

PŪRONGO-Ā-TAU

ANNUAL REPORT | JULY 2023 - JUNE 2024

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HE KARERE NĀ TE TIAMANA

MESSAGE FROM THE CHAIR

*Whakataka te hau ki te uru,
Whakataka te hau ki te tonga*

*Kia mākinakina ki uta,
Kia mātaratara ki tai,
E hi ake ana te ata kura,
He tio, he huka, he hau hu*

*Tūturu whakamaua, Kia tina!
Tina Hui e! Tāiki e!*

He Maimai Aroha

Moe mai rā e Te Kiingi Tuheitia Pootatau Te Wherowhero Tuawhito. Takoto mai rā e te Kiingi.

Haere, haere hoki atu ki a rātou tūpuna he takahia tērā huarahi i mua i a koe. E kui mā, e koro mā, haere atu ki te wharenunui i roto i te ao wairua o Hinenui te pō. Āpiti hono, tātai hono, rātou anō ki a rātou, āpiti hono, tātai hono, tātou te hunga ora, ki a tātou katoa.

E Te Arikini Kuini Nga wai hono i te po Pootatau Te Wherowhero VIII, tēnei te mihi mahana ki a koe i tōu tū ki runga te turu o te Waka o Tainui me Te Ao Māori.

Tēnā koutou katoa e rau Rangatira mā.

As the new minister of health, the Right Honourable Shane Reti, continues to settle into the decision-making delivery of services to our people, we are seeing that the change has not affected our people as first thought. In saying this, it has been very well received by both the clients and staff at this point of time.

Silks Audit Chartered Accountants Ltd Auditors Report has been provided to the Board of Te Korowai Hauora o Hauraki.

1. Setting out the Financial Position of the entity Te Korowai Hauora o Hauraki as at te 30 June 2024, and its financial performance, and its cash flow for the year then ended; and
2. The service performance for the year ended 30 June 2024 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods.

Our workforce continues growing with Te Korowai Hauora o Hauraki numbers showing 290 staff at the end of 30th June 2024. There is more to be done in the immediate future as we go forward with our steady work force growth in the provision of hauora (health and wellbeing) services for all our people.

This leads us to raising a number of questions in regards to super structure as we are either becoming to be short of in the very next period of 24/25.

On behalf of all our koroua and kuikui, staff, the board of directors I thank you all for being here with us to celebrate this positive Hui-ā-Tau.

Mauriora,

Harry Haerengarangi Mikaere CNZM.



HARRY MIKAERE

NGĀTI PŪKENGĀ KI WĀIAU

Chairman (Hauraki Māori Trust Board Appointed Representative)



GLEN TUPUHI

NGĀTI PĀOA

Deputy Chair (Elected Representative)



SUE KING

NGĀTI MARU, NGĀTI PŪ

Board Member (Elected Representative)



DR KOROHĒRE NGĀPŌ

NGĀTI TAMATERĀ, NGĀTI MARU, NGĀTI PĀOA, NGĀTI PŪKENGĀ,
NGĀTI POROU

Board Member (Elected Representative)



DAVID TAIPARI

NGĀTI MARU

Board Member (Hauraki Māori Trust Board Appointed Representative)

TE POARI MATUA

EXECUTIVE COMMITTEE



HE KARERE NĀ TE MANUKURA HAUORA

MESSAGE FROM THE CEO

*Tuia te rangi e tū nei, tuia te papa e takoto nei,
tuia te here tangata e tūhonohono nei i a tātou.
Mātua rā ko ngā whakaaro ki te wāhi ngaro,
te tiere o te rangi e miri nei i te whenua, he
raumahara ki te kaunihera o te pō e arahi tonu
nei i a tātou, okioki atu rā.*

*Kei ngā iwi o Hauraki e poipoi tonu nei i tēnei
uri o Pare Hauraki, tēnā whakareira tō tātou
Haurakitanga e whakaaturia nei i roto i tēnei
ripoata, kia mau, kia ora rā.*

The 2023/24 year was exceptional for the achievement of greater engagement with our whānau reflected in the increased amount of services, number of whānau accessing our services, more contacts with whānau, and service outcomes in the pursuit of achieving “Mō Tātou o Hauraki | Hauraki as a healthy nation”.

2023/24 was an exciting and inspiring year for us. Our dedication and hard work have enabled us to build one of the most innovative hauora Māori providers that makes a difference in the lives of our whānau. In the last year, 61% of our enrolled tūroro in our GP services were defined as “high-needs” (Māori, Pasifika or living in economically challenged areas). This is an indicator that our services are targeted to those who most need them, the most at risk of poor health outcomes in our communities.

Our people are our superpower

This year, thanks to the leadership, passion, and rigour of our teams, and our strong operational execution, we achieved outstanding performance. We recognise our people are our ‘superpower’ and we invested more in the tools that will support our kaimahi to do their best work. This included procuring a contemporary fleet of vehicles, new fit-for-purpose technology, and renovating some offices to accommodate a more inclusive approach to service integration.

We remain committed to fostering a workplace culture that inspires collaboration, empowers individuals and teams, and cultivates the importance of equity and inclusion. We are also making progress in promoting and using our ‘Haurakitanga’ as a primary driver to bring our kaupapa to life and situate our whānau in a context of their orangatanga.

Strong Financial Performance

In fiscal 2024, we achieved strong financial performance, with net revenues of \$23.9 million, up 12.8% compared to 2023. The surplus for the year was considerably improved on the previous year, achieving a net surplus of \$2.52 million compared to \$913,000 in 2023. We have a robust balance sheet with positive equity largely made up of cash in the bank.

The significantly improved financial performance was due to the growth in the number of new contracts and increased volumes in other contracts. Moreover, the property in Belmont St was placed on the market and sold, returning a significant return on the original investment.

This strong financial position provides security to the organisation and opportunities to invest in other activity that advances our moemoeā and kaupapa. It enables the Board to consider further strategic investments aligned to our mission “to continually strive for excellence in the way we provide services to our people and in the way we involve our people”.

Unlocking Possibilities

I am proud of our well-balanced approach to providing hauora services and solutions in Pare Hauraki. We have an exceptional team that is well placed to continue transforming the hauora service industry and unlock further opportunities. While the political environment is fluid and raises some challenges within the context of Te Tiriti, our delivery of services continues to evidence solid performance and innovative solutions connected to our whānau, and I trust in our ability to navigate with agility, vigilance and discipline.

We have entered the 2024/25 year with renewed optimism and determination, and trust in our ability to develop solutions and deliver on our purpose. We are grateful to all our funders for their support and commitment to our long-term strategic vision.

I wish to extend my sincere thanks to our staff, our kaumātua, our whānau, Board members, and stakeholders for their trust and ongoing confidence in our organisation.

Mā te Atua e tiaki e manaaki ki a koutou katoa.

Tammy Dehar

HE TITIRO WHAKAMURI

OUR YEAR IN REVIEW

232

patients supported to manage their long-term conditions

2,721

primary mental health sessions provided

735

rongoā sessions provided to whānau

1,077

whānau whaiora with mental health diagnoses supported

96

kaumātua participation in activities

1,284

tamariki received well-child checks

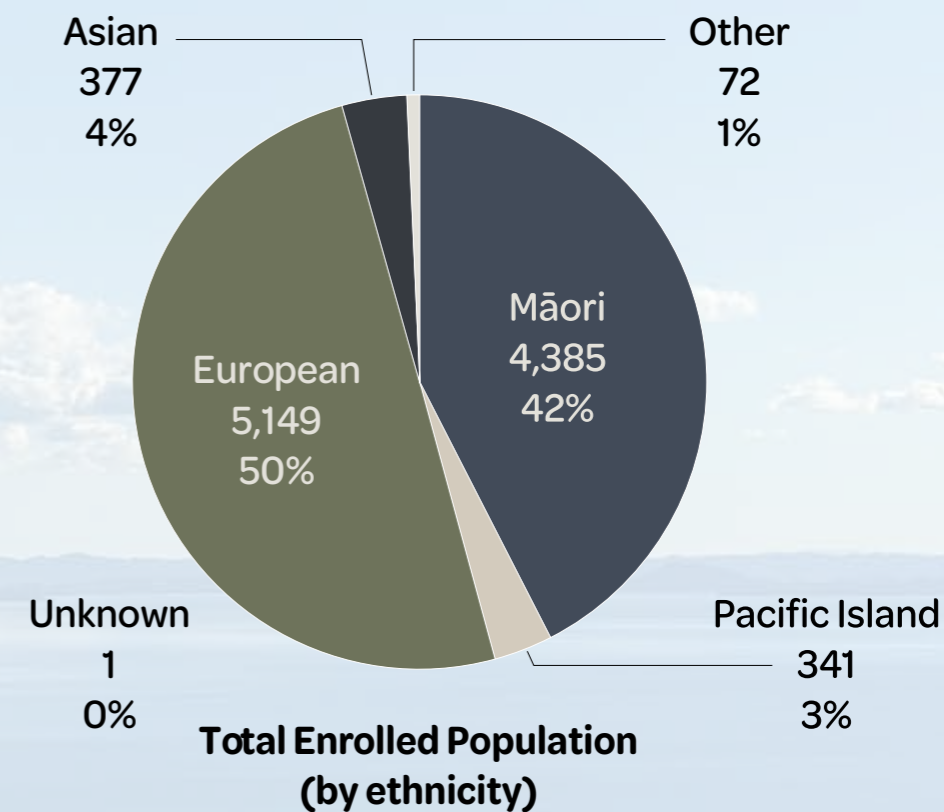
84

rangatahi participating in noho marae

116,812 hours

direct home-based support provided to whānau

10,325
patients enrolled in our GP service



\$24 million

Annual turnover (\$21 million year before)

680

increase in the number of whānau receiving services this year



KO WAI MĀTOU

TE KOROWAI HAUORA O HAURAKI

KO TE MOEMOEĀ (OUR VISION)

Mō tātou o Hauraki

Hauraki as a healthy nation

KO TE KAUPAPA (OUR MISSION)

To continually strive for excellence in the way we provide services to our people and in the way we involve our people.

KO NGĀ MĀTĀPONO (OUR VALUES)



Whanaungatanga

We ensure we always work together as a whānau and in doing so create a sense of unity.



Manaakitanga

We uplift the mana of those we work with.



Kotahitanga

We stand together as one whānau, one organisation, one community.

Our vision is to see “Hauraki as a Healthy Nation” - Mō tātou o Hauraki. This moemoeā, handed to Te Korowai Hauora o Hauraki by the Hauraki Māori Trust Board, serves as the guide that drives us as an organisation.

To achieve this, we as a Hauraki driven and Hauraki centric organisation must ensure we continue to provide services that support our whānau to thrive and lead our whānau to Pae Ora.

Our values, as the foundation on what our organisation is built on, remain strong, embedded in and woven through the actions we take as an organisation, through the services we provide and exemplified within our kaimahi.

This is our commitment to the people and communities we serve.

*Ngā Puke ki Hauraki
Ka tarehua
E mihi ki te whenua
E tangi ana ki te tangata
Ko Te Aroha kei roto
Ko Moehau kei waho
Ko Tikapa te moana
Ko Hauraki te whenua*

*We cry for the people
Te Aroha mountain inland
Moehau mountain to the coast
Tikapa is the sea
Hauraki is the land
The hills of Hauraki
Stand enshrouded in the distance
We greet the land*

Kōrero tāwhito o te marae



TE MANA WHAKAHAERE ME TE WHAKATINANA I TĀ MĀTOU RAUTAKI

GOVERNANCE AND IMPLEMENTING OUR STRATEGY

The Board of Te Korowai Hauora o Hauraki is responsible for providing strategic direction and oversight to the organisation. Monitoring the attainment of its strategic vision and goals is at the forefront of the Board's focus and includes regularly assessing the strategic challenges and risks to the organisation.

The Board has been particularly mindful of the changes in the political environment that impact on the funding and delivery of primary and community-based services and working to ensure sustainability of the organisation into the future. The political environment has been saturated with ideological and policy changes including the disestablishment of Te Aka Whai Ora | Māori Health Authority, a new Government Policy Statement for Health, and proposals to remove references to Te Tiriti o Waitangi from legislation and key Government policy, but these cannot be distractions in striving toward our vision of "Hauraki as a healthy nation". These challenges underscore the need for robust and ethical governance to ensure the sustainability of the organisation's services into the future that reflect our 'Haurakitanga'. The Board remains steadfast in its resolution to deliver on its strategy.

To this end, the Board has worked closely with our Manukura Hauora and staff to maintain a focus on delivering against our five strategic priorities. Important contributions reflecting our strategic priorities over the year included:

Improved Access to care for ALL

Over the course of the last year, aside from the total enrolment numbers in our General Practice which have remained largely static, we have seen an increased number of whānau involved across most of our services. There was an uplift of over 680 whānau receiving services compared to the previous year.

Focused whānau centred care

Consistent with our aim to shift our focus from a siloed contracts-based model for services to an inclusive person and whānau-centered model, and aside from the negotiation efforts had with Te Whatu Ora (Health NZ) with executing an outcomes agreement that contractually aligns with achieving this approach, the team has continued to synchronise its developments with a centralised client management system that emphasises the culture of feedback.

Whilst the approach of feedback informed care and supports is only currently evident in several of the Ohu (service areas) within the organisation, the commitment to ensuring this is consistently practiced across the organisation is of priority in this next year.

Empowered community voice

The last year has seen the strengthening of collaborative and collective working relationships within the Hauraki locality alliance partnership of Te Tara o te Whai (the Hauraki Locality), of which Te Korowai Hauora o Hauraki is but one partner, in addition to partners from amongst Mana whenua, community organisations, local councils, and government agencies within Hauraki.

Te Korowai Hauora o Hauraki and its continued commitment to and support of Te Tara o Te Whai as an enduring kaupapa, has too resulted in strengthening the working relationships amongst our frontline teams and the backbone support of the locality, particularly with collaborative initiatives and auxiliary efforts with collecting whānau and community voice.

Being digitally enabled

Consistent with our desire to harness greater digital capacity and capability, the last year saw the introduction of virtual consultations in our clinical services. This offers greater choice for whānau to access more convenient care where appropriate, as well as helped mitigate the shortage of on-site clinical workforces. This enabled quicker and more convenient appointment times for tūoro (patients) resulting in access to faster treatment and care.

The last year also saw increased investment to enhance our digital, technology and data services. This has grown our capacity to provide timely analysis of data to measure and monitor outcomes, along with upgrading our internal systems and equipment to ensure we can meet both the current and future needs of the organisation, whilst also meeting cyber security guidelines to protect whānau information. In addition, access to modern communication equipment across all Ohu kaimahi, including community based support workers, along with upgraded and 'right-sized' computers and other technology has enabled kaimahi to more efficiently and effectively perform their roles.

Sustainability

Working closely with the Manukura Hauora to ensure the sustainability of the organisation, we have solidified our financial position posting a surplus of \$2.5m and growing total revenue by \$3m, while continuing to deliver a greater volume of services to whānau over the year compared to the previous year. This has placed the entity in a strong position with adequate reserves to protect its ongoing infrastructure and service provision for some time.

Sustainability of our medical workforce is increasingly challenging given the shortage of doctors and nurses and is one priority area that has required the organisation to adjust its approach to clinical care and intervention. This has forced Te Korowai Hauora o Hauraki to pivot its approach to primary care engagement between patients and our clinical services, offering virtual tele-health options to whānau to ensure availability of front-line medical services. Investment in virtual tele-health is pivotal to our future operating model and sustainability of our primary healthcare services.



OHU HAUORA

Whānau Health Centres

Our Whānau Health Centres continued to provide a number of front-line, whānau-facing services across five centres within Pare Hauraki (Coromandel, Paeroa, Te Aroha, Thames, and Whitianga). Our centres continue to be a focal point for mokopuna ora (child health) interventions such as immunisation, managing long-term conditions (such as diabetes and heart disease), disease screening for various cancers, and prevention activities.

These services primarily provided access to GPs and nurses for medical issues, supported by kaiāwhina and kaimanaaki who do childhood immunisations, phlebotomy (take bloods), follow up with patients, and provide hands-on, in-person support in virtual on-line consultations with GPs. Our focus on delivering hauora services in a manner that is distinctly Māori and reflects Pare Hauraki, incorporating a coordinated wraparound model, continues to be at the forefront of delivery, coupled with a priority on achieving greater health outcomes for whānau. As such, additional services delivered from our locations to ensure greater access to services and provided through partnership arrangements with other health providers included rongoā services, screening services (through Breastscreen Aotearoa), and Te Whatu Ora | Health NZ specialist mental health and addictions services.

As at the end of June 2024, there were 10,325 tūroro (patients) enrolled in our General Practice, a slight decrease of 288 enrolments compared to the same time in June 2023. The distribution of our enrolled patients across our clinics is noted in the table below. Importantly, while there was a nominal reduction in total enrolments, the percentage of our total enrolled population classified as 'high needs' (Māori, Pacific, living in low decile areas) increased by 4% overall.

One of the significant challenges for our clinical services has been the shortage of medical workforces (nurses and GPs), something we acutely experience as a provider located within 'regional Aotearoa' but is also a national and international issue as domestic localities and

Practice	CSC	Non CSC	Total
Te Korowai Hauora o Hauraki	4,261	6,064	10,325
Te Korowai Hauora o Hauraki Whitianga	671	1,352	2,023
Te Korowai Hauora o Hauraki Thames	1,715	2,281	3,996
Te Korowai Hauora o Hauraki Te Aroha	498	741	1,239
Te Korowai Hauora o Hauraki Paeroa	951	1,124	2,075
Te Korowai Hauora o Hauraki Coromandel	426	566	992
Total	4,261	6,064	10,325

countries compete for a limited workforce. We have worked hard to ensure that clinical workforce gaps are addressed to ensure the continuity of clinically safe and effective services to tūroro and whānau. While the recruitment of nurses and GPs continues to be a challenge, we were fortunate in December 2023 to recruit two GPs who reside in our rohe and who have been providing in-person, tele-health and virtual services to our other Whānau Health Centres where we have struggled to recruit medical practitioners. The initiative to offer virtual tele-health services directly addresses the feedback from whānau Māori who have expressed a need for more accessible services for their families and to address the challenges of finding clinical staff. This has also allowed us to make sure that whānau Māori receive the same level of access and quality of care to other groups in the population.

Unfortunately, due to medical workforce shortages, and the requirement to provide clinically safe care on-site, we closed our Te Aroha Whānau Health Centre in May 2024, transferring most patients and whānau enrolled at this site to our Paeroa Whānau Health Centre. Fortunately, this only resulted in a slight reduction in our total enrolled population. While Te Aroha Whānau Centre was closed, the Whitianga Whānau Health Centre premises were renovated and reconfigured to accommodate further staffing. This housed the relocation of other Ohu services and staff into one space, providing greater opportunity to work together to understand and improve services in a coordinated way that meets whānau needs.

Tamariki Ora Well Child service

Tamariki Ora continues to offer well-child services to whānau (parents/guardians) with tamariki (children) aged 0-5 years residing within the Pare Hauraki rohe. With the purpose of supporting whānau to raise pēpi and tamariki who are well and thriving, these services include a range of in-home hauora visits to check tamariki achievement of developmental milestones, along with education and guidance on health-related topics such as immunisations, breastfeeding, safe sleeping, hearing and vision, and growth and development of tamariki. Tamariki Ora focuses on delivering services in a culturally relevant way that is based upon a whānau centric approach, underpinned by a holistic world view that incorporates empowering whānau and strengthening cultural identity through a tikanga Māori lens. Although the focus of well child services is the hauora of our tamariki, wider whānau needs are addressed and referred to other appropriate services where needed to ensure the context for tamariki is also strong and well.

Over the year, Tamariki Ora supported 1,284 whānau (compared to 967 in the previous year), representing a substantial 33% increase in the volume of whānau engaged in the service. There was also an increase in the number of core well-child checks on the previous year (1,407 compared to 1,275). Increases in whānau volumes and number of core checks were also mirrored by an increase in additional services provided such as antenatal support and education, outreach immunisations in homes, and before-school checks (1,197 compared to 1,127). The increase in whānau numbers engaged in the tamariki ora programme, and the flow-on increase in core checks and additional services, is a credit to the team's enhanced efforts to engage with whānau in a manner that reflects our mātāpono (values) and a determined resolve to be of service to our whānau.

Piki Te Ora Long Term Conditions

Piki te Ora is a multidisciplinary community-based healthcare team with GP oversight supporting patients with long-term health conditions (LTCs) such as diabetes, respiratory (lung) conditions, and cardiovascular (heart) disease. The service helps whānau manage these conditions more effectively by empowering them to take charge of their health and wellness goals, ensuring they remain independent and live well. The service provides more intensive support than what can be delivered within a clinic setting with a team that wraps around support and includes a Registered Nurse, two Dieticians, an Occupational Therapist, a Social Worker, two Kaiāwhina, an Administrator and a kaimahi who assists with transportation.

This holistic, kaupapa-based service helps patients navigate the health system, especially assisting whānau as they transition between primary community-based services and hospital services and vice versa. It also provides quicker response times to patients than clinic-based services. During the year, patient referrals to the service typically achieved a wait time of only 1 – 2 weeks before being seen, in contrast to much longer wait times in other settings.

Over the last year, 232 patients were supported by the Piki te Ora service, a slight reduction on the previous year (242). Almost 50% of patients in the service identified as Māori. Furthermore, 91 whānau were 'graduated' from the programme as they no longer needed intensive community support and were able to better manage their long-term conditions, a marked improvement on the previous year (63).

In addition to the individualised care and support provided in the programme, the team also undertook workplace health screenings, contributed to marae-based whānau health days, in-home assessments, and whānau support.



LEFT:
Performing blood pressure checks at the Kaumātua Mini Olympics Whangamatā

RIGHT:
Piki te Ora swimming group, Athenree

OHU KĀINGA

HOME ASSIST SERVICES

Ohu Kāinga services is one of the only local providers delivering home care support and assistance services in Pare Hauraki and one of only two kaupapa Māori providers within the Waikato district. Most of our services are provided to kaumātua (but not exclusively), with an estimated population of 60,350 over 65 years of age in the Pare Hauraki rohe alone. Ohu Kāinga provides services across Pare Hauraki (Thames, Tairua/Pauanui, Whangamatā, Paeroa, Hauraki Plains, Te Aroha and Coromandel) and, in response to a request from Raukawa Iwi, also stretches its services into South Waikato (Mangakino, Tokoroa and Putāruru).

The Ohu Kāinga service provides home care assistance to support whānau members to remain living in their own whare (home) and maintain their independence, dignity and quality of life. The Ohu Kāinga home support and assistance service specialises in providing home-based care, through a range of services that are based on the individual needs of kaumātua (elderly persons), tāngata whaikaha (disabled persons) and all other eligible whānau (clients of various ages and abilities) who we support and work alongside.

Seven Service Coordinators work alongside whānau to develop individualised care and service plans to meet their needs, while more than 130 dedicated and trained Support Workers carry out the care and support identified in these plans.

“The most important part of my mahi is making sure that there’s someone that our whānau can rely on to do things for them that they can’t do anymore.”

- Ohu Kāinga Support Worker

In the last year, home care support and assistance services were provided to 821 whānau, an increase of 53 on the year previous. Of the total clients, 15% identified as Māori and 5% as of Pasifika descent. A total of 116,812 hours of direct support were provided to whānau compared to 106,812 in the year before, an increase of 10,000 direct support hours.

Over the past year, we have made significant strides in improving service delivery. We successfully expanded our home care assistance services aimed at enhancing the quality of life for our clients and their whānau. Notably, we have focused on integrating culturally responsive care to ensure an increased satisfaction among our whānau and a deeper connection to our kaupapa.

Over future years we expect to see an increase in client volumes and hours of direct home-based support provided. Currently, 30% of the district’s total population is aged over 65 years (compared to 17% nationally) and, based on current trends, this is expected to grow to 35% by 2028 and 40% by 2048. Increases in the proportion of the population over 65 years will introduce capacity challenges in the future including finding workforce to service an increasingly ageing population, demand-driven increases associated with long-term conditions, and the need for increased funding in a government funding environment of fiscal constraint where funding becomes ‘tighter’ and more restrictive.

Despite these impending challenges, Ohu Kāinga home care and assistance services remains committed to delivering high-quality, whānau-centred care that empowers our community members. Our services are tailored to meet the diverse needs of our whānau, ensuring accessibility, compassion, dignity, and respect in every aspect of care. We look forward to continuing our journey alongside our whānau, partners, and community, building on our successes and embracing the challenges ahead.



“I’m proud that I’m in a position to help our people have a better life.”

- Ohu Kāinga Support Worker



Number of whānau who received a service, by type

	Home Management (HM)	Medication Oversight (MED-OS)	Personal Care (PC)	Personal Care Medication (PC-MED)
FY 22/23	511	525	479	50
FY 23/24	525	16	551	80

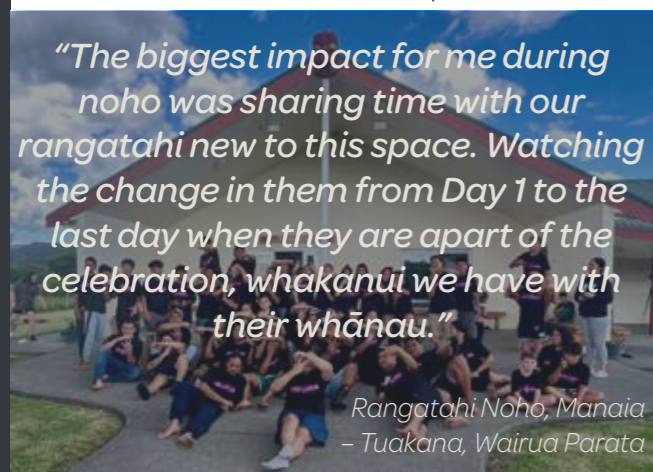
Note: Whānau may access more than one (1) type of service during their care with Ohu Kāinga

OHU ORANGA O TE TĀNGATA

Ohu Oranga o te Tāngata provides a broad range of kaupapa Māori integrated services across many points within the lifespan. These services focus on rangatahi, pākeke, and kaumātua in the context of their whānau, including rangatahi suicide prevention and well-being initiatives, work readiness preparation and activities, whānau services navigation, rongoā Māori, and kaumātua ora (well-being).

Ohu Oranga o te Tāngata began the year by building on existing relationships and programmes to support our service engagement with our whānau across Pare Hauraki. Our existing relationships with government agencies, our funders, other NGOs and Iwi organisations (e.g. Hauraki Māori Trust Board, Hauraki Primary Health Organisation, and the Whānau Ora Commissioning Agency) continues to strengthen our enhanced service provision to whānau. This allowed us to extend our services by introducing three new navigation options providing targeted specialist support - Kairuruku, Te Kawaurua (ACC), and Te Mana Whai Pūkenga (reported below).

While the further development of our service offerings was a highlight, unfortunately we saw the closure of our Whiri Ihopū Hub, formally known as our "Covid in the Community Hub" at the end of the year as funding supporting the Hub was discontinued. The Hub had previously supported whānau to navigate their social and health needs during the Covid-19 outbreak. The Hub was instrumental in supporting whānau to access routine and acute healthcare, as well as ensure whānau were able to access kai and other personal items whilst affected by Covid-19, along with any other social support required. A big acknowledgement must be made to the staff and community members who worked tirelessly and risked their own personal well-being to serve our communities of Hauraki to keep them safe.



"The biggest impact for me during noho was sharing time with our rangatahi new to this space. Watching the change in them from Day 1 to the last day when they are apart of the celebration, whakanui we have with their whānau."

*Rangatahi Noho, Manaia
- Tuakana, Wairua Parata*

Ngā Wai Tāpara a Rangatahi - Rangatahi Ora

Youth well-being

Ngā Wai Tāpara a Rangatahi is a kaupapa rangatahi (youth focussed) service where activities are led "by rangatahi, for rangatahi" and supported by our staff in Ohu Oranga o te Tāngata. The approach focuses on rangatahi Māori and is rooted in wānanga and noho marae that responds to the needs of rangatahi in Hauraki.

In the last year we worked with over 80 rangatahi in noho marae settings and alongside four kura (schools). Kaupapa (topics) were variable at noho marae but were centred on increasing well-being knowledge and behaviour of rangatahi (e.g. sexual health, suicide prevention), as well as increasing their ability to set goals and tuakana-teina (older rangatahi mentoring younger rangatahi), our tuakana leadership group of 15 was supported to provide one-on-one mentorship and support to access resources, opportunities and training that nurture core strengths and ensure they can articulate their aspirations, set goals and thrive in settings that are challenging yet empowering.

Several rangatahi also participated in the Te Mana Whai Pūkenga navigation service that focusses on developing work readiness skills and attributes. This included diverse activities from CV preparation to interviewing skills to job finding to exposure to employers and employment opportunities.

NAVIGATION SERVICES

Ohu Oranga o te Tāngata leads the provision of five navigation services that facilitate whānau to engage with many health and other services as they undertake transformational journeys to well-being. During the year, we introduced three new navigation services to provide targeted navigation and whānau goal-setting support - Kairuruku (acute navigation support), Te Mana Whai Pūkenga (work readiness) and Te Kawaurua (ACC).

These navigation services are summarised as:

Whānau Ora navigation, guided by the regional whānau ora Te Ngira collective, supports whānau in aspirational goal development and attainment,



ABOVE:
Facilitator,
Kaiārahi
Whānau Ora,
Kiara Fisher
and whānau
participating
in wānanga

moving at whānau pace and centering on whānau defined priorities taking a strength-based approach. The service has focussed over the last year on Ngā Tini Whetū, an initiative to enhance family support systems to ensure the safety and wellbeing of tamariki in their early life stages, through targeted interventions and resources that create nurturing and resilient family environments. Over the last year, we worked with 174 whānau (similar to the previous year's 171 whānau) to assist them to develop and implement their aspirations for their well-being futures.

Disability Information Advisory Support (DIAS) service primarily works alongside our kuia and koroua, but not exclusively. This service provides independent information and advice to tāngata whaikaha (disabled people), their whānau, caregivers, and the public. This includes information about funded disability support services, how to find support and advocacy groups, how to find a Needs Assessment and Service Coordination organisation, information about what is available in the community, and information related to a particular disability. We also assist tāngata whaikaha and whānau to navigate to the right resources and services.

Kairuruku is a navigation support service focussing on acute needs. A total of 52 clients were supported in this new service during the year.

Te Mana Whai Pūkenga aims to assist whānau into employment pathways by creating opportunities to grow their work readiness, both their skills and identifying specific employment prospects. As well as providing for the development of skill sets (such as CV preparation and interview skills), the service negotiates exposure to workplaces with a view to opening up employment options. We worked with 96 clients over the year in this new service.

"Students were fantastic, it was great showing them around. Offered students an opportunity to learn about a large employer in our region who has a range of employment opportunities. Would love to have more visits in the future"

*- TMWP employment partner
(extracted from Awa Associates evaluation, Page 13)*

"The ACC Navigator's knowledge and guidance has been crucial during my ACC review process; she is a credit to your organisation"

- ACC whānau feedback

Te Kawaurua assists whānau to recognise their assessment and treatment options after harm as the result of an accident (including making an ACC claim), and to access and navigate services associated with ACC treatment plans. We worked with 96 clients over the year in this new service and are expecting an increased volume in the following year.

Kaumātua Ora

Driven by kaumātua for kaumātua, our kaumātua programmes focus on maintaining hinengaro, wairua and tinana wellness. There were five rōpū kaumātua supported throughout the year that contributed to keeping kaumātua active, with a total of 96 attending sessions and activities. In addition to keeping our kaumātua active and engaged, our disability information and advisory navigation staff and our Ohu Kāinga services provided support to many of our kaumātua to ensure they are wrapped with the right support to enhance their hauora and well-being.

Te Mata Hauora - Rongoā Māori

In previous years, Te Mata Hauora provided traditional Māori healing practices and rongoā Māori services within the Thames, Coromandel and Paeroa areas to offer broader access for whānau to kaupapa Māori services. Through purea, karakia, mirimiri, kōmiri, whakawhiti kōrero and rongoā Māori, whānau are supported to achieve re-balancing in their lives and connections, emphasising not only the physical but the spiritual.

During the last year, service coverage was increased due to demand from whānau with an additional clinic being delivered at our Whitianga centre, in addition to being extended to community locations in Te Aroha, Whangamatā and Manaia. We have been fortunate to have the services of two practitioners who have also helped grow Te Korowai Hauora o Hauraki's workforce and whānau who live in and whakapapa to Hauraki. Our trainee practitioners have been given the opportunity to learn within the space of Te Mata Hauora and graduate as Rongoā Māori Practitioners through Ngā Tohunga o Ngā Hau e Whā Rōpū.

Over the last year, 333 clients attended 735 sessions with Te Mata Hauora compared to 259 clients and 569 sessions in the previous year. This highlights the whānau demand and popularity of the service, and is likely to increase in the coming year.

OHU HINENGARO

MENTAL HEALTH AND ADDICTION SERVICES

Ohu Hinengaro provides mental health and addiction services to those experiencing mental health distress from mild to moderate conditions in partnership with our General Practices (integrated primary mental health), as well as those experiencing more severe mental distress often accompanied by psychiatric diagnoses.

The Ohu Hinengaro team was strengthened during the year with the appointment of the Poukura Hinengaro to provide leadership and management oversight, a role that had been vacant since October 2022. In addition, further leadership developments included the employment of a replacement Team Leader, Kairuruku Hinengaro, and the appointment of the Team Leader, Matataki, with both roles supporting the Poukura Hinengaro in providing day-to-day leadership and support to our kaimahi. The complement of staff over the year has been variable but stabilised at 29 kaimahi by June 2024.

Whānau Pai – Integrated Primary Mental Health Services

Our approach to integrated primary mental health, Whānau Pai, is a Hauraki-Waikato district specific approach to integrated Primary Mental Health services delivered by kaupapa Māori, hauora Māori providers. It is delivered in all our operational Whānau Health Centres. Like other integrated primary mental health services delivered across Aotearoa, Whānau Pai is reliant on the participation and uptake from GP practices and medical centres within the Hauraki rohe. As such, in addition to our own GP services, Whānau Pai was also delivered in Thames Medical Centre, Waihi Health Centre, Waihi Family Doctors, Health Ngātea, Mercury Bay Medical Centre, Coromandel Family Health Centre, and Health Te Aroha. These partnerships with other General Practices allow the Whānau Pai service to deliver to the many whānau Māori that are enrolled with, and receive their primary health services, from these providers. The kaupapa of the Whānau Pai service is to provide immediate and

brief intervention to whānau with mild to moderate needs via our Health Improvement Practitioners and Health Coaches. The advantages of this approach are two-fold – whānau get faster access to address mental health needs and the service relieves pressure on an increasingly complex and demanding General Practice context. Feedback from the General Practices has been encouraging with them noting the positive relationships and communication between clinic staff and Whānau Pai kaimahi to better coordinate care between professionals and create greater impact for whānau.

“[The kaimahi] creates a space where I am safe to share my struggles with drinking and through this I can also support others.”

The Whānau Pai service had a total of 513 tūrora over the year delivering 3,721 sessions. This amounted to an increase of 125 tūrora, resulting in an additional 464 sessions on the previous year. Importantly,

this reflects an increased demand for primary mental health services and echoes the efforts taken to extend the reach and availability of the service to further General Practices with a focus on increasing the access of Whānau Pai supports to whānau whaiora in the townships of Paeroa, Whangamatā and Pauanui-Tairua. Planning for this is well underway, with the likelihood of ‘go-live’ to occur in the 2024-2025 year.

Critically, we also improved the responsiveness of the Whānau Pai service by seeing 100% of referrals within seven days, compared to 86% in the previous year.

Oranga Hinengaro – Community-based Mental Health & Addiction Services

The shifting landscape of the mental health and addictions sector and the increasing complexity of needs we are observing has meant that our service delivery has adapted to be more inclusive of added types of diversity and need. Whānau are facing more complexity in their wellbeing and our service is actively adapting to meet these needs.

“I have attended 5 of the past 6 sessions and I have nothing but praise in the way the program is run. It is one of a few highlights of my week.”

The last year has seen an increase in the number of referrals to Ohu Hinengaro to support those with on-going mental health and addiction needs, with the service receiving 1,078 referrals, a significant growth on the previous year by 296 referrals. This resulted in a total case-load of 1,077 tangata whaiora (those experiencing mental distress), compared to 995 in the year previous.

During the year, the Ohu Hinengaro team undertook a range of development and training to enhance their practice as individuals and as a ‘new’ team with new leadership. The team engaged in wānanga with matua Korohere Ngāpō to align their practice with our ‘Haurakitanga’ and incorporate aspects of this mātauranga alongside whānau they engage with. Kaimahi also attended trauma-specific training to help diversify and strengthen their knowledge and skills.

Building relationships with other providers has been a focal point in the last year to ensure services to whānau are coordinated and integrated, and to make certain of smooth transitions between primary and secondary hospital-based services where needed. A successful example of this type of mahitahi has been the adult team from the Manaaki Centre in Paeroa moving into our Paeroa Whānau Health Centre. The sharing of space together has leant itself well to providing both primary and secondary mental health services out of our Paeroa Whānau Health Centre, and a whakawhanaungatanga session between both teams ‘kicked off’ a developing and closer working relationship between Ohu Hinengaro and the Manaaki Centre. At the same time, we were also able to successfully transition our Ohu Hinengaro kaimahi working in the Manaaki Centre in Thames back home to Whare 313 in Mackay Street. This had a tremendously encouraging effect on the wairua and wellbeing of the team based in Thames as we seek to demonstrate the importance of looking after our kaimahi as they look after others in our communities in often stressful circumstances.



“I’m not used to being in an environment where the support is through a Māori lens or approach. However, the kaimahi guides us all where we understand, feel comfortable and learn.”



RATONGA TUARĀ

BUSINESS SUPPORT SERVICES

Ratonga Tuarā is the 'back-bone' of Te Korowai Hauora o Hauraki, providing the administrative support and operational infrastructure that enable our services to be delivered effectively to our whānau and communities. The past year, in addition to providing 'business as usual' functions, has focussed on the completion of key projects to improve our operating environment.

In line with our strategic goal to be digitally enabled, significant investment was made in upgrading internal systems and equipment to ensure we can meet both the current and future needs of the organisation. This included upgrades to security systems to ensure the privacy of whānau information is adequately protected. Access to modern communication equipment across all Ohu kaimahi, including community-based support workers, along with upgraded and 'right sized' computers and other technology, has enabled kaimahi to more efficiently and effectively perform their roles. Sitting alongside this has been the implementation of new systems that aid with more robust data collection and analytics to inform decision making, demonstrate impact for whānau, and tell our stories as they relate to Hauraki.

In addition, investment was made in the enablement of virtual consultations across all Whānau Health Centres, leading to faster access to clinical consultations with GPs and improved whānau-centred care. The introduction of technology to undertake virtual consultations where whānau can be located at places of convenience (such as home or at mahi) and do not need to travel has been well received with the up-take of appointments growing over time.

We also undertook a review of our vehicle fleet due to the increase in our contracts and staff numbers and the age of the current fleet. This resulted in the replacement and procuring of additional vehicles, enabling us to have a more modern, safer, and cost-effective fleet with which to deliver services.

During the year, the Ratonga Tuarā team also led the reconfiguration and renovation of our offices in Whitianga that enabled various Ohu teams to co-locate in one place. This has provided greater opportunity to work together to understand and improve services that meet whānau need and ensure the right mix of services are available to whānau at the right time.

Ohu Tangata

Ohu Tangata are responsible for several primarily 'people functions' providing professional support and coordination to ensure we meet our legal obligations and 'best practice' guidelines. The scope of Ohu Tangata includes people and performance, recruitment, on-boarding and off-boarding, learning and development; health and safety; and quality and risk.

Notably, as reflected in the diagram below, the proportion of our Māori workforce is consistent year-on-year and remained relatively high at 45% at the close of the year in June 2024. Our teams are to be commended for continuing to source Māori talent and create the work environment that attracts the right people able to connect with our whānau in Hauraki and respond to the growing demand to deliver services aligned to kaupapa Māori and Haurakitanga approaches.

As with many health organisations, we have had recruitment challenges over the last year, mainly medical staff for our Whānau Health Centres, as we compete not only in the local market but also globally in a context of substantial GP shortages. The challenges of recruitment are also exacerbated

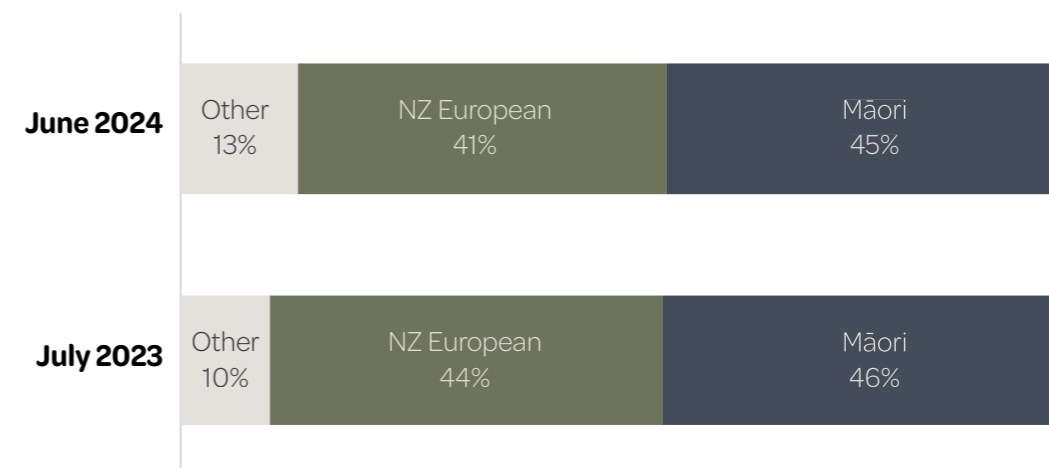
by the difficulty recruiting into more remote, rural locations such as Hauraki.

We were fortunate over the last year to recruit two experienced Aotearoa-based GPs and an additional GP from overseas on a 12-month fixed term contract. These were very welcome additions and a great morale boost for Ohu Hauora and our community. Looking ahead to 2024-2025, we have been able to secure the additional services of three overseas GPs, one for a 6-month term and two for 12-month terms.

Although not ideal having to engage GPs on short-term arrangements, we continue to build our multi-disciplinary team capacity and capability to ensure the clinical needs of our whānau and tūroro are accommodated. In addition to the registered nurses who work in our Centres and in clinical programmes, we have diversified our workforce to include Enrolled Nurses, Kaiāwhina, and Pharmacists who have been trained to support our clinical staff in areas that were traditionally only performed by doctors or nurses. Furthermore, Nurse Prescribers and Nurse Practitioners who can operate at a higher scope of practice have been recruited and existing Centre nurses supported to undertake training in these roles.



Percentage of Employees by Ethnicity



TE KOROWAI HAUORA O HAURAKI INC

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Te Korowai Hauora O Hauraki Inc. Financial statements - 30 June 2024

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Directory

Trustees	H Mikaere (Chairman) G Tupuhi K Ngapo D Taipari S King
CEO	Tammy Dehar
Registered office	210 Richmond St Thames
Charities Registration	CC46558
Auditor	Silks Audit PO Box 7144, Whanganui
Bankers	Bank of New Zealand Thames
Website address	www.korowai.co.nz

Trustees' report

The Board of Trustees have pleasure in presenting the annual report of Te Korowai Hauora O Hauraki Inc., incorporating the financial statements and the auditors' report, for the year ended 30 June 2024.

The Board of Directors of Te Korowai Hauora O Hauraki Inc. authorised these financial statements presented on pages 6 to 22 for issue on 31 October 2024.

For and on behalf of the Board.



Harry Mikaere
Chairperson

31 October 2024



Glen Tupuhi
Deputy Chairperson

31 October 2024



Statement of service performance

KO WAI MĀTOU

Hauraki as a healthy nation

Hauraki as a healthy nation (Mō tātou o Hauraki) is the moemoeā (vision) handed to Te Korowai Hauora o Hauraki by the Hauraki Māori Trust Board and serves as the kaupapa that drives the organisation. This moemoeā speaks to serving our whānau by delivering kaupapa Māori led services that meet the health and wellbeing needs of our people.

To achieve this, we as a Hauraki driven and Hauraki centric organisation must ensure we continue to provide services that:

- support our whānau to thrive; and
- lead our whānau to Pae Ora.

This is our commitment to the communities we serve across Pare Hauraki.

Health inequities are more prominent than ever before for Māori, where episodic care does not provide positive health outcomes for our people. As a Hauora Māori (kaupapa Māori) provider, geographically spread within Pare Hauraki (the Hauraki region) and mandated by Iwi through the Hauraki Māori Trust Board, we aim to reduce the equity gap and improve the health and wellbeing of our whānau/whānui. We intend to do this by improving access to health services, prioritising key strategic goals and by continually engaging with our communities to ensure we are delivering the best possible services.

Our matapono (values), which underpin our Kaupapa, are demonstrated throughout our organisation, within our static and mobile services, and exemplified within our kaimahi.

Our Moemoeā (Our Vision)

Mō tātou o Hauraki
Hauraki as a healthy nation

Our Kaupapa (Our Mission)

To continually strive for excellence in the way we provide services to our people and in the way we involve our people.

Our Matapono (Our Core Values)



WHANAUNGATANGA
We ensure we always work together as a whānau and in doing so create a sense of unity



MANAAKITANGA
We uplift the mana of those who we work with



KOTAHITANGA
We stand together as one, one whānau, one organisation, one community



SERVICE PERFORMANCE TABLE

Detail Definition	Performance Measure/Output	2023	2024
Ohu Oranga o te Tangata			
Navigation Services - Whānau Ora	Number of new whānau supported by Whānau Ora Navigation Services	171 whānau with active plans supported by service	174 whānau with active plans supported by service
	Number of comprehensive whānau ora assessments completed by whānau, with number of outcomes achieved within the 6 whānau ora outcome domains	127 comprehensive assessments completed with 613 outcomes of total 615 outcomes achieved sitting within the 6 whānau ora outcome domains	72 comprehensive assessments completed with 890 outcomes of total 893 outcomes achieved sitting within the 6 whānau ora outcome domains
Te Mata Hauora	Number of whānau members accessing rongoā Māori services through Te Mata Hauora, with % who whakapapa Māori	259 whānau members accessing rongoā Māori services through Te Mata Hauora, with 71.4% who whakapapa Māori	333 whānau members accessing rongoā Māori services through Te Mata Hauora, with 71.4% who whakapapa Māori
	Number of rongoā Māori sessions delivered through Te Mata Hauora to whānau members	569 rongoā Māori sessions delivered to whānau members from across Pare Hauraki	735 rongoā Māori sessions delivered to whānau members from across Pare Hauraki
Kaumātua Support Services	Number of kaumātua (aged 50years and over), by % who whakapapa Māori.	140 kaumātua receiving support through Kaumātua Support Services, with 71.3% who whakapapa Māori.	96 kaumātua receiving support through Kaumātua Support Services, with 69.7% who whakapapa Māori
	Number of kaumātua connected to 1 of 5 rōpū kaumātua supported by Kaumātua Support Services	136 kaumātua connected to a rōpū kaumātua, with 28.7% who identify as non-Māori	96 kaumātua connected to a rōpū kaumātua, with 69.7% who identify as non-Māori
Ngā Wai Tāpara ā Rangatahi	Number of rangatahi attending Rangatahi Noho delivered by service	63 rangatahi attending Rangatahi Noho with 52% attending 2 of 3 Noho, and 3% attending all 3 Noho	84 rangatahi attending Rangatahi Noho with 71% attending 1 of 6 Noho and 29% attending 2 or more Noho held during this period
	Number of Rangatahi Noho Marae held by service, and total number rangatahi attendances	3 Rangatahi Noho Marae held within Pare Hauraki, with total of 101 attendances	2 Rangatahi Noho Marae held within Pare Hauraki, with total of 93 attendances
Ohu Hauora			
Whānau Health Centres	Number of whānau (patients) enrolled with Te Korowai Hauora o Hauraki	10,613 whānau eligible for enrolment	10,325 whānau eligible for enrolment
	% of whānau (patients) enrolled with Te Korowai Hauora o Hauraki and classified as High Needs whānau - Māori, Pacific & Q5 Non-Māori	57% of total enrolled whānau [40% Māori, 3% Pacific, 14% Q5-Non-Māori/Non-Pacific]	61% of total enrolled whānau [42% Māori, 3% Pacific, 15% Q5-Non-Māori/Non-Pacific]
Piki Te Ora	Number of whānau (clients) supported by Piki Te Ora service	242 whānau supported to manage their long term condition/s, with 57.49% identifying as Māori.	232 whānau supported to manage their long term condition/s, with 48.3% identifying as Māori.
	Number of whānau (clients) who successfully completed support with Piki Te Ora Service	63 whānau successfully completing supports with Piki Te Ora Service, with 55.6% of these males	91 whānau successfully completing supports with Piki Te Ora Service, with 51.3% of these males
Tamariki Ora	Number of Active whānau receiving support from Tamariki Ora Services	967 whānau supported by service	1,284 whānau supported by service
	Number of Well Child Checks (Core 1-Core 7) completed by Tamariki Ora Services	179 Core 1 checks completed with pēpi 195 Core 2 checks completed with pēpi 185 Core 3 checks completed with pēpi 164 Core 4 checks completed with pēpi 176 Core 5 checks completed with pēpi 197 Core 6 checks completed with tamariki 179 Core 7 checks completed with tamariki 1127 additional services provided during Core 1-7 checks	209 Core 1 checks completed with pēpi 213 Core 2 checks completed with pēpi 218 Core 3 checks completed with pēpi 235 Core 4 checks completed with pēpi 209 Core 5 checks completed with pēpi 159 Core 6 checks completed with tamariki 164 Core 7 checks completed with tamariki 1,197 additional services provided during Core 1-7 checks
Ohu Kāinga			
Home Assist Services	Number of whānau (clients) supported by Ohu Kāinga Services	768 whānau (clients) supported with home assist services	821 whānau (clients) supported with home assist services
	Ethnicity breakdown of whānau (clients) supported by %	15% Māori, 4% Pacific, 81% whānau (who do not identify as Māori nor Pacific)	15% Māori, 5% Pacific, 80% whānau (who do not identify as Māori nor Pacific)
Ohu Hinengaro			
Oranga Hinengaro	Number of tono (referrals) received by Ohu Hinengaro	782 tono (referrals) received by Ohu Hinengaro	1,078 tono (referrals) received by Ohu Hinengaro, with 42% identifying as Māori
	Number of whānau whaiora (clients) accessing its services	720 new whānau whaiora (clients) supported from a total of 995 whānau supported by Ohu Hinengaro	845 new whānau whaiora (clients) supported from a total of 1,077 whānau supported by Ohu Hinengaro



Te Korowai Hauora O Hauraki Inc.
Statement of comprehensive revenue and expense
For the year ended 30 June 2024

Statement of comprehensive revenue and expense

For the year ended 30 June 2024

	Note	Actual 2024 \$'000	Actual 2023 \$'000
Revenue			
Government grants		-	32
Finance income	8	164	42
Service income	4	23,192	20,682
Other revenue	5	546	80
Total revenue		23,902	20,836
Expenditure			
Personel costs	7	(17,592)	(16,150)
Depreciation and amortisation expense	12,13	(497)	(475)
Other expenses	6	(3,293)	(3,298)
Total operating expenditure		(21,382)	(19,923)
Surplus for the year		2,520	913
Other comprehensive revenue and expense			
Total comprehensive revenue and expense		2,520	913
Total comprehensive revenue and expense attributable to:			
The beneficiaries of Te Korowai Hauora O Hauraki Inc.		2,520	913
		2,520	913



Te Korowai Hauora O Hauraki Inc.
Statement of financial position
As at 30 June 2024

Statement of financial position

As at 30 June 2024

	Note	Actual 2024 \$'000	Actual 2023 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	9	7,879	3,572
Trade and other receivables	10	2,168	2,330
		10,047	5,902
Non-current assets held for sale	11	-	72
Total current assets		10,047	5,974
Non-current assets			
Property, plant and equipment	12	3,731	3,448
Intangible assets	13	3	26
Total non-current assets		3,734	3,474
Total assets		13,781	9,448
LIABILITIES			
Current liabilities			
Trade and other payables	14	4,016	2,721
Employee benefits liabilities		1,261	1,040
Current tax liabilities		1,141	844
		6,418	4,605
Total current liabilities		6,418	4,605
Non-current liabilities			
Total non-current liabilities		-	-
Total liabilities		6,418	4,605
Net assets		7,363	4,843
EQUITY			
Accumulated funds	15	7,363	4,843
Total equity attributable to the Society		7,363	4,843
Total equity		7,363	4,843



Te Korowai Hauora O Hauraki Inc.
Statement of changes in equity
For the year ended 30 June 2024

Statement of changes in equity
For the year ended 30 June 2024

Note	Consolidated	
	Actual 2024 \$'000	Actual 2023 \$'000
	<u>4,843</u>	<u>3,930</u>
	<u>2,520</u>	<u>913</u>
15	<u>7,363</u>	<u>4,843</u>
	<u>4,843</u>	<u>3,930</u>
	<u>2,520</u>	<u>913</u>
	<u>7,363</u>	<u>4,843</u>
	<u>7,363</u>	<u>4,843</u>

Te Korowai Hauora O Hauraki Inc.
Statement of cash flows
For the year ended 30 June 2024

Statement of cash flows
For the year ended 30 June 2024

Note	Actual 2024 \$'000	Actual 2023 \$'000
	<u>7</u>	<u>32</u>
	<u>24,711</u>	<u>20,343</u>
	<u>164</u>	<u>42</u>
	<u>243</u>	<u>61</u>
	<u>25,125</u>	<u>20,478</u>
	<u>(3,086)</u>	<u>(3,157)</u>
	<u>(17,444)</u>	<u>(15,989)</u>
	<u>89</u>	<u>104</u>
	<u>(20,441)</u>	<u>(19,042)</u>
	<u>4,684</u>	<u>1,436</u>
	<u>389</u>	<u>19</u>
	<u>389</u>	<u>19</u>
	<u>(766)</u>	<u>(848)</u>
	<u>-</u>	<u>-</u>
	<u>(377)</u>	<u>(829)</u>
	<u>-</u>	<u>(14)</u>
	<u>-</u>	<u>(14)</u>
	<u>4,307</u>	<u>593</u>
	<u>3,572</u>	<u>2,979</u>
9	<u>7,879</u>	<u>3,572</u>



1 Statement of accounting policies for the year ended 30 June 2024

1.1 Reporting entity

Te Korowai Hauora o Hauraki Inc. (the Society) is an iwi based, non profit oriented society established by the Hauraki Maori Trust Board in May 1995 to provide quality health services.

The Society is incorporated and domiciled in New Zealand. The address of its registered office is 210 Richmond Street, Thames.

The Society has designated itself as a public benefit entity (PBEs) for purposes of complying with generally accepted accounting practice.

The financial statements of the Society are for the year ended 30 June 2024. The financial statements were authorised for issue by the Executive Committee on 31 October 2024.

The Executive Committee does not have the power to amend these general purpose financial statements once issued.

2 Summary of significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of the Society have been prepared in accordance with the requirements of the Charities Act 2005, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with and comply with Tier 2 PBE accounting standards reduced disclosure regime (PBE Standards RDR).

The criteria under which an entity is eligible to report in accordance with Tier 2 PBE Standards are that the Society has no public accountability and is not large as defined in XRB A1.

Measurement base

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

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000).

Changes in accounting policies

There have been no changes in the Society's accounting policies since the date of the last audited financial statements.

2.2 Revenue

Revenue is measured at fair value.

The specific accounting policies for significant revenue items are explained below:

Exchange Revenue

(i) Service income

Service income is recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Any funds received for which the requirements under the contract agreement have not been completed are carried as liabilities until all the conditions have been fulfilled.

(ii) Finance income

Finance income is recognised using the effective interest method.

2 Summary of significant accounting policies (continued)

(iii) Rental income

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

(iv) Grants income

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance when received and recognised as revenue when the conditions of the grant are satisfied.

(v) Other income

Other income is recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Any funds received for which the requirements under the contract agreement have not been completed are carried as liabilities until all the conditions have been fulfilled.

Non-exchange Revenue

The recognition of non-exchange revenue depends on whether the inflow of resources received comes with any stipulations imposed on its use. Stipulations that are "conditions" specifically require the Society to return the inflow of resources received if they are not used in the way stipulated, resulting in the recognition of a 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 Society to return the inflow of resources if they are not used 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.

i) Donations, bequests and pledges

Donations and bequests are recognised as revenue when the right to receive the fund or asset has been established, unless there is an obligation in substance to return the funds if conditions of the donation or bequest are not met. If there is such an obligation, they are initially recorded as revenue in advance when received and recognised as revenue when the conditions are satisfied. Pledges are not recognised as assets or revenue until the pledged item is received.

ii) Grants income

Where a grant is received and there is an obligation in substance to return the funds if conditions of the grant are not met, the grants are initially recorded as grants received in advance when received and recognised as revenue when the conditions of the grant are satisfied.

2.3 Borrowing costs

Borrowing costs are recognised as an expense in the financial year in which they are incurred.

2.4 Leases

(i) The Society is the lessee

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

(ii) The Society is the lessor

Assets leased to third parties under operating leases are included in property, plant and equipment in the statement of financial position. They are depreciated over their expected useful lives on a basis consistent with similar owned property, plant and equipment. Rental income (net of any incentives given to lessees) is recognised on a straight-line basis over the lease term.

2.5 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

2 Summary of significant accounting policies (continued)

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

2.6 Debtors and other receivables

Short-term debtors and other receivables are recorded at their face value, less any provision for impairment.

A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

2.7 Financial assets and liabilities

From the group classifies its financial assets in the following measurement categories:

Financial liabilities comprise trade, other payables and borrowings. Financial liabilities with duration of more than 12 months are recognised initially at fair value less transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method. Amortisation is recognised in the statement of revenue and expenses, as is any gain or loss when the liability is settled. Financial liabilities entered into with duration of less than 12 months are recognised at their nominal value.

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Society commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- held at amortised cost
- The classification of a financial asset depends on the purpose for which the instrument was acquired.

Financial assets at fair value through surplus or deficit

(i) Held at amortised cost

Financial assets held at amortised cost are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, held at amortised cost financial assets are measured at amortised cost using the effective interest method, less any provision for impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

2.8 Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

(i) Held at amortised cost

The Society recognises a loss allowance for expected credit losses on financial assets, which are measured at amortised cost. When a receivable is uncollectible, it is written off against the allowance account. A receivable is deemed to be uncollectible upon reference to the current customer/patient circumstances, such as bankruptcy, insolvency, receivership or liquidation, and any past default experience. Changes in the carrying amount of the allowance account are recognised in the Statement of comprehensive revenue and expenses.

2.9 Property, plant and equipment

Property, plant, and equipment consists of the following asset classes: land, buildings, leasehold improvements, computer hardware, furniture and fittings, and motor vehicles.

Land is measured at fair value, and buildings and infrastructure are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.



2 Summary of significant accounting policies (continued)

(i) Revaluation

The Society has elected not to revalue its assets. The assets are periodically reviewed to determine whether they have been impaired.

(ii) Additions

The cost of an item of property, plant, and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Society and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

(iii) Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported gross in the surplus or deficit.

(iv) Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than at rates that will write off the cost of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Class of asset depreciated	Estimated useful life	Depreciation rates
Buildings	3-50 years	2% - 33%
Plant & equipment	1.5-14.5 years	6%-67%
Leasehold improvements	3-8.5 years	15.5% - 33%
Furniture and equipment	2-13 years	7%-50%
Computer hardware	1.5-5 years	21%-67%
Motor vehicles	1-10 years	10%-100%

Leasehold improvements are depreciated over the shorter of the unexpired period of the lease or the estimated remaining useful lives of the improvements.

2.10 Intangible assets

Intangible assets are initially recorded at cost. Where acquired in a business combination, the cost is the fair value at the date of acquisition. The cost of an internally generated intangible asset represents expenditure incurred in the development phase.

Subsequent to initial recognition, intangible assets with finite useful lives are recorded at cost, less any amortisation and impairment losses and are reviewed annually for impairment losses. Amortisation of intangible assets is provided on a straight-line basis that will write off the cost of the intangible asset to estimated residual value over their useful lives. Assets with indefinite useful lives are not amortised but are tested, at least annually, for impairment and are carried at cost less accumulated impairment losses.

Computer software

Acquired computer software licences are capitalised based on the costs incurred to acquire and bring to use the software. Costs are amortised using the straight line method over their estimated useful lives (3 years).

Costs associated with maintaining computer software programmes are recognised as an expense when incurred.

Staff training costs are recognised as an expense when incurred.



2 Summary of significant accounting policies (continued)

2.11 Trade and other payables

Short-term creditors and other payables are recorded at their face value and subsequently carried at amortised cost using the effective method.

2.12 Borrowings

Borrowing costs are recognised as an expense in the financial year in which they are incurred.

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition all borrowings are subsequently carried at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Society has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

2.13 Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and annual leave earned to, but not yet taken at balance date.

Liabilities for non accumulating sick leave are recognised when the leave is taken and measured at rates paid or payable.

2.14 Provisions

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

2.15 Goods and services tax

All items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

2.16 Statement of cash flows

Included in the statement of cash flows is the year end balance - Cash and Cash Equivalents which consists of cash on hand, bank account balances plus call deposits or call loans that form part of the day to day cash management of the Society.

3 Financial instruments

(a) Financial instrument categories

Assets	Measured at amortised cost \$'000	Held to maturity investments \$'000	Total \$'000
30 June 2024			
Cash and cash equivalent	6,359	1,520	7,879
Trade and other receivables	2,168	-	2,168
Total assets	8,527	1,520	10,047

30 June 2023

Cash and cash equivalent	3,572	-	3,572
Trade and other receivables	2,330	-	2,330
Total assets	5,902	-	5,902

Liabilities

30 June 2024

	Measured at amortised cost \$'000	Total \$'000
Trade and other payables	1,081	1,081
Total liabilities	1,081	1,081

30 June 2023

Trade and other payables	1,155	1,155
Total liabilities	1,155	1,155

4 Revenue from exchange and non-exchange transactions

	Actual 2024 \$'000	Actual 2023 \$'000
Exchange	23,191	20,682
Service income	539	80
Other revenue	164	42
Total exchange	23,730	20,762
Non-exchange	171	74
Government grants	-	32
Other revenue	7	-
Finance income	164	42
Total non-exchange	171	74
Total exchange and non-exchange	23,901	20,836

5 Other revenue

	Actual 2024 \$'000	Actual 2023 \$'000
Rental income	230	61
Other revenue	316	19
Total other revenue	546	80

6 Other expenses

	Actual 2024 \$'000	Actual 2023 \$'000
Net gains and expenses		
Surplus includes the following specific expenses:		
Audit fees for financial statements audit	63	57
Professional services fees / legal fees	2	4
Repairs and maintenance expenses	115	81
Utilities and occupancy expenses	590	533
Other operating expenses	2,463	2,574
Trustees' fees	60	49
Total other expenses	3,293	3,298

Auditors' fees

During the year the following fees were paid or payable for services provided by the auditor of the Society, and its related practices:

(a) Assurance services

Audit services		
Audit and review of financial reports and other audit work	63	57

(b) Advisory services

<i>PricewaterhouseCoopers</i>		
Strategic plan assistance	-	53
Evaluation of payroll system options	-	4
Total remuneration for advisory services	-	57
	63	114



7 Personnel costs

	Actual 2024 \$'000	Actual 2023 \$'000
Salaries and wages	16,595	15,322
Direct personnel overheads	68	36
Other - Contracted Staff	929	792
Total personnel costs	17,592	16,150

8 Finance income and finance costs

	Actual 2024 \$'000	Actual 2023 \$'000
Finance income		
Interest income	164	42
Total finance income	164	42
Total finance costs	-	-
Net finance costs	164	42

9 Cash and cash equivalents

	Actual 2024 \$'000	Actual 2023 \$'000
Cash at bank and in hand	6,359	3,572
Short term deposits maturing three months or less from date of acquisitions	500	-
Short term deposits maturing four to twelve months from date of acquisitions	1,020	-
Total cash and cash equivalents	7,879	3,572

(a) Reconciliation to cash at the end of the year

Cash, cash equivalents, and bank overdrafts include the following for the purposes of the statement of cash flows:

	Actual 2024 \$'000	Actual 2023 \$'000
Cash at bank and in hand	6,359	3,572
Short term deposits maturing three months or less from date of acquisitions	500	-
Short term deposits maturing four to twelve months from date of acquisitions	1,020	-
Total	7,879	3,572

(b) Fair value

The carrying amount for cash and cash equivalents equals the fair value.



10 Current assets - Trade and other receivables

	Actual 2024 \$'000	Actual 2023 \$'000
Accounts receivable	2,215	2,383
Prepayments	55	67
Provision for impairment of receivables	(102)	(120)
Total trade and other receivables	2,168	2,330

Assessment for uncollectability

	2024 \$'000	2023 \$'000
Individual impairment	54	56
Collective impairment	48	64
Total provision for impairment	102	120

11 Non-current assets held for sale

The property at 43 Belmont Rd, Paeroa has been presented as held for sale following the approval by the Board on 27 April 2023 to sell the premises, The organisatio has approved the sale of the premises, as it is surplus to requirements. The property was subsequently sold on 20 September 2023.

	Actual 2024 \$'000	Actual 2023 \$'000
Buildings	-	69
Plant and equipment	-	3
Total non-current assets held for sale	-	72



12 Property, plant and equipment

As at 30 June 2024	Cost 1 Jul 2023 \$'000	Accumulated depreciation 1 Jul 2023 \$'000	Carrying amount 1 Jul 2023 \$'000	Current year additions \$'000	Current year disposals \$'000	Current year depreciation \$'000	Transfers \$'000	Cost 30 Jun 2024 \$'000	Accumulated depreciation 30 Jun 2024 \$'000	Carrying amount 30 Jun 2024 \$'000
Operating assets										
Land & Buildings	3,202	(998)	2,204	43	-	(62)	3	3,194	(1,006)	2,188
Motor Vehicles	1,043	(531)	512	209	(12)	(174)	-	1,119	(584)	535
Other plant and equipment	864	(641)	223	47	-	(50)	(42)	374	(196)	178
Office furniture and fittings	282	(169)	113	55	(1)	(20)	13	222	(62)	160
Capital work in progress	8	-	8	-	-	-	(8)	-	-	-
Leasehold improvements	325	(44)	281	103	-	(55)	(4)	424	(99)	325
Computer hardware	633	(526)	107	323	(1)	(113)	29	723	(378)	345
Total	6,357	(2,909)	3,448	780	(14)	(474)	(9)	6,056	(2,325)	3,731
As at 30 June 2023	Cost 1 Jul 2022 \$'000	Accumulated depreciation 1 Jul 2022 \$'000	Carrying amount 1 Jul 2022 \$'000	Current year additions \$'000	Current year disposals \$'000	Current year depreciation \$'000	Transfers \$'000	Cost 30 Jun 2023 \$'000	Accumulated depreciation 30 Jun 2023 \$'000	Carrying amount 30 Jun 2023 \$'000
Operating assets										
Land & Buildings	3,242	(991)	2,251	83	-	(61)	(69)	3,202	(998)	2,204
Motor Vehicles	775	(410)	365	294	(5)	(141)	-	1,043	(531)	512
Other plant and equipment	817	(601)	216	54	-	(44)	(3)	864	(641)	223
Office furniture and fittings	245	(151)	94	37	-	(17)	(174)	282	(169)	113
Capital work in progress	174	-	174	8	-	-	-	8	-	8
Leasehold improvements	23	(2)	21	302	-	(42)	-	325	(44)	281
Computer hardware	558	(417)	141	76	-	(111)	-	633	(526)	107
Total	5,834	(2,572)	3,262	854	(5)	(416)	(246)	6,357	(2,909)	3,448



13 Intangible assets

	Computer software \$'000	Total \$'000
At 1 July 2022		
Cost	327	327
Accumulated amortisation and impairment	(242)	(242)
Net book amount	85	85
Year ended 30 June 2023		
Opening net book amount	85	85
Amortisation charge	(59)	(59)
Closing net book amount	26	26
At 30 June 2023		
Cost	327	327
Accumulated amortisation and impairment	(301)	(301)
Net book amount	26	26
Year ended 30 June 2024		
Opening net book amount	26	26
Additions	-	-
Amortisation charge	(23)	(23)
Closing net book amount	3	3
At 30 June 2024		
Cost	327	327
Accumulated amortisation and impairment	(324)	(324)
Net book amount	3	3

14 Trade and other payables

	Actual 2024 \$'000	Actual 2023 \$'000
Trade payables	1,081	1,156
Revenue in advance	2,935	1,565
Total creditors and other payables	4,016	2,721

15 Equity

	Actual 2024 \$'000	Actual 2023 \$'000
Balance at 1 July	4,843	3,930
Surplus for the year	2,520	913
Balance 30 June	7,363	4,843

16 Contingencies

As at 30 June 2024 the Society had no contingent liabilities or assets (2023: \$Nil).

17 Capital commitments and operating leases

As at 30 June 2024 the Society had no capital commitments (2023: \$Nil).

Operating leases as lessee

The Society leases property, plant, and equipment in the normal course of its business. The majority of these leases have a non-cancellable term of 36 months. The future aggregate minimum lease payments payable under non-cancellable operating leases are as follows:

	Actual 2024 \$'000	Actual 2023 \$'000
Not later than one year	315	316
Later than one year and not later than five years	380	514
Total non-cancellable operating leases	695	830

Operating leases as lessor

A property owned by the Society is leased under operating leases. In 2023 there were 2 properties leased, however, at the expiry of one lease the property was retained for use by the Society. The lease has a non-cancellable term of 36 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	Actual 2024 \$'000	Actual 2023 \$'000
Not later than one year	12	34
Later than one year and not later than five years	-	12
Total non-cancellable operating leases	12	46

18 Related party transactions

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that are reasonable to expect that the Society would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with Government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements and undertaken on the normal terms and conditions for such transactions.

Transactions with key management personnel

Key management personnel compensation

	Actual 2024 \$'000	Actual 2023 \$'000
Trustees		
Full-time equivalent members	5	5
Remuneration	<u>61</u>	<u>61</u>
Executive Management Team, including the Chief Executive		
Full-time equivalent members	8	8
Remuneration	<u>1,245</u>	<u>1,183</u>
Total full-time equivalent personnel	<u>13</u>	<u>13</u>
Total key management personnel compensation	<u>1,306</u>	<u>1,244</u>

During the year the organisation had a change in 1 executive management position.

Other related party transactions

Primary health services in New Zealand are funded by Te Whatu Ora (Health NZ) via a network of Primary Health Organisations (PHO's) to which practices belong. The Society, through its Whanau Health Centres, is a member of the Hauraki PHO. Three of the Society's Trustees are also Trustees for the Hauraki PHO. As noted above all transactions with the Hauraki PHO have taken place are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that are reasonable to expect that the Society would have adopted in dealing with the party at arm's length in the same circumstances. Total funds received during the year \$4.81m (2023: \$4.29m) of which \$342k was outstanding at year end and is included in Trade and other receivables (2023: \$5k).

The Society also provided Chief Executive services to the Hauraki PHO during the year. These services are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that are reasonable to expect that the Society would have adopted in dealing with the party at arm's length in the same circumstances. Funds received during the year \$129k (2023: \$167k), of which \$nil was outstanding at year end and is included in Trade and other receivables (2023: \$17k).

19 Events occurring after the balance date

There have been no events that occurred after 30 June 2024 that affect the financial position of the Society (2023: nil).



AUDIT REPORT

FOR THE YEAR ENDED 30 JUNE 2024



INDEPENDENT AUDITORS REPORT

To the Trustees of Te Korowai Hauora O Hauraki Inc

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Te Korowai Hauora O Hauraki Inc on pages 6 to 22 and the statement of service performance on pages 4 to 5. The financial statements comprise the statement of financial position as at 30 June 2024, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion:

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

- a) the service performance for the year ended 30 June 2024 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- b) the financial position of the Trust as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with Tier 2 Not-For-Profit PBE Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity 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.

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Trustees Responsibilities for the Financial Statements

The preparation, and fair presentation of the financial report in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;

- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as Those Charged with Governance determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 financial report.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-14/>

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Other Matter

The financial statements of Te Korowai Hauora O Hauraki Inc for the year ended 30 June 2023 were audited by another auditor who expressed an unmodified opinion on those statements on the 6th of December 2023.

Restriction on Distribution or Use

This report is made solely to the trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the trustees those matters 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 31 October 2024

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TE KOROWAI
HAUORA O HAURAKI