
- After-hours commitment in rural areas contributes to recruitment challenges
- Practices have stopped covering after-hours due to staffing levels

Funding

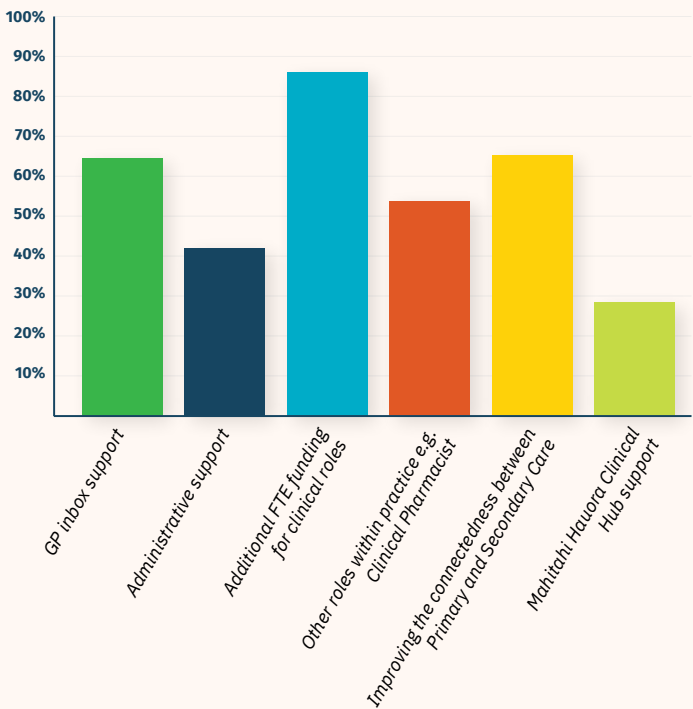
Key Challenges

1. Increased administrative workload not supported by current funding
2. Capitation too low and inflexible
3. Current funding model inhibits efficient practice operations

Ideas to improve connection with Secondary Care

- Multidisciplinary meetings
- Standardised discharge summaries received promptly
- Timely communication relating to referrals e.g. district nursing
- Communication to support safe continuity of care

Support to reduce burnout



Ideas from practices

- Training for non-clinical staff
- More cohesive IT systems
- Child care support
- Better defined processes around follow-up of investigations by Secondary Care

Tīmatanga Oranga

Starting Well

Introduction

This year, the focus for the Starting Well portfolio was improving the uptake of immunisations, which was facilitated with short-term funding from Te Aka Whai Ora | Māori Health Authority.

In Tai Tokerau there are complex challenges around immunisation, which is demonstrated in our rate of immunisation declines which, at 19% for tamariki reaching 2 years old, is almost three times the national rate.

Since funding to improve immunisation uptake ceased, we have focussed on opportunities to support and work alongside several Māori Health Providers. This has led to the development and implementation of clinical referral pathways enabling key community providers to deliver care closer to home.

Cristina Ross
Network and Innovation Manager



^ Cristina Ross (Network and Innovation Manager), at 2023 Mokopuna Day Out promoting the benefits of childhood immunisations.

475
paediatric respiratory patients
received interventions from
Clinical Hub

211
Kahu Taurima referrals

62%
of 2-year-olds were up to
date with their immunisations
(56% for Māori)

2,676
on-time immunisations given for
tamariki Māori and hapū māmā

64%
of 8-month-olds were up to date with
their immunisations (59% for Māori)

Best Start Kōwae Assessment Tools

In April 2023 Mahitahi Hauora partnered with The National Hauora Coalition to offer Best Start Kōwae pregnancy and postnatal assessment tools to 20 of our general practices. The aim of the Best Start Kōwae tools is to support consistent, comprehensive, and equitable care of pregnant people and babies.

These tools complement midwifery services, offer additional support in the form of clinical recommendations, built-in education, links to HealthPathways and other resources, and include a one-click e-referral tool. To support general practices offering these tools, virtual education sessions have begun.

Kahu Taurima

Kahu Taurima is the Health New Zealand | Te Whatu Ora approach to maternity and early years (the first 2,000 days of life) for all whānau in Aotearoa New Zealand.

In March 2023, Mahitahi Hauora partnered with Ngāti Hine Health Trust to develop a centralised local triage and referral system for hapū māmā, supporting and facilitating a proactive early referral and intervention. Since the programme began earlier this year, 211 pregnant people have been referred.

Childhood and Pregnancy Immunisations

In April 2023, Mahitahi Hauora began immunisation work to pre-call whānau of pēpē Māori that were due their 6-week, 3-month, 5-month and 12-month immunisations and hapū māmā due to the whooping cough immunisation, offering a \$50 Prezzy Card incentive for every immunisation completed on time. This work saw a total of 2,676 immunisations given.

Patient success story: Whānau were contacted to remind them that their pēpi's immunisations were due.

The whānau did not have access to transport so Mahitahi Hauora arranged for the Outreach Immunisation Service to visit them at home. When it was time for the next immunisations the whānau chose to get their other tamariki immunised, bringing their whānau up to date with the childhood immunisation schedule.

Paediatric Respiratory Clinical Pathway

Working alongside the hospital's Paediatrics teams, Mahitahi Hauora receives notifications when a child who was admitted with a respiratory order, is discharged from the hospital and has not met the criteria for Paediatric Outreach support. Mahitahi Hauora's Clinical Hub nurses contact whānau to discuss the hospital discharge plan, and relevant assessments, answer questions, and refer to other relevant services if required. Since referrals began in August 2023, 475 patients have received this service.

Puāwaitanga O Te Oranga

Living Well

Introduction

We are focussing on work programmes that support access to care in the community that enable whānau to Live Well, and on supporting our partner practices in delivering services to their enrolled patients at a time when issues with funding and workforce continue to threaten their sustainability.

The Partnership Services Team offer support to general practice around compliance with Foundation Standards, PMS support, contract reporting, providing clinical, operational and sector updates, and funding for priority groups such as Long-Acting Reversible Contraceptives (LARC), cervical screening and through the Primary Options Acute Demand Management Service.

Sandra Wilkinson
Partnership Services Manager

Comprehensive Primary and Community Teams

This year additional funding for frontline clinical roles to increase capacity within general practice was made available through the Comprehensive Primary and Community Teams (CPCT) initiative. These roles which include kaiāwhina, physiotherapists, pharmacists, care coordinators, and extended care paramedics will sit within the primary care general practice setting, improving access to care in the community, with a focus on priority groups and patients with complex needs.

Work has started recruiting for a variety of roles and bespoke training plans are being developed to meet varying Models of Care. To date, 8 roles (4.27 FTE) have been recruited across 7 general practices and we hope to have a total of 17 FTE in place across 24 practices by the end of the next financial year.



We are excited to be part of this programme which offers opportunities to develop new models of care and expand on existing ones, to reduce the demand on traditional care pathways. Mahitahi Hauora is supporting the enablement of the programme, which is funded until 30 June 2025, across all participating general practices in Tai Tokerau.

17,996
eligible referrals coordinated by the Primary Options Acute Demand Management Services (POAMDS) team

63%
of all eligible patients have had a completed HPV/cervical screening in the last 3 years, **59% of eligible Māori patients**

Primary Options Acute Demand Management Service

The Primary Options Acute Demand Management Service (POADMS) provides funding and resourcing enabling people to receive timely care in a community setting, close to home rather than in hospital. For the significant rural population in Tai Tokerau, this service supports more equitable access to care.

The programme aims to reduce hospital presentations, shorten lengths of stay and prevent readmissions and provides funding for services such as ECGs, chest x-rays, excisional biopsies, incision and drainage, Ankle Brachial Pressure Index (ABPI) assessments, and treatment for various infections and conditions.

The POADMS clinical coordination team liaise between primary and secondary teams and other health service providers to ensure continuity of care for patients and is continually reviewing options for inclusion against the demand and resources. Our relationship with the regional commissioning team provides improved opportunities for us to advocate for unmet whānau needs. 17,996 eligible referrals were coordinated by the POADMS team this year.

Supporting the Transition to HPV Self-Testing

Working with Victoria University, the Partnership Services team facilitated and supported a study testing the feasibility of HPV self-testing compared with traditional methods of cervical screening. This study, which involved Mahitahi Hauora partner practices and others across the region, helped inform the changes to HPV primary screening that were implemented in the National Cervical Screening Programme in September 2023. The Partnership Services team has supported our partner practices through the transition process and the changes in claiming funding. The findings of this study were presented at the World Indigenous Cancer Conference 2024 held in Melbourne in March.

Regional System Level Measures Plan

Mahitahi Hauora has worked with the Northern Region PHOs and Health New Zealand | Te Whatu Ora on developing and implementing the approved System Level Measures (SLM) plan for the Northern Region. Focus areas included Patient Experience Survey (PES), immunisations, cardiovascular disease risk assessments and management, and babies living in smokefree homes.



^ Professor Beverley Lawton of Centre for Women's Health Research, Victoria University with the HPV self-test.

Oranga Hinengaro

Mentally Well

Introduction

This year our work under the Mentally Well portfolio has focused on supporting primary and other health care providers to improve mental health outcomes for tāngata whaiora and whānau. We regularly review the intention of our contracts to improve choice and access to appropriate care for patients.

This year we hired new Health Improvement Practitioners meaning support under the Te Tumu Waiora programme is now accessible to patients at 21 of our partner practices across Tai Tokerau.

Bernie Hetaraka
Mental Health Manager

Health Improvement Practitioners and Coaches

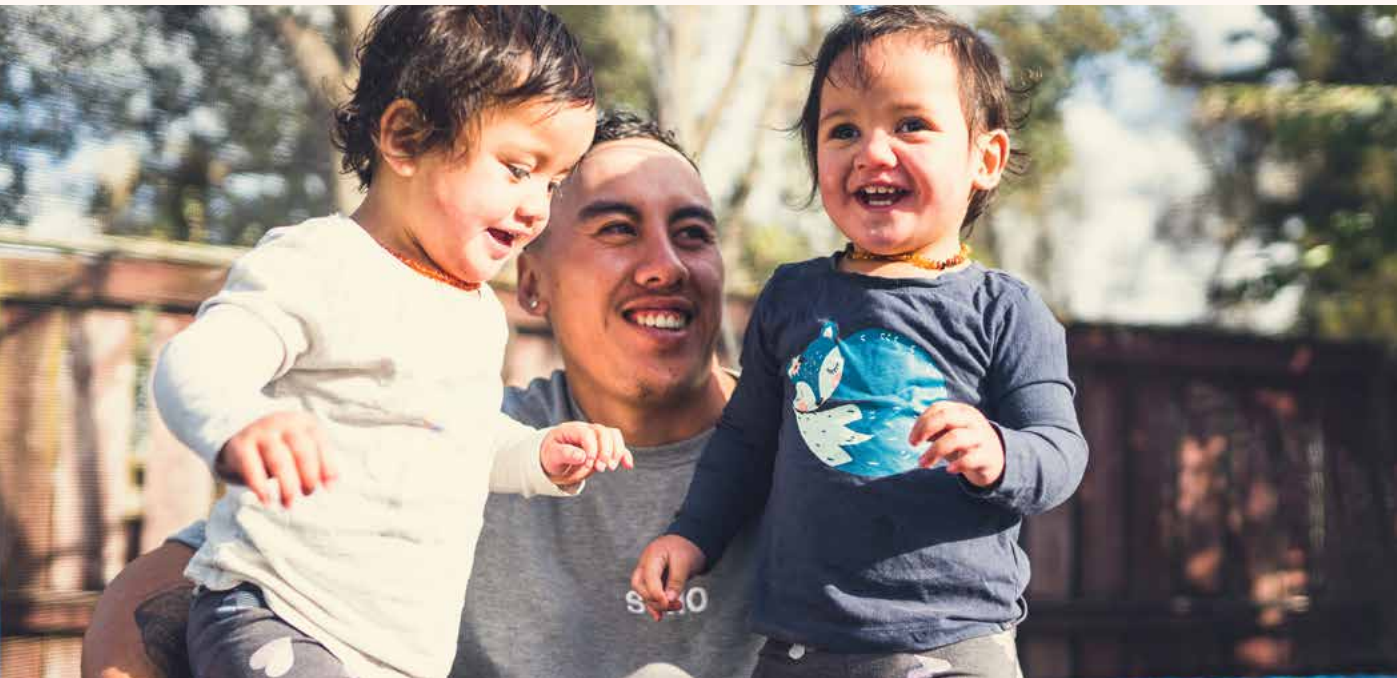
Mahitahi Hauora is supporting the enablement of the Te Tumu Waiora programme across all participating general practices in Tai Tokerau. Te Tumu Waiora is formed of two roles that work within general practice: Health Improvement Practitioners provide clinical focus and Health Coaches cover the social determinants of health.

This year we hired established a working group to develop a Virtual HIP service, increasing access to priority populations and rural areas.

He Kākano Āhau

He Kākano Āhau supports taitamariki (12 to 24 years) across Tai Tokerau by focusing on early detection, assessment and interventions for mild to moderate mental health issues, including referrals for other support services when required.

As of November 2023, recruitment to the He Kākano Āhau team was completed, and the team is now fully resourced with three youth clinicians and five youth workers that support young people and communities to plan and deliver projects such as design and fashion, cabin building, and Kaupapa Māori carving. Funding also allows us to support taitamariki and their whānau with transport to attend school and work and resources to support learning in the classroom and with homework.



^ Mahitahi Hauora Health Improvement Practitioners at the 2024 Rongoā Māori and Wellness Expo.

Mental Health Triage Services

Receiving referrals from our partner general practices, schools, organisations or directly from patients and whānau, our in-house Primary Mental Health Triage Service provides interventions and further referrals to a variety of services and resources including Kaupapa Māori services, social services, counsellors, psychologists and others.

This year we introduced a tailored approach for youth, including the triage partner, youth clinician and youth worker, to ensure appropriate levels of care.

In August 2023 we launched a Virtual Mental Health triage service to five of our partner general practices currently without Health Improvement Practitioners or Health Coaches in place. Patients are triaged and referred to our Primary Mental Health Service as required.

1,073

primary mental health triages

7,722

consultations with a HIP, 42% with Māori patients

21

practices now have a HIP or Health Coach (HC)

187

practice groups facilitated by HIPs and HCs

Oranga Pūmau

Ageing Well

Introduction

Long Term Conditions (LTCs) significantly contribute towards poor health and early death and are especially prevalent among Māori. We are leading service delivery projects targeting chronic conditions where we see inequities in health outcomes based on need, ethnicity, and socioeconomic deprivations.

Our LTCs programme supports the early detection, early intervention, and overall wellbeing of patients in Tai Tokerau who are living with chronic conditions. Our funding also allows us to support members of our general practice teams with education and accreditation opportunities, helping them to work at the top of the scope.

Dr Sue Ward

Clinical Director of Network Clinical Hub and Network Enablement Services

Pre-diabetes Pilot

In July 2023 Mahitahi Hauora embarked on a project focussed on reversing pre-diabetes in priority groups.

Trialling the 6-week PREKURE Health Coach Programme, which had seen promising results in Auckland trials, we worked with teams at Whakapiri Ora, Te Hiku Hauora Community Outreach and Hauora Hokianga.

Patients received weekly group health-coaching sessions and access to online resources around key themes such as nutrition, exercise, mental well-being and stress, alcohol education, and sleep. We saw a statistically and clinically significant reduction in HBA1c for engaged patients. 77% of patients who completed the programme were no longer prediabetic. This group also achieved a significant average reduction (-13.8) in systolic blood pressure. 81% of all participants said that the programme helped them learn more about pre-diabetes.

Since the pilot, Mahitahi Hauora supported The Whakapiri Ora team at Te Hiku Hauora to design and run a Te Ao Māori version of the programme, which has continued to help patients reverse their pre-diabetes.

Spirometry Coordination Services

Mahitahi Hauora's Spirometry Coordination service supports in-practice access to spirometry by funding accreditation and clinical activity.

As a result of the work done this year, we estimate that 76% of our practices will have clinicians that have attended spirometry training, as of 1 July 2024. 365 spirometry investigations were funded between July 2023 to June 2024, 74% of which were completed within general practice.

60% of patients receiving spirometry assessment within Mahitahi Hauora general practices were Māori. (equitable access).



COPD Whānau Wellness Programme

Mahitahi Hauora funds nurse-led annual reviews for patients with Chronic Obstructive Pulmonary Disease (COPD), including sick day planning, inhaler technique, self-management, best practice care and vaccination.

Data shows us that Māori are affected by respiratory disease at a younger age and are more likely to be hospitalised with COPD. Since the programme commenced in September 2023, 135 patients have received a funded annual COPD review, 64% of these were with Māori patients.

Gout Stop Programme

This year Mahitahi Hauora's Gout Stop Programme supported 613 patients, this includes 566 patients who were referred during the year and 47 who were referred in the previous year.

64% of the patients supported by the Gout Stop Programme this year were Māori. 41% of Māori patients referred to the programme this year were under 40 years old, compared to just

21% of non-Māori patients referred being under 40 years old.

In 2023 the Gout Stop Programme underwent significant improvements, for both practices and patients:

- Automated referrals process, resulting in more patients joining the programme.
- Our dedicated Registered Nurse kaiāwhina facilitates continuity of care by liaising between patients, pharmacy, and general practice.
- Additional funding for practices to monitor uric acid levels and adjust medications.
- Additional funding for practices to follow up with patients once they have completed the programme. This supports nurse-led cardiovascular, kidney, heart and diabetes checks, and further education to help patients manage their gout and in detecting and managing other associated chronic conditions.

344 patients completed the three-month programme this year. 82% of all patients who completed the Gout Stop

Programme agreed that it helped them understand more about their gout, and 78% agreed they now felt in control of their gout. The programme has a patient satisfaction rating of 4.5 out of 5.

Ranginui's Story

After multiple trips to the ED and many expensive medical bills, as he tried to manage his pain, Ranginui was referred to the Gout Stop Programme. With the support of our Registered Nurse, kaiāwhina, Ranginui began to understand his condition and his medication. Feeling empowered and encouraged by the regular check-ins his uric acid levels reached target and he was successfully discharged from the programme with no further flares.

"The Gout Stop Programme has helped me stay on top of gout with regular contact and motivation from the nurse. I am feeling good and healthy."

– Ranginui, aged 30

73%
of all eligible patients have had a CVD risk assessment in the last 5 years, **69% for Māori**

60%
of patients receiving spirometry assessment were Māori

74%
of funded spirometry services are now performed in practice

150
patients receiving a funded annual COPD review, **69% Māori**

613
referrals to the Gout Stop Programme, **64% Māori**

58%
of all eligible patients have had a Diabetes Annual Review in the last year, **58% for Māori**

Tō Mātou Tauāki Mō Ngā Mahi

Statement of Service Performance

For the year ended 30 June 2024

Our Vision

A 2026 Northland healthcare system that sustains equitable, self-determined wellbeing for the people of Northland.

Our Mission:

We work with others to find solutions to complex challenges by focusing on the needs of the whānau and communities to achieve equity.

Our Equity Statement:

We focus on making a positive difference for whānau and communities by giving action to Te Tiriti o Waitangi and challenging ourselves and others to achieve equity and improve outcomes across Tai Tokerau.

Our Strategic Focus:

Our strategic focus has a life cycle approach of starting well, living well, ageing well, mentally well, and accessible & sustainable primary healthcare.

Our long-term organisational outcomes reflect Northlanders’ access to service that enable whānau and communities to thrive, receive care that achieves what matters to them, experience seamless service provision, and have confidence that resources are used appropriately and sustainably.

Our Outcomes:

Outcome 1: Northlanders’ access services that enable whānau and communities to thrive

Objectives	How	2024	2023
Enabling access to care interventions	Number of unenrolled patients that receive care from the clinical hub (excl. Covid).	178	175
Promote services in the community	Number of healthy eating projects funded	38	58
	Number of Healthy Homes referrals	73	392
	Number of mental health triage consultations	1,073	1,016

Outcome 2: Northlanders’ receive care that achieves what matters to them

Objectives	How	2024	2023
Enabling patients and whānau to make informed decisions about their health the care they receive	Percentage of patients that responded “Yes” to: “Did the clinician involve you as much as you wanted to be in making decisions about your treatment and care” <i>This data is taken from the National Patient Experience Survey, implemented by the Health Quality Safety Commission, which is available online.</i>	91%	89%

Outcome 3: Northlanders’ experience seamless service provision

Objectives	How	2024	2023
Enabling the system to wrap around patients' needs	Number of bowel screening referrals (for people 60-74 years)	356	566
	Number of cervical screens for priority group women	5,119	2,496
Ensuring that patients receive medical care when they need it	Percentage of patients satisfied with a waiting time for GP appointment <i>This data is taken from the National Patient Experience Survey, implemented by the Health Quality Safety Commission, which is available online.</i>	77%	76%

Promote non-GP services available in the community	Number of Health Improvement Practitioners funded by the Trust	12	10
	Number of actual youth mental health clinicians funded by the Trust as at 30 June 2024	3	3
	Number of actual youth workers funded by the trust as at 30 June 2024	5	3

Outcome 4: Northlanders’ have confidence that resources are used appropriately and sustainably

Objectives	How	2024	2023
Enabling patients to receive care in primary care that otherwise would be provided in secondary care settings	Number of early discharges coordinated through Primary Options	39	62
	Number of referrals coordinated by Primary Options team	17,996	15,462

Outcome 5: Mahitahi Hauora is a great place to work

Objectives	How	2024	2023
Mahitahi staff feel valued and understand how their mahi contributes to achieving objectives, outcomes and vision	Annual staff turnover rates	24%	28%
	Annual staff sick leave rates	3%	3%

Tō Mātou Pūtea Tauaki Our Financial Statements

Te Kaupapa Mahitahi Hauora – Papa o te Raki Trust Financial Statements for the Year Ended
30 JUNE 2024

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Directory

Date of Incorporation

18 December 2018

Status

Charitable Trust

Charities

Registration Number

CC56633

Trust Registration Number

2725832

IRD Number

128-121-218

Registered Office

28-30 Rust Ave
Whāngarei

Physical Address

28-30 Rust Ave
Whāngarei

Bank

ANZ Bank
Corner Bank Street
and Rust Avenue
Whāngarei

Solicitor

Megan Bawden
WMRK
9 Hunt Street
Whāngarei

Auditor

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

Entities Purpose or Mission

Funding and provision
of essential primary
healthcare services

Resources

Primary Healthcare Funding
through Northland District
Health Board

Trustees

Boyd Broughton

Errol Murray

Geoffrey Milner

Lynette Stewart

Marihi Langford

Moe Milne

Suzanne Phillips

Ngila Bevan

(Appointed 21/07/2023)

Taco Kistemaker

(Resigned 30/11/2023)

Statement of Comprehensive Revenue and Expenses

For the Year Ended 30 June 2024

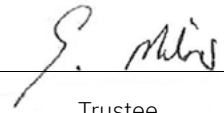
		2024	2023
	Note	\$	\$
Revenue – non-exchange transactions			
Health services contracts	6	60,518,352	54,531,858
Other revenue		280,563	542,497
Total revenue		60,798,915	55,074,355
Expenses			
Clinical programme costs	7	(58,997,127)	(54,124,555)
Administrative costs	7	(2,227,125)	(2,381,992)
Total expenses		(61,224,252)	(56,506,547)
Deficit before net finance income		(425,337)	(1,432,192)
Interest income – at amortised cost		291,045	144,037
Interest expense – at amortised cost		-	(3)
Net finance income		291,045	144,034
Other income		-	2,590
Deficit for the year		(134,292)	(1,285,568)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expenses for the year		(134,292)	(1,285,568)

Trustees’ Responsibility Statement

For the Year Ended 30 June 2024

The Board of Trustees present their Annual Report including the financial statements of the Trust for the year ended 30 June 2024 and the auditor’s report thereon.

For and on behalf of the Board:


Trustee
Date: 11 October 2024


Trustee
Date: 11 October 2024

Statement of Changes in Net Assets/Equity

For the Year Ended 30 June 2024

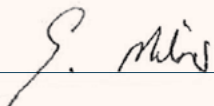
	Accumulated Revenue and Expense	Total
	\$	\$
2024		
Balance at 1 July 2023	5,557,241	5,557,241
Total comprehensive revenue and expenses for the year	(134,292)	(134,292)
Balance at 30 June 2024	5,422,949	5,422,949
2023		
Balance at 1 July 2022	6,842,809	6,842,809
Total comprehensive revenue and expenses for the year	(1,285,568)	(1,285,568)
Balance at 30 June 2023	5,557,241	5,557,241

Statement of Financial Position

As at 30 June 2024

		2024	2023
	Note	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	8	8,281,758	5,113,868
Receivables	10	1,518,443	2,679,399
Prepayments		93,036	75,577
GST Receivable		-	33,610
Investments - short term deposits	9	2,678,238	1,047,873
		12,571,475	8,950,327
Non Current Assets			
Property, plant and equipment	11	3,265,636	3,400,372
		3,265,636	3,400,372
Total Assets		15,837,111	12,350,699
LIABILITIES AND EQUITY			
Current Liabilities			
Payables	12	1,348,879	2,177,455
GST Payable		651,822	-
Funds held on behalf of other parties	15	887,251	1,072,973
Employee benefit liability		351,648	322,735
Deferred revenue	16	7,174,562	3,220,295
		10,414,162	6,793,458
Equity			
Accumulated Revenue and Expense		5,422,949	5,557,241
		5,422,949	5,557,241
Total Liabilities and Equity		15,837,111	12,350,699

For and on behalf of the Board on 11 October 2024.


Trustee


Trustee

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 2024

		2024	2023
Note		\$	\$
Cash flows from Operating Activities			
		65,947,748	58,217,998
		(57,117,137)	(53,446,109)
		(4,745,147)	(4,954,528)
		-	(3)
		268,513	121,194
		651,822	(36,905)
	20	5,005,799	(98,353)
Cash flows from Investing Activities			
		(44,906)	(19,713)
		551	70,282
		(1,607,832)	1,487,092
		(1,652,187)	1,537,661
Cash flows from Financing Activities			
		-	(1,881)
		(705,222)	764,454
		519,500	(261,024)
	21	(185,722)	501,549
		3,167,890	1,940,857
		5,113,868	3,173,011
	8	8,281,758	5,113,868

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 Te Whatu Ora/ Health NZ.

The financial statements have been approved and were authorised for issue by the Board of Trustees on 11 October 2024.

2. Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (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 financial statements comply with the requirements of the Financial Reporting Act 2013.

The Trust is a Tier 1 entity as it has more than \$33m of total expenses.

(b) Basis of Measurement

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.

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 Revenue and Deferred Revenue (Conditions vs. Restrictions)

(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 2024.

(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.

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

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. <i>Revenue from non-exchange transactions</i> Non-exchange transactions as detailed in note 6, 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. Note 6 Income from General Practices - this revenue is considered as non-exchange, it is an agreed amount charged to the general practices based on their patient numbers at a certain date to cover only a portion of their costs. With the exception of services in-kind, inflows of resources from non-exchange transactions are only recognised as an asset where both: 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. <u>(b) Interest income</u> Interest income is recognised as it accrues using the effective interest method.	<u>(c) Employee benefits</u> Short-term employee benefits liabilities are recognised when the Trust has a legal or constructive obligation to remunerate employees for services provided wholly 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. <u>(d) Financial Instruments</u> <i>i. Recognition and initial measurement</i> Trade receivables issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Trust becomes a party to the contractual provisions of the instrument. A financial asset or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial. <i>ii) Classification and subsequent measurement</i> Financial assets On initial recognition, a financial asset is classified as measured at: amortised cost. A financial asset is measured at amortised cost if it meets both of the following conditions: - it is held within a management model whose objective is to hold assets to collect contractual cash flows; and - its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets – Management model assessment

The Trust’s cash and cash equivalents, short term deposits, and receivables are classified as financial assets at amortised cost. GST and prepayments are not included.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with original maturities of 3 months or less. Short term deposits are those with an original maturity of more than 3 months.

Financial assets – Subsequent measurement and gains and losses

Financial assets at amortised cost

- These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Financial liabilities – Classification, subsequent measurement and gains and losses

All of the Trust’s financial liabilities meet the criteria to be classified as measured at amortised cost. These financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

(iii) Derecognition

Financial assets

The Trust derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Trust neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Financial liabilities

The Trust derecognises a financial liability when its contractual obligations are discharged or cancelled or expire. The Trust also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in surplus or deficit.

(iv) Offsetting

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

(v) Impairment of financial assets

The Trust recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Trust considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Trust’s historical experience and informed credit assessment and including forward-looking information.

The Trust assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Trust considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Trust in full, without recourse by the Trust to actions such as realising security (if any is held); or

- the financial asset is more than 90 days past due.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e., the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Trust expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

(e) 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% - 20%
Computer Equipment & Software	10% to 67%
Motor Vehicles	10% to 15%
Furniture & Fittings and Plant & Equipment (incl Medical)	4% to 67%

(f) 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.

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.

(g) Goods and Services Tax (GST)

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

(h) 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 2024.

- PBE IPSAS 1 Disclosure of Fee for Audit Firms’ Services.

6. Revenue

	2024	2023
	\$	\$
Revenue (non-exchange) consists of the following:		
PHO Capitation: First Contract Care, SIA, CarePlus, HP	43,632,729	37,268,501
PHO Capitation: Management Services	958,281	849,834
Mental Health Funding	3,222,477	2,799,565
Health Promotion Funding	164,415	220,074
Rural Funding	1,471,261	1,419,003
Other Primary Health Contracts	10,230,721	11,216,775
Income from General Practices	838,468	758,106
	60,518,352	54,531,858

7. Expenses

	2024	2023
	\$	\$
Clinical programme costs consist of the following:		
Capitation payments to General Practices (inclS SIA, CarePlus, HP)	(43,607,841)	(37,255,385)
Mental Health	(2,863,167)	(2,537,176)
Health Promotion	(163,625)	(244,973)
Rural Funding	(1,471,261)	(1,419,004)
Other Primary Health Contracts	(9,884,086)	(11,624,971)
IT and Register Management Support Management	(1,007,147)	(1,043,046)
	(58,997,127)	(54,124,555)

The above includes employee costs of \$3,510,417 this includes kiwisaver contributions of \$177,900. (2023: \$3,415,619 kiwisaver \$192,436) and depreciation of \$38,921 included in total depreciation of \$178,989 (tied to note 11) (2023: \$209,540).

7. Expenses (continued)

	2024	2023
	\$	\$
Administrative costs consist of the following:		
Employee remuneration	(1,173,790)	(1,433,806)
Employee kiwisaver	(89,853)	(110,482)
Repairs and maintenance	(26,462)	(23,006)
Depreciation	Note 11	(140,068)
Net loss on sales of property, plant and equipment	(101)	(919)
Trustees’ fees	Note 18	(178,661)
Audit fees – for audit of financial statements	(83,086)	(42,360)
Other operating expenses	(535,104)	(416,005)
	(2,227,125)	(2,381,992)

8. Cash and Cash Equivalents

	2024	2023
	\$	\$
This account consists of the following:		
Cash in bank	8,281,625	5,113,769
Cash on hand	133	99
	8,281,758	5,113,868

Funds totalling \$887,251 (2023: \$1,072,973) are held on behalf of other parties - see Note 15 and are thus not available for use by the Trust. 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 2.45% - 4.20% (2023: 0.05% - 3.90%).

9. Investments - Short Term Deposits

	2024	2023
	\$	\$
ANZ Commercial Term Deposits	2,678,238	1,047,873
	2,678,238	1,047,873
Per annum interest rate ranges applicable to components of investments:	4.20% - 6.15%	1.70% - 5.55%
Per annum terms ranges applicable to components of investments:	90 to 270 days	90 to 182 days

10. Receivables

	2024	2023
	\$	\$
Receivables from non-exchange transactions	1,507,661	2,657,929
Receivables from related parties	Note 1710,782	21,470
Net receivables	1,518,443	2,679,399

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

2024 year

Cost	Land	Buildings & Leasehold Improvement	Computer Equipment & Software	Motor Vehicles	Furniture & Fittings and Plant & Equip (incls Medical)	Total
	\$	\$	\$	\$	\$	\$
Balance as at 1 July 2023	993,025	2,000,375	598,273	373,218	232,331	4,197,222
Additions	-	3,642	41,264	-	-	44,906
Disposals	-	-	(284)	-	(1,153)	(1,437)
Balance as at 30 June 2024	993,025	2,004,017	639,253	373,218	231,178	4,240,691
Accumulated depreciation						
Balance as at 1 July 2023	-	250,627	361,436	76,874	107,913	796,850
Depreciation	-	57,556	70,975	31,791	18,667	178,989
Disposals	-	-	(174)	-	(610)	(784)
Balance as at 30 June 2024	-	308,183	432,237	108,665	125,970	975,055
Net book value						
30 June 2024	993,025	1,695,834	207,016	264,553	105,208	3,265,636

2023 year

Cost	Land	Buildings & Leasehold Improvement	Computer Equipment & Software	Motor Vehicles	Furniture & Fittings and Plant & Equip (incls Medical)	Total
	\$	\$	\$	\$	\$	\$
Balance as at 1 July 2022	993,025	2,000,375	592,807	447,218	230,080	4,263,505
Additions	-	-	17,371	-	2,342	19,713
Disposals	-	-	(11,905)	(74,000)	(91)	(85,996)
Balance as at 30 June 2023	993,025	2,000,375	598,273	373,218	232,331	4,197,222
Accumulated depreciation						
Balance as at 1 July 2022	-	191,334	280,070	88,779	85,290	645,473
Depreciation	-	59,293	88,876	38,696	22,675	209,540
Disposals	-	-	(7,510)	(50,601)	(52)	(58,163)
Balance as at 30 June 2023	-	250,627	361,436	76,874	107,913	796,850
Net book value						
30 June 2023	993,025	1,749,748	236,837	296,344	124,418	3,400,372

12. Payables

This account includes:

	2024	2023
	\$	\$
Health service claims	1,106,759	1,652,049
Health service claims from related parties (Note 17)	140,230	453,304
Sundry accruals	101,890	72,102
Payables	1,348,879	2,177,455

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, interest risk and liquidity risk. 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 contractual 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 investments - short term deposits with maturities between 4 to 12 months are held with ANZ which has an S&P credit rating of AA- (2023: AA-). This rating is considered investment grade and thus credit risk is low.

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, Te Whatu Ora/NZ Health and the Ministry of Health make up 91% (2023:94%) of the trade receivables balance as at 30 June 2024. However, they are assessed as low-risk, high quality entities due to them being government 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:

	2024	2023
	\$	\$
Neither past due nor impaired	1,412,358	2,408,694
1 - 90 days past due	100,606	142,106
Over 90 days past due	5,479	104,962
	1,518,443	2,655,762
Allowance for impairment	-	-
	1,518,443	2,655,762
Trade receivables not past due and not impaired	1,412,358	2,408,694
Trade receivables past due but not impaired	106,085	247,068
	1,518,443	2,655,762

Loss allowance was determined to be immaterial.

(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 \$8,281,758 of cash and cash equivalents and term deposits of \$2,678,238 as at 30 June 2024 (2023: \$3,592,261 and \$2,569,480 respectively). This compares to payables of \$1,348,879, funds held on behalf of \$887,251 and deferred revenue of \$7,174,562 (2023: \$2,177,455, \$1,072,973 and \$3,220,295 respectively). Trade payables are typically settled within 30 days as per their standard trade terms.

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

	Note	Carrying amount	Total contractual cash	On Demand
As at 30 June 2024				
Payables	12	1,348,879	1,348,879	1,348,879
Funds held on behalf of other parties	15	887,251	887,251	887,251
		2,236,130	2,236,130	2,236,130

As at 30 June 2023				
Payables	12	2,177,455	2,177,455	2,177,455
Funds held on behalf of other parties	15	1,072,973	1,072,973	1,072,973
		3,250,428	3,250,428	3,250,428

(iv) Interest Rate Risk

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

	2024	2023
	\$	\$
Bank - Cash and cash equivalents	8,281,758	5,113,868
Investments - short term deposits with maturities 4 - 12 months	2,678,238	1,047,873
	10,959,996	6,161,741

6.06% was the average interest rate earned on cash deposits and short term deposits (2023:3.27%)

The Trust has no borrowings.

It is estimated a 100 basis point increase/(decrease) in interest rates would result in an increase/(decrease) in the Trust’s interest earned in a year by approximately \$109,600/(\$109,600) on the Trust’s investment portfolio exposed to floating rates at reporting date (2023: 100 basis point increase/(decrease) of \$61,617/(\$61,617)).

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 surplus or deficit and net assets or equity of a 1% movement equals to 100 basis points \$109,600 (2023: \$61,617).

(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 and funds held on behalf of, accordingly the carrying amount is a reasonable approximation of their values.

(vii) Other Risks

In December 2021 the Trust reoriented their mahi to ensure Mahitahi Hauora could continue its work to deliver our vision and meet our Trust’s purposes, while effectively serving the new system. The health reform required Mahitahi Hauora to undertake a further shift in focus to strengthen our relevance in the new system being introduced on July 2022.

In July 2022 the Trust re-shaped and implemented their funding model and reduced infrastructure costs.

The Trust Board and Management are continuously working on aligning their strategy with the direction of the Government’s plan. However, there is risk that other organisations or models of cooperation may be favoured by stakeholders and/or the commissioning arm of Health NZ in the future.

14. Capital Management

The Trust’s capital is its accumulated revenue and expense. 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 Trust does not have any external debt in the current and prior year.

15. 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 reporting date were as follows:

	2024	2023
	\$	\$
Asthma Society Northland	7,158	32,759
GPSWI Funds	146,818	157,683
Kai Ora Funds	171,394	103,809
Child Friendly Cities Funds	5,557	34,577
Northland Youth Health Fund	2,262	2,262
Northern Community Pharmacy Strategic Development Fund	5,207	21,107
Taikorihi Locality	548,855	720,776
	887,251	1,072,973

The funds managed on behalf of other organisations is interest-free and to be held until used or requested to return.

16. 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:

	2024	2023
	\$	\$
Other Primary Health Programmes	7,174,562	3,220,295
	7,174,562	3,220,295
Funding budgeted for utilisation in the next financial year (current liability)	7,174,562	3,220,295
Total Deferred Revenue	7,174,562	3,220,295

17. 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	2024 Payments	2024 Payables	2023 Payments	2023 Payables
	\$	\$	\$	\$
Payments (excluding COVID) to GP practices	7,103,252	120,848	9,927,286	390,559
COVID Payments to GP practices	15,440	-	752,730	-
Payments to other providers	333,928	19,382	519,787	62,745
	7,452,620	140,230	11,199,803	453,304

Receipts by the Trust	2024 Receipts	2024 Receivables	2023 Receipt	2023 Receivables
	\$	\$	\$	\$
Receipts for services from GP practices	153,345	10,782	203,104	21,470
Receipts for services from other providers	215,000	-	-	-
	368,345	10,782	203,104	21,470

Nature of the Relationship and Transactions

Broadway Health Centre and Broadway Health Kaitaia - Taco Kistemaker was a trustee of the Trust to the 30 November 2023 is also Director/Shareholder of the related parties. The related party provides goods and services to the Trust.

Bayview Medical Centre - Suzanne Phillips is a trustee of the Trust is also Owner of the related party. The related party provides goods and services to the Trust.

Kia Ora Ngātiwai – Lynette Stewart is a trustee of the Trust and is also the CEO 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 was also the CEO of the related party to the 3 April 2024 . The related party provides goods and services to the Trust.

Ngati Hine Health Trust - Moe Milne is a trustee of the Trust is also a member of the related party. The related party provides goods and services to the Trust.

Whakawhiti Ora Pai - Errol Murray is 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 Ha Oranga/Te Runanga o Ngati Whatua - Boyd Broughton is a trustee of the Trust is also member of the related party. 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 Te Whatu Ora/Health NZ and are based on registers of enrolled patients submitted by the doctors to the Te Whatu Ora/Health NZ. 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:

	2024 Remuneration	2024 Number of individuals	2023 Remuneration	2023 Number of individuals
	\$		\$	
Board of Trustees – Trustees’ fees	178,661	9	186,318	9
Executive Management Team	1,480,261	12	1,873,915	14
	1,658,922		2,060,233	

18. Financial Instruments

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

2024	Financial assets Amortised cost	Financial liabilities Amortised cost	Total
	\$	\$	\$
Subsequently not measured at fair value			
Cash and cash equivalents	8,281,758	-	8,281,758
Short-term deposits	2,678,238	-	2,678,238
Receivables	1,518,443	-	1,518,443
Payables	-	(1,288,977)	(1,288,977)
Funds held on behalf of other parties	-	(887,250)	(887,250)
	12,478,439	(2,176,227)	10,302,212

2023	Financial assets Amortised cost	Financial liabilities Amortised cost	Total
	\$	\$	\$
Subsequently not measured at fair value			
Cash and cash equivalents	5,113,868	-	5,113,868
Short-term deposits	1,047,873	-	1,047,873
Receivables	2,679,399	-	2,679,399
Payables	-	(2,177,455)	(2,177,455)
Funds held on behalf of other parties	-	(1,072,973)	(1,072,973)
	8,841,141	(3,250,428)	5,590,712

19. Commitments

There are no operating leases or capital commitments at reporting date (2023: Nil).

20. Reconcilliation of Operating Cashflows to Net Surplus

	2024 \$	2023 \$
Total comprehensive revenue and expenses	(134,292)	(1,285,568)
adjustments for non-cash items		
Depreciation	178,989	168,761
Loss on disposal of property, plant and equipment	101	919
Profit on disposal of property, plant and equipment	-	(2,590)
Interest Income - at amortised cost	(22,532)	(22,843)
adjustments for movements in:		
Increase in Receivables	1,160,956	1,365,465
Decrease in Prepayments	(17,459)	(14,082)
Increase (Decrease) in GST	685,432	(70,515)
Increase in Payables	(828,576)	(1,923,657)
Increase in Employee Benefits	28,913	5,378
Increase in Deferred Revenue	3,954,267	1,680,377
Net Operating Cash inflow/(outflow)	5,005,799	(98,355)

21. Reconcillation of Liabilities Arising from Financing Activities

2024	1 July 2023	Cash flows	Total
	\$	\$	\$
Funds held on behalf of other parties	1,072,973	(185,722)	887,251
Total Liabilities from financing activities	1,072,973	(185,722)	887,251
2023	1 July 2022	Cash flows	Total
	\$	\$	\$
Funds held on behalf of other parties	569,543	503,430	1,072,973
Finance lease liabilities	1,881	(1,881)	-
Total Liabilities from financing activities	571,424	501,549	1,072,973

22. Contingent Liabilities

There are no contingent liabilities at the reporting date (2023: Nil).

23. Events After the Reporting Date

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.



BDO Auckland

INDEPENDENT AUDITOR’S REPORT
TO THE TRUSTEES OF TE KAUPAPA MAHITAHU HAUORA-PAPA O TE RAKI

Opinion

We have audited the general purpose financial report of Te Kaupapa Mahitahi Hauora-Papa O Te Raki (“the Trust”), which comprise the financial statements on pages 39 to 56, and the statement of service performance on pages 34 to 36. The complete set of financial statements comprise the statement of financial position as at 30 June 2024 the statement of comprehensive revenue and expense, statement of changes in net assets/equity, 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 general purpose financial report presents fairly, in all material respects:

- the financial position of the Trust as at 30 June 2024 and (of) its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2024, in accordance with the entity’s service performance criteria,

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

Basis for Opinion

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

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

Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor’s report is information contained in the general purpose financial report, but does not include the statement of service performance and the financial statements and our auditor’s report thereon.

Our opinion on the statement of service performance and financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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



BDO Auckland

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

Trustees' Responsibilities for the General Purpose Financial Report

Those charged with governance are responsible on behalf of the Trust for:

(a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board;

(b) service performance criteria that are suitable in order to prepare statement of service performance in accordance with Public Benefit Entity Standards; and

(c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

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

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Trusts 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 Trust's 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
11 October 2024

te tangata Whānau working together
our communities aroha He hauora to
proving health

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**Mahitahi
Hauora**