Mahitahi Hauora

Pūrongo ā Tau
Annual Report
2024/2025



Healthy Whānau, Thriving Northland

Karanga karanga ki a Ranginui e tū nei	Call upon Ranginui
Karanga karanga ki a Paptūanuku e takoto nei	Call upon Papatūanuku
Kia horo pai ai te ara matua	To lay forth the pathway
Nā Rongo te ara	Of Rongo
Nā Tāne te ara	Of Tāne
Tāne te Waiora	Tāne the life giver
Tāne te Wānanga	Tāne the learning
Tāne te Pūkenga	Tāne the skilled
Tāne te Whakaputa	Tāne the progenitor
Te whakaputa ki te whei ao, ki te ao mārama	To enter the emerging world, the world of light
Ka whakaoti nuku, ka whakaoti rangi	To be complete
Tō manawa ki tāku manawa ka irihia	Now bound together, uplifted
Whano! Whano! Haramai te toki! Haumi e!	We are unified and move forward as one!
Hui e! Taiki e!	

Tō Mātou Tirohanga Whakamua

Our vision

Healthy whānau, thriving 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.

aroha improving health equity Taonga tuku iho Whiria te tangat
tamariki Health Te ao Māori caring for our communities connec
self-determined wellbeing care Whānau wellness collabor
Mauri tū mauri ora working together Northland

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Ko Tēnei Mātou

Who We Are

125,066

patients enrolled at Mahitahi Hauora member general practices

48.5%

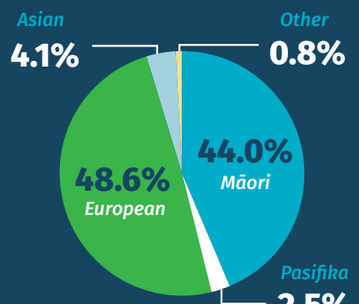
Deprivation Quintile 5

669,904*

patient care interactions at our 26 member general practices.

* more than one interaction per patient per day is counted as one interaction.

Ethnicity of patients enrolled in Mahitahi Hauora member general practices in %



Percentage of patients enrolled in Mahitahi Hauora member general practices aged:

60+ years — **29.3%** (17.2% Māori)

0-17 years — **24.7%** (34.9% Māori)

117

GPs (74.08 FTE)

165

Nurses (117.41 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 to their 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.

How we work with our partners

A significant proportion of our enrolled population are Māori, many living in rural areas, in high levels of deprivation, and with complex health needs.

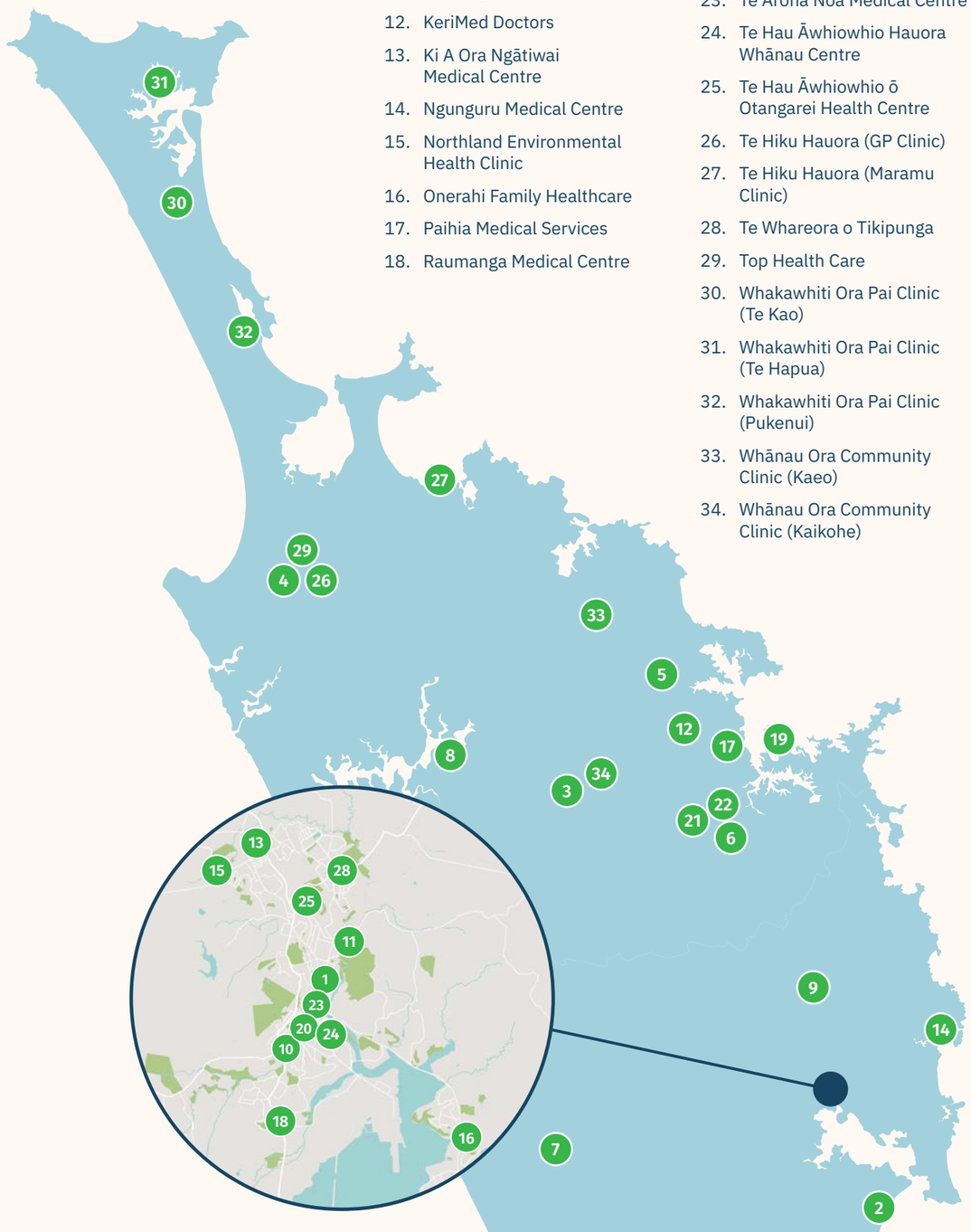
Mahitahi Hauora is dedicated to improving the health and wellbeing of communities in Te Tai Tokerau, with a particular focus on equitable outcomes for Māori, Pasifika, and other priority populations. This is reflected in the way we work with our member general practices. Mahitahi Hauora member general practices receive funding through our Equity for Whānau Agreement. Through this agreement, we support practices to achieve their individual plans and intentions for improving equity and outcomes for priority groups across the key areas of access, clinical and experience of care.

This year we undertook a review of the way we offer support to our member general practices, improving operational efficiencies. These changes will take effect from 1 July 2025.

Member General Practices

Some member general practices have multiple clinic locations as reflected in the map below

1. Bank Street Medical
2. Bream Bay Medical Centre
3. Broadway Health (Kaikohe)
4. Broadway Health (Kaitaia)
5. Broadway Health (Waipapa)
6. Commercial Street Surgery
7. Dargaville Medical Centre
8. Hauora Hokianga Health
9. Hikurangi Medical Centre
10. Horizon Health
11. Kensington Health
12. KeriMed Doctors
13. Ki A Ora Ngātiwai Medical Centre
14. Ngunguru Medical Centre
15. Northland Environmental Health Clinic
16. Onerahi Family Healthcare
17. Paihia Medical Services
18. Raumanga Medical Centre
19. Russell Medical Services
20. Rust Avenue Medical Centre
21. Te Ara Tū o Ngāti Hine Moerewa
22. Te Ara Tū o Ngāti Hine Kawakawa
23. Te Aroha Noa Medical Centre
24. Te Hau Āwhiowhio Hauora Whānau 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



This year the health sector has continued to be characterised by complexity and uncertainty.

A notable example of this is the postponement of the anticipated MESO discussion document, which was expected to address the future direction of PHOs and other entities. Our operations persist in service of member general practices and the wider community, despite the absence of clear indications regarding any forthcoming changes.

An environment of ambiguity has contributed to the increased movement of general practices among PHOs - including within Te Tai Tokerau - alongside the emergence of new PHO entities such as Tend and Green Cross. However, the extent to which these developments substantively enhance care for enrolled patients remains to be seen. Amidst this evolving landscape, the Mahitahi Hauora Board has maintained a steadfast focus on its core mandate, serving our member general practices and community whilst providing support to the Chief Executive and team as they navigate these challenges. The Board has upheld a strategic, long-term perspective, endorsing initiatives that fortify the sustainability of the organisation and the provision of high-quality care across the rohe.

During this period, the Board encouraged and supported the Chief Executive's leadership in several key initiatives on behalf of member general practices and the broader Northland community. This included involvement in negotiations for the capitation review (to be implemented from 1 July 2026) and leading significant advocacy efforts for rural healthcare, ensuring that the distinctive needs of our region are appropriately represented.

We acknowledge the financial challenges encountered during the year and commend the operational leadership for the prudent decisions made, which have resulted in improved financial outcomes and further progress towards long-term viability. The Board has remained actively engaged through regular meetings and diligent governance oversight. We were pleased to endorse a refreshed strategic plan, reaffirming our commitment to equity, collaboration, and innovation in primary care.

It is important to recognise the passing of a valued member of our senior leadership team, Rhoena Davis, whose substantial contributions to the organisation, to hauora Māori in Te Tai Tokerau, and to national nursing leadership were deeply appreciated. We also extend our gratitude to outgoing trustee Dr Suzanne Phillips for her dedicated advocacy on behalf of general practice, and we wish her well in her future endeavours. The Board welcomed Dr Christopher Calcott and celebrated the return of Dr Justine Woodcock, both of whom bring valuable expertise to the Board, a Board that can connect to the broad spectrum of primary care stakeholders - including clinical leaders, Māori health advocates, and rural representatives - ensuring ongoing diverse guidance for our kaupapa.

In closing, I would like to express my sincere appreciation to the Mahitahi Hauora Senior Leadership Team and all staff for their unwavering dedication and ongoing support of our member general practices and the communities we serve. Collectively, we remain committed to our vision of *'Healthy whānau, thriving Northland'.*

Ngā mihi,

Geoff Milner
Chair

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He Aumihi Nā Te Tumu Whakarae

Message from our CEO



Over the past 12 months, our commitment to achieving equitable health outcomes for whānau in Te Tai Tokerau has remained central to our mahi.

We continue to address the persistent health inequities experienced by Māori, ensuring our efforts contribute meaningfully to closing that gap.

The health sector has undergone considerable change this year, bringing both challenges and opportunities. These shifts enabled us to extend advocacy for Te Tai Tokerau, strengthen key relationships, and maintain visibility across forums where Mahitahi Hauora is represented.

This year also highlighted sustainability concerns - both financial and clinical. Our dedicated member general practice workforce, many serving their communities for decades, continues to deliver with commitment and compassion under significant pressure.

We took important steps to improve how we support member general practices. Through extensive engagement and feedback, we developed a new Member Services Agreement to enhance our service model. We also strengthened our Equity for Whānau Agreement and are now seeing encouraging outcomes.

Looking ahead, we are focused on improving performance across key health indicators - particularly immunisation. Despite ongoing challenges with uptake in Te Tai Tokerau, our approach remains grounded in best practice, and we are committed to sustained improvement.

PSAAP negotiations this year reflected true collaboration and shared advocacy for general practice. I was proud to represent our members, particularly in voicing challenges unique to our region. Through strong advocacy, rural practices particularly will benefit in the next financial year.

During the year, I also met with Associate Minister of Health Matt Doocey and Director-General of Health Audrey Sonerson to advocate further - not only highlighting our challenges but presenting opportunities for positive impact.

We remain proud of the support our programmes provide to both practices and whānau. In key areas of need, we work alongside member general practices through targeted initiatives, including our Long-Term Conditions programmes, Mental Health Team, and the POADMS service.

To further strengthen communication, we launched a Partner Update Webinar series, which we look forward to growing. We also benefit from the insights of our Community Voice Advisory Committee, ensuring lived experience remains central to our mahi. Another initiative was our collaboration with Buttabean Motivation, providing clinical support for participants of the From the Couch programme in Whangārei.

I sincerely thank our member practices for their resilience, dedication, and continued commitment during what has been a demanding year. Your determination to deliver high-quality care and make a lasting impact in the lives of your patients is both valued and commendable.

To the Mahitahi Hauora staff and teams, thank you for the passion and professionalism you bring every day. Your support of our member general practices is fundamental to our collective success.

Finally, I acknowledge the Mahitahi Hauora Board members for their strategic leadership and unwavering support. Their guidance continues to shape our direction and drive progress.

As always, our vision for a healthier, more equitable future remains strong. We are proud of what has been achieved and optimistic about the opportunities ahead - particularly in building a strong, sustainable workforce for Te Tai Tokerau.

Ngā mihi,

Jensen Webber
Chief Executive Officer

Te Kāhui Whakamarumaru

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
– Te Puawaitanga ki Ōtautahi 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 Justine Woodcock
General Practitioner and Practice
Owner at Broadway Health



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



Dr Chris Calcott
General Practitioner and Practice
Owner at Russell Medical Centre

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Te Tīma Rangatira

Our Leadership Team



^ **Mahitahi Hauora Senior Leadership Team from left to right:** Ta'ifau Malotā - GM Digital & Data, Jensen Webber - CEO, Juliet Espiner - HR Manager, Gay Cook - Finance Manager, Cilla Tofilau - Strategy & Transformation Manager, Sandra Wilkinson - Partnership Services Manager, Bernie Hetaraka - Mental Health Manager, Angela Keung-Hobson - Director of Nursing, Lorraine Brooking - Clinical Director, Cedric Boue - Finance Manager.

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He Titiro Whakamuri

Year in a Snapshot

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







2,744
facilitations provided by Clinical Hub

171
funded COPD annual reviews, 46% Māori

53%
of 2-year-olds are up to date with immunisations, 47% for Māori

90%
spirometry assessments performed in practice

66%
of all eligible patients had HPV/ cervical screening in the last 3 years, 64% of eligible Māori

8,435
consultations with a HIP, 46% with Māori patients

588
patients supported by the Gout Stop Programme, 65% Māori

34
funded Asthma Wellness assessments, 44% Māori

16,239
eligible referrals coordinated by the POADMS team

63%
of eligible patients had CVD risk assessment in the last 5 years, 64% of eligible Māori

45
projects received Kai Ora Fund grants

23
HIPs available throughout the year

47%
of patients receiving spirometry assessment were Māori

58%
of 8-month-olds are up to date with immunisations, 52% for Māori

32
CPCT roles across 18 of our member general practices

62%
of all eligible patients have had a diabetes annual review in the last year, 62% for eligible Māori

60
training courses offered

1,120
primary mental health triages



Tiakina Ngā Whānau Me Te Hāpori

Supporting Whānau and Communities

Celebrating Marohapa Development Opening

Mahitahi Hauora Board and Leadership representatives attended the dawn opening of the first phase of Ngāti Hine Health Trust's new social housing development in November 2024. When completed, the Marohapa Development is set to feature 35 homes, comprising two, three, and four-bedroom units designed to accommodate diverse whānau needs, a community centre, and an outreach clinic for whānau.



^ Celebrating Marohapa Development Opening



^ Mahitahi Hauora stand at the 2025 Health & Lifestyle Expo

Community Services Volunteer Days

In September 2024, Mahitahi Hauora introduced Community Services Volunteer Days. Each member of our team can spend a day each year supporting local charities or organisations. So far, our team has chosen to support the Portland Voluntary Fire Brigade. We look forward to supporting more organisations and initiatives.

Accessible Healthcare

In December 2024, our Partnership Services and Clinical Hub teams attended the tlc4u All About Accessibility Expo to kōrero on issues impacting whānau access to primary care services in Te Tai Tokerau.

Our teams also attended the Health and Lifestyle Expo in April 2025 to speak to whānau about our long-term conditions and mental health and wellbeing programmes.

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Kai Ora Fund 2025

Kai Ora Fund partners announced in May that a total of $182,877 in funding would be awarded to support 45 community projects aimed at enhancing food security and community resilience this year. Each project received grants of up to $5,000. Among the recipients, the Bristow Collective will share ancestral practices of hunting and kai gathering, while the Maungaturotu Residents Association plans to plant a permaculture-style orchard around the Centennial Hall. These are just a few of the many exciting initiatives funded.

The Kai Ora Fund partners include Mahitahi Hauora, Whangārei District Council, Far North District Council, Kaipara District Council, The Ministry of Social Development, Te Tari Taiwhenua | Internal Affairs, Kāinga Ora | Homes and Communities, Healthy Families Far North, Te Whatu Ora – National Public Health Service Northern Region, and Foundation North.



^ WithIN NATURE whānau at Maunu Gardens, a Kai Ora Fund 2024 supported initiative



Waitangi

Mahitahi Hauora is underpinned by Te Tiriti o Waitangi, and we work in collaboration with whānau as well as community, primary and Māori health providers to achieve better outcomes for all of our Tai Tokerau communities.

Mahitahi Hauora celebrated Waitangi Day 2025 at the Treaty Grounds alongside other healthcare providers.

< Mahitahi Hauora stand at Waitangi Day 2025



Donating Blood Saves Lives

This year, Mahitahi Hauora started a group blood giving team to support the 83* New Zealanders who need blood or plasma every day. Mahitahi Hauora supports kaimahi wishing to donate by scheduling team donations during work hours.

*Statistic provided by NZ Blood Service website

< Mahitahi Hauora employees finding out their blood type during a visit from NZ Blood

Tiakina Hei Oranga Mō Te Whānau

Supporting Primary Care



^ Our first Partner Update Webinar in November 2024 featured Mahitahi Hauora CEO Jensen Webber, and guest speakers from GPNZ, Dr Bryan Betty and Maura Thompson.

Strengthening Partner Relationships

In November 2024, we launched our new Partner Update webinar series, in which our CEO Jensen Webber provides organisational and primary health care updates to our member general practices.

In our first webinar, we were joined by GPNZ Chair Bryan Betty and CEO Maura Thompson, who spoke about primary care advocacy happening at a national level, and Mahitahi Hauora CEO Jensen Webber introduced our strategic focus areas.

Our second webinar introduced changes to the way we provide our services to our member general practices, and about meeting the government-set immunisations targets as set out in the System Level Measures (SLM) objectives.



^ Our second Partner Update Webinar in March 2025 featured Mahitahi Hauora CEO Jensen Webber, and members of our Senior Leadership Team, Ange Keung-Hobson and Dr Lorraine Brooking.

Funding Deep-dives

Early in 2025, Mahitahi Hauora piloted our new funding deep-dive sessions with three of our member practices. This is a free service offered to all Mahitahi Hauora member general practices and utilises data analysis tools and expertise to assess the financial viability of a practice becoming a VLCA (Very Low-Cost Access) practice, help practices choose the right services for their patients to optimise capitation funding, ensure they claim funding for all their activities, and discover new funding opportunities.

These sessions have been used by practices to explore the benefits and impacts on total patient support available by registering patients for the High Use Health Card (HUHC). This was done by assessing the reduction in support from Kai Ora Vision (KOV), Te Tai Tokerau's version of the Care Plus Programme. We were also able to confirm for these practices that there are no negative impacts on patient support when patients have both HUHCs and Community Service Cards (CSCs).

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The Clinical Hub

The Clinical Hub provides support for Mahitahi Hauora member general practices, including facilitation of unenrolled patients discharged from Hospital, to enrol with a GP Practice, and follow-up contact of all paediatric respiratory discharges from hospital within 48 hours of discharge.

This year, the Clinical Hub provided 2744 facilitations for patients enrolled at our member general practices. This included spirometry **(806 patients)**, gout stop **(588 patients)** and recalling **241** patients for smear tests.

The team provided consultations for **187** unenrolled patients and was able to support **146** patients to enrol.

New Training Programme for Māori Nurses

After many years of mahi, in February 2025, the new Puawānanga Tapuhi Māori – Bachelor of Nursing Māori programme began at NorthTec | Te Tokerau Wānanga, Ngāwhā Campus. The aim of this kaupapa was to increase the number of Māori nurses practising in Tai Tokerau.

Mahitahi Hauora Board Trustee, Moe Milne, co-wrote the curriculum, which integrates Mātauranga Māori approaches and prepares students for Registered Nurse status with the Nursing Council of New Zealand.

Mahitahi Hauora Directors of Nursing, Rhoena Davis and Angela Keung-Hobson, provided clinical advice and feedback during the credentialling process.

Professional Development

This year, Mahitahi Hauora offered 60 training courses to general practice teams, with 1270 attendances.

Training topics included:

- Asthma and COPD
- Bowel Screening
- Child Safeguarding
- Code of Rights
- Community Management of Cellulitis
- CPR
- Cultural Awareness
- De-escalation
- Diabetes Eye Screening
- Disability Awareness
- Fact and Motivational Interviewing
- IMAC Vaccination Training
- Immunisation Updates
- Inequities in Māori Health
- Infection Control
- Lifestyle Medicine
- Melanoma
- Mental Health Nurse Credentialing
- Optimising Dementia Care
- Phlebotomy
- Reading and Understanding ECGs
- Standing Orders
- Strokes
- Te Tiriti o Waitangi
- Telephone Triage for Nurses and Non-Clinicians



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

Representing and Advocating for Primary Care

Mahitahi Hauora represents the interests of general practice and the communities of Te Tai Tokerau at various national and regional forums, working and steering groups, and governance committees, including:

- GPNZ Ngā Matapihi o Te Wairua Māori Primary Health Leaders
- GPNZ PSAAP
- Health Quality and Safety Commission
- Hauora Governance Group
- National Gout Action Aotearoa
- National Nurse Leaders Group
- New Zealand Nursing Council Māori Komiti
- New Zealand Telehealth Forum – Digital Health Equity Reference Group
- Northern Regional Clinical Governance Group
- Northern Region Comprehensive Primary Community Teams (CPCT) Governance Group
- Northern Region Immunisation Governance Group
- Northern Region Newborn Enrolment Group
- Northern Region System Level Measures Group
- Northland Bowel Screen Governance
- Northland Civil Defence – Welfare Coordination Group
- Northland Diabetes Governance
- Nurse Practitioners and Enrolled Nurses Governance Group
- PHO Quality Improvement Network
- POADMS Steering Group
- Rural Funding Working Group
- Te Kahui Hononga Northern Intersectional Forum RLG
- Te Kaunihera o Ngā Neehi Māori National Council of Māori Nurses
- Te Tai Tokerau Clinical Governance Committee
- Te Tai Tokerau Immunisation Strategic Leadership Group
- Te Tai Tokerau Primary Care Leaders Group
- Te Tai Tokerau Sexual Violence Network



^ Instructors from Professional Resuscitation Services (PRS) instructing Te Tai Tokerau healthcare workforce at Mahitahi Hauora facilitated CPR course.

Tautoko mo a matou kaimahi

Supporting our Kaimahi

Awards & Achievements

We would like to acknowledge the achievements of our kaimahi and partners, including:

Dr Mark Lankshear of Hokianga Health received a Distinguished Fellowship of the Royal New Zealand College of General Practitioners in July 2024.

Dr George Perera of Hikurangi Medical Centre was awarded a Whangārei District Council Civic Honour for services to the health and wellbeing of Hikurangi and surrounding districts in October 2024.



Margaret Hand Nurse Practitioner of Te Hau Āwhiowhio o Otangarei Trust who was named 2024 Mātanga Tapuhi, Nurse Practitioner of the Year.

Planting our Memorial Garden

Employees at our Whangārei office gave new purpose to our outdoor area by creating a colourful spot to contemplate and remember Mahitahi Hauora employees who have passed. This garden bed honours Betty Dunn, Catherine Metcalf, Naomi Fenton, Marilyn Dyer and Rhoena Davis.



^ Memorial Garden at Mahitahi Hauora Whangārei office

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New Nurse-led Clinic

Te Hau Āwhiowhio had a grand opening ceremony at 5am on Friday 25 October. This new Nurse-led clinic is located in the heart of Whangārei's CBD at 28 James Street and provides wrap-around care, with the ground floor dedicated to primary care, including a triage room, six consult rooms, a treatment room and a whānau consultation space, and the first floor dedicated to Allied Health Services. The grand opening ceremony was attended by Mahitahi Hauora Senior Leadership and Partnership Services team members.

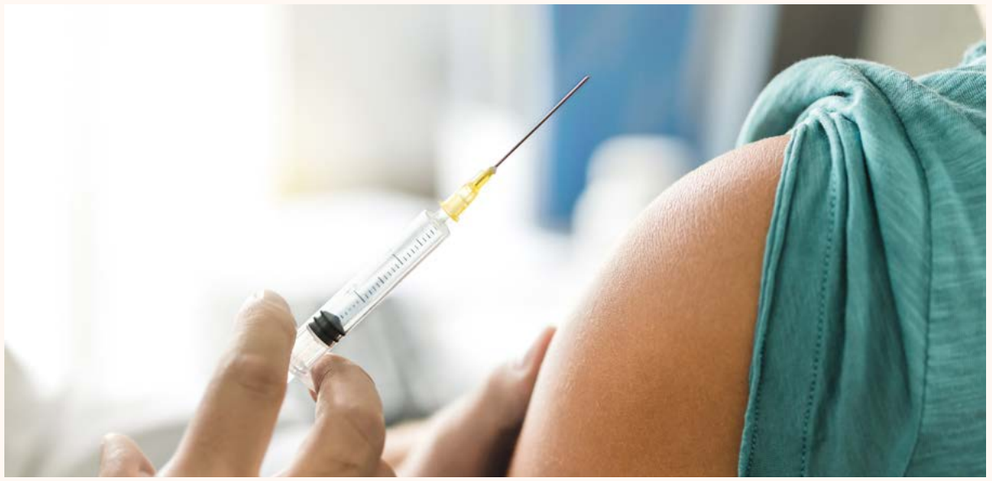
^ Te Hau Āwhiowhio Hauora Whānau Centre grand opening and naming ceremony in October 2024

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

Timatanga Oranga

Starting Well

In line with the government health targets, our focus for the Starting Well portfolio has been improving the uptake of childhood immunisations, working towards the national target of 95% of 24-month-olds being fully immunised.



Life-course Immunisations Drop-in Clinic

From August 2024 to February 2025, Mahitahi Hauora funded a nurse-led drop-in immunisation clinic at Commerce Street every Thursday. The clinic improved access to life course immunisations for whānau unable to attend a general practice.

Supporting Childhood Immunisation SLMs

System Level Measures (SLMs) for this year focus on improving the immunisation rate of enrolled 24-month-olds, closing the immunisation equity gap for Māori and Pacific babies, increasing antenatal pertussis immunisation, and increasing newborn enrolment.

To support the achievement of these measures, Mahitahi Hauora adopted a collaborative, whānau centred approach to working with the community, midwives, and other health care providers to improve antenatal and childhood immunisations. Our Clinical Oversight Group provides guidance and advice to our member general practices to provide culturally safe, quality care around immunisations, as well as providing best practice support and coordination for pre-call, re-call and newborn enrolment activities, and supporting the improvement of outreach services for high-risk and priority populations.

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53%

of 2-year-olds were up to date with their immunisations, 47% for Māori

528

paediatric respiratory patients received interventions from the Clinical Hub

Paediatric Respiratory Discharges

This year we continued to work alongside the Northland hospitals Paediatrics teams, receiving notifications when a child who was admitted with a respiratory disorder is discharged from hospital and has not met the criteria for Paediatric Outreach Nurse support.

Mahitahi Hauora's Clinical Hub nurses contact whānau to discuss the hospital discharge plan, medications and relevant assessments, answering questions and referring to other relevant services if appropriate.

Pre-calling Hapū Māmā

Mahitahi Hauora's Clinical Hub Nurses pre-call women in Te Tai Tokerau from 26 weeks into their pregnancies to encourage uptake of Pertussis and Influenza immunisations.

Best Start Kōwae

This year, we continued our partnership with The National Hauora Coalition to offer Best Start Kōwae pregnancy and post-natal assessment tools in most of our member general practices. The aim of the Best Start Kōwae tools is to support consistent, comprehensive, and equitable care of pregnant people and babies.



Puāwaitanga O Te Oranga

Living Well

We are focussing on work programmes that support access to care in the community with the aim of enabling whānau to live well.

This includes supporting our partner practices to develop and sustain the delivery of services that meet the needs of their enrolled patients, at a time when the health system is grappling with increased community demand, alongside workforce and funding issues.

The Partnership Services Team work with general practice offering support around compliance with Foundation Standards, PMS support, contract reporting, providing clinical, operational and sector updates, supporting the implementation and enablement of new workforce via the Comprehensive Primary and Community Teams (CPCT), and with funding for priority groups such as Long-Acting Reversible Contraceptives (LARC), cervical screening, and through the Primary Options Acute Demand Management Service (POADMS).



Comprehensive Primary and Community Teams

The Comprehensive Primary and Community Teams (CPCT) initiative received funding for frontline clinical roles that sit within general practice, increasing capacity and improving access to care for people with complex conditions and high needs.

These roles, which include Care Coordinators, Pharmacists, Physiotherapists, Emergency Care Paramedics, Physician Associates and Kaiāwhina, help whānau to receive early interventions and faster treatment and provides them with better support for social and lifestyle factors that impact their health.

This year, we have continued with the recruitment work that began last financial year and have rolled out orientation and interdisciplinary team training programmes to support change and integration of these roles into the practice model of care.
Of the 26 eligible member general practices, originally 19 chose to participate in the initiative. There are currently 32 CPCT roles (14.52 FTE) across 18 Mahitahi Hauora member general practices.

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16,239
eligible referrals coordinated by the POADMS team

66%
of patients have had a completed HPV/cervical screening in the last 3 years, 64% were Māori

32
in CPCT roles across 18 of our member general practices

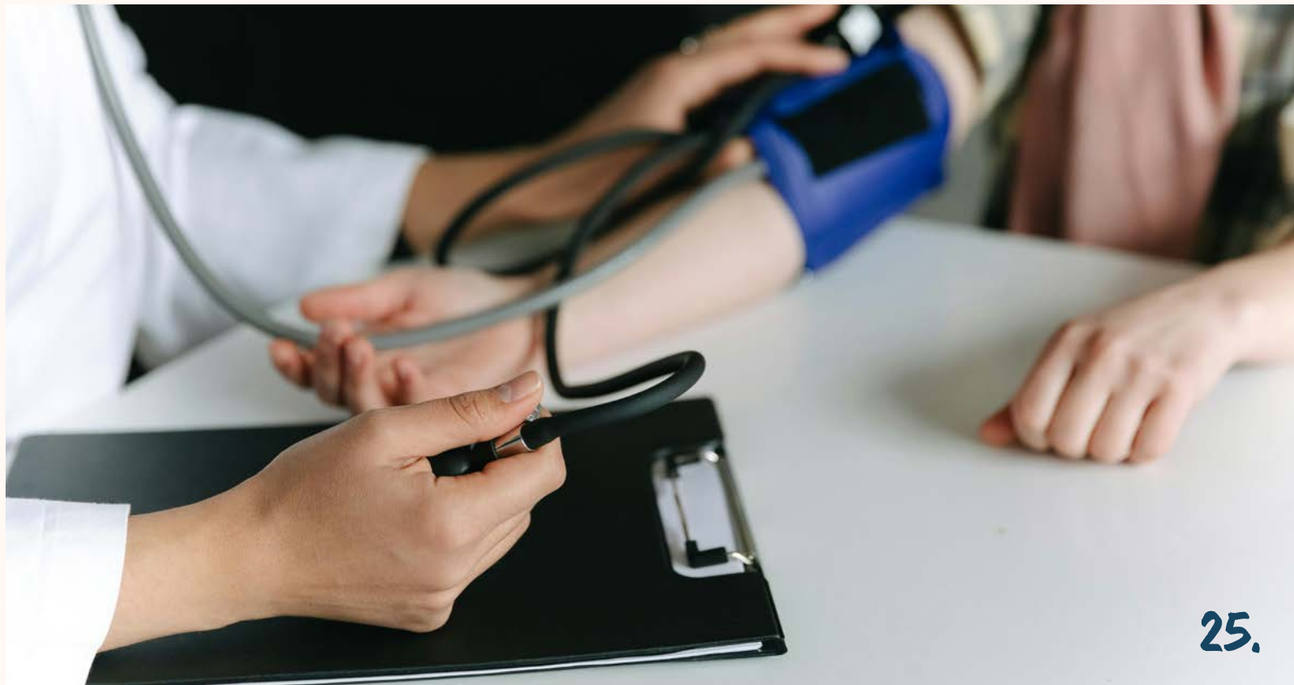
To support implementation of the CPCT initiative, Enablement Teams were established. Mahitahi Hauora supports the Te Tai Tokerau Enablement Team, working with other PHOs and the Māori Directorate at Health New Zealand | Te Whatu Ora to coordinate activity and provide onboarding training. We also work with the Northland Regional Enablement Team and represent Te Tai Tokerau on the Regional Governance Group.

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. 16,239 eligible referrals were coordinated by the POADMS team this year.



Oranga Hinengaro

Mentally Well

Work under Mahitahi Hauora's Mentally Well portfolio supports primary and other health care providers to improve mental health outcomes for tāngata whaiora and whānau.

This year, we focussed on broadening access and choice with virtual and rongoā Māori options, improving reporting techniques, and testing the clinical indicators we use to measure access and quality of care, ensuring they are fit for purpose.

Up-to-Date Youth Mental Health Data

Early in the year, the He Kākano Āhau team presented at the National Access and Choice Network hui about their new streamlined reporting system.

He Kākano Āhau is a Tai Tokerau wide programme involving eight organisations using various PMS and reporting templates. To improve accuracy and efficiency, the team created a new Microsoft form and automated a Power BI reporting dashboard that updates daily and removes the need for monthly reporting.

Youth mental health kaimahi can now access up to date information on referrals and session data, and need to spend less time on administrative tasks, freeing them up to spend their time in more meaningful and impactful ways.

He Kākano Āhau Cabin Building Project

In November 2024, the He Kākano Āhau programme trialled a new cabin building initiative targeted at 16 – 24-year-old taitamariki.

The pilot, run by contractor Watts Collective, taught a small group of young people basic construction skills, as well as encouraging them to develop their sense of personal responsibility, social skills, and learning how to give and take direction. By working together as a team, they experienced a sense of achievement and accomplishment, helping to build something tangible and useful.

When not working on the cabin, they were given support to prepare their CVs and inspired to start thinking about future goals and pathways into education or employment.



^ Taitamariki attending the pilot of He Kākano Āhau's new cabin building project in November 2024, facilitated by Watts Collective

Lifestyle Medicine in Clinical Practice

In February and March 2025, we welcomed Dr Sam Manger to host an interactive webinar series on Lifestyle Medicine. Dr Manger is a clinical and academic General Practitioner with a focus on lifestyle and social determinants. He is the Academic Lead of the Postgraduate Degrees in Lifestyle Medicine at James Cook University College of Medicine and Dentistry. The three-part series covered the use of Lifestyle Medicine in treating chronic diseases, assessing and prescribing in practice, and implementing Models of Care.

Mahitahi Hauora Annual Report - 2024/2025

1,120
primary mental health triages

23
HIPs available throughout the year

35
in-practice groups facilitated by HIPs

19
locations serviced by HIPs (17 member general practices, Hospice, Kaitaia hospital ED)

8,435
consultations with a HIP, **46% with Māori patients**

Nurse Credentialling Programme

Mahitahi Hauora's Primary Mental Healthcare & Addictions Nurse Credentialling Programme covered practical tools and strategies for primary care nurses supporting whānau affected by common mental health and substance abuse issues. Sessions took place throughout Te Tai Tokerau over a six-month period and welcomed presentations from local services, secondary services, NGO's, Rongoa Māori practitioners, and iwi providers.



^ Attendees of Mahitahi Hauora's Primary Mental Healthcare & Addictions Nurse Credentialling Programme

Virtual HIP

To improve access to the Te Tumu Waiora programme for priority populations across Te Tai Tokerau, particularly in rural areas, Mahitahi Hauora's Mental Health Team have been working on a Virtual Health Improvement Practitioner model. Many of our member practices have Health Improvement Practitioners on site for part of the week, the Virtual HIP model provides full week coverage and can be used to support staff leave.

This model is in the second stage of testing with Manage My Health, prior to being rolled out to Mahitahi Hauora member general practices.

Introducing Rongoā Māori Services

This year, Mahitahi Hauora developed and implemented new Kaupapa Māori co-designed and Nurse Practitioner-led, Māori Men's Wellness Clinics held at Parua Bay Community Centre. Using peer support alongside Lifestyle Medicine tools and techniques, patients take control of their own health, learn self-management skills, improve their understanding of their health issues, and address root causes. Keely Dunn, Rongoā Māori Practitioner from Trails End, presented at two clinics demonstrating the healing properties of plants, mirimiri, and karakia, as well as speaking on stress management and leading a guided meditation.

Lori Peters, Mahitahi Hauora Nurse Practitioner, presented the learnings from this programme at the annual conference for the International Council of Nurses, held in Helsinki from 9 to 13 June 2025.

We also began working collaboratively with Health New Zealand | Te Whatu Ora to create a pathway funding 4 introductory rongoā Māori sessions to patients wanting to explore this as part of their mental health and wellbeing journey.

Oranga Pūmau

Ageing Well

Long Term Conditions (LTCs) significantly contribute towards poor health and early death and are especially prevalent among Māori.

Mahitahi Hauora leads service delivery projects targeting chronic conditions where we see inequitable health outcomes. Our LTC programme supports prevention, early detection, early intervention, and the overall wellbeing of patients living with chronic conditions in Te Tai Tokerau.

Asthma Whānau Wellness Checks

Following the success of Nurse-led COPD Whānau wellness checks launched in 2024, in February 2025 we launched Nurse-led Asthma Whānau Wellness checks, providing additional funding and resources for general practices.

This expands on our long-term conditions programme's respiratory services which also include spirometry coordination services.

Gout Awareness

From September 2024, Mahitahi Hauora and Arthritis New Zealand co-funded a series of radio ads to play across radio stations reaching Māori listeners in Whangārei, Okaihau and Kaitaia.

The campaign also included boosted posts on Ngāti Hine FM, Tautoko FM and Te Hiku o Te Ika's Facebook pages, which reached almost 4,000 people resulting in over 1,000 clicks.

Mahitahi Hauora shared our Gout Stop Programme data and data on the rates of chronic conditions amongst our enrolled Pacific population with The Northern Region Pacific Gout Network to help illustrate how gout disproportionately affects Pacific people in Northland. We also engaged with a research team at University of Auckland, who were seeking to understand how gout programmes in Northland help Pacific people.

588

referrals to the Gout Stop Programme, 65% Māori

63%

of all eligible patients have had CVD risk assessment in the last 5 years, 64% for Māori



90%

of funded spirometry services are now performed in practice

47%

of patients received spirometry assessment were Māori



34

patients received a funded Asthma Wellness assessment, 44% Māori

171

patients received a funded COPD review, 46% Māori

62%

of all eligible patients have had a Diabetes Review in the last year, 62% for Māori

Diabetes Programmes

Diabetes is a significant cause of mortality and morbidity in Te Tai Tokerau. Early detection and reversal of pre-diabetes can reduce the harm caused by the disease and prevent other associated chronic conditions and co-morbidities, such as gout and heart disease, from developing.

Type 2 Diabetes Libre Sensor Trial

This joint project between Mahitahi Hauora, general practice Te Ara Tu o Ngāti Hine, Ngāti Hine Health Trust and the diabetic team at Health New Zealand | Te Whatu Ora – Te Tai Tokerau began in August 2024.

Patients of Te Ara Tu o Ngāti Hine newly diagnosed with Type 2 Diabetes were offered a Mahitahi Hauora-funded Libre sensors to monitor their blood sugar levels and enrolled in a 10-week Te Ao Māori support programme, provided by Ngāti Hine Health Trust, and focussing on lifestyle improvements.

Comparing the blood sugar levels (HbA1c) of patients before and after they completed the support programme, 70% of patients saw an increase in their 'time in target' range (between 3.9-10 mmol).

Tauparetia Te Mate Hukahuka Programme

Following on from the pre-diabetes pilot that began in July 2024, the team at Whakapiri Ora developed a new Kaupapa Māori health coaching programme. Concluding in December 2024, the programme produced positive results, 65% of those who engaged reduced their HbA1c levels, and 70% reduced their waist circumference.



Tō Mātou Pūtea Tauaki

Our General Purpose Financial Report

Te Kaupapa Mahitahi Hauora – Papa o te Raki Trust General Purpose Financial Report for the Year Ended 30 June 2025

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Directory

For the year ended 30 June 2025

Date of Incorporation
18 December 2018

Status
Charitable Trust

Charities Registration Number
CC56633

Trust Registration Number
2725832

Registered Office
28-30 Rust Ave
Whāngarei

Physical Address
28-30 Rust Ave
Whāngarei

Trustees

Boyd Broughton

Chris Calcott
(Appointed 14/2/25)

Errol Murray

Geoffrey Milner

Justine Woodcock
(Appointed 11/10/24)

Lynette Stewart

Marihi Langford

Moe Milne

Ngila Bevan

Suzanne Phillips
(Resigned 8/11/24)

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

Resources
Primary Healthcare Funding through Health New Zealand | Te Whatu Ora

IRD Number
128-121-218

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

Bank
ANZ Bank
Corner Bank Street
and Rust Avenue
Whāngarei

Solicitor
Megan Bawden
WMRK
9 Hunt Street
Whāngarei

Trustees' Responsibility Statement

For the Year Ended 30 June 2025

The Board of Trustees present their Annual Report including the general purpose financial report which comprises of the financial statements and the statement of service performance of the Trust for the year ended 30 June 2025, and the independent auditor's report thereon.

For and on behalf of the Board:

Trustee
Date: 10 October 2025

Trustee
Date: 10 October 2025

Tō Mātou Tauāki Mō Ngā Mahi

Statement of Service Performance

For the year ended 30 June 2025

Our Vision

Healthy whānau, thriving Northland

Our Mission:

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

Our Equity Statement:

We focus on making a positive difference for whanau 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, aging well, mentally well, and accessible & sustainable primary health care.

Our long term organisational outcomes reflects Northlanders access service that enable whanau 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.

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.

Our Outcomes:

Outcome 1: Northlanders' access services that enable whanau and communities to thrive.

Objectives	How	2025	2024
Enabling access to care interventions	Number of unenrolled patients that receive care from the clinical hub (excl Covid).	**146**	**178**
Promote services in the community	Number of healthy eating projects funded	**3**	**38**
	Number of Healthy Homes referrals	**n/a**	**73**
	Number of mental health triage consultations	**1,120**	**1,073**

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

Objectives	How	2025	2024
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" *This data is taken from the National Patient Experience Survey, implemented by the Health Quality Safety Commission, which is available online.*	**91%**	**91%**

Outcome 3: Northlanders' experience seamless service provision

Objectives	How	2025	2024
Enabling the system to wrap around patients' needs	Number of bowel screening referrals (for people 60-74 years)	**439**	**356**
	Number of cervical screens for priority group women	**5,383**	**5,119**
Ensuring that patients receive medical care when they need it	Percentage of patients satisfied with a waiting time for GP appointment *This data is taken from the National Patient Experience Survey, implemented by the Health Quality Safety Commission, which is available online.*	**77%**	**77%**

Outcome 3 *(continued)* : Northlanders' experience seamless service provision

Promote non-GP services available in the community	Number of Health Improvement Practitioners funded by the Trust as at June 30	**11**	**12**
	Number of actual youth mental health clinicians funded by the Trust as at 30 June	**3**	**3**
	Number of actual youth workers funded by the trust as at 30 June	**5**	**3**

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

Objectives	How	2025	2024
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*	**10**	**39**
	Number of referrals coordinated by Primary Options team*	**16,239**	**17,996**

*measured based on the date of referral received

Outcome 5: Mahitahi Hauora is a great place to work

Objectives	How	2025	2024
Mahitahi staff feel valued and understand how their mahi contributes to achieving objectives, outcomes and vision	Annual staff turnover rates	**27%**	**24%**
	Annual staff sick leave rates	**4%**	**3%**

Statement of Comprehensive Revenue and Expenses

For the Year Ended 30 June 2025

	Note	2025 $	2024 $
Revenue – non-exchange transactions			
Health services contracts	6	64,397,198	60,518,352
Other revenue		320,432	280,563
Total revenue		**64,717,630**	**60,798,915**
Expenses			
Clinical programme costs	7	(62,672,567)	(58,997,127)
Administrative costs	7	(2,461,805)	(2,227,125)
Total expenses		**(65,134,372)**	**(61,224,252)**
Deficit before net finance income		**(416,742)**	**(425,337)**
Interest income - financial assets at amortised cost		392,852	291,045
Deficit for the year		**(23,890)**	**(134,292)**
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expenses for the year		**(23,890)**	**(134,292)**

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

Statement of Changes in Net Assets/Equity

For the Year Ended 30 June 2025

	Accumulated Revenue and Expense $	Total $
2025		
Balance at 1 July 2024	5,422,949	5,422,949
Total comprehensive revenue and expenses for the year	(23,890)	(23,890)
Balance at 30 June 2025	**5,399,059**	**5,399,059**
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**

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

Statement of Financial Position

As at 30 June 2025

	Note	2025 $	2024 $
ASSETS			
Current Assets			
Cash and cash equivalents	8	1,595,291	8,281,758
Receivables - non-exchange	10	2,739,962	1,518,443
Prepayments		105,512	93,036
Investments - short term deposits	9	5,581,523	2,678,238
		10,022,288	**12,571,475**
Non Current Assets			
Property, plant and equipment	11	3,199,165	3,265,636
		3,199,165	**3,265,636**
Total Assets		**13,221,453**	**15,837,111**
LIABILITIES AND EQUITY			
Current Liabilities			
Payables	12	1,168,443	1,348,879
GST Payable		88,060	651,822
Funds held on behalf of other parties	15	846,684	887,251
Employee benefit liability		377,442	351,648
Deferred revenue	16	5,341,765	7,174,562
		7,822,394	**10,414,162**
Equity			
Accumulated Revenue and Expense		5,399,059	5,422,949
		5,399,059	**5,422,949**
Total Liabilities and Equity		**13,221,453**	**15,837,111**

For and on behalf of the Board on 10 October 2025.

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 2025

	Note	2025 $	2024 $
Cash flows from operating activities			
Receipts from customers and funders		61,663,314	65,947,748
Payments to suppliers		(59,874,457)	(57,117,137)
Payments to employees		(5,223,531)	(4,745,147)
Interest received		387,122	268,513
Net GST (paid)/received		(563,760)	651,822
Net Cash inflow/(outflow) from Operating	20	**(3,611,312)**	**5,005,799**
Cash flows from investing activities			
Purchase of property, plant and equipment		(137,555)	(44,906)
Sale of property, plant and equipment		522	551
Cash payments to investments - short term deposits		(2,897,555)	(1,607,832)
Net Cash flows outflow from Investing Activities		**(3,034,588)**	**(1,652,187)**
Cash flows from financing activities			
Cash paid on behalf of third parties		(392,984)	(705,222)
Cash received on behalf of third parties		352,417	519,500
Net Cash outflow Financing Activities	21	**(40,567)**	**(185,722)**
Net (decrease) increase in cash and cash equivalents		(6,686,467)	3,167,890
Cash and cash equivalents opening balance		8,281,758	5,113,868
Cash and cash equivalents at closing balance	8	**1,595,291**	**8,281,758**

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

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 10 October 2025.

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)(see Notes 6 and 16)

(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 2025.

(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.

Revenue from non-exchange transactions

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:

- 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.

The recognition of non-exchange revenue depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e., present obligation rather than the recognition of revenue).

Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied. Stipulations that are 'restrictions' do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

(b) Interest income

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

(c) Employee benefits

Short-term employee benefits liabilities are recognised when the Trust has a legal or constructive obligation to remunerate employees for services provided 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.

(d) Financial Instruments

(i) Recognition and initial measurement

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.

(ii) Classification and subsequent measurement

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 (non-exchange) 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 less impairment provision. 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 is recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus of 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. On short-term deposits and bank accounts, an exemption is used as these are held with investment grade counter-parties.

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.

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 (incls 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. New standards and interpretations issued not yet effective

There are no new revised, or amended standards that are effective from 1 July 2025 and have not yet been adopted by the Trust.

Notes to the Financial Statements for the Year Ended - 30 June 2025

6. Revenue

	2025 $	2024 $
Revenue (non-exchange) consists of the following:		
PHO Capitation: First Contract Care, SIA, CarePlus, HP	46,316,329	43,632,729
PHO Capitation: Management Services	964,073	958,281
Mental Health Funding	3,746,170	3,222,477
Health Promotion Funding	32,648	164,415
Rural Funding	1,524,898	1,471,261
Comprehensive Primary & Community Teams	2,614,534	45,916
Other Primary Health Contracts	8,385,917	10,184,805
Income from General Practices	812,629	838,468
	64,397,198	**60,518,352**

7. Expenses

	2025 $	2024 $
Clinical programme costs consist of the following:		
Capitation payments to General Practices (incls SIA, CarePlus, HP)	(46,279,559)	(43,607,841)
Mental Health	(3,304,097)	(2,863,167)
Health Promotion	(31,906)	(163,625)
Rural Funding	(1,524,898)	(1,471,261)
Comprehensive Primary & Community Teams	(2,394,585)	(45,916)
Other Primary Health Contracts	(8,062,044)	(9,838,170)
IT and Register Management Support Management	(1,075,478)	(1,007,147)
	(62,672,567)	**(58,997,127)**

The above includes employee costs of $3,846,751 this includes kiwisaver contributions of $200,456. (2024: $3,510,417 kiwisaver $177,900) and depreciation of $59,482 included in total depreciation of $203,617 (notes 7 and 11) (2024: $178,989).

7. Expenses (continued)

		2025 $	2024 $
Administrative costs consist of the following:			
Employee remuneration		(1,283,639)	(1,173,790)
Employee kiwisaver		(118,933)	(89,853)
Repairs and maintenance		(26,983)	(26,462)
Depreciation	Note 11	(144,135)	(140,068)
Net gain (loss) on sales of property, plant and equipment		113	(101)
Trustee's fees	Note 18	(181,340)	(178,661)
Audit fees - for audit of financial statements		(63,704)	(83,086)
Other operating expenses		(643,184)	(535,104)
		(2,461,805)	**(2,227,125)**

8. Cash and Cash Equivalents

	2025 $	2024 $
This account consists of the following:		
Cash held on call in bank	1,595,242	8,281,625
Cash on hand	49	133
	1,595,291	**8,281,758**

Funds totalling $846,684 (2024: $887,251) 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 1.75% - 4.80% (2024: 2.45% - 4.20%)

9. Investments - Short Term Deposits

	2025 $	2024 $
ANZ Commercial Term Deposits	5,581,523	2,678,238
	5,581,523	**2,678,238**
Per annum interest rate ranges applicable to components of investments:	4.00% - 4.80%	4.20% - 6.15%
Per annum terms ranges applicable to components of investments:	180 days	90 to 270 days

10. Receivables

		2025 $	2024 $
Receivables from non-exchange transactions		2,722,246	1,507,661
Receivables from related parties	Note 17	17,716	10,782
Net receivables		**2,739,962**	**1,518,443**

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

2025 year

Cost	Land $	Buildings & Leasehold Improvement $	Computer Equipment & Software $	Motor Vehicles $	Furniture & Fittings and Plant & Equip (incls Medical) $	Total $
Balance as at 1 July 2024	993,025	2,004,017	639,253	373,218	231,178	4,240,691
Additions	-	-	135,810	-	1,745	137,555
Disposals	-	-	(445)	-	-	(445)
Balance as at 30 June 2025	**993,025**	**2,004,017**	**774,618**	**373,218**	**232,923**	**4,377,801**
Accumulated depreciation						
Balance as at 1 July 2024	-	308,183	432,237	108,665	125,970	975,055
Depreciation	-	55,464	104,346	28,289	15,519	203,618
Disposals	-	-	(37)	-	-	(37)
Balance as at 30 June 2025	-	**363,647**	**536,546**	**136,954**	**141,489**	**1,178,636**
Net book value						
30 June 2025	**993,025**	**1,640,370**	**238,072**	**236,264**	**91,434**	**3,199,165**

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**

12. Payables

This account includes:

	2025	2024
	$	$
Health service claims	919,798	1,106,759
Health service claims from related parties (Note 17)	122,020	140,230
Sundry accruals	126,625	101,890
Payables	**1,168,443**	**1,348,879**

Payables are from exchange transactions and are paid within 30 days. No interest is paid on payables.

Notes to the Financial Statements for the Year Ended - 30 June 2025

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 6 months are held with ANZ which has an S&P credit rating of AA- (2024: 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 96% (2024:94%) of the trade receivables balance as at 30 June 2025. 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 non-exchange trade receivables at reporting date that were not impaired was as follows:

	2025	2024
	$	$
Neither past due nor impaired	2,696,158	1,412,358
1 - 90 days past due	29,790	100,606
Over 90 days past due	14,014	5,479
	2,739,962	**1,518,443**
Allowance for impairment	-	-
	2,739,962	**1,518,443**
Trade receivables not past due and not impaired	2,696,158	1,412,358
Trade receivables past due but not impaired	43,804	106,085
	2,739,962	**1,518,443**

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 $1,595,291 of cash and cash equivalents and term deposits of $5,581,523 as at 30 June 2025 (2024: $8,281,758, $2,678,238). This compares to payables of $1,168,443 and funds held on behalf of $846,684 (2024: $1,348,879, $887,251). Trade payables are typically settled within 30 days as per their standard trade terms.

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

	Note	Carrying amount	Total contractual cash	On Demand
As at 30 June 2025				
Payables	12	1,168,443	1,168,443	1,168,443
Funds held on behalf of other parties	15	846,684	846,684	846,684
		2,015,127	**2,015,127**	**2,015,127**
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**

(iv) Interest Rate Risk

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

	2025	2024
	$	$
Bank - Cash and cash equivalents	1,595,291	8,281,758
Investments - short term deposits with maturities 4 - 12 months	5,581,523	2,678,238
	7,176,814	**10,959,996**

4.10% was the average interest rate earned on cash deposits and short term deposits (2024:6.06%)

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 $71,744/($71,744) on the Trust's investment portfolio exposed to floating rates at reporting date (2024: 100 basis point increase/(decrease) of $109,600/($109,600)).

It is estimated a 200 basis point increase/(decrease) in interest rates would result in an increase/(decrease) in the Trust's interest earned in a year by approximately $143,488/($143,488) on the Trust's investment portfolio exposed to floating rates at reporting date (2024: 200 basis point increase/(decrease) of $219,200/($219,200)).

Based on historical movements and volatilities as well as management's knowledge and experience, management believes that the above movements are 'reasonably possible' over a 12 month period: a shift of between 1%-2% in market interest rates.

(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.

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 and are restricted cash, see Note 8. The amounts held at reporting date were as follows:

	2025	2024
	$	$
Asthma Society Northland	7,158	7,158
GPSWI Funds	142,672	146,818
Kai Ora Funds	255,745	171,394
Child Friendly Cities Funds	5,507	5,557
Northland Youth Health Fund	2,262	2,262
Northern Community Pharmacy Strategic Development Fund	1,565	5,207
Taikorihi Locality	431,775	548,855
	846,684	**887,251**

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:

	2025	2024
	$	$
Other Primary Health Programmes	5,341,765	7,174,562
	5,341,765	**7,174,562**
Funding budgeted for utilisation in the next financial year (current liability)	5,341,765	7,174,562
Total Deferred Revenue	**5,341,765**	**7,174,562**

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.

Transactions between the Trust and Trustees' Practices

Payments by the Trust	Note	2025	2024
		$	$
Trustees' practices			
First Level Services*	(a)	7,923,598	6,454,937
Payments to practices	(a)	1,145,511	648,315
COVID Payments to GP Practices		-	15,440
		9,069,109	**7,118,692**
Other related parties - payment for services	(b)	127,695	333,928
		9,196,804	**7,452,620**

* All payments are made to the Trustees Practices, except First Level Services where payments are made to individual GPs.

(a) 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.

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

Receipts by the Trust	Note	2025	2024
		$	$
From Trustees' practices	(c)	211,615	153,345
From other related party	(d)	125	215,000
		211,740	**368,345**

(c) During the year, the Trust charged GP practices fees based on their patient numbers at a certain date to cover a portion of the Trust's costs. Some of these individuals are Trustees of the Trust.

(d) In 2024, the Trust provided support services of $215,000 to Ngati Hine Health Trust.

Balances arising from transactions with related parties	2025	2024
	$	$
Receivables from Trustees' practices	17,716	10,782
Payables to Trustees' practices	(110,784)	(120,848)
Payables to other related party	(11,236)	(19,382)
	(122,020)	**(140,230)**

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:

	2025 Remuneration	2025 Number of individuals	2024 Remuneration	2024 Number of individuals
	$		$	
Board of Trustees - trustee fees	181,331	10	178,661	9
Executive Management Team	1,465,963	11	1,480,261	12
	1,647,294		**1,658,922**	

18. Financial Instruments

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

2025	Financial assets Amortised cost	Financial liabilities Amortised cost	Total
	$	$	$
Subsequently not measured at fair value			
Cash and cash equivalents	1,595,291	-	1,595,291
Short-term deposits	5,581,523	-	5,581,523
Receivables	2,739,962	-	2,739,962
Payables	-	(1,093,795)	(1,093,795)
Funds held on behalf of other parties	-	(846,683)	(846,683)
	9,916,776	**(1,940,478)**	**7,976,298**

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**

19. Commitments

There are no operating leases or capital commitments at reporting date (2024: Nil).

20. Reconcilliation of Operating Cashflows to Net Surplus

	2025	2024
	$	$
Deficit for the year	(23,890)	(134,292)
Interest Income	(392,852)	(291,045)
Adjustments for non-cash items		
Depreciation	203,617	178,989
Loss on disposal of property, plant and equipment	-	101
Profit on disposal of property, plant and equipment	(117)	-
Adjustments for movements in:		
(Increase) Decrease in Receivables	(1,221,519)	1,160,956
Increase in Prepayments	(12,476)	(17,459)
Increase (Decrease) in GST	(563,758)	685,432
Decrease in Payables	(180,436)	(828,576)
Increase in Employee Benefits	25,794	28,913
(Increase) Decrease in Deferred Revenue	(1,832,797)	3,954,267
Interest received	387,122	268,513
Net Operating Cash Inflow/(Outflow)	**(3,611,312)**	**5,005,799**

21. Reconcilliation of Liabilities Arising from Financing Activities

2025	1 July 2024	Cash received on behalf of other parties	Cash paid on behalf of other parties	30 June 2025
	$	$	$	$
Funds held on behalf of other parties	887,251	352,417	(392,984)	846,684
Total Liabilities from financing activities	**887,251**	**352,417**	**(392,984)**	**846,684**

2024	1 July 2023	Cash received on behalf of other parties	Cash paid on behalf of other parties	30 June 2024
	$	$	$	$
Funds held on behalf of other parties	1,072,973	519,500	(705,222)	887,251
Total Liabilities from financing activities	**1,072,973**	**519,500**	**(705,222)**	**887,251**

22. Contingent Liabilities

There are no contingent liabilities at the reporting date (2024: 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.

Independent Auditor's Report



BDO Auckland

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF TE KAUPAPA MAHITAHI 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 comprises the financial statements on pages 36 to 53, and the statement of service performance on pages 33 to 35. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, 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 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods,

in accordance with Public Benefit Entity Standards ("PBE 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 (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *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 Annual 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. 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 PBE Standards;

b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards;

c) the preparation and fair presentation of the statement of service performance in accordance with the Trust's measurement bases or evaluation methods, in accordance with PBE Standards;

d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards; and

e) 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 (Revised) 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-14-1/

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Trust's 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
10 October 2025



Whiria te tangata Whānau working together
caring for our communities aroha He hauora te taon
Health whānaungatanga Tai Tokerau · Northland
improving health equity Mahitahi Hauora

Mahitahi Hauora

Phone: 09 438 1015
Fax: 09 438 3210
Email: info@mahitahihauora.co.nz

Postal address:
Mahitahi Hauora,
PO Box 1878,
Whangārei 0140

Whangārei Office
28-30 Rust Avenue,
Whangārei

Kaitaia Office
182 Commerce Street,
Kaitaia


Mahitahi
Hauora