

# HAUORA HOKIANGA TRUST

## WHAKAPAPA TE ORANGA





Whakapapa embodies our profound connection to origins, encompassing both the physical and spiritual aspects of creation, ancestry, and the continuum of life that binds past to future. Water, or wai, plays a crucial role in this connection across the world, symbolising the source of life, healing, and sustenance. It bridges the physical and spiritual realms, representing our bonds with both ancestors and the natural world, and aligns with oranga (well-being) by supporting health and vitality.

The question "Ko wai koe?" emphasises the link between whakapapa and wai, expressing identity through ancestral waters. The unaunahi, or fish-scale pattern, further reinforces the themes of flow, continuity, and the enduring cycle of life

# Pou Karakia



*Tuu te po tuu te ao, tuu ka maranga ki te whei ao ki te ao maarama  
Whakamaua te aho toi tapu taketake  
Noou e lo atua ki a Rangi nui e tuu iri iho nei  
Whakamaua te aho toi tapu taketake  
Noou e lo taketake ki a Papatuanuku e takoto nei  
Whatu oho te urunga mauri aa runga  
Whatu oho te urunga mauri aa raro  
Akaaka te puu, akaaka te weu, akaaka te more, akaaka te rea  
Ka tau ki a koe e Rangi nui  
Noou te mata o te aatea rangi tuauriuri whaioio  
Ka tau ki a koe e Papatūānuku  
Noou te mata o te aatea kura whenua tuauriuri whāioio  
Tuituia whiria te here tapu, tuituia whatua te here ora  
He ora tupua he ora tawhito, he ora atua, noou e lo te waiora  
Poua ka tina, tokona te mauri ora ki a Rangi  
Poua ka tina, tokona te mauri ora ki a Papa  
Whakamaua te haa manawa ora ki te puu o te rangi  
Whakamaua te haa manawa ora ki te tai o te whenua  
Whakamaua te haa manawa ora ki te tai o te moana  
Whakamaua te haa manawa ora ki taiao  
Whakamaua te haa manawa ora atua ki te kawei ira tangata e lo Matua ee  
Poua te tokotoko o Rongo, ko te rongo mau  
Ko te rongo taketake e hora nei, noou e lo te toi o nga rangi  
Ruia i te kore, too i te po, tupu i te poo, whitirere i te poo  
Ka ao, ka ao, whitirere ki te whei ao ki te ao marama  
Haramai te toki ee, haumi ee, hui ee, taiki eee*



# Pou Whakatauki

*E tere e ngā waka i ngā tai o Tangaroa i roto i te awa tapu o Hokianga, ki a Niwa rāua ko Arai-te-Uru Ngā taniwha tiaki i te wahapū. Huri whakaripo ki a Pouahi rāua ko Mapuna, Ngā toka whakaora o Hokianga Whakapau Karakia. Whakarongo ki ngā hau o te hauāuru ki ngā wai māturuturu o ngā maunga whakahī ki a Papatūānuku, te herenga o te mana, te ihi, me te tapu o te tangata, te whakaritenga o ngā wawata o te Hauora Hokianga. Tihe Mauri Ora!*

«««»»»

The tides of Tangaroa carry the canoes swiftly on the sacred river of Hokianga towards Niwa and Arai-te-Uru, the guardians of the river mouth. They turn to Pouahi and Mapuna, at the heart of Hokianga. Listen to the wind from the West and to the trickling waters of the beloved mountains flowing through Papatūānuku, binding together the people for whom the aspirations of Hauora Hokianga are fulfilled. Behold the sneeze of life!

– Joe Topia (former Trust Chair 1999-2008)



# Reo Whakamihi



Pipihaurauroa, Kawekawa

Te tangi iho nei i te pae o te rangi

Karere o Mahuru, kui, kui, whiti, whiti, whiti ora

Tioro i te whitu, tioro i te waru, tioro, tioro, kia uu mai

Whiti, whiti, tata, tata, whiti, whiti, tata, tata

He raa taua ki tua, takoto te pai, takoto te pai

Horekau he mutunga o te tuku poroporoaki ki te hunga nui e arohaina nuitia ana, koia nga kupu waiata e tohu tenei aroha mutunga kore ki a ratou maa kua riro.

*Kāore te aroha te tū rōiho nei*

*Kai rawa ana te mokemoke i a au*

*He mata korehu te pēhi wai roimata*

*Waiho te tangi mokai ana te aue a te pani*

*E tūpoupou i muri nei*

Huri tuu ana, kei a tatou katoa e taamara maa te mana whakaheke e tau iho nei hei whakapapa te oranga mo nga whakatupuranga katoa e noho papa kainga ana i Hokianga ki oona waahi katoa. He oranga tangata, he oranga whanau, he oranga kainga, he oranga whenua, ka mutu, e kore e mahue tetahi mea kotahi i te taura whakapapa.

Koia puu tenei nga whainga matua o too koutou, otira ko too tatou hohipere a Hauora Hokianga, ka "Whakapapa Te Oranga". Ka aro nui, ka aro roa, ka aro tiketike a Hauora Hokianga ki nga tikanga katoa e riro mai ai he oranga, e tau roa ai he oranga, he painga, he ahurutanga mo te tangata, whanau, kainga, marae, kura, kohanga, puta noa ki nga takiwa katoa o Hokianga me oona taura whakapapa. E kore e mahue tetahi tikanga whai hua oranga mo te tangata, whanau, kainga me te whenua.

Noo reira, e tuu kaha ake nei a Hauora Hokianga, e hapaitia ake nei, e manaakitia ake nei i nga kawenga oranga me nga kawenga whakaora mo te iwi nui tonu o Hokianga.

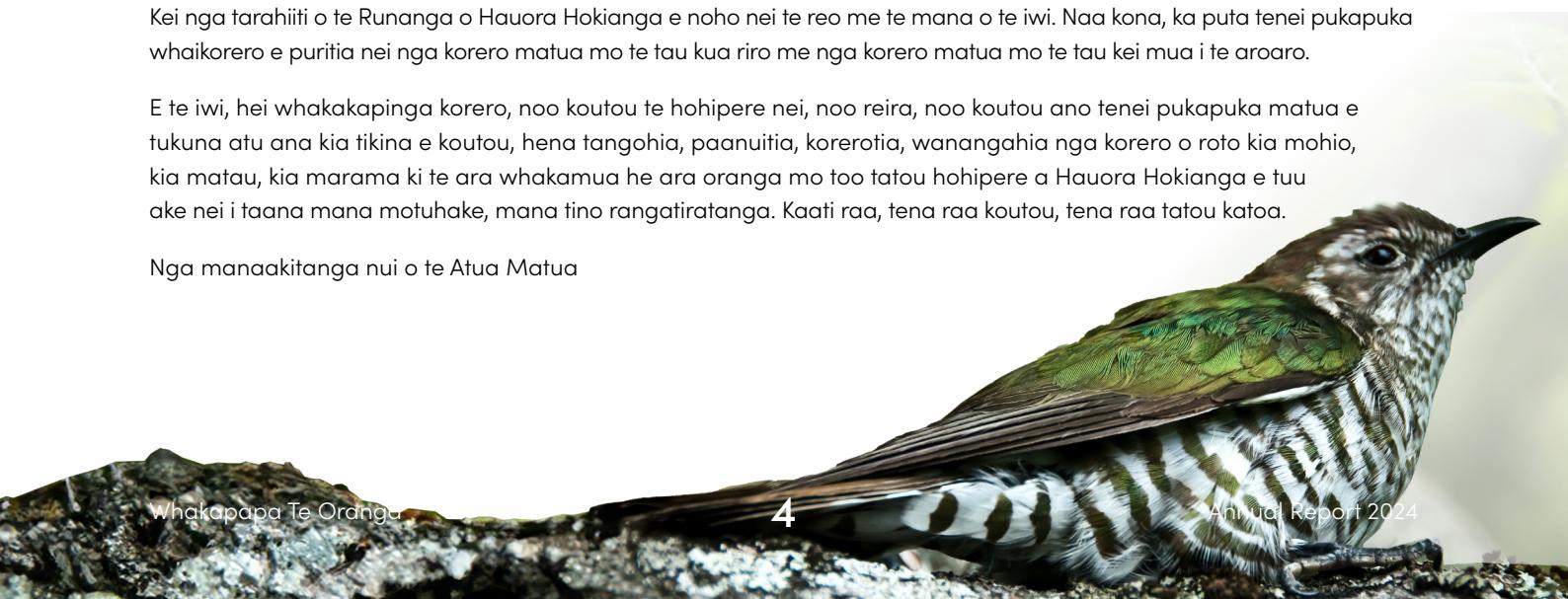
Kaati, kua mihia, kua tukua te tau kua pahure nei me oona paanga katoa, ka mutu, ka mihia ake te tau e tuu mai nei me oona tuumanako e wawatatia nei e tatou katoa. Ka penei te kii ake, ko te powhiri ake, nau mai e nga tuumanako me nga hua oranga, nau mai e nga wawata me nga hua oranga, tokona te mauri ora e ora e, tokona te mauri tau e tau rongo e.

E te iwi, ahatia nga hemanawatnga o te waa, ka nui ano nga tuumanako o Hauora Hokianga, he nui rawa nga tikanga whakahaere hohipere e whakahoutia ana, e whakapumautia ana mo te whakatinana kia puumau te tuu mana motuhake o te hohipere ki raro i te mana kawenga whakahaere o te iwi o te kainga, ko Hokianga too tatou kainga.

Kei nga tarahiiti o te Runanga o Hauora Hokianga e noho nei te reo me te mana o te iwi. Naa kona, ka puta tenei pukapuka whaikorero e puritia nei nga korero matua mo te tau kua riro me nga korero matua mo te tau kei mua i te aroaro.

E te iwi, hei whakakapinga korero, noo koutou te hohipere nei, noo reira, noo koutou ano tenei pukapuka matua e tukuna atu ana kia tikina e koutou, hena tangohia, paanuitia, korerotia, wanangahia nga korero o roto kia mohio, kia matau, kia marama ki te ara whakamua he ara oranga mo too tatou hohipere a Hauora Hokianga e tuu ake nei i taana mana motuhake, mana tino rangatiratanga. Kaati raa, tena raa koutou, tena raa tatou katoa.

Nga manaakitanga nui o te Atua Matua





# Kōrero from the Chair and CEO



## Welcome to the Hokianga Health Enterprise Trust report for the year ending 2024 reflecting on the year that has past

First and foremost we would like to acknowledge the passing of a long standing member of the Hokianga Health Enterprise Trust. Matua Frank Herbert, nō Pawarenga, passed away in November 2023. As the longest standing member of the Trust and one of the original signatories to the Trust Deed in 1992, Frank served as a Trustee from 2004 to 2022, the Deputy Chairperson from 2014 – 2015 and Chairperson from 2016 – 2021. He will be remembered for his fierce commitment to the Hokianga and his representation of the Pawarenga community. *Moe mai ra e te Rangatira, moe mai ra.*

We also sadly acknowledge the passing of a long time staff member – Robyn Hauraki. Robyn was a well respected Nurse in the Hokianga for over 30 years, having started her nurse training in 1968. She worked on the ward, urgent and Rawene clinic and then a Community Health Nurse for the Omapere and Waimamaku area. Affectionately known in the community as Dr Bob or Aunty Robyn, she was a fantastic nurse. As we remember those who have passed and their contribution to the health and wellbeing of whanau in the Hokianga, we also reflect on a year that has been.

It would be fair to say that the 2023 – 2024 year has been a year of transformation for the Trust, a year that has seen many changes in the health sector and indeed within and across our organisation.

The 1st July 2023 was a day of true celebration recognising the 30 years since the inception of the Hokianga Health Enterprise Trust. This date also heralded the initiation of the review and refresh of the Trust governance structure which included the updating of the Trust Deed. A year on and to the day on the 1st July 2024 the Trust confirmed the new governance structure with a new Board of 10 community elected Trustees, three Iwi representatives and up to 2 co-opted members.

The new Trust Board will be in place by October 2024.

Included in the governance review and refresh was the establishment of the Community Representative Forum with a total of ten members from each clinic. The role of the Forum is to work closely with each of the Community clinic areas to obtain and provide feedback on the Trust's performance in meeting its purposes.

A new organisational structure was also confirmed which came into effect on the 1st October 2023. The new structure included Director (Tikanga and Support Service) roles, a reconfiguration of the services and new team leader roles to support leadership and development across the organisation.

With our most valuable resource being our workforce, the health, wellbeing and safety of our kaimahi remains a top priority. Following a significant incident in May 2023, the Trust committed to a permanent security service on site. Further initiatives to support our staff have included exploring a lone worker tool, the formalisation of a Health & Safety Committee and a Staff Wellbeing Committee.

In January 2024 we farewelled a long serving staff member Lyn Foster who worked with Hauora Hokianga for over 24 years retired from the NASC Coordinator and Community Support Services role.

Our kaimahi are all amazing individuals, with some outstanding this year in their achievements: Pat Dargaville and Stacey Bristow who graduated as Enrolled Nurses; Dr Kati Blattner who attained an Associate Professor role with University of Otago, and Dr Kyle Eggleton who was awarded the prestigious Peter Snow Memorial Award for his longstanding service and dedication to rural health.

It is also important to note the change in clinical leadership of the organisation with Dr Mark Lankshear stepping down from the Medical Director role after 7

years. Mark led the team through some choppy and uncertain waters during the Covid-19 pandemic and our recent workforce challenges. A distributed clinical leadership model has been developed with Cathy Beazley stepping into the substantive Clinical Director role, with Dr Mark Lankshear and Dr Clare Ward in support.

Our model of care is an evolving space following workforce challenges and the reduction in after hours services in August 2022. With any service changes new and innovative ideas begin to emerge which Hauora Hokianga has embraced. While we have continued to pro-actively recruit, other clinical initiatives have also flourished with the utilisation of virtual / tele health options, the roll out of the patient portal, call centre and new phone system, Nurse Practitioner same day triage and acute care ward afterhours.

We have continued to actively recruit to clinical roles and are confident that in the new year we will be able to resume our after hours services and acute inpatient admissions.

Significant upgrades and new initiatives have also occurred. Following Cyclone Gabrielle in January 2023 it became a matter of urgency to ensure that our community clinics were able to function during a weather event. Implementing Starlink and solar power in each of the clinics is a step towards greater connectivity assurance across the organisation.

While the investment in Information Technology has been vast, partnering with TMG Cloudland, upgrading server hardware and software, updating My Practice and the rolling out of new computer hardware has been a long time coming. The implementation of any new IT systems can have its challenges, however the overall aim of addressing system outages and improving connectivity will be achieved.

Unfortunately, while there has been some building improvements and site assessments conducted over the past year, the key phase three building project on the Rawene Hospital site has not progressed due to financial commitments and challenges. As our organisation continues to grow it will be imperative that the site master plan is developed to scope out the requirements for the next 20 plus years.

This year the Trust undertook a housing survey with resulted in over 800 responses. The overall feedback received highlighted the impact of housing on the health and wellbeing of whanau. This valuable information will assist in the planning of future housing initiatives in the Hokianga.

Over the past year we received nearly \$25,000.00 in koha and donations, which doesn't take into account other items of koha such as donated clinical equipment, furniture and of course time. We continue to be grateful to local entities that have supported Hauora Hokianga such as the Rawene Golf Club and the Hospital Auxiliary Committee.

It was a sad day however when we were advised that the Hospital Auxiliary Committee was to be disestablished. Having served the Hokianga community for the past 57 years and raising close to \$600,000.00 worth of funds we were advised in May that the Committee would be discontinuing. The current and previous Trustees and staff are forever indebted to the dedication, foresight and vision of those who established the Hospital Auxiliary Committee who have assisted, supported and long served the Hospital.

This year the Trust engaged a new independent auditor following the passing of the Trusts long time financial auditor – Stewart Russell from PKF. The new auditor BDO Northland Ltd undertook a thorough audit of our accounts reporting an operational deficit before gain of property revaluation of \$349,134 against a budgeted deficit of \$567,658. This loss was attributed to deferred capital works, investment in IT and operational and governance review processes.

2024 has been a year of transformation and change. The upcoming 2025 year will be a period of consolidation. While we will still be in the midst of significant sector reform and new political futures, the Hauora Hokianga Enterprise Trust is well placed to continue to provide quality health services for our whānau of Hokianga.

Ngā mihi mahana ki a koutou katoa,



Kathrine Clarke  
**Trust Chairperson**



Margareth Broodkoorn  
**Ahorangi I Chief Executive**

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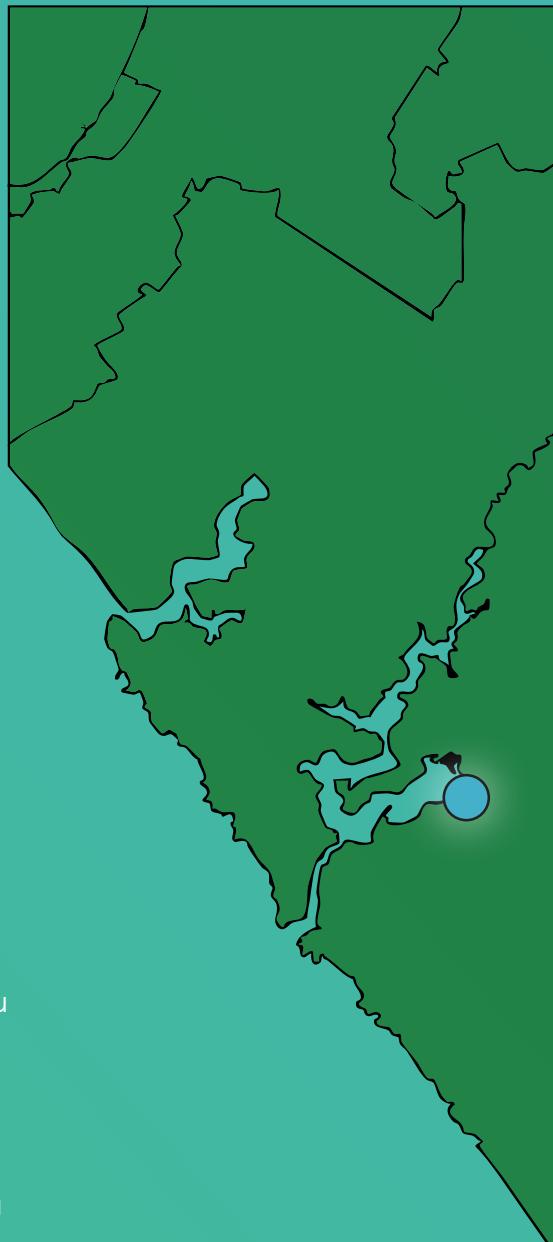
# Pou Kāinga – Hokianga Our Home

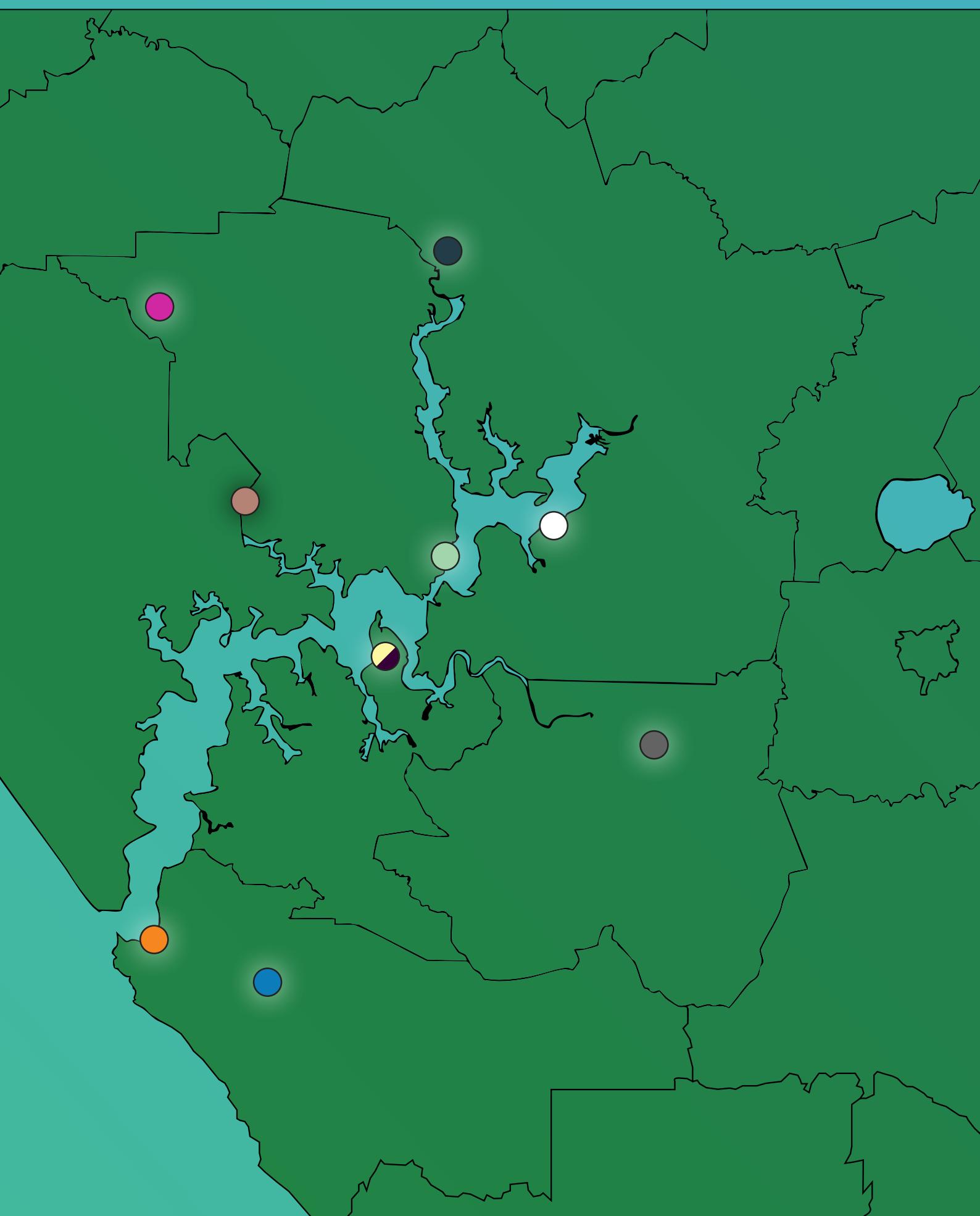
The Hokianga region is a place of breathtaking natural beauty and deep cultural significance. Its landscapes, from the waters of the harbour to the ancient forests and rugged coastline, offer a stunning backdrop for exploration and adventure. The region's rich cultural history, rooted in Māori tradition and shaped by European settlement, provides a unique and fascinating context for understanding New Zealand's past and present.

Hokianga is more than just a beautiful place, it is a living testament to the enduring relationship between people and the land. The region's commitment to preserving its natural environment and cultural heritage ensures that future generations will continue to be inspired by its beauty and history.

Hauora Hokianga provides services through 10 community clinics and the Rawene Hospital. Our community teams work with and within our communities across Hokianga.

- **Ōmāpere clinic**, 297 State Highway 12, Ōmāpere
- **Waimamaku clinic**, 7232 State Highway 12, Waimamaku
- **Taheke Clinic**, Horeke Road, Taheke
- **Horeke Clinic**, 2093 Horeke Road, Horeke, Ōkaihau
- **Mangamuka Clinic**, 8 Mangamuka Road, Mangamuka
- **Kohukohu Clinic**, 1 Old Beach Road, Kohukohu
- **Broadwood Clinic**, 1046 Broadwood Road, Broadwood
- **Pawarenga Clinic**, 1026 Pawarenga Road, Pawarenga
- **Rawene Clinic**, 163 Parnell Street, Rawene
- **Rawene Hospital**, 163 Parnell Street, Rawene
- **Panguru Clinic**, 2189 West Coast Road, Panguru





# Hauora Hokiangā



## Vision, Guiding Principles and Values

### Tirohanga Matua

#### – Vision

Whānau Oranga Kia eke rawa te taumata manaaki tāngata, manaaki whānau, manaaki kainga achieved through collaboration and service excellence

### Nga Whainga Matua

#### – Values

These values reflect who we are, what we do and how we act as the Hauora Hokiangā Trust

### Ngā Pou Matua – Guiding Principles

To achieve this vision, we are committed to:

- Te Tiriti o Waitangi, the founding covenant of Aotearoa New Zealand
- Equitable health and wellbeing outcomes
- Provision of high-quality, integrated, and holistic health and wellbeing services
- Offering a service with no cost at the point of need

### Our strategic priorities

1

Restore and broaden our services, reviewing our model of care

2

Staff safety and wellbeing

3

IT systems, capability and infrastructure

4

Engaging with our community

# Values



## **Manakitanga**

Expressed by extending respect, humility, kindness and honesty.

## **Te Tohu Manakitanga**

A symbol that pays homage to Ranginui, Papatuanuku and their many tamariki who provide sustenance and life force to Te Ira Tangata. This symbol is a restoration of balance, to akiaki the mana of humanity.



## **Wairuatanga**

Enhanced by celebrating identity and uniqueness that promotes a culture of holistic wellbeing

## **Te Tohu Wairuatanga**

Symbolising the connection between the physical and spiritual worlds. The flowing, manawa line represents the idea that everything is interconnected, much like the belief that wairua flows through all aspects of life.



## **Whanaungatanga**

Created through shared experiences and working together, demonstrated by mutually enhanced relationships and collaboration.

## **Te Tohu Whanaungatanga**

A symbol that weaves generations together, the power of tuakana teina, protected by the whanau, hapu, iwi as observed in the circular incubators.



## **Rangatiratanga**

Leadership role modelled at all levels that supports self-determination over one's health and wellbeing

## **Te Tohu Rangatiratanga**

A symbol that reminds us that Rangatiratanga is a genderless role and responsibility bestowed to each of us.

# Our Board

## List of names

| Clinic Area                           | Trustee             |
|---------------------------------------|---------------------|
| Broadwood                             | Vacant              |
| Broadwood                             | Pat Irvine          |
| Horeke                                | Vacant              |
| Horeke                                | Vacant              |
| Kohukohu                              | Gladys Hohaia       |
| Kohukohu                              | Darlene Wyles       |
| Mangamuka                             | Ngawai Tuson        |
| Mangamuka                             | Christina Meikle    |
| Omapere                               | Gayle Sinclair      |
| Omapere                               | Kathrine Clarke     |
| Pawarenga                             | Elizabeth Warr      |
| Pawarenga                             | Kohinemateora Matiu |
| Rawene                                | Jessie McVeagh      |
| Rawene                                | Lis Bowker          |
| Taheke                                | Ada Brown           |
| Taheke                                | Dawn Waru           |
| Waimamaku                             | Hiku Cherrington    |
| Waimamaku                             | Pettania Hohaia     |
| Panguru                               | David Mules         |
| Panguru                               | Tania Paikea        |
| Ngapuhi Representative                | Helene Leaf         |
| Ngapuhi Representative                | Linda Pikari        |
| Te Runanga o Te Rarawa Representative | Desire'e Andrews    |
| Staff rep                             | Jane Clabrough      |
| Staff rep                             | Vacant              |

## Hokianga Health Enterprise Trust Governance Review

In October 2022 the Hokianga Health Enterprise Trust engaged Kia Tū Rangatira Ai Consulting to conduct a review of the governance arrangements of Hokianga Health Enterprise Trust with the objective of refreshing the arrangements (where needed) to bring them up to date, and to ensure they are fit-for-purpose in the face of the considerable amount of change taking place within the wider health sector.

Following eighteen months of consultation, in June 2024 the community voted to adopt a new Trust Deed, including changing the name of the Trust to Hauora Hokianga Trust and the membership of the Trust from 30 Trustees to a maximum of 15, comprising one representative from each clinic community area, three Iwi representatives and the opportunity to co-opt two additional Trustees, if required.

Additionally, the community agreed on the creation of a new Community Representative forum comprising one representative from each clinic community. The purpose of the Community Representative positions is to help strengthen the positive interactions between whānau/communities and Hauora Hokianga, in the understanding that this will ultimately help contribute towards improved outcomes in health and wellbeing for our whānau.

# Our Team



# Model of care

## What is it

Model of care outlines the way health services are delivered to the communities of Hokianga. It will involve enhanced access to care, a variety of ways of delivering healthcare and improvements in how services are provided. It places the people of Hokianga at the centre of care to deliver care closer to home.

## Why we're doing it

New Zealand's health system is in crisis. People are living longer which can lead to more complex health needs and increased demand on health services. Workforce shortages mean clinical staff are under significant pressure to deliver, leading to high rates of burn out.

Nationwide rural areas have been heavily impacted with little to no local afterhours services and wait times for General Practice (GP) visits, urgent care and specialist services getting longer. Reliance on transferring patients out of rural areas to Te Whatu Ora hospitals is tying up St Johns ambulance resources which can impact on response times to emergency calls in the community.

Within Hokianga the challenges are even greater. We have one of the highest levels of socioeconomic deprivation in New Zealand. We are geographically isolated from services, leading to delays in accessing critical support with high costs to travel to access this care.

With these challenges both nationally and within Hokianga, a change in how we deliver services is needed. Doing nothing risks the level of inequity in Hokianga increasing which is not seen as acceptable.



## What we're doing

Over the past 12 months our Model of Care has been under review to identify what services can be safely provided for those residing in Hokianga. Long term the focus is to be able to offer a 24/7 service, although this will likely look different to that previously provided pre Covid.

In moving towards this goal several initiatives have been undertaken to date:

- Recruitment of doctors to our team – this is a complex ongoing process including both NZ and overseas recruitment.
- A phone triage process has been implemented for patients who are requesting same day appointments. This ensures that each patient gets access to the right service in a timely manner
- Two doctors now working daily in the urgent care setting Monday to Friday. Going forward the aim is to reopen the ward for some patients (who meet clinical criteria) and having two doctors will allow for oversight of ward patients at that time
- Virtual doctors utilising Tytocare devices. These doctors can provide virtual consults with tools to carryout examinations across all clinic sites. This reduces delays in accessing medical care and provides patients with additional options.
- Afterhours we have been using Emergency Consult which provides virtual access to an Emergency Care doctor for those needing assessment and treatment, noting at this stage there is no doctor onsite out of hours.
- Changes in the layout of urgent care workstation to improve patient experience
- Two bed clinical room on the ward opened for day case patients

Looking towards the year ahead, the plan is to:

- Aim to provide 24/7 service with a coverage of different health care professionals (nurse, doctor, virtual, Extended Care Paramedics (ECP))
- Continue to recruit until we have at a minimum, 9 fulltime equivalent doctors
- Consider ways to have low acuity patients back on the ward e.g. palliative care, rehab post joint surgery
- Determine how to position ECP's in our afterhours service
- Consider additional options for virtual supports in and after hours including a GP virtual service
- Look at ways of expanding pharmacy access and related services to those residing in the Hokianga



Minister Shane Jones in a recent visit to Rawene to discuss the future of Takapau Wānanga and the challenges of delivering health services in a remote rural setting.

# Ringa Whakaora – Our Services



## What difference did we make

### Key Highlights and Outcomes

| Key Highlights and outcomes, 2024                            | 2024  |
|--|-------|
| Doctor Contacts  | 34619 |
| Average per capita Consult                                   | 4.8   |
| Nurse Contacts   | 35913 |
| Average per capita Consult                                   | 5.0   |
| Total Contacts   | 70532 |
| <b>Tamariki Ora Well Child</b>                               |       |
| Well Child Tamariki Checks                                   | 327   |
| Core Visits  | 297   |
| Follow Up Visits   | 29    |
| Before School Checks   | 32    |
| <b>Te Whare Awhina - Mental Health &amp; Social Services</b> |       |
| Community Support Contacts                                   | 579   |
| Referrals to Primary Mental Health Co-Ordinator              | 395   |
| Referrals to Health Improvement Practitioner                 | 285   |
| Referrals to Health Coach                                    | 462   |
| <b>Home Based Support and Personal care Plans</b>            |       |
| New Interrai Assessments                                     | 45    |
| Interrai Follow up   | 9     |
| Average Assessment time (in Hours)                           | 2     |
| <b>Te Ao Marama Midwifery</b>                                |       |
| Births at Te Ao Marama                                       | 89    |
| Home Births  | 10    |

|  |       |
|--|-------|
| Twins  | 0     |
| Antenatal Visits   | 1202  |
| Post Natal Visits  | 699   |
| Breastfeeding at time of discharge                         | 47    |
| <b>Allied Health Professional-Patient Care Services</b>    |       |
| Physiotherapy  |       |
| Patients   | 431   |
| Treatment  | 529   |
| X Ray  |       |
| Patients   | 1060  |
| Exams  | 1580  |
| Podiatry - High Risk                                       |       |
| Patients   | 100   |
| Contacts   | 100   |
| Diabetics  | 100   |
| <b>Hokianga Hospital - Inpatient and Urgent Care</b>       |       |
| Palliative Care Inpatients                                 | 20    |
| Average length of stay                                     | 11.5  |
| Hospital Social Worker                                     | 0     |
| Specialist Clinics Consultations (Inclusion of Ultrasound) | 473   |
| Inpatients Admissions                                      | 139   |
| Patient Bed Days   | 337   |
| Average length of stay                                     | 2.8   |
| Urgent Care Presentation                                   | 12993 |
| <b>Whakaaro Nui Hospital Residential Care</b>              |       |
| Number of Residents 2022/2023                              | 10    |
| Bed Days   | 3650  |
| Admissions during period                                   | 107   |
| Respite Care   | 707   |
| <b>Mate Huka - Diabetes</b>                                |       |
| People living with diabetes                                | 614   |
| Diabetes Annual Reviews                                    | 388   |

|   |     |
|---|-----|
| % People with Good Glycaemic Control HBa1c <65mol                         | 56% |
| % Average HBa1c across all diabetics                                      | 55% |
| Patients prescribed anti-hypertensive, lipid lowering or anti co-agulant  | 61% |
| Podiatry Appointment  | 100 |
| <b>Reduction of Cardiovascular Disease (CVD)</b>                          |     |
| Target population recieving review of risk factors                        | 686 |
| % of Patients identified with CVD risks with regular review               | 135 |
| Number of patients recieveing follow up after cardiac trauma (MI,TIA,CVA) | 133 |
| <b>Improvement in the Health of Children</b>                              |     |
| Hokianga Mothers supported to fully breast feed                           | 89  |
| % of infants exclusively breats fed at six weeks                          | 23  |



**Childhood Immunisations**

|  |    |
|--|----|
| % of 8 month infants who were immunised          | 44 |
| % of 2 year olds were fully immunised            | 40 |
| % of children who completed the Well Child Check | 69 |
| % 4 year old Before School checks                | 32 |

**Improved Womens Health**

|                                    |     |
|------------------------------------|-----|
| Breast screening                   | 404 |
| % Eligible women who were screened | 73  |

**Cervical Screening**

|                                |    |
|--------------------------------|----|
| % Screened for cervical cancer | 62 |
|--------------------------------|----|



## Te Whare Awhina

This year has been one of **growth and transformation** for Te Whare Awhina, the social and wellbeing support arm of Hauora Hokianga. Our dedicated team has continued to provide essential services to our community, guided by a holistic approach to health and wellbeing.

A special acknowledgment goes to two long-serving members, Community Support Workers (CSW) Venus Barber and co-ordinator Kathryn Johnston, whose unwavering commitment has been a cornerstone of our success. Their dedication, alongside our full complement of cultural, community, clinical, and practical experts, has been pivotal in delivering impactful care.

Our youth-focused initiative, the *He Kākano Āhau* program, led by Aliesha Shepherd, has expanded significantly, providing crucial support to young people in our community. Additionally, our *Nga Ngaru* team has made remarkable strides in addressing drug and alcohol challenges, providing comprehensive support through innovative, community-centered responses.

We have seen continued engagement with therapeutic options, including talk therapy, health coaching, and Health Improvement Practitioners (HIPs), all backed by the expertise of our new Nurse Practitioner, Nicole. These services have been instrumental in improving mental health outcomes for our clients.

This year, we hosted several key events, including a vibrant Matariki celebration, a community-led fashion and dance show, and the *Nga Ngaru* National Conference. Weekly there continued weekly groups which has grown to three days a week. Each of these events highlighted the strength and unity of our community while promoting cultural pride and wellness. We also acknowledge the passing of the torch from Manager Priscilla Van Oorschot... to New Manager Tahia Tait in March 2024

2023 Roll list included Janie Smith, John Tangaroa, Karen, Bessina, Kathryn, Nicole, Aliesha, Kiki Glen, Angela, Fran, Troy, Jake, Venus, Sharon Darlene,

As we look ahead, we remain committed to fostering resilience, wellbeing, and empowerment within our community, continuing to grow and evolve in response to the needs of those we serve.

*Ehara taku toa i te toa takitahi, engari he toa takitini."*

- My strength is not that of an individual, but that of the collective.

Mauri Ora

Venus Barber



Te Whare Āwhina team



# Taumata Rongoā

## ***Key highlights and outcomes***

- Secured a renewal of our 3 Rongoa service contracts and practitioner training for 2024-2025.
- Progressive and enhancing developments of the Ara Rongoa Hikoi Whakaora movement.
- Secured collaborative community wellness & healing wananga with Te Kapehu I Te Kainga.
- Attended a national ACC Rongoa hui, produced and presented a video, Kauru o Nga Tai.
- Pou Rongoa attended multiple huihuinga & wananga to upskill their practices.
- Presented at online Summit for Whakapapa Te Oranga.
- Multiple presentations across Tai Tokerau.
- Takapau Wananga - Teaching upcoming medical professionals.
- Development of Pou Whakairo and cultural designs.
- Two great turu mirimiri massage chairs services.
- 3day collective Rongoa wananga in Waitangi 6th and Rongoa service at Mangungu 12th.
- Attended and delivered Rongoa services to multiple community events and emergency services.
- Celebrated Puanga & Matariki.
- Collaborations to deliver service with Te Whare Awhina AOD.
- Successful Sunday Rongoa service attended by 50 people.
- Over 9,000 Rongoa products received by whanau.
- Taumata Rongoa is now ACC accredited.
- Members of Te Kahui Rongoa Trust and Tai Tokerau movement.

## ***Looking ahead to the future***

### **Aka Hohipere / Hospital Rongoa Services:**

- Rau Pukapuka - Building a library and other Rongoa teaching tools.
- Poua Raa Rongoa Whakaora open days every Fridays.
- Referrals & kaimahi Rongoa days every second Thursdays.
- Weekly Rongoa service day for Kaumatua long stay and ward.
- Rongoa products & Wai Whakaora (Kangen Water) services.
- Collaborations to deliver service with Te Whare Awhina AOD.
- Continual Rongoa presentation and service for all Takapau Wananga series.
- 5 x bi-monthly weekend, Saturday or Sunday Rongoa services days.
- Supporting Medical student placements.
- Whata Rongoa chemist, planting, growing, harvesting and making Rongoa products at Pou Kara Ariki marae, producing over 22 various Rongoa products.

## Aka Takiwa / Community Rongoa Services:

- Employ seven new Pou Rongoa healers.
- Providing every second week a Raa Rongoa Whakaora healing day at all our Whare Hauora clinic areas, including Rongoa products dispensing.
- Providing every second week a marae Rongoa healing service at Pakanae.
- Provide Raa Rongoa Whakaora healing day events at various North & South Hokianga marae areas.
- Support marae and community events.
- Mobile Rongoa Service.

## Aka Tupu / Growing Our Own Pathway:

- 20 x Akoranga learning series in Rongoa in a variety of approaches, training up to 15 whanaunga. Series also includes Te Reo, Tikanga & Waiata teachings and resources.
- Wananga series of specific Rongoa elements.
- Increase in ACC registered Rongoa practitioners in Hokianga.
- Business opportunities for Pou Rongoa healers.
- Building relationships with other organisations and services to work collaboratively.
- Continued developments of cultural designs and Pou for Ara Rongoa.
- Specific Rongoa training times every Fridays.
- Seek research funding or collaboration research projects.
- Seek possible funding opportunities.





## Ara Rongoa Hikoi Whakaora

The Ara Rongoa is a true example of the community ownership of Hauora Hokianga in action. The Wellness and Restoration Walkway kaupapa has gone from strength to strength with the help of a regular group of volunteers, Te Kura Taumata o Panguru, and the support of the Community Workers from Corrections. Each week volunteers awhi the kaupapa and we give seedlings, plants and share knowledge on growing kai, restoring the Taiao, and skills such as fruit tree pruning, seed sowing and compost making.

We are so pleased to now have accessible paths that make walking the Ara Rongoa more available for people with mobility needs including our Kaumatua and Kuia. Our first carved Pou were placed during Puanga, Matariki. These Pou were carved by whanau with Te Whare Awhina & Te Kapehu, lead by Nopera Pikari. The pou represent Tane, Wahine, and Tamariki, and are placed near the entrance for Te Ao Marama, the Maternity Ward. New fathers plant a tree along the Ara to commemorate their new pepi.

We have set up a Seed Bank this year, and in collaboration with Winding River Homestead we have designed a seed saving system and run workshops so whanau can save their own seeds. This is part of our community resilience-building project to improve local self-reliance and resilience in hard times.

We are part of a collaboration building Food Resiliency called 'He Kete Kai' alongside Waimamaku Community Gardens, Manea Footprints of Kupe, Kai Manawa, Whirinaki and Rongomauri Gardens. We send out healthy fresh fruit and vegetables to our Kaumatua and Kuia, and support whanau to grow their own kai. This Kaupapa is generously supported by Hokianga Community Enterprise Trust, Te Roroa Iwi, Kainui Packhouse and Cool, and 155 Whakaora Kai.

With the amazing support of Ricco from Waima we are trialing different ways to grow kumara on our clay soil that has the dreaded wireworm that damaged last season's crops. We have extended our Pa Korari, and collaborate with Korari Enterprises to grow, harvest and care for the different flax varieties. With the support of CBEC Ecosolutions we continue to reduce waste from the hospital and grounds to create rich compost for our gardens. The kai from the maara then goes to the hospital kitchens and to whanau in need.

Taumata Rongoa and Ara Rongoa kaimahi presented our work to over 500 people at the ACC Rongoa Conference held in Rotorua in May. Health practitioners and organisations showed great interest in the ways that Hauora Hokianga has Rongoa Maori and Western medicine working alongside each other in the hospital environment. We love including our Takapau Wananga and Takapau Taonga participants in our mahi at the Ara Rongoa and showing prospective staff our holistic approach to healthcare.

The next steps for the Ara Rongoa are to continue to recloak the land with plants and carvings, keep providing Rongoa resources, kai, knowledge, and welcoming everyone in. We will also install QR codes along the pathway that link to information on the various aspects of the Ara Rongoa, local landmarks and the stars.

# Community Health Services

The delivery of the services in the community teams continues to develop and grow. Our community clinics offer more services and enablers to enhance general practice and social services. Some of the highlights has been the imbedding and growth of the new community services team.

## Mana ake

Our Mana Ake team supports Tamariki wellbeing at 6 south Hokianga schools from Year 1 – 8. to equip tamariki, but primarily tamariki Māori with resilience and wellbeing to better engage with their learning at school. Equity focus is very important to this region as it has the highest levels of deprivation in Aotearoa. Our team provide a suite of activities such as music, art, weaving, gardening, mindfulness to enhance resilience, wairua and mana so they are stronger for tomorrow.

## Lynkz program

The Lynkz program, a community outreach program for whanau with learning, intellectual, physical or sensory disabilities/conditions has been in action since March 2024. The group hold 2 session per week on both north and south Hokianga. This provides an opportunity for group activities such as NZ sign language, exercise, cooking, art music, Te Ao Maori, creating social connection through whakawhanaungatanga. It has been so successful, and the numbers are growing.

## Kaimanaaki Tangata

Although the Kaimanaaki Tangata are not a new team, they continue to provide a wide plethora of support for the community. This includes supporting the clinical team in the delivery of non-urgent planned patient care; a focusing on preventable and educational programs that are equitable and encompasses a whanau ora approach; and assisting in creating additional opportunities to engage in this work with their communities and bring an in-depth understanding of community need.

## Cancer coordination

The Cancer coordination team provides Te Ao Māori cancer care coordination solutions that contribute to higher survival rates for whānau diagnosed with cancer. This invaluable service has Increased the number of whānau who access cancer screening and treatment services. Successful patient outcomes include, engaging with whanau and building relationships to support attendance of appointments, and to reduce delays for whānau receiving cancer care. This in turn builds whanau confidence. Positive feedback from whanau includes

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*"Builds confidence as go through the treatment"*

*"Appreciate the support, the love and care"*

*"Easily contactable and efficient response given we live remotely"*

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# Successful Health Promotion/Community campaigns

- Shot bro x 3 sessions, staff, Pakanae and Kohukohu – September 23
- Breast screening campaign – Oct 23
- "Whaea on fire" – evening in November 2023. The evening promoted health and wellbeing for Wahine. Held at the Rawene Te Puna o Kupenuku
- Tane ora with Tangaroa – (m0vember) November 23
- Bald Angels and xmas box campaign – supporting families in need
- Fishing competition, promoting SunSmart and promoting the Cancer Care Coordination team, Jan 24
- Sam Ruka – school children health and fitness fun day at Broadwood, April 24
- Hokianga Music festival combined with Hine Kopu – May 24
- Cancer care – Hosting Pink Ribbon breakfast – 50 staff attended and raised \$3025k for breast screening – May 24
- Spring into summer – diabetes team
- Prekure – Te Ao maori lens on pre-diabetes health coaching program
- Marae touch at Whirinaki and Panguru – Dec 23
- Otaua whanau fun day – Jan 27
- Launch of Lynkz march 24
- Marae immunisations Mitimiti, Waima
- Tikitour bowe and stroke
- Manu immunisations on 6 sites
- Speed trailer May 24

# Te Takapau Wānanga

Takapau Wānanga moved into its second year of funding in 2024 and continues to host health professional students for a five-week immersive experience in the Hokianga. With the programme setup as a partnership with The University of Auckland, this rural health placement programme has to date hosted 13 cohorts of students and our final group starting in October 2024.

The core pillars of the programme are to experience first-hand the challenges facing their professional discipline in a remote rural setting, immerse themselves in Hauora Māori, and to extend their own knowledge of how to work with other disciplines within health.

Last year, we hosted 31 students from across 7 different health disciplines (medicine, nursing, paramedicine, pharmacy, midwifery, physiotherapy and oral health) – with each cohort having at least one student who held whakapapa to Hokianga. This year we will host (in total) 28 students, from across 6 disciplines (see table below). Despite the lower numbers, this programme saw an increase in staff participation as the programme was offered as a part of the induction for new staff to Hauora Hokianga, whether they are new to the hospital or new to Hokianga.

Highlights from the programme have been the wānanga held on marae, learning about the history of Hokianga, the ability to connect with the community in their work and help make a meaningful difference, working alongside the awesome staff within Hauora Hokianga team, having an overall change their perspective on remote rural health and adopting the sense of pride that everyone here feels from being from Hokianga.

## Moving forward, we plan to:

- Secure funding for future programming of Te Takapau Wānanga
- Refine the programme down to six cohorts
- And to move our wānanga across to more marae within the Hokianga area.



| Discipline                                | Block 1   | Block 2  | Block 3   | Block 4   | Block 5  | Block 6   |
|---|-----------|----------|-----------|-----------|----------|-----------|
| Undergraduate students                    |           |          |           |           |          |           |
| Year 6 Medicine                           |           |          |           |           | 2        |           |
| Year 5 medicine                           | 2         |          | 2         |           |          | 2         |
| Registered nursing                        |           |          | 1         |           |          |           |
| Enrolled nursing                          |           |          | 1         |           |          | 3         |
| Pharmacy                                  | 1         |          | 1         |           |          |           |
| Medical imaging                           | 1         |          |           |           |          |           |
| Paramedicine                              |           |          | 1         |           |          |           |
| Midwifery                                 | 1         | 1        | 2         | 1         |          | 2         |
| <b>Total undergraduate students 2024</b>  | <b>5</b>  | <b>1</b> | <b>8</b>  | <b>1</b>  | <b>2</b> | <b>7</b>  |
| Hauora Hokianga Staff                     |           |          |           |           |          |           |
| Cadet/intern                              |           |          | 1         | 1         |          |           |
| Kaimanaaki Tangata                        |           |          |           | 5         |          |           |
| Nursing + Medical Staff                   | 6         | 4        | 1         | 4         | 1        | 1         |
| Youth worker                              | 3         |          |           |           |          |           |
| Health care assistant                     |           | 1        |           |           |          |           |
| Administration/Management                 | 1         |          |           |           |          | 2         |
| <b>Total unregulated health workforce</b> | <b>10</b> | <b>5</b> | <b>2</b>  | <b>10</b> | <b>1</b> | <b>3</b>  |
| <b>Total</b>                              | <b>15</b> | <b>6</b> | <b>10</b> | <b>7</b>  | <b>3</b> | <b>10</b> |

NOTE: The undergraduate students came from the University of Auckland (12 students), AUT (6 students), Wintec (2 students) and NorthTec (4 students).

# Special Projects

## 30 Year Birthday Celebration

Thirty years ago, on the 1st July 1993 our hospital would have closed had it not been for the passion, strength and resilience of the Hokianga community. The Trustees had to break new ground to be one of the first Trusts to take over running health services under the new health reforms. Their efforts and those of the 170 Trustees who have followed in their footsteps and the many staff of Hauora Hokianga have ensured that not only has our Trust and Hauora Hokianga survived but expanded the local health services provided to our community at no cost. On the 1st July 2023 the community celebrated the success of our 30 years as an independent health services Trust at a birthday celebration in the hospital grounds.

## IT Review

In October 2023 Hauora Hokianga experienced a number of significant IT system failures which highlighted significant ongoing connectivity issues in our clinics and brought to the fore the need for a complete in-depth review to overhaul our existing IT systems. In addition, clinicians were experiencing issues with MyPractice and we were unable to offer the patient portal to the community due to a lack of server capability within our operations.

In December 2023 Hauora Hokianga appointed TmgCloudland as its official IT partner.

The priority one implementation of the partnership included remedying the connectivity issues at our clinics, ensuring layer three security and reliability and having MyPractice and Health 365 (patient portal) transitioned to the cloud and fully operational by 31st March and finally the roll out of VoIP throughout Hauora Hokianga.

Connectivity issues as detailed below were fixed and in March 2024 we successfully transitioned MyPractice to the cloud, providing easier, quicker and more reliable access to the patient programme for our medical team. Significant planning has occurred to enable the roll out of Health365 (Patient Portal) and the new telecommunications system (VoIP) both planned for implementation in F25

## Resilience and Connectivity

Our community clinics are located in isolated areas and over the past couple of years have been impacted by Cyclone Gabrielle and other significant weather events. Hauora Hokianga hence has taken an approach to build the resilience and connectivity of our community clinics and thus in doing so assists our communities.

**Solar** – Uninterrupted power supply in Hokianga has been a challenge which significantly impacts our clinics. In March 2024 solar panels and backup batteries were installed on all our clinics bar Broadwood. Batteries were installed at Broadwood and solar panels will be installed once the roof of the clinic is replaced.

The provision of solar on our clinics has enabled the sites to maintain normal operations when the grid is down and as necessary enable community members to charge their phones etc.

**Connectivity** – The inability to communicate with the outside world when the power fails and to connect to essential online systems has created significant issues over the years. Hence a decision was made to install Starlink satellite communications on all our sites together with having a secondary internet connection in case the primary connection fails.

This combined with the installation of solar has provided the community clinics with a high level of resilience when it comes to connectivity and importantly enables the community to utilise the clinics as hubs should a weather event occur.

**Emergency Responder Training** – Our communities are located in isolated areas and some two hours from a hospital and in areas that experience significant delays in the provision of either an ambulance or air ambulance services. In September 2023 whilst attending a community hui the Trust were informed of action being taken by the Pawarenga Community to upskill members of their community so that they could provide medical support to injured or ill community members whilst waiting for external services to arrive. As a result, Hauora Hokianga embarked on a very successful programme to roll out this first responder training to the communities in Hokianga.

### Outdoor First Aid Training (3-days)

| Community Area      | Month         | Enrolled  | Attended  | Completed |
|---------------------|---------------|-----------|-----------|-----------|
| Panguru/Kohukohu    | February 2024 | 17        | 15        | 14        |
| Broadwood/Mangamuka | March 2024    | 20        | 15        | 15        |
| Taheke/Horeke       | March 2024    | 23        | 17        | 16        |
| Omapere/Waimamaku   | April 2024    | 19        | 17        | 17        |
| <b>Total</b>        |               | <b>79</b> | <b>64</b> | <b>62</b> |

### Pre-Hospital Emergency Care Training (5-days)

| Community Area | Month      | Enrolled  | Attended  | Completed |
|----------------|------------|-----------|-----------|-----------|
| North Hokianga | April 2024 | 21        | 19        | 13        |
| South Hokianga | May 2024   | 18        | 17        | 17        |
| <b>Total</b>   |            | <b>39</b> | <b>36</b> | <b>30</b> |



## **Housing Survey**

In July 2022 the need for additional housing was discussed at the Trust meeting and subsequently in late 2022 a researcher was contracted to further investigate the housing crisis in Hokianga. In August 2023 the researchers report was presented to the Trust including a range of recommendations.

Following a review of the report and recommendations it was agreed to proceed with a housing survey of the Hokianga community in order to collect data on housing needs of our community.

The survey commenced in February 2024 and was expected to run until 31st March 2024 but due to the time taken with the interviews, as whanau were keen to chat, the timeframe was extended until the end of June 2024. Over 800 survey responses were received.

We would not have achieved this significant level of data collection if it was not for the magnificent volunteers who have worked tirelessly throughout Hokianga. Thank you to Jenny McDougall, Karin Tangitu, Maryann Karanga-Rangi, Ngawai Tuson, Linda Pikari, Annie Morunga, Joshua Matthews, Amiria Ihaka, Cheryl Waipouri, Pat Irvine, Ada Brown, Charlotte Taranaki, Margaret Iraia and Angela Harding.

A big thank you to Darlene Wyles for co-ordinating the volunteers.

A full report on the survey findings will be presented in Hauora Hokianga's community hui's in December 2024 and made available on our website.

[www.HokiangaHealth.org.nz](http://www.HokiangaHealth.org.nz)

Number of people surveyed was 832

### ***Housing situations***

- 85.6% of survey respondents were living in a house or unit
- 9.8% were living in an improvised dwelling or shelter such as a shack, shed, garage, container or cabin
- 3% were living in a mobile dwelling such as caravan, bus or yurt
- 1% were rough sleeping.

### ***Overcrowding***

- 15.7% of survey respondents were living in overcrowded (9.7%) or severely overcrowded households (6%).

### ***Access to basic amenities***

There is evidence that many survey respondents were living in poor quality living conditions without access to basic amenities.

- 16.7% of survey respondents do not have access to safe drinking water
- 13.4% of survey respondents do not have access to hot running water
- 7.4% do not have access to running water
- 12% do not have access to a toilet
- 10.4% of survey respondents do not have access to a bathroom
- 8.5% do not have a functioning wastewater system.

## **Heating and cooling**

- 59% of survey respondents stated that there was sufficient heating or cooling for their homes.
- 41% reported that they did not have sufficient means for heating or cooling their homes.
- 87% indicated that they had one or more forms of heating in their homes. Two people did not require any type of heating source, as their homes were energy efficient and designed to function without heating sources.
- 12% respondents (n=94) reported that they did not have any form of heating in their whare.
- 53% reported using a wood burner in their home.
- 43% were using electrical heating and of those electric heat sources 42% included a heat pump. Other heat sources included HRV systems (0.5%), diesel heating (0.3%) and a coal range (0.1%).
- 34% of survey respondents reported that they had a cooling system, such as air conditioning or a fan in their home.

## **Housing quality**

- 65% of survey respondents reported at least one housing concern; 54% reported at least two housing concerns and 17% reported seven or more housing concerns.
  - 40% reported that repairs were needed to the exterior of the home, property or grounds
  - 40% reported that roofing / walls were leaking or damaged
  - 35% internal water damage
  - 32% cold or hard to heat
  - 32% insufficient heating or costs too much to heat
  - 27% broken or damaged windows
  - 27% mould or dampness
  - 25% no insulation

## **Negative impacts of housing on wellbeing**

Living in poor quality and/ or overcrowded housing is having negative impacts on people's mental and physical wellbeing.

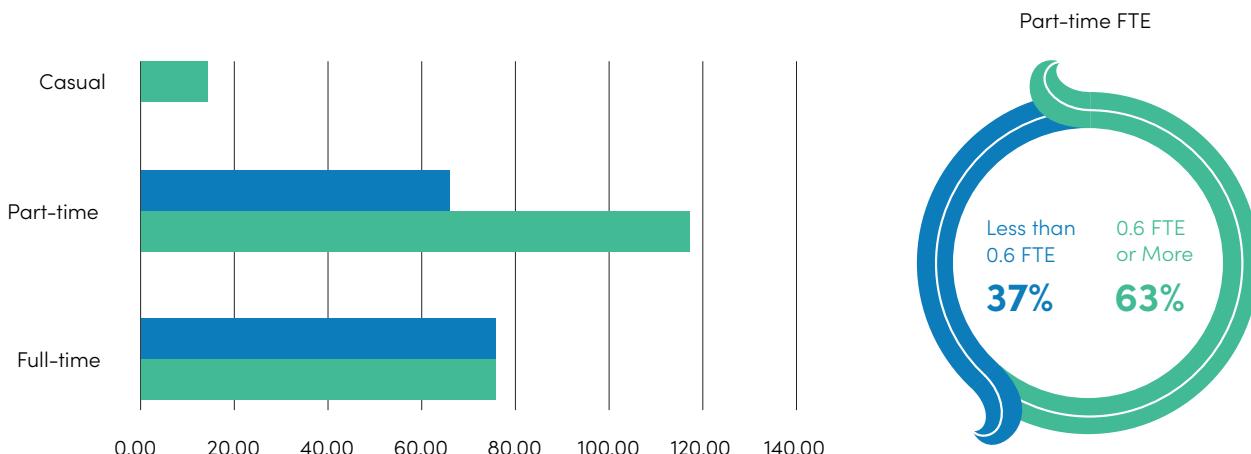
- 45% of survey respondents reported that their housing had a negative impact on their wellbeing. These impacts included:
  - 22% mental distress and worry
  - 22% general health problems
  - 21% living in a cold, damp or mouldy place
  - 17% respiratory health problems
  - 10% repairs or modifications needed
  - 5% concern for tamariki
  - 5% concern for kaumātua
  - 4% overcrowding or lack of space
  - 3% mobility difficulties
  - 3% safety issues

## **Support needs**

- 9% of survey respondents reported that they are receiving assistance for their housing needs.
- 48% of survey respondents would like support for their housing needs which indicates a high demand for housing support in the Hokianga.

# Our Staff

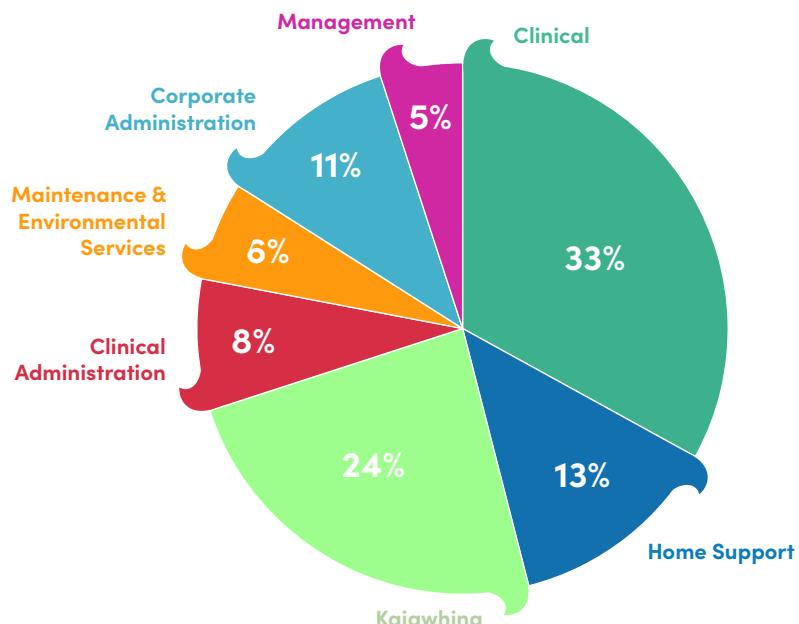
## Employment Type *Headcount increased 11% from FY23*



Hauora Hokianga has 207 employees made up of 76 full time, 118 part-time, and 13 casual – which is an increase of 22 employees from FY23. Two thirds of our employees work part time which is reflected in FTE of 144.27, which has increased by 20% from last year. We continue to have a significant proportion of part-time employees, however many of these work 4 days per week or more.

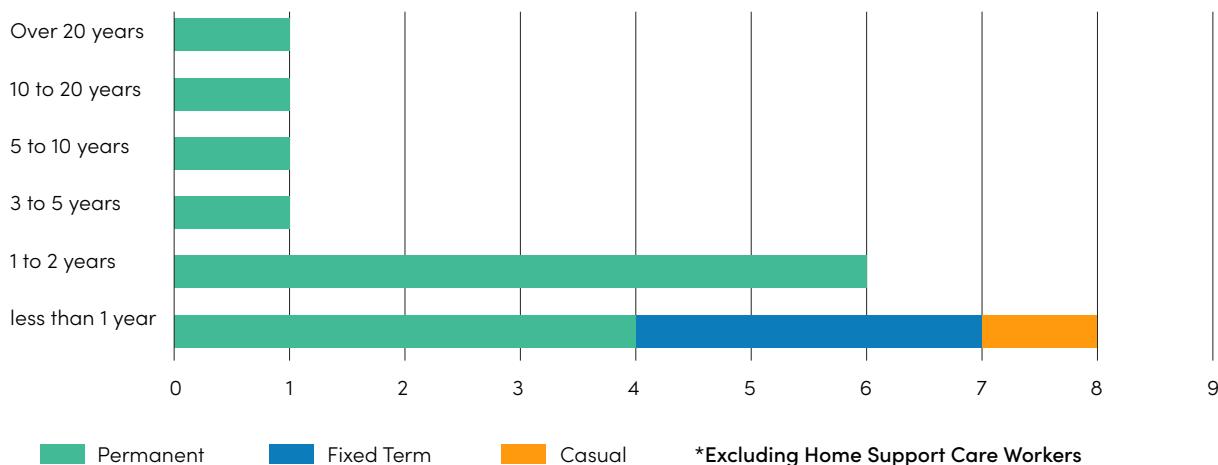
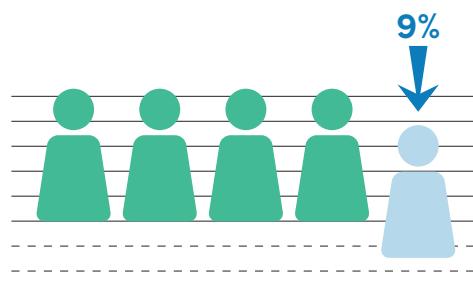
## Workforce

Staffing numbers increased in FY23 following an organisational structure review as well additional clinical and kaiawhina roles. 70% of our workforce provide direct patient care, with a further 8% providing clinical administration support. This reduced slightly from FY22 with the withdrawal of dedicated triage staffing. Corporate administration functions have increased to enable delivery of key strategic objectives such as workforce development, communications, hapori and community engagement, and key infrastructure projects. The percentage of management positions increased slightly to improve organisational governance and decision making.



## Turnover

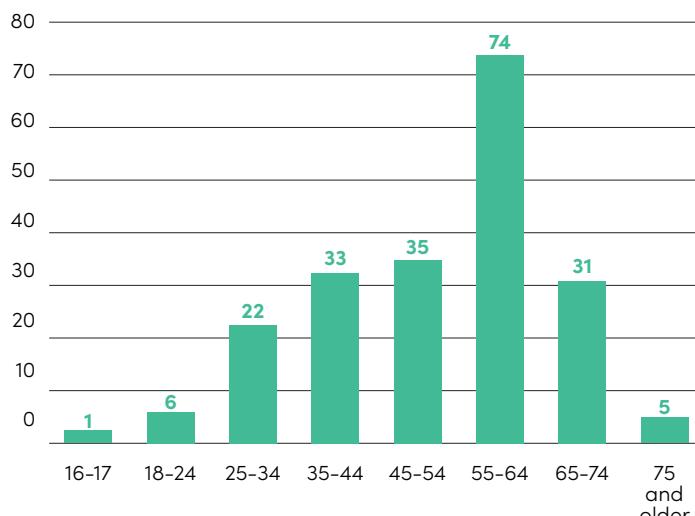
18 employees left Hauora Hokianga in the year ending 30 June 2024. 14 (77%) were permanent employees, 3 fixed term and one casual. A number left for family reasons including proximity to childcare and schooling. One of our long serving clinical nurse team leaders retired after over 20 years service.



## Age

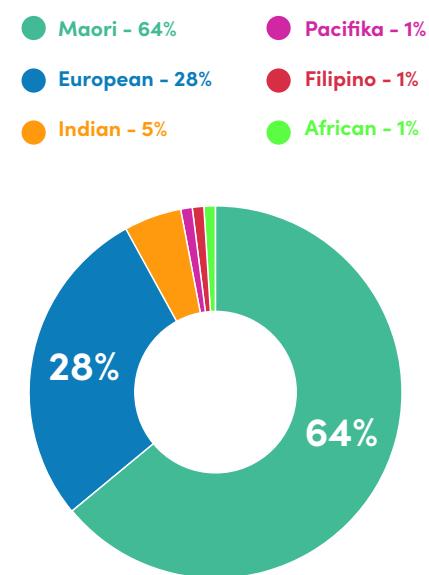
### Age range on par with health workforce

Our workforce age ranges from 17 to 77 years of age, with 58% of the workforce between 45 and 64 years old. Our focus on developing the future workforce includes two Poutama positions providing health career pathways for school leavers.



## Ethnicity

132 staff members identify as Maori (64%), with 58 staff noted as European (31%). 11 staff identify as Indian with six noted as other including three Pacifica, two African and one Filipino. The most significant change to ethnicity from FY22 is the increase in Indian staff with the recruitment of 7 international nurses.



# Social determinants

Social determinants of health are the conditions in which people are born, grow, live, work, and age. These factors significantly impact overall health and well-being.

Below is a brief overview of some of the social determinants to Health:

## 1. Economic

Lower income and job insecurity can limit access to healthcare, nutritious food, and safe housing, increasing the risk of chronic diseases like diabetes and heart disease.

## 2. Education

Lower educational attainment can lead to poorer health literacy, resulting in inadequate management of chronic conditions and lower utilization of preventive health services.

## 3. Social Networks and Community

Strong social networks can improve mental health and provide support, while social isolation and discrimination can increase stress and contribute to chronic conditions.

## 4. Healthcare Access

Limited access to healthcare services can delay diagnosis and treatment, worsening outcomes for chronic diseases.

## 5. Housing

Poor housing quality and overcrowding can lead to respiratory issues, mental health problems, and other chronic health conditions.

## 6. Cultural Barriers

There can be a lack of culturally appropriate healthcare services that respect and integrate Māori health beliefs and practices. This can lead to mistrust of the healthcare system and lower utilization of available services

Overall, addressing these social determinants is crucial for preventing and managing chronic health issues, ultimately improving overall health and well-being. Focussing just on treatment of the conditions does not fix the underlying cause or create different health outcomes for our people.

In analysing information from the 2023 census, CEIC Data on household income and Te Whatu Ora data, we can provide a snapshot of the social determinants in Hokianga.

## Social determinants within Hokianga vs. National, Māori and rural averages

| Social Determinant                 | Hokianga Region | National Average | Māori Average | Rural Areas |
|------------------------------------|-----------------|------------------|---------------|-------------|
| Population Growth (%)              | 2.0             | 6.3              | 3.5           | 4.0         |
| Secondary Education Completion (%) | 60.0            | 80.0             | 55.0          | 70.0        |
| Tertiary Education Completion (%)  | 20.0            | 40.0             | 25.0          | 30.0        |
| Unemployment Rate (%)              | 8.0             | 4.0              | 9.0           | 6.0         |
| Average Income (NZD)               | 30,000          | 50,000           | 35,000        | 40,000      |
| Overcrowded Housing (%)            | 15.0            | 5.0              | 20.0          | 10.0        |

A more in-depth review of Te Whatu Ora health data shows the prevalence of chronic health issues in Hokianga

## Chronic health issues within Hokianga vs. National, Māori and rural averages

| Chronic Health Issue        | Hokianga (%) | National Average (%) | Māori Average (%) | Rural Average (%) |
|-----------------------------|--------------|----------------------|-------------------|-------------------|
| Diabetes                    | 12.5         | 7.1                  | 10.5              | 8.0               |
| Chronic Respiratory Disease | 15           | 8.5                  | 12.0              | 10.0              |
| Heart Disease               | 10           | 5.5                  | 8.0               | 6.5               |
| Cancer                      | 11           | 6.0                  | 9.0               | 7.0               |

These statistics highlight the significant health challenges faced by residents in the Hokianga region. Addressing these disparities requires targeted health interventions and improved access to healthcare services.

Hauora Hokianga will continue to broaden our services to address these social determinants and improve the long-term wellbeing of the people of Hokianga.

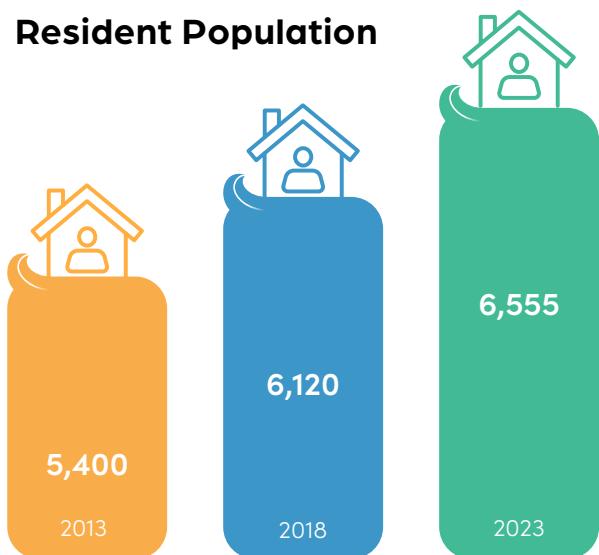
The following census data shows a snapshot of how our region is changing and the many challenges our people face.



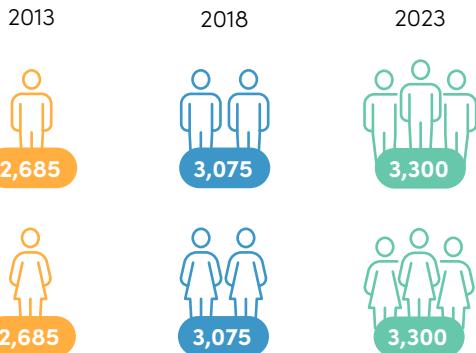
# Census Information

## Our people

### Resident Population



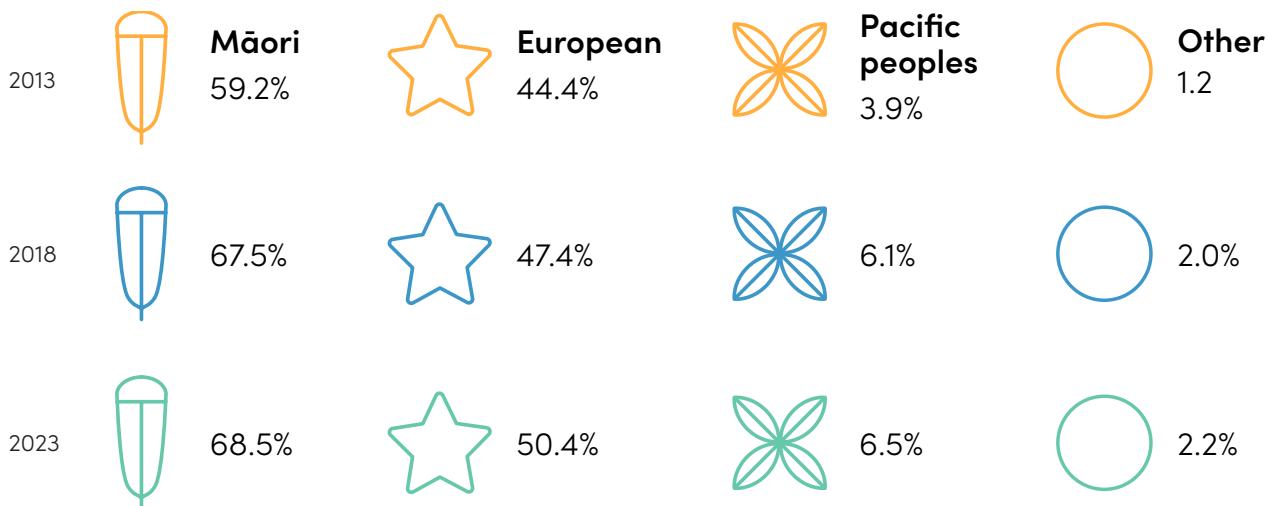
### Male and female



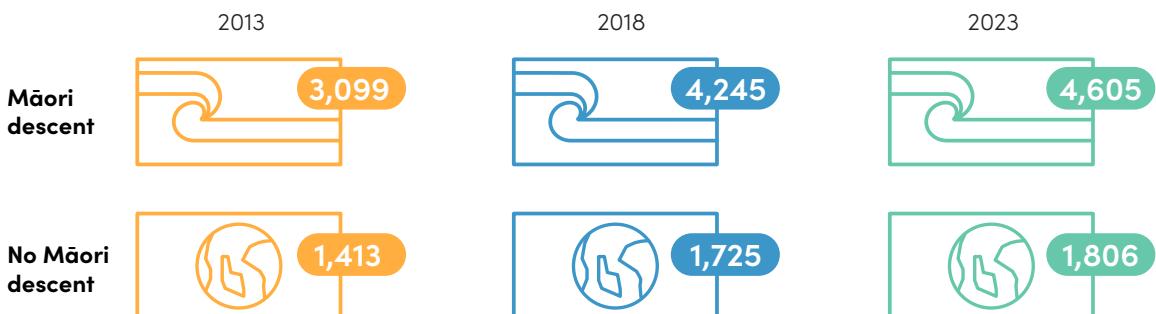
### Median age



### Ethnicity Percentage



### Whakapapa



## Our Health

|   | 2013 | 2018 | 2023 |
|---|------|------|------|
| Regular smokers % (over 15 years of age)          | 25   | 29   | 18   |
| Ex-smokers % (over 15 years of age)               | 22   | 29   | 37   |
| Tangata Whaikaha (over 5 years of age)            |      | 459  | 531  |
| Some difficulty walking (over 5 years of age)     |      | 585  | 864  |
| A lot of difficulty walking (over 5 years of age) |      | 186  | 225  |
| Cannot walk at all (over 5 years of age)          |      | 33   | 21   |
| Some difficulty washing (over 5 years of age)     |      | 243  | 342  |
| A lot of difficulty washing (over 5 years of age) |      | 45   | 42   |
| Cannot wash at all (over 5 years of age)          |      | 15   | 15   |

## Our education

|  | 2013 | 2018 | 2023 |
|--|------|------|------|
| No secondary school qualification % (over 15 years of age) | 37.7 | 39.8 | 34.8 |
| No post school qualification % (over 15 years of age)      | 51.0 | 43.5 | 42.6 |
| No qualification % (over 15 years of age)                  | 28.7 | 23.8 | 21.6 |
| Bachelor degree (over 15 years of age)                     | 48   | 114  | 150  |
| Masters degree (over 15 years of age)                      | 54   | 75   | 117  |
| Doctorate degree (over 15 years of age)                    | 15   | 21   | 30   |

## Our economy

|   | 2013      | 2018      | 2023   |
|---|-----------|-----------|--------|
| New Zealand index of deprivation (1 = least deprived, 10 = most deprived) | Decile 10 | Decile 10 |        |
| Median Salary (over 15 years of age)                                      | 16,200    | 18,400    | 24,600 |
| % below national median Salary (over 15 years of age)                     | 43.2      | 42.1      | 40.7   |
| Employed Full-time (over 15 years of age)                                 | 1,197     | 1,383     | 1,668  |
| Employed Part-time (over 15 years of age)                                 | 528       | 750       | 792    |
| Unemployed (over 15 years of age)   | 351       | 441       | 348    |
| Not in the Labour Force (over 15 years of age)                            | 1,782     | 2,169     | 2,442  |

**INDEPENDENT AUDITOR'S REPORT  
TO THE BENEFICIARIES OF HOKIANGA HEALTH ENTERPRISE TRUST**

**Opinion**

We have audited the general purpose financial report of Hokianga Health Enterprise Trust (“the Trust”), which comprise the financial statements and the service performance information. The complete set of financial statements comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, statement of changes in equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

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

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

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

The financial statements of the Trust for the year ended 30 June 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on 27 November 2023.

**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 service performance information in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;

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

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

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

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

This description forms part of our auditor's report.

#### **Who we Report to**

This report is made solely to the Trust's beneficiaries, 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 beneficiaries, as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Northland*

**BDO Northland**  
Whangarei  
New Zealand  
24 September 2024

# SERVICE PERFORMANCE REPORT

for the year ended 30 June 2024

## Hokianga Health Enterprise Trust

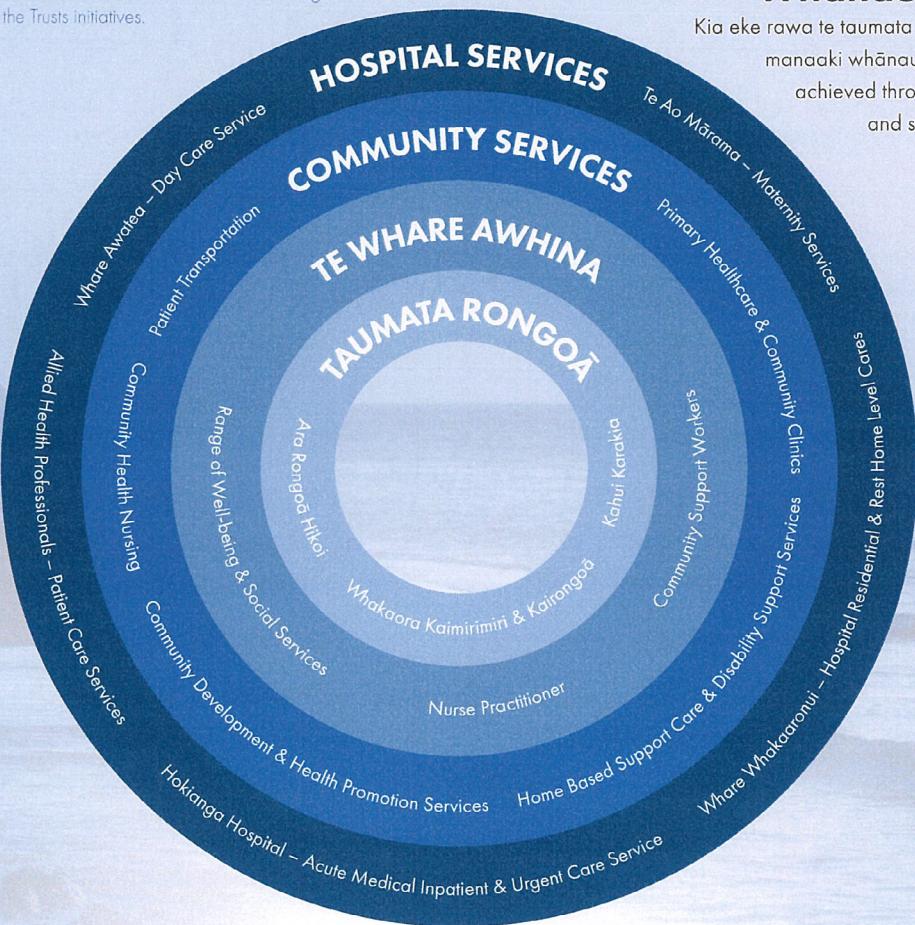
This report has been prepared in accordance with PBE FRS 48 Service Performance Reporting. The Board of Trustees of Hokianga Health Enterprise Trust believe that the statements contained in this report accurately reflect the overall performance of the Trust for the year ended 30 June 2024. The comparative information has been amended from prior year audited financial statements to better align with the Trusts initiatives.



**Hauora  
Hokianga**  
**Hokianga  
Health**

Our vision for the people of Hokianga is  
**Whānau Oranga**

Kia eke rawa te taumata manaaki tangata,  
manaaki whānau, manaaki kainga  
achieved through collaboration  
and service excellence.



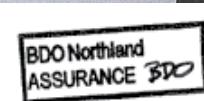
### Hokianga Health Enterprise Trust exists to improve the lives of whānau in the Hokianga

The Trust is wholly owned and governed by the people of Hokianga that provides a comprehensive range of integrated health and social services including primary, community, hospital, public health and social services. We are a kaupapa Māori organisation that delivers quality services for the people of Hokianga in accessible locations and at no cost at the point of need.

### Responding to the needs of our Hokianga whānau

The Hauora Hokianga model is recognised not only for its integrated services but also for its responsiveness, innovation and collaborative partnerships with community, and with other service providers.

Effective communication and interaction between the community and hospital teams enable timely assessments, early intervention and improved health outcomes.



# THE DIFFERENCE WE MADE IN 2024

## Patient Satisfaction

98.8% of patients reported the healthcare professionals treated them with respect and kindness (98.8% in 2023)



### Te Ao Mārama Maternity Services

89 Women received birthcare (113 in 2023)

1,202 Antenatal visits (923 in 2023)

699 Postnatal visits (663 in 2023)



### Tamariki Ora Well Child Services

44% Completed 8 month immunisations (82% in 2023)

40% Completed 24 month immunisations (71% in 2023)



### Taumata Rongoā

1,491 Mirimiri treatments performed (no data collected in 2023)

8,161 Rongoā products distributed (no data collected in 2023)



### Te Whare Awhina Emotional Wellbeing & Social Services

579 Community Support Worker patient contacts (627 in 2023)

395 Referrals to Primary Mental Health Co-ordinator (312 in 2023)

285 Referrals to Health Improvement Practitioner (160 in 2023)

462 Health Coach Te Tumu Waiora enrolments (458 in 2023)



### Primary Healthcare

70,532 Encounters with doctors and nurses (65,454 in 2023)

45% of under 65 year olds received the flu vaccination (48% in 2023)



### Hokianga Hospital

12,993 Urgent care presentations (12,164 in 2023)

139 Inpatient admissions (218 in 2023)

### Workforce

207 people employed by the trust (184 in 2023)

Māori - 64%

European - 28%

Pacific - 1.4%

Asian - 5%

Other - 1%

7136 people registered with the Trust (7,295 in 2023)

Māori - 74%

European - 24%

Pacific - 1.4%

Asian - 1.1%

Other - 0.4%

2024 has been a year of transformation and change.  
The upcoming 2025 year will be a period of consolidation.

We will still be in the midst of significant sector reform, however, Hauora Hokianga Enterprise Trust is well placed to continue to provide quality health services for our whānau of Hokianga.



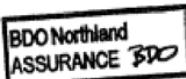
# Statement of Comprehensive Revenue & Expense

## Employment Type

Headcount increased 11% from FY23

|  | NOTES | 2024 (NZD\$)      | 2023 (NZD\$)      |
|--|-------|-------------------|-------------------|
| <b>Revenue</b>   |       |                   |                   |
| Revenue from non - exchange transactions:                        |       |                   |                   |
| Donations  |       | 7,680             | 20,766            |
| Koha   |       | 17,932            | 12,938            |
| Other income   |       | 16,410            | 44,557            |
| NDHB / MOH Contracts   | 6     | 11,629,668        | 9,638,081         |
| Mahitahi Hauora Revenue  |       | 4,074,043         | 4,185,288         |
| Other Service Contracts  | 7     | 2,172,673         | 2,601,381         |
| General Revenue  | 8     | 680,942           | 859,063           |
| <b>Total Revenue from non - exchange transactions:</b>           |       | <b>18,599,348</b> | <b>17,362,075</b> |
| Revenue from exchange transactions:                              |       |                   |                   |
| General Revenue  | 8     | 201,796           | 244,483           |
| <b>Total Revenue from exchange transactions:</b>                 |       | <b>201,796</b>    | <b>244,483</b>    |
| <b>Total Revenue</b>   |       | <b>18,801,144</b> | <b>17,606,558</b> |
| <b>Expenses</b>  |       |                   |                   |
| Employee Costs   | 9     | 14,100,914        | 11,399,172        |
| Clinical Costs   |       | 1,001,850         | 788,632           |
| Depreciation   |       | 1,094,844         | 773,333           |
| Trustee Expenses   | 10    | 167,787           | 77,642            |
| Audit fees   |       | 33,602            | 23,673            |
| General Expenses   | 11    | 3,109,153         | 1,938,157         |
| Koha / Donations   |       | 16,300            |                   |
| Other Expenses   | 12    | 10,601            | 3,701             |
| <b>Total Expenses</b>  |       | <b>19,535,051</b> | <b>15,004,311</b> |
| <b>Surplus/(Deficit) for the Year before Net Financing Costs</b> |       | <b>(733,907)</b>  | <b>2,602,248</b>  |
| <b>Finance Income</b>  |       |                   |                   |
| Interest Earned  |       | 385,722           | 188,375           |
| Interest Expense   |       | (949)             |                   |
| <b>Net Finance Income</b>  |       | <b>384,773</b>    | <b>188,375</b>    |
| <b>Net Surplus/(Deficit) for the year</b>                        |       | <b>(349,134)</b>  | <b>2,790,623</b>  |
| <b>Other Comprehensive revenue and expenses</b>                  |       |                   |                   |
| Gain/(Loss) on revaluation of property, plant and equipment      | 18    | 7,957,885         |                   |
| <b>Other comprehensive revenue and expense for the year</b>      |       | <b>7,957,885</b>  |                   |
| <b>Total comprehensive revenue and expense for the year</b>      |       | <b>7,608,751</b>  | <b>2,790,623</b>  |

This statement must be read in conjunction with the attached auditor's report.



# Statement of Financial Position

## Hokianga Health Enterprise Trust

As at 30 June 2024

|   | NOTES | 2024 (NZD\$)      | 2023 (NZD\$)      |
|---|-------|-------------------|-------------------|
| <b>Assets</b>   |       |                   |                   |
| <b>Current Assets</b>                                   |       |                   |                   |
| Cash and cash equivalents                               | 13    | 131,188           | 1,986,957         |
| Investments   | 14    | 6,649,815         | 5,144,763         |
| Inventory   |       | 192,184           | 63,142            |
| Prepayments and Other Assets                            | 15    | 383,745           | 83,895            |
| Receivables   | 16    | 2,308,530         | 1,438,175         |
| <b>Total Current Assets</b>                             |       | <b>9,665,462</b>  | <b>8,716,931</b>  |
| <b>Non-Current Assets</b>                               |       |                   |                   |
| Asset Under Construction                                | 17    | 565,090           | 46,389            |
| Property, Plant and Equipment                           | 18    | 21,876,966        | 13,118,147        |
| <b>Total Non-Current Assets</b>                         |       | <b>22,442,056</b> | <b>13,164,536</b> |
| <b>Total Assets</b>                                     |       | <b>32,107,517</b> | <b>21,881,468</b> |
| <b>Liabilities</b>                                      |       |                   |                   |
| <b>Current Liabilities</b>                              |       |                   |                   |
| Trade Creditors   | 19    | 1,908,696         | 716,171           |
| Accrued Staff Benefits                                  | 20    | 1,683,429         | 1,524,181         |
| Deferred Income   | 21    | 1,312,724         | 150,473           |
| Other Accruals & Provisions                             | 22    | 542,824           | 440,486           |
| Bequest & Gift Funds                                    | 23    | 6,970             | 6,033             |
| <b>Total Current Liabilities</b>                        |       | <b>5,454,643</b>  | <b>2,837,345</b>  |
| <b>Total Liabilities</b>                                |       | <b>5,454,643</b>  | <b>2,837,345</b>  |
| <b>Total Assets less Total Liabilities (Net Assets)</b> |       | <b>26,652,874</b> | <b>19,044,123</b> |
| <b>Accumulated Funds</b>                                |       |                   |                   |
| Retained Earnings                                       | 24    | 10,230,693        | 10,579,827        |
| Pharmaceutical reserve                                  | 25    | 112,781           | 112,781           |
| Koha reserve  | 25    | 24,531            | 24,531            |
| Equity Reserve  | 26    | 1,366,437         | 1,366,437         |
| Asset Revaluation Reserve                               | 27    | 14,918,432        | 6,960,547         |
| <b>Total Accumulated Funds</b>                          |       | <b>26,652,874</b> | <b>19,044,123</b> |

The Trustees of Hokianga Health Enterprise Trust approved and authorised these financial statements for issue on 24 September 2024.

 Chairperson

 Trustee



This statement must be read in conjunction with the attached auditor's report.

# Statement of Changes in Equity

## Hokianga Health Enterprise Trust

For the year ended 03 June 2024

|   | 2024 (NZD\$)      | 2023 (NZD\$)      |
|---|-------------------|-------------------|
| <b>Trust Capital</b>                    |                   |                   |
| Opening Balance                         | 19,044,123        | 16,253,500        |
| Surplus/(Deficit) for the year          | (349,134)         | 2,790,623         |
| Other comprehensive revenue and expense | 7,957,885         |                   |
| <b>Total Trust Capital</b>              | <b>26,652,874</b> | <b>19,044,123</b> |

This statement must be read in conjunction with the attached auditor's report.

# Statement of Cash Flows

## Hokianga Health Enterprise Trust

For the year ended 30 June 2024

|   | NOTES               | 2024 (NZD\$)        | 2023 (NZD\$) |
|---|---------------------|---------------------|--------------|
| <b>Cash Flows from Operating Activities</b>         |                     |                     |              |
| <b>Cash Received</b>                                |                     |                     |              |
| Donations, fundraising and other similar receipts   | 25,003              | 76,261              |              |
| Receipts from providing goods or services           | 18,689,799          | 18,405,948          |              |
| GST   | (83,156)            | 250,651             |              |
| <b>Total Cash Received</b>                          | <b>18,631,646</b>   | <b>18,732,860</b>   |              |
| <b>Cash Paid</b>                                    |                     |                     |              |
| Payments to suppliers                               | (3,893,363)         | (2,794,285)         |              |
| Payments to Employees                               | (13,514,862)        | (11,351,253)        |              |
| <b>Total Cash Paid</b>                              | <b>(17,408,225)</b> | <b>(14,145,538)</b> |              |
| <b>Total Cash Flows from Operating Activities</b>   | <b>1,223,421</b>    | <b>4,587,322</b>    |              |
| <b>Cash Flows from Investing Activities</b>         |                     |                     |              |
| Interest, dividends and other investment receipts   | 362,409             | 188,375             |              |
| Receipts from sale of property, plant and equipment | 24,551              | 3,435               |              |
| Interest and other investment payments              | (949)               |                     |              |
| Payments to acquire property, plant and equipment   | (1,961,914)         | (943,968)           |              |
| Payments to purchase investments                    | (1,505,052)         | (5,144,763)         |              |
| Cash flows from other investing activities          | 1,764               | (1,786)             |              |
| <b>Total Cash Flows from Investing Activities</b>   | <b>(3,079,191)</b>  | <b>(5,898,707)</b>  |              |
| <b>Net Increase/(Decrease) in Cash</b>              | <b>(1,855,770)</b>  | <b>(1,311,385)</b>  |              |
| <b>Bank Accounts and Cash</b>                       |                     |                     |              |
| Opening cash  | 1,986,957           | 3,298,343           |              |
| Net change in cash for period                       | (1,855,770)         | (1,311,385)         |              |
| Closing cash  | 13                  | 131,188             | 1,986,957    |

This statement must be read in conjunction with the attached auditor's report.

# Notes to the Financial Statements

## Hokianga Health Enterprise Trust

For the year ended 30 June 2024

These Financial Statements are prepared in accordance with the requirements of the Trust, the Northland District Health Board and the Financial Reporting Act 2013.

### 1. Introduction to the Trust

Hokianga Health Enterprise Trust is a Charitable Trust within the definition of the Charitable Trusts Act 1957. It was formed in April 1992, and effectively commenced operations on 1 July 1993.

In managing and reporting on its operations, the Trust seeks to focus its activities on the delivery of integrated Health Services to the Hokianga Community.

**The significant activities of the Trust at 30 June 2024 are as follows:**

- Primary Health Services
- Acute Hospital Services
- Disability Support Services
- Maternity Services
- Mental Health Services
- Health Promotion
- Community Development
- Rongoa Maori Services

### Statement of Accounting Policies

Below are listed the accounting policies used by the Trust

### 2. General Accounting Policies

The general accounting principles recognised as appropriate for the measurement and reporting of results, cash flows, and financial position on an historic cost basis, except for property, plant and equipment measured at fair value under the revaluation model, have been followed in the preparation of these financial statements.

### Financial Reporting Standards Applied

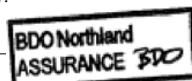
The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Trust is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

### PBE Accounting Standards Reduced Disclosure Regime

The Trust qualifies for Tier 2 as the Trust is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

The financial statements are prepared on a going concern basis. Reliance is placed on the fact that sufficient funds are available or will be received to allow the Trust to continue operating at its current level. Accrual accounting is used to recognise and match the cost of services provided and revenues earned. The accounting policies have been applied consistently though the year.

This statement must be read in conjunction with the attached auditor's report.



The Trust manages its capital requirements with a capital plan as part of the annual business plan approved by the board.

### **Capital Management**

The Trust's capital is its equity, which comprises equity funds. The Trust manages its revenues, expenses, assets, liabilities and general financial dealings prudently. The Trust's objective in managing the equity is to ensure the Trust effectively achieves its goals and objectives, whilst maintaining a strong capital base. The Hokianga Health Enterprise Trust policies in respect of capital management are reviewed regularly by the Trustees. There have been no material changes in the Trust's management of capital during the year.

Accounts are presented in NZ dollars, and 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.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

#### **(a) Judgements**

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in these financial statements include the following:

Revenue recognition  
Classification of lease arrangements

#### **(b) Assumptions and estimation uncertainties**

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2024 include the following:

Useful life, recoverable amount, depreciation/amortisation method and rate  
Determination of fair values

### **4. Particular Accounting Policies**

The following particular accounting policies, which significantly affect the measurement of surplus (or deficit) and of financial position, have been applied:

#### **(i) Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised. A non-exchange transaction is a transaction in which the Trust receives an inflow of resources (such as cash) but does not provide approximately equal value in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets 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.



This statement must be read in conjunction with the attached auditor's report.

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

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

The following specific recognition criteria in relation to the Trusts non-exchange transaction revenue streams must also be met before revenue is recognised.

#### **Revenue from Non-Exchange Transactions**

##### **Grant Revenue**

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the condition is fulfilled.

##### **Government and other service contracts revenue**

Revenue from government and other service contracts relates to income received from Ministry of Health, Northland DHB, Mahitahi Hauora and other health organisations and is provided as funding for services the Trust provides relating to the delivery of integrated health services to the Hokianga community. Revenue is recognised in the period the services are provided.

##### **Donations**

Donations are recognised as revenue upon receipt and include donations from the general public, donations received for specific programme or services or donations in-kind. Donations in-kind include donations received for services, food, clothing, furniture and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred by HHET. Services in-kind may be recognised as revenue but do not have to be, including volunteer time which has been recorded where possible but has not been given a financial value in these financial statements.

#### **Revenue from Exchange Transactions**

##### **General Revenue**

Revenue is recognised in the period the services are provided. General Revenue from exchange transactions includes Laboratory and Freight, Staff accommodation rent, Nurse & Doctor wages & education contributions and Visitor charges.

##### **Finance Income**

##### **Interest Revenue**

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

##### **(ii) Financial Instruments**

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the financial instrument expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either;

- the Trust has transferred substantially all the risks and rewards of the asset; or
- the Trust has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.



This statement must be read in conjunction with the attached auditor's report.

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

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

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

#### **Financial Asset**

Financial assets are measured initially at amortised cost (Fair value through other comprehensive revenue and expense – debt investment and equity investment [FVOCRE]) or fair value through surplus or deficit (FVTSD), estimated at the transaction price less any associated transaction costs. The Trust classifies financial assets into the following categories: Amortised Cost or Fair Value Through Surplus or Deficit. The classification of the financial assets are determined at initial recognition.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- 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.

A debt investment is measured at FVOCRE if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets; 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.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least once each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired.

#### **Amortised Cost Financial Asset**

Amortised cost financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, term deposits and receivables from non-exchange transactions fall into this category of financial instruments.

#### **Financial Liabilities**

All financial liabilities are initially recognised at fair value and are measured subsequently at amortised cost using the effective interest method.

#### **Amortised Cost Financial Liability**

The Trust's Amortised cost financial liabilities include trade and other creditors, and employee entitlement.

This statement must be read in conjunction with the attached auditor's report.



### Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of comprehensive revenue and expenditure relate to the following categories of assets and liabilities:

|   | 2024 (NZD\$)     | 2023 (NZD\$)     |
|---|------------------|------------------|
| <b>Financial assets and Liabilities</b>           |                  |                  |
| <b>Amortised Cost Financial Assets</b>            |                  |                  |
| Cash and cash equivalents                         | 131,188          | 1,986,957        |
| Short term investments                            | 6,649,815        | 5,144,763        |
| Receivables from non-exchange transactions        | 2,308,530        | 1,438,175        |
| Total Amortised Cost Financial Assets             | 9,089,533        | 8,569,895        |
| <b>Amortised Cost Financial Liabilities</b>       |                  |                  |
| Payables from exchange transactions               | 1,908,696        | 716,171          |
| Employee entitlements                             | 1,683,429        | 1,524,181        |
| <b>Total Amortised Cost Financial Liabilities</b> | <b>3,592,125</b> | <b>2,240,352</b> |

### (iii) Property, Plant and Equipment

Fixed assets taken over from the Northland Area Health Board at 1 July 1993 are included at the values as held by the Northland Area Health Board at 30 June 1993, subject to revaluations of land and buildings since.

Fixed assets purchased or donated since that date are valued at cost. Such cost is the value of the consideration given to acquire the assets and the value of other directly attributable costs that have been incurred in bringing the assets to the location and condition necessary for their intended service.

Items of property, plant and equipment are subsequently measured either under the:

Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

Revaluation model: fair value, less accumulated depreciation and accumulated impairment losses recognised after the date of the most recent revaluation.

Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount.

All of the Trust's items of property plant and equipment are subsequently measured in accordance with the cost model, except for land and buildings which are subsequently measured in accordance with the revaluation model.

Land and Building valuations were undertaken by an independent registered valuer Northland Valuers April 2024 (current year) valuations have been recognised by adjusting the carrying amount to the revalued amount. At the date of the revaluation the accumulated depreciation is eliminated against the gross carrying amount of the asset in accordance with PBE IPSAS 17 paragraph S0(b). Revaluation increases are reflected in other comprehensive revenue and expense and accumulated in net assets/equity under the heading of revaluation surplus. Revaluation decreases are reflected in surplus or deficit except to the extent that a credit balance exists in the revaluation surplus, in which case the decrease is recognised in other comprehensive revenue and expense and reflected as a decrease in the revaluation surplus.

#### Buildings:

Depreciation is provided on a straight-line basis at rates calculated to allocate valuation less estimated residual value over the expected useful life of the asset.



This statement must be read in conjunction with the attached auditor's report.

#### **Estimated Economic Lives Are:**

Land is not depreciated.

|                                 |              |
|---------------------------------|--------------|
| Freehold Buildings and Fittings | 25 years     |
| Plant and Equipment             | 3 – 34 years |
| Motor Vehicles                  | 4 – 5 years  |
| Office Furniture and Equipment  | 3 – 9 years  |
| Computers                       | 3 – 6 years  |

#### **Other Non-Current Assets:**

All other non-current assets are depreciated on the diminishing value basis at rates calculated to allocate the value of the non-current assets less estimated residual value over their expected useful lives.

#### **(iv) Inventories**

Inventory is initially measured at cost and are subsequently measured at the lower of cost and net realisable value. Cost is determined on a first in, first out basis.

#### **(v) Accounts Receivable**

Accounts receivable are stated at estimated realisable value.

#### **(vi) Leases**

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

#### **(vii) Employee Entitlements**

The liability of the Trust in respect of Retirement Gratuities, Long Service Leave, and Medical Study Leave has been accrued in these financial statements as at 30 June 2024.

The provision taken over from the Northland Area Health Board included only 60% of the Retirement Gratuities and Long Service Leave for staff with service between 17 to 20 years and 100% for staff with more than 20 years of service.

The policy of the Trust is to accrue 100% of Long Service Leave for staff who have more than ten years service, and who were employed by the Trust prior to 1 November 1997. The residual entitlement (\$3,731) was transferred from the provision for Long Service Leave to the provision for Holiday pay in the 2019 Financial year.

From 30 June 1996, the policy of the Trust has been not to accrue any further gratuities for staff.

A provision for Medical Study Leave (Conference/ Continuing Education) was taken over from the Northland Area Health Board at 1 July 1993. This provision included the cost of replacement staff (locums) and daily allowances for the doctors taking such leave. The provision as at 1 July 1994 was extended to include the cost of salaries and a pro-rata allowance for airfares payable – once every five years. This provision is now referred to as Sabbatical Leave.

These employee entitlements, together with Holiday Leave have been formally included to establish a fair and realistic value of these liabilities.



This statement must be read in conjunction with the attached auditor's report.

#### **(viii) Bequests and Gifts**

Monies received under bequest or for gift funds for specific purposes are only available for the Trust to support specific activities as defined in the bequest or gift fund conditions. These monies are accounted for separately as current liabilities as shown in the Statement of Comprehensive Revenue and Expense.

#### **(ix) Taxation**

The Trust is exempt from Income tax as per Section CW 41 and CW 42 of the Income Tax Act 2007, as it is a Charitable Trust.

#### **(x) Goods and Services Tax**

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

#### **(xi) Statement of Cash Flows**

For reporting purposes, items considered to be cash include cash on hand, demand deposits, or highly liquid investments which are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. Investments are convertible to cash at the investor's option within no more than thirty working days and are regarded as part of its cash management.

Cash also includes borrowings from financial institutions, such as bank overdrafts that are integral to the daily cash management function and which are at call. Cash does not include debtors, creditors or any borrowing subject to a term facility.

Investing Activities are those activities that relate to the acquisition, holding and disposal of fixed assets and investments. Investments can include securities not falling within the definition of cash.

Financing Activities are those activities that result in changes in the size and composition of the capital structure of the Trust. Operating Activities include all transactions and other events that are not investing or financing activities. Interest received and interest paid are included in investing and financing activities.

### **5. Changes in Accounting Policies**

Changes in accounting policies due to the initial application of a new, revised, and amended PBE Standards and general financial reporting requirements as set by XRB standards applicable to year ended 30 June 2024:

#### **(i) XRB AI Application of the Accounting Standards Framework.**

The amendments to XRB AI Application of the Accounting Standards Framework increase the Public Benefit Entity (PBE) tier size thresholds applicable to entities that are required (or opt under an enactment) to prepare general purpose financial reports in accordance with accounting standards issued by the External Reporting Board. They aim to reflect the effects of inflation over time, future proof the Accounting Standards Framework until a first-principles review is carried out and reflect the objective for the benefits of reporting to exceed the costs. Application of the amendments is required for accounting periods that end on or after 28 March 2024. For the Trust, the new thresholds applicable to Tier 2 is total expenses less than \$33 million (previously \$30 million).

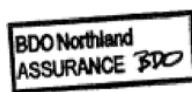
#### **Accounting standards issued not yet effective.**

The following are new, revised, or amended standards that are applicable to the Trust which are in issue but are not yet required to be adopted for the year ended 30 June 2024:

#### **(i) PBE IPSAS 1: Disclosure of Fee for Audit Firms' Services**

This amending standard will be adopted by the Trust for the first time for its financial reporting period ended 30 June 2025.

The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm.



This statement must be read in conjunction with the attached auditor's report.

Tier 2 entities have reduced requirements and are required to disclose:

the total fee for the audit or review of the financial statements; and  
the total fees for any other services together with a general description of those services.

|  | 2024 (NZD\$)      | 2023 (NZD\$)     |
|--|-------------------|------------------|
| <b>6. NDHB / MOH Contracts</b>               |                   |                  |
| Measles Immunisation (DHB)                   | 20,302            |                  |
| Rongoa Maori (DHB)                           | 505,268           | 138,382          |
| Covid-19 Maori Vaccination Programme (DHB)   | 4,643             | 226,440          |
| Primary Health/ Acute (DHB/ Mahitahi Hauora) | 7,036,660         | 5,509,392        |
| Disability Support Services (DHB/MOH)        | 2,635,594         | 2,315,339        |
| Dental Services (DHB)                        | 32,397            | 30,910           |
| Maternity Services (DHB)                     | 791,959           | 825,055          |
| Youth Health Services (MOH)                  | 176,921           | 167,497          |
| Mental Health Services (DHB)                 | 400,302           | 378,205          |
| Smoking Cessation Lead Contract              | 45,924            | 26,559           |
| <b>Total NDHB / MOH Contracts</b>            | <b>11,629,668</b> | <b>9,638,081</b> |

|                                      | 2024 (NZD\$)     | 2023 (NZD\$)     |
|--------------------------------------|------------------|------------------|
| <b>7. Other Service Contracts</b>    |                  |                  |
| Community Connection Service (MSD)   | 302,400          | 630,000          |
| Diabetes Programme (DHBP)            | 105,647          | 100,616          |
| Accident Services (ACC)              | 364,164          | 335,057          |
| Road Safety Services (LTSA)          | 79,486           | 66,202           |
| HEADSS Assessment (DHBP)             | 10,000           | 25,000           |
| Whanau Ora                           | 367,000          | 147,000          |
| Covid Response                       | 200,000          | 460,000          |
| Community Development                |                  | 43,478           |
| Mental Health Services               | 385,030          | 434,612          |
| Education Services                   | 358,946          | 359,416          |
| <b>Total Other Service Contracts</b> | <b>2,172,673</b> | <b>2,601,381</b> |

DHB = Northland District Health Board MOH= Ministry of Health

DHBP = Northland District Health Board Provider Arm

ACC = Accident Compensation Commission

LTSA = Land Transport Safety Authority

MSD = Ministry of Social Development



This statement must be read in conjunction with the attached auditor's report.

|   | 2024 (NZD\$)   | 2023 (NZD\$)     |
|---|----------------|------------------|
| <b>8. General Revenue</b>                           |                |                  |
| <b>Revenue from exchange transactions</b>           |                |                  |
| Laboratory Freight & Phlebotomies                   | 38,988         | 43,945           |
| Other income  | 101,639        | 153,703          |
| Staff Accommodation Rental                          | 61,168         | 46,835           |
| <b>Total Revenue from exchange transactions</b>     | <b>201,796</b> | <b>244,483</b>   |
| <b>Revenue from non-exchange transactions</b>       |                |                  |
| Other Income  | 680,942        | 859,063          |
| <b>Total Revenue from non-exchange transactions</b> | <b>680,942</b> | <b>859,063</b>   |
| <b>Total General Revenue</b>                        | <b>882,737</b> | <b>1,103,547</b> |

Other Income includes revenue for: miscellaneous programs, visitor charges and funds received to increase innovation, sustainability and capabilities.

|                                 | 2024 (NZD\$)      | 2023 (NZD\$)      |
|---------------------------------|-------------------|-------------------|
| <b>9. Employee Costs</b>        |                   |                   |
| <b>Clinical Salaries</b>        |                   |                   |
| Clinical Salaries               | 9,904,058         | 8,102,303         |
| Housekeeping Salaries           | 263,132           | 719,999           |
| Health Promotions Salaries      | 190,952           | 126,968           |
| Clinical Support Salaries       | 633,313           | 719,351           |
| Admin & Executive Salaries      | 2,550,836         | 1,246,921         |
| Salary Related Costs            | 204,485           | 190,642           |
| Education Services Salaries     | 65,830            | 60,196            |
| Kiwisaver Employer Contribution | 288,307           | 232,791           |
| <b>Total Employee Costs</b>     | <b>14,100,914</b> | <b>11,399,172</b> |

**Clinical Salaries include:** Medical, Nursing, Physiotherapy, Radiography, Mental Health, Community Support, Home Support, Dental and Day Centre Staff

**Housekeeping Salaries include:** Domestic, Kitchen and Facilities Staff

**Health Promotion Salaries include:** Community Development, and Kaimanaki Tangata

**Staff Clinical Support Salaries include:** Clinic Receptionists and Medical Typist

**Admin & Exec Salaries include:** Human Resource, Payroll, Administration, Computer Support, Quality and Executive Management

**Salary Related Costs include:** Costs for ACC, staff development, superannuation and other staff benefits

#### Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the executive management committee which is comprised of administration management and clinical management (medical and nursing) staff. No remuneration is paid to members of the Board of Trustees other than honorarium.

The aggregate remuneration of key management personnel and the number of individuals, determined on a full time equivalent basis, receiving remuneration is as follows:



This statement must be read in conjunction with the attached auditor's report.

| <b>Key Management Personnel</b> | <b>Staff</b> | <b>2023/2024</b>   | <b>Staff</b> | <b>2022/2023</b>   |
|---------------------------------|--------------|--------------------|--------------|--------------------|
| Administration Management       | 5            | \$638,954          | 6            | \$582,844          |
| Clinical Management             | 5            | \$612,864          | 3            | \$514,903          |
| <b>Total</b>                    | <b>10</b>    | <b>\$1,251,818</b> | <b>9</b>     | <b>\$1,097,747</b> |

|                               | 2024 (NZD\$)   | 2023 (NZD\$)  |
|-------------------------------|----------------|---------------|
| <b>10. Trustee Expenses</b>   |                |               |
| Meeting Fees                  | 73,485         | 71,953        |
| Other Expenses                | 94,302         | 5,688         |
| <b>Total Trustee Expenses</b> | <b>167,787</b> | <b>77,642</b> |

|                                  | 2024 (NZD\$)     | 2023 (NZD\$)     |
|----------------------------------|------------------|------------------|
| <b>11. General Expenses</b>      |                  |                  |
| Telephone                        | 123,641          | 94,655           |
| Kitchen Expenses                 | 176,185          | 153,888          |
| Transportation Expenses          | 330,829          | 266,454          |
| Health Promotion Expenses        | 37,521           | 11,080           |
| House Keeping Expenses           | 105,679          | 99,562           |
| Insurance                        | 181,938          | 145,356          |
| Patient Transport                | 55,565           | 38,130           |
| Education Services Expenses      | 48,118           | 60,824           |
| Stationery Expenses              | 102,439          | 57,184           |
| Property Expenses                | 739,838          | 490,034          |
| Consultancy Services             | 417,246          | 44,622           |
| Minor Equipment                  | 129,184          | 17,248           |
| Computer License & Subscriptions | 191,713          | 114,072          |
| Other General Expenses           | 469,256          | 345,049          |
| <b>Total General Expenses</b>    | <b>3,109,153</b> | <b>1,938,157</b> |

Other General Expenses include expenses for: Freight, Bank Fees, Research, Equipment Repairs and Maintenance, Advertising, Supply Fees, Newsletter, Postage and Organisational Development.

|                             | 2024 (NZD\$)  | 2023 (NZD\$) |
|-----------------------------|---------------|--------------|
| <b>12. Other Expenses</b>   |               |              |
| Loss on Sale of Asset       | 10,601        | 3,701        |
| <b>Total Other Expenses</b> | <b>10,601</b> | <b>3,701</b> |



This statement must be read in conjunction with the attached auditor's report.

|  | 2024 (NZD\$)   | 2023 (NZD\$)     |
|--|----------------|------------------|
| <b>13. Cash and Cash Equivalents</b>   |                |                  |
| <b>Bank accounts and cash</b>          |                |                  |
| Kiwibank Accounts                      |                | 50               |
| BNZ Cheque Account                     | 98,370         | 692,480          |
| BNZ Oneal!                             | 17,603         | 1,294,325        |
| BNZ Visa                               | 13,058         | (2,153)          |
| Cash on Hand                           | 2,156          | 2,256            |
| <b>Total Cash and Cash Equivalents</b> | <b>131,188</b> | <b>1,986,957</b> |

The Bank of New Zealand (BNZ) has arranged security as follows: Registered First Mortgage over land at Parnell Street Rawene, Hospital Site Rawene, Nimmo Street Rawene, and Honey Street Rawene. BNZ has issued a letter of credit to BNZ Visa for \$23,000. The Trust has a \$900,000 secured overdraft facility of which \$900,000 remains undrawn. (2023: Nil)

|                                     | 2024 (NZD\$)     | 2023 (NZD\$)     |
|-------------------------------------|------------------|------------------|
| <b>14. Short Term Investments</b>   |                  |                  |
| <b>Term Deposits</b>                |                  |                  |
| BNZ Term Deposit 3257               |                  | 1,037,117        |
| BNZ Term Deposit 3260               |                  | 1,033,706        |
| BNZ Term Deposit 3261               |                  | 1,033,706        |
| BNZ Term Deposit 3262               |                  | 620,224          |
| BNZ Term Deposit 3265               |                  | 713,444          |
| BNZ Term Deposit 3266               |                  | 706,567          |
| BNZ Term Deposit 3268               | 1,000,000        |                  |
| BNZ Term Deposit 3269               | 1,046,735        |                  |
| BNZ Term Deposit 3270               | 1,046,735        |                  |
| BNZ Term Deposit 3271               | 732,714          |                  |
| BNZ Term Deposit 3272               | 1,000,000        |                  |
| BNZ Term Deposit 3273               | 1,015,454        |                  |
| BNZ Term Deposit 3274               | 808,176          |                  |
| Total Term Deposits                 | 6,649,815        | 5,144,763        |
| <b>Total Short Term Investments</b> | <b>6,649,815</b> | <b>5,144,763</b> |

This statement must be read in conjunction with the attached auditor's report.

|  | 2024 (NZD\$) | 2023 (NZD\$) |
|--|--------------|--------------|
|--|--------------|--------------|

#### 15. Prepayments and Other Assets

|   |                |               |
|---|----------------|---------------|
| <b>BNZ Patient Trust Account</b>              | 2,400          | 1,748         |
| Prepaid Insurance                             | 3,026          | 82,147        |
| Accrued Interest                              | 23,313         |               |
| <br><b>Accrued Income</b>                     |                |               |
| Primary Care Equity                           | 108,667        |               |
| RHIP Takapau Wananga                          | 176,675        |               |
| Other Income                                  | 69,663         |               |
| Total Accrued Income                          | 355,005        |               |
| <br><b>Total Prepayments and Other Assets</b> | <b>383,745</b> | <b>83,895</b> |

|  | 2024 (NZD\$) | 2023 (NZD\$) |
|--|--------------|--------------|
|--|--------------|--------------|

#### 16. Debtors

|   |                  |                  |
|---|------------------|------------------|
| <b>Receivables from non-exchange transactions</b> |                  |                  |
| ACC   | 9,305            | 7,295            |
| District Health Board                             |                  | 25,515           |
| Ministry of Health                                |                  | 82,593           |
| Other   | 2,299,225        | 1,322,772        |
| Total Receivables from non-exchange transactions  | 2,308,530        | 1,438,175        |
| <br><b>Total Debtors</b>                          | <b>2,308,530</b> | <b>1,438,175</b> |

The Trust has no exchange transactions from Debtors to report.

|  | 2024 (NZD\$) | 2023 (NZD\$) |
|--|--------------|--------------|
|--|--------------|--------------|

#### 17. Assets Under Construction

| <b>Assets Under Construction</b>       | <b>2024</b>      | <b>2023</b>     |
|--|------------------|-----------------|
| Nurses Home -Aircon Install            |                  | \$3,239         |
| Medical X-Ray System                   |                  | \$43,150        |
| Signage / Rongoa*                      | \$12,817         |                 |
| Garage*                                | \$30,657         |                 |
| Building development*                  | \$131,511        |                 |
| Solar panels*                          | \$118,907        |                 |
| Satellite security equipment**         | \$103,860        |                 |
| HP Pro computer upgrade**              | \$167,336        |                 |
| <b>Total Assets Under Construction</b> | <b>\$565,089</b> | <b>\$46,389</b> |



This statement must be read in conjunction with the attached auditor's report.

\*Signage / Rongoa is being developed. Signage graphics will be installed throughout the Trusts buildings. Total expected cost is \$20,000.

\*Garage is being installed for the purpose of new facilities workshop. Total expected cost is \$110,000.

\*Building development work in progress includes carpark development and accommodation block renovations. Total expected cost is \$734,500.

\*Solar panels are being installed across various Clinics including Panguru, Horeke, Kohukohu, Omapere, Taheke, Waimamaku and Broadwood. Total expected cost is \$237,816.

\*\* Security Equipment and HP Pro Computers have been purchased, upon delivery and installation these items will be capitalised.

All Assets under construction are expected to be completed within 12months of balance date. Upon completion Assets will be capitalised and recognised under Property, Plant and Equipment.

Refer to note 30 for details of capital commitments at year end.

|  | 2024 (NZD\$)       | 2023 (NZD\$)      |
|--|--------------------|-------------------|
| <b>18. Property, Plant and Equipment</b>       |                    |                   |
| <b>Land</b>                                    |                    |                   |
| <b>Cost or Valuation</b>                       |                    |                   |
| Opening Balance                                | 1,685,000          | 1,685,000         |
| Revaluation                                    | 2,614,000          |                   |
| <b>Closing Balance</b>                         | <b>4,299,000</b>   | <b>1,685,000</b>  |
| <b>Land Net book value</b>                     | <b>4,299,000</b>   | <b>1,685,000</b>  |
| <b>Buildings</b>                               |                    |                   |
| <b>Cost or Valuation</b>                       |                    |                   |
| <b>Opening Balance</b>                         | <b>12,910,416</b>  | <b>12,769,330</b> |
| Additions                                      | 257,392            | 141,086           |
| <b>Eliminated Depreciation</b>                 | <b>(3,288,458)</b> |                   |
| Revaluation                                    | 5,343,884          |                   |
| <b>Closing Balance</b>                         | <b>15,223,234</b>  | <b>12,910,416</b> |
| <b>Accumulated depreciation and impairment</b> |                    |                   |
| Opening Balance                                | 2,895,893          | 2,382,123         |
| Depreciation                                   | 544,268            | 513,770           |
| Eliminated Depreciation                        | (3,288,458)        |                   |
| <b>Closing Balance</b>                         | <b>151,703</b>     | <b>2,895,893</b>  |
| <b>Building Net book value</b>                 | <b>15,071,532</b>  | <b>10,014,523</b> |
| <b>Computer</b>                                |                    |                   |
| <b>Cost or Valuation</b>                       |                    |                   |
| Opening Balance                                | 354,578            | 318,848           |
| Additions                                      | 106,638            | 35,730            |
| <b>Closing Balance</b>                         | <b>461,216</b>     | <b>354,578</b>    |

This statement must be read in conjunction with the attached auditor's report.



**Accumulated depreciation and impairment**

|                                |                |               |
|--------------------------------|----------------|---------------|
| Opening Balance                | 289,125        | 258,792       |
| Depreciation                   | 53,769         | 30,333        |
| Closing Balance                | 342,893        | 289,125       |
| <b>Computer Net book value</b> | <b>118,323</b> | <b>65,453</b> |

**Office Equipment**

| Cost or Valuation      |               |               |
|------------------------|---------------|---------------|
| Opening Balance        | 48,795        | 47,251        |
| Additions              |               | 1,544         |
| <b>Closing Balance</b> | <b>48,795</b> | <b>48,795</b> |

**Accumulated depreciation and impairment**

|                                 |               |               |
|---------------------------------|---------------|---------------|
| Opening Balance                 | 42,107        | 40,677        |
| Depreciation                    | 1,384         | 1,430         |
| <b>Closing Balance</b>          | <b>43,491</b> | <b>42,107</b> |
| Office Equipment Net book value | 5,304         | 6,688         |

**Plant and equipment**

| Cost or Valuation                    |                  |                  |
|--------------------------------------|------------------|------------------|
| Opening Balance                      | 1,683,443        | 1,329,133        |
| Disposal                             | (26,096)         |                  |
| Additions                            | 880,474          | 354,310          |
| Transfer - assets under construction | 46,389           |                  |
| <b>Closing Balance</b>               | <b>2,584,210</b> | <b>1,683,443</b> |

**Accumulated depreciation and impairment**

|                                    |                  |                |
|------------------------------------|------------------|----------------|
| Opening Balance                    | 969,214          | 874,732        |
| Disposal                           | (15,161)         |                |
| Depreciation                       | 202,038          | 94,482         |
| <b>Closing Balance</b>             | <b>1,156,090</b> | <b>969,214</b> |
| Plant and Equipment Net book value | 1,428,120        | 714,229        |

**Vehicle**

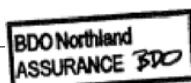
|                        |                  |                  |
|------------------------|------------------|------------------|
| Cost or Valuation      |                  |                  |
| Opening Balance        | 1,186,406        | 798,460          |
| Disposal               | (171,111)        | (51,289)         |
| Additions              | 624,826          | 439,235          |
| <b>Closing Balance</b> | <b>1,640,121</b> | <b>1,186,406</b> |

**Accumulated depreciation and impairment**

|                        |                |                |
|------------------------|----------------|----------------|
| Opening Balance        | 554,153        | 465,150        |
| Disposal               | (160,416)      | (44,315)       |
| Depreciation           | 291,697        | 133,318        |
| <b>Closing Balance</b> | <b>685,434</b> | <b>554,153</b> |

|  |                   |                   |
|--|-------------------|-------------------|
| Vehicle Net book value                     | 954,687           | 632,253           |
| <b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b> | <b>21,876,965</b> | <b>13,118,147</b> |

This statement must be read in conjunction with the attached auditor's report.



Land and Buildings were revalued by independent valuers Northland Valuers 31 March 2024. The valuer has considered three valuation approaches; Market approach, Income approach, and Cost approach. The basis of valuation being Market Value approach. Market Value is the estimated amount for which an asset should exchange on the Valuation Date between a willing buyer and a willing seller in an arms-length transaction after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion. Significant assumptions made by the valuer are as follows:

(1) The stated value estimate is on the assumption that there is no material on the property that would be likely to cause loss of value.

(2) The valuation is on a basis that the property complies with required legislation/ standards or that the legislation has no significant impact on the value of the property.

Market value of Land and Buildings at 31 March 2024 is \$19,356,000. Revaluation surplus on land and buildings of \$7,957,885 has been recognised in other comprehensive revenue and expense and, the asset revaluation reserve.

Please refer to note 26, Equity Reserve, for discussion on cost of fixed assets taken over from Northland Area Health Board as at 1 July 1993.

Refer to note 13, Cash & Bank, for information on property, plant and equipment pledged as security.

|   | 2024 (NZD\$)     | 2023 (NZD\$)   |
|---|------------------|----------------|
| <b>19. Trade Creditors</b>                  |                  |                |
| <b>Creditors from Exchange transactions</b> |                  |                |
| Inland Revenue Department - GST             | 239,463          | 315,376        |
| Other                                       | 1,669,233        | 400,795        |
| Total Creditors from Exchange transactions  | 1,908,696        | 716,171        |
| <b>Total Trade Creditors</b>                | <b>1,908,696</b> | <b>716,171</b> |

The Trust has no Non-Exchange transactions from Creditors to report.

|                                     | 2024 (NZD\$)     | 2023 (NZD\$)     |
|-------------------------------------|------------------|------------------|
| <b>20. Accrued Staff Benefits</b>   |                  |                  |
| Employee Entitlements               | 15,668           | 15,668           |
| Sabbatical Leave                    | 214,316          | 136,442          |
| Holiday Pay                         | 1,453,445        | 1,372,071        |
| <b>Total Accrued Staff Benefits</b> | <b>1,683,429</b> | <b>1,524,181</b> |

|                                   | 2024 (NZD\$)     | 2023 (NZD\$)   |
|-----------------------------------|------------------|----------------|
| <b>21. Deferred Income</b>        |                  |                |
| Kaiawhina & Workforce Development | 607,262          |                |
| Whanau Long Term Condition        | 67,271           | 119,973        |
| Other Service income              | 638,191          | 30,500         |
| <b>Total Deferred Income</b>      | <b>1,312,724</b> | <b>150,473</b> |

This statement must be read in conjunction with the attached auditor's report.

|  | 2024 (NZD\$)   | 2023 (NZD\$)   |
|--|----------------|----------------|
| <b>22. Other Accruals &amp; Provisions</b>   |                |                |
| Accrued Wages to Year End                    | 389,181        | 355,002        |
| Audit Fees and Expenses                      | 19,500         | 25,025         |
| Misc. Accruals                               | 134,143        | 60,460         |
| <b>Total Other Accruals &amp; Provisions</b> | <b>542,824</b> | <b>440,486</b> |

|   | 2024 (NZD\$)               | 2023 (NZD\$)    |                    |                            |
|---|----------------------------|-----------------|--------------------|----------------------------|
| <b>23. Bequest &amp; Gifts</b>            |                            |                 |                    |                            |
| <b>Bequest &amp; Gift Funds Movements</b> | <b>Balance at 30/06/23</b> | <b>Receipts</b> | <b>Expenditure</b> | <b>Balance at 30/06/24</b> |
| Patient Trust                             | \$1,748                    | \$757           | \$180              | \$2,325                    |
| Whaiora                                   | \$1,633                    |                 | \$ 620             | \$1,012                    |
| Day Care                                  | \$2,653                    | \$2,111         | \$1,131            | \$3,633                    |
| <b>Total</b>                              | <b>\$6,033</b>             | <b>\$2,868</b>  | <b>\$1,931</b>     | <b>\$6,970</b>             |

|                                   | 2024 (NZD\$)      | 2023 (NZD\$)      |
|-----------------------------------|-------------------|-------------------|
| <b>24. Retained Earnings</b>      |                   |                   |
| Retained earnings brought forward | 10,579,827        | 7,789,204         |
| Surplus/(deficit) for the year    | (349,134)         | 2,790,623         |
| <b>Total Retained Earnings</b>    | <b>10,230,693</b> | <b>10,579,827</b> |

|                        | 2024 (NZD\$)   | 2023 (NZD\$)   |
|------------------------|----------------|----------------|
| <b>25. Reserves</b>    |                |                |
| Pharmaceutical reserve | 112,781        | 112,781        |
| Koha reserve           | 24,531         | 24,531         |
| <b>Total Reserves</b>  | <b>137,312</b> | <b>137,312</b> |

These reserves arose from the activities of the Trust prior to taking over the entire hospital activity on 1 July 1993. Accordingly these represent historic reserves. The ongoing relevance and purpose of these reserves will be reviewed by the Trustees during the 2025 financial year.

|                           | 2024 (NZD\$) | 2023 (NZD\$) |
|---------------------------|--------------|--------------|
| <b>26. Equity Reserve</b> |              |              |
| Equity Reserve            | 1,366,437    | 1,366,437    |

On 1 July 1993, the Trust acquired from the Northland Area Health Board, the fixed assets relating to the operations of the Trust for a cash payment of \$300,000 plus a capital contribution from the Government for the value of \$1,366,437. The Crown Health Enterprises Establishment Unit established the total carrying value of the fixed assets in June 1993. This reserve has been carried forward to maintain the historical record.



This statement must be read in conjunction with the attached auditor's report.

|                                      | 2024 (NZD\$) | 2023 (NZD\$) |
|--------------------------------------|--------------|--------------|
| <b>27. Asset Revaluation Reserve</b> |              |              |
| <b>Revaluation Reserve</b>           |              |              |
| Opening Balance                      | 6,960,547    | 6,960,547    |
| Revaluation                          | 7,957,885    |              |
| Total Revaluation Reserve            | 14,918,432   | 6,960,547    |

## 28. Operating Leases

The Trust has a lease with Fuji Xerox for the supply and maintenance of photocopier machines. This has not been brought in as a finance lease, but instead treated as an operating lease. The Trustees believe the difference between recognising a finance lease vs operating lease is immaterial to the financial statements. The total estimated market value of leased equipment at the start of the lease is \$14,827.29. This lease has a monthly target of \$1,729.85 (including print cost) for a 60 month term that commenced July 2020.

The Trust has a lease with Office Tech Finance for the supply and maintenance of photocopier machines. This has not been brought in as a finance lease, but instead treated as an operating lease. The Trustees believe the difference between recognising a finance lease vs operating lease is immaterial to the financial statements. This lease has a monthly payment of \$350.64 excluding GST for a 48 month term from 20th October 2021.

The Trust has an operating lease with Fleet Partners NZ for the supply and maintenance of seven vehicles. This has been accounted for as an operating lease as four years rental is not representing their useful economic life. The total lease is for 45 month commencing on 15th October 2021. The monthly lease payments are \$458 excluding GST per month for 6 vehicles and

\$679 excluding GST per month for one vehicle. The total lease payments for the period total \$40,909. excluding GST.

## 29. Commitments and contingencies

### (i) Contingent liabilities

The Trust has no contingent liabilities at reporting date. (2023; Nil)

### (ii) Contingent Assets

The Trust has no contingent assets at reporting date. (2023; Nil)

### (iii) Guarantees

The Trust has no Guarantees at reporting date. (2023; Nil)

### (iv) Commitments

As at 30 June 2024, the Trust had capital commitments of \$808,421 as a result of ongoing projects as detailed in Note 18.

| Description          | Invoiced Costs   | Expected cost      | Remaining Commitment |
|----------------------|------------------|--------------------|----------------------|
| Signage / Rongoa     | \$12,817         | \$20,000           | \$7,183              |
| Garage               | \$30,657         | \$110,000          | \$79,343             |
| Building development | \$131,511        | \$ 734,500         | \$602,989            |
| Solar panels         | \$118,907        | \$237,815          | \$118,907            |
| <b>Total</b>         | <b>\$293,893</b> | <b>\$1,102,315</b> | <b>\$808,421</b>     |

As at 30 June 2023 the Trust had a commitment to complete the air conditioning at the nurses home \$4,860 and the medical X-Ray system \$171,636.



This statement must be read in conjunction with the attached auditor's report.

### 30. Related Parties

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Related party transactions are listed below;

| Related Party            | Description of transactions                                       | 2024(\$)  | 2023(\$)  |
|--------------------------|---|-----------|-----------|
| Jessie McVeagh (trustee) | Contracted Project Manager for Ara Rongoa Hikoi Whakaora project. | \$31,064. | \$45,256. |

The Trust Chair, Kathrine Clarke is also an employee of Te Whatu Ora from whom the Trust receives funding. Refer to Note 10 for trustee expenses.

### 31. Events After the Balance Date

On 17 July 2024, the Trust changed its name from Hokianga Health Enterprise Trust to Hauora Hokianga Trust. This change was approved by the board of trustees and registered with the relevant authorities. The name change does not affect the financial position or performance of the entity as of 30 June 2024. The financial statements have been prepared under the entity's former name, Hokianga Health Enterprise Trust.

The Trust Deed was amended on June 30, 2024. Key changes include the Trust's name and a reduction in the number of Trustees from 30 to 15, with one community representative instead of two. Changes to the Trust Deed do not affect the financial position or performance of the entity as of 30 June 2024.

### 32. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



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This statement must be read in conjunction with the attached auditor's report.



