

ANNUAL REPORT

2018 - 2019



West Coast
Te Tai o Poutini
Primary Health
Organisation

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TRUSTEES' REPORT

Trustees' Report - Presenting the Annual Report and Financial Statements for the year ended 30th June 2019.

Time has certainly flown and I find myself presenting my fifth annual report as Chair of the WCPHO. In five years the organisation has grown in both staff and capacity. We have become a diverse organisation providing a wide range of nutritional and mental health services to both patients and practices alongside developing and overseeing clinical programmes within medical practices (as detailed later in the report).

To our dedicated and committed EO, Helen Reriti, our PHO staff, and our health provider teams thank you for all that you do to promote, maintain and restore the health of our community members, often with less than ideal resources.

I would also like to acknowledge my fellow Board members and our Clinical Governance Committee for your ongoing careful stewardship and clinical oversight of the health and wellness initiatives that we administer and/or deliver.

What has not changed in five years is our united view to work towards effecting change within primary health to improve access to services, ensure equity of service provision and remove needless barriers to accessing care. These remain goals of our organisation, the wider health alliance and the people working within these areas.

We have, for now, maintained low cost access to medical services with GP and nurse consults for most costing less than \$20.00 and we will continue to advocate for this for our enrolled population. What we have not managed to achieve fully is continuity of care within our provider practices. This has repeatedly been signalled as an ongoing



concern due to the availability and distribution of qualified health professionals.

With the latest seismic shifts in health policy and the outcomes of system reviews I fully believe that our ongoing greatest improvements in health and wellness will come from increased integration and service provision from partners such as Poutini Waioira, NGOs, St John, pharmacies, local body authorities and other community-based entities with a health/wellness focus. This, combined with professionals working in new and diverse scopes of practice, will ensure that together we WILL achieve more!

For and on behalf of the West Coast PHO Board of Trustees

Julie Kilkelly
Chair

Attendance of Trustees at Board Meetings 1 July 2018 – 30 June 2019		
Julie Kilkelly	Independent Chair	6 Meetings
Anna Dyzel	General Practitioner	5 Meetings
Meriem Wilson	General Practice Administrator	6 Meetings
Tony Coll	Grey District Council	4 Meetings
Graeme Neylon	Buller District Council	4 Meetings
Jim Butzbach	Westland District Council	6 Meetings
Marie Mahuika-Forsyth	Runanga o Makaawhio	6 meetings
Lisa Tumahai	Runanga o Ngati Waewae	4 Meetings
Carl Hutchby	Poutini Waiora	6 Meetings
Nigel Ogilvie	Practice Nurse	4 meetings



Back Row (from left): Graeme Neylon, Carl Hutchby, Jim Butzbach, Tony Coll
Front Row (from left): Meriem Wilson, Julie Kilkelly, Marie Mahuika-Forsyth **Absent:** Anna Dyzel, Lisa Tumahai, Nigel Ogilvie

EXECUTIVE OFFICER'S REPORT

Nau mai, haere mai

Welcome to our 2018/2019 year in review.

This is my sixth report as Executive Officer and my eleventh year with the PHO and I am still coming to work each day feeling inspired and committed to ensuring West Coasters can live healthy lifestyles, having equitable access to health services with equitable outcomes for their health.

We are often asked about what we do and the purpose of our organisation. We are a primary care network, providing leadership, support and services to general practices, rural clinics and community organisations with the aim of ensuring West Coast people are well and healthy in their own homes and communities. Throughout this report you will see the activities that the PHO has been involved in through valuable partnerships and relationships with many organisations and groups across professions, communities and at the heart of primary care our general practice teams. It is important to take this opportunity to thank some of our key partners in this work, Poutini Waioara, Community and Public Health and the West Coast DHB. Without unity and willingness to work collaboratively we will not be able to realise the ongoing vision of providing accessible, easy to



navigate, culturally appropriate and connected-to-community services.

None of us missed the heartening news of the Government's recent wellbeing budget, which has a huge focus on wellbeing initiatives being delivered through primary care. Before the announcement of the \$1.9 billion lifeline for mental health and wellbeing services over the next five years, the West Coast Health Alliance was already well in progress with numerous areas of service redesign and innovation for the West Coast Mental Health & Addiction Services.

In August 2019 the PHO secured the contract with the WCDHB to provide suicide prevention coordination with a dedicated role based within the PHO mental health team. We believe having this dedicated role will be an effective way to ensure the development, delivery and ongoing evaluation of a robust, effective suicide prevention plan. The role coordinates work not only within primary care but across West Coast communities, other government agencies and community groups to ensure we are supporting wellbeing and responding to people's needs when and where required.

A key focus for management this year has been to apply the principles of quality improvement across all of our delivered programmes and also

internally within the organisation. This has been driven by the PHO's approved submission to the Health Quality & Safety Commission (HQSC), the Whakakotahi 2018 project. Whakakotahi is a sector-led initiative that develops quality improvement capability in primary care, broadens the reach of primary care and reduces barriers to access. Taking part involves primary care providers partnering with the Commission on small-scale improvement projects of the providers choosing, focusing on an area of patient care they wish to improve. Our improvement project was in partnership with Poutini Waiora and focused on improving clinical outcomes for Māori with diabetes using a collaborative model of care. Lessons learned through this process have been invaluable to all areas of our organisation and general practice teams.

I want to say how appreciative I am to lead such a highly skilled and passionate team. I have welcomed some amazing staff members this year and farewelled others whose paths have led them elsewhere.

I would also like to take this opportunity to acknowledge and thank my Chair, Julie Kilkelly, and Board members for their governance, strategic influence and stewardship.

To the West Coast community: I challenge you to be the best that you can be by making small lifestyle changes that will have a significant outcome to your health and wellbeing. Be kind to yourself and those around you.

It's not what we do once in a while that shapes our lives, but what we do consistently.

Kia ora rawa atu,



Helen Reriti
Executive Officer

SUBSIDISING ROUTINE ACCESS TO PRIMARY CARE

We aim to improve access to primary health care services by reducing the cost that patients pay each time they visit their medical centre.

TARGET GROUP:
all enrolled people in the PHO

This is achieved by passing on the funding for “first level services” to all contracted practices, and “Very Low Cost Access (VLCA) funding” to a subset of practices, so that patients do not have to pay the full cost of their visits to the general practice.

Expenditure \$6,207,314 (excl. GST)

All but one West Coast practice have their fees set to the maximum currently permitted under the VLCA scheme. The one non-VLCA practice joined the National Community Services Card (CSC) scheme from January 2019 allowing card holders to pay the same maximum co-payment as VLCA practices.



Cost of co-payment during 2018-19 for VLCA practices

Children 0-13	FREE
Children 14-17	\$12.50
Adults 18+	\$18.50

Cost of co-payment during 2018-19 for Non VLCA practice

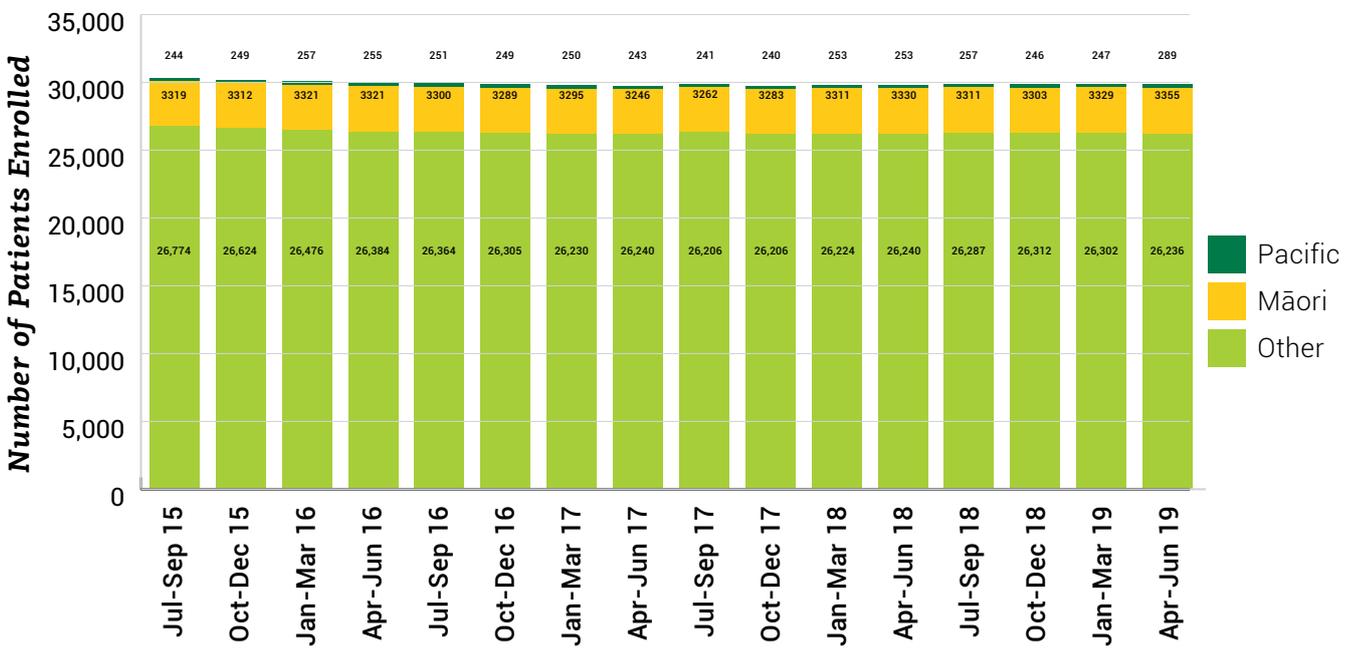
	Non-CSC	CSC holder
Children 0-13	FREE	FREE
Children 14-17	\$22.00	12.50
Adults 18+	\$28.00	18.50
Adults 65+	\$25.00	18.50

West Coast PHO Enrolled Population

For the April to June 2019 quarter, **29,880** people were enrolled with the West Coast PHO. This is an increase of 151 compared with the same time last year.

The average number of people enrolled in the PHO during the year was **29,836**.

Enrolments over time by ethnicity



Visits to medical centres

136,712
subsidised visits by
enrolled patients

72,081 GP visits

64,631 nurse visits

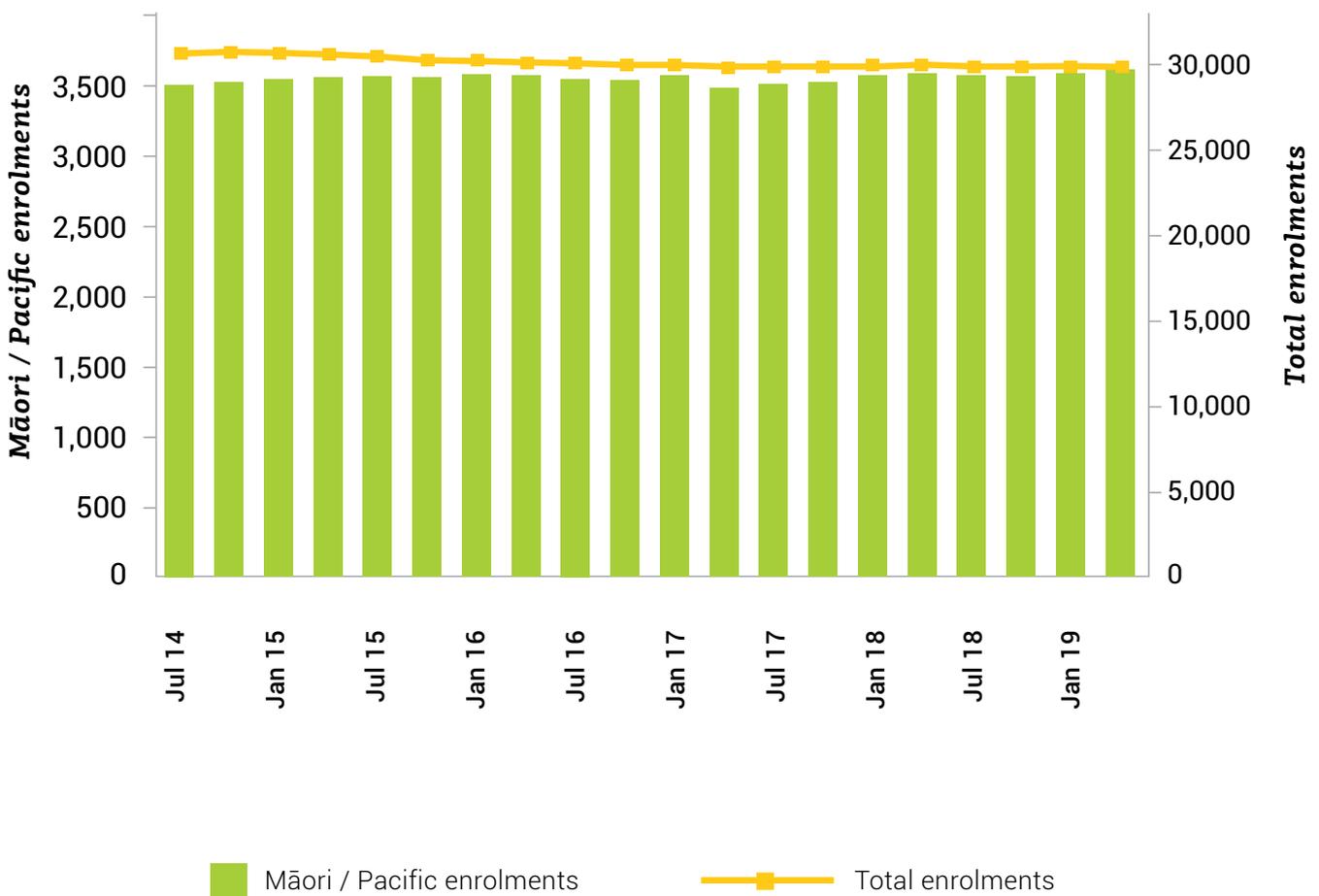
This represents an average of 5 visits for each enrolled patient in the PHO. The average subsidy for each enrolled patient was therefore \$236.96 (including GST) during the year, while the average subsidy per patient visit was \$51.72 (including GST).

Access for Māori

Total enrolments have declined 3% over the five-year period from 1 July 2014 to 30 June 2019, while Māori and Pacific enrolments have increased 3% over the same period.

11% of total enrolments Māori
1% Pacific
3% Asian

PHO Enrolments



KEEPING PEOPLE HEALTHY

Expenditure

The PHO spent \$415,414 on the various 'Keeping People Healthy' programmes which include Breastfeeding Support, Health Promotion Community Activity, Green Prescription and Nutrition services.

Breastfeeding Support

This programme aims to improve breastfeeding rates and to create a supportive breastfeeding environment on the West Coast (because the evidence shows that infants who are NOT breastfed have a higher risk of developing chronic illnesses).

The service is delivered by Breastfeeding Advocates with a combined 0.8 FTE.

Data is now obtained from all providers, whereas previously only Plunket data was available. The following table shows collated West Coast breastfeeding results for this period from all providers.

It is also important to note that the Ministry of Health target for 6 months (65%) is for babies receiving any breastmilk; exclusively, fully or partially breastfed. The results below include those who are exclusively or fully breastfed for 6 week and 3 months. The 6-month result includes babies receiving any breastmilk. The results are shown as an average taken from the results of each quarter.

	6 Weeks exclusively or fully breastfed	3 Months exclusively or fully breastfed	6 Months exclusively, fully or partially breastfed
West Coast Result	64%	61%	60%
West Coast Targets	75%	70%	65%
Māori Result	59%	48%	63%

It is pleasing to see the increase in Māori babies receiving breastmilk at 6 months of age.

TARGET GROUP:
Childbearing women and their whānau, those in high deprivation areas, young and Māori women.

Health professionals

Lactation Consultancy

This programme continues to reach young Māori wahine and those living in deprived and rural locations.



Anywhere Anytime

“We have been successfully breastfeeding for a year and I must say I am pretty proud of us both - a huge milestone! I just want to thank everyone who has helped me.”



55 were living in high deprivation areas

57 living rurally

15 <20 years of age

17%

(29) of contacts made with Māori mums

There were

168

Lactation Consultancy clients in 2018/19

710

Lactation Consultancy contacts

“I just wanted to say thank you because without your support I wouldn't have managed to go so far breastfeeding. You do amazing stuff for people and I'm proud to be one of them.”

Breastfeeding Education

Breastfeeding Advocates support mums and partners with ante-natal sessions regarding breast feeding and provide education sessions for general practices and community groups.

9 Mum4Mums trained
1 of these mums was Māori

Breastfeeding Advocates support breastfeeding mums, and provide training to volunteer West Coast women, to develop a support network for breastfeeding families across the Coast. Some of the ways this network of 'Mum4Mums' support other breastfeeding mothers is through providing breastfeeding advice, dispelling myths and helping mums overcome common issues that affect breastfeeding. Feedback from some Mum4Mums in 2019 was that they had supported 368 women, locally, nationally and internationally. This is from just some of our Mum4Mums and shows how extensively this network reaches and supports other women.



14 ante-natal sessions

7 Westport
4 Greymouth
1 Hokitika
1 Hari Hari
1 Reefton

12 community and health professional sessions



Mum4Mums have shared some of their experiences:

“I really enjoyed the M4M training!

I learnt some new information about breast feeding that I didn't know, the trainer was very helpful and the lessons were informative. I now feel confident that I will be able to help other mums and am looking forward to the next time I get to breast feed as I feel more confident in what to do now.”

“Being on the course gave me weekly support during my breastfeeding journey, and the clarity to realise the difference between expectations and reality and how powerfully they can impact daily life and self-confidence. Armed with more knowledge I now feel that I'm able to answer people when they comment negatively or question mine or others' parenting decisions, whereas before I would often shy away or just agree with them to not cause ripples. I think the honesty of what women, and mothers in particular, really experience is hidden for most people. Opening the conversation in such a safe way on the Mum4Mums course has shown me how I can open an honest conversation with friends and other women I meet.”



August 2018 'Big Latch On' – Westport



Health Promotion Community Activity

Our Health Promotion/Community Activity coordinator supported West Coasters and general practice teams in 2018/19 in the areas of cardiovascular risk assessment, screening, immunisation, 'smoke-free', oral health, mental health and diabetes campaigns. This included delivering health promotion messages, staging and participating in events, and presenting community awards in recognition of health promotion activities.

Some examples of these types of activities include:

- ▶ The WCPHO participated in and supported the Kawatiri well-being hui in Westport in November 2018
- ▶ Valentine cards and appointments were sent to patients from two practices during the February 2019 Heart Month campaign, inviting them to complete their cardiovascular risk assessments. This was targeted at people who had not had their cardiovascular screen
- ▶ Posters were displayed in Greymouth High School for Smokefree May with 'becoming and remaining smokefree' messages promoted through conversations with students during their lunch breaks
- ▶ Smokefree display at The Warehouse in Greymouth
- ▶ Promoted "gumboot Friday" – for helping get free and timely counselling for children



Rusty attended Children's Day in Hokitika.



Rusty promoted "Letting Nature In" for mental health wellbeing month



Healthy Lifestyle Ambassador Awards

Each year one lucky recipient from each of our regions wins a Healthy Lifestyle Ambassador award.

This award is in recognition of significant changes each has made to their lifestyle to lead a healthier life. Each has also made contributions to promote and support healthy lifestyles in their communities, either by role modelling or supporting others to make lifestyle changes like their friends and family.

To be eligible and nominated for this award the individual should be:

- ▶ Exercising regularly
- ▶ Be smoke-free
- ▶ Eating healthily

There were two joint winners in the Grey District and one in Buller. There were no nominations for Westland this year.



2018 Healthy Lifestyle Award recipients (left to right):
Greymouth winners: Eugenie Robinson, Madeline and Brad Bernard



Westport winner: Kayla (Kezzie) Griffiths

Green Prescription (GRx)

The Green Prescription programme supports West Coasters who are inactive and at risk of developing diabetes or cardiovascular disease to make regular exercise a way of life.

This is through:

- ▶ individual and group exercise sessions in each region
- ▶ encouraging independent exercise
- ▶ community based "Active You" programmes

It is very pleasing to see that 'Elevated Body Mass Index' and 'Depression/Anxiety' are the two largest conditions for all those referred this year. This recognises that physical activity and other lifestyle changes contribute markedly to improved health outcomes.

Rongoā Kākāriki **GREEN** PRESCRIPTION



Mental Health Awareness Week walk – Reefton

455

*West Coasters
participated in the
Green Prescription
programme in 2018/19*

17%

of these were Māori

7

*pool passes
were given
to people
with diabetes
enrolled in GRx*

Green Prescription Plus

GRx Plus is a nutritional programme that works alongside GRx to provide individualised nutritional support for clients enrolled in the GRx programme, and for people with pre-diabetes.

The programme is also available for people with high cardiovascular risk. The goal of the programme is to reduce the incidence of diabetes, heart disease and to support people to achieve a healthy weight by improving access to nutritional advice, alongside healthy physical activity.

The GRx Plus programme is delivered by a dietitian at 0.6 FTE.

Dietitian clinics are held in Westport, Greymouth and Hokitika.

TARGET GROUP:

People with pre-diabetes

People with high cardiovascular risk

Obese people from high need populations

84
West Coasters referred to the Green Prescription Plus programme in 2018/19

23%
of these were Māori

101
Follow-up Consults

76
Initial Dietitian Consults

Melon Weight Loss Programme

The Melon weight loss programme is an online, self-management support tool designed to help people achieve sustainable weight loss and focus on healthy habits as a path to health. The 16-week programme combines peer support via social media, health coaches and behaviour change tools to build daily habits which result in positive health outcomes. PHO Dietitians provide health coaching to West Coast participants.

The goal of Melon is to enable people within the enrolled population with a BMI >30 to take control of their health by giving them the tools, support, information, motivation and confidence to manage their health through the 16-week programme and then ongoing support through the app for as long as clients choose to use it.



Outcome data:

- ▶ 63 enrolments into Melon
 - 7 of whom did not accept the invite
 - 47 reached the 16-week mark (some of whom started before 1 July 2018 and are not included in the enrolment numbers); 12 of the 63 enrolments are still within 16 weeks - not yet completed at 30th June 2019

63 enrolled
75% completed
13% Male
87% Female
13% Māori

My Health Survey outcome data:

Patients are prompted to complete this survey when they accept the Melon invite and at week 16. This survey aims to extract information about participants' confidence in their ability to achieve their goals.

There are 8 questions, with each being scored out of 10. Twenty patients completed both surveys at week 0 and week 16. The total average scores for this group are:

	Week 0	Week 16	Improvement
My Health Survey	42.90	59.35	+ 16.45

	Initial Melon assessment (average)	End of Melon (average)	Result (average)
BMI (n-17)	40.21	38.74	-1.47
Weight kg (n-17)	115.22	109.89	-5.11
Waist cm (n-6)	115.22	109.89	-5.11

Programme participants feedback:

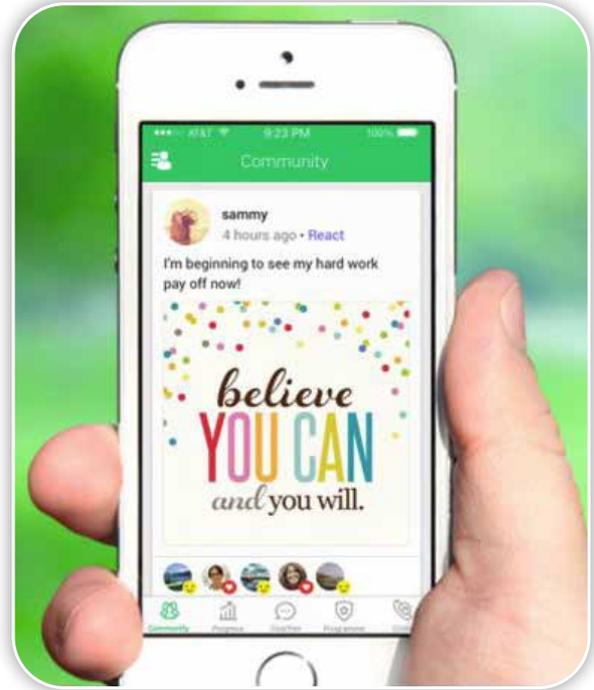
“My coach was amazing with non-judgemental support. I felt important to her as if I were her only client.”

“The flexible time to use the Melon programme along with a coach that is encouraging and clearly supporting and non-judgemental was the most helpful for me.”

“I don't think you could improve Melon. My coach was very good. I stick to myself a lot so didn't participate in the community posts but all the information the coach gave me was very helpful.”

“This programme is excellent and my coach was encouraging, helpful and reinforcing all the positives I had achieved.”

“Thank you. I feel I'm getting somewhere for the first time in 45 years.”



“My coach was fantastic. She was very helpful when I had questions or expressed my frustrations at myself.”

“Great use of coaching, supportive when needed, available at suitable times.”

“Thank you for the top coaching – kept me encouraged and reassured and just good to talk it out and be directed to specific resources – which I then did look at. A valuable service. Is great that I can continue in an informal way. Thank you.”

General Practice Nutrition Clinics

Individualised nutritional support for consenting clients is offered in dietetic clinics in Greymouth, Hokitika and Westport. The target group for this programme are those with pre-diabetes, CVD risk of >15% and those who have a BMI > 30 with or without co-morbidities. The service priority areas are for those with BMI > 30 and high need populations. Phone consults are offered to clients who live in South Westland or other rural locations, who would find it difficult to make it into a clinic and for whom the online programme is not suitable.

The aim is to provide professional support that assists West Coasters towards a healthier future, using an evidence-based approach to help them achieve healthy lifestyle and activity goals.

261
West Coasters referred
to Dietitian clinics in
2018/19

15%
of these were Māori

TARGET GROUP:

People with pre-diabetes

People with high cardiovascular risk

*Obese people from high need
populations*

Type 2 diabetes

*Families with an overweight child
(≥5 years old)*

198
Initial Dietitian
Consults

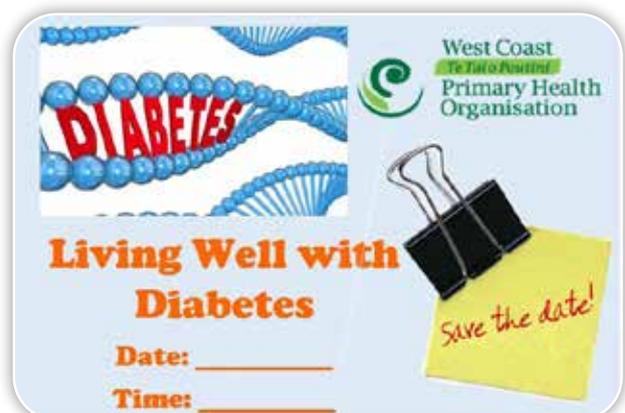
186
Follow-up Consults

Living Well with Diabetes Courses

These are interactive group education and self-management days for people with Type 2 diabetes, facilitated by the Dietitians and Diabetes Nurse Educators. Courses are one-off sessions (one initial and one follow up) designed to demystify the condition and support people to live well with diabetes.

23 attended 'Initial'
and

10 attended follow-up
courses



CLINICAL PROGRAMMES AND SERVICES

Our funded clinical programmes assist West Coasters to access health care, with the purpose of reducing the risk of developing heart disease or diabetes and helping them to self-manage any existing long-term conditions they have.

Expenditure

The PHO spent \$500,540 on the various clinical programmes and services.

SCREENING FOR CARDIOVASCULAR DISEASE AND DIABETES

This programme aims to identify individuals at risk of a cardiovascular event (heart attack or stroke) and diabetes, in order to provide early intervention and to reduce the incidence of heart disease or stroke.

The goal is:

- ▶ for 90% of those eligible to have a CVRA completed within the last five years
- ▶ ensuring individuals are on appropriate treatment
- ▶ linking individuals with lifestyle programmes that support healthy behavioural changes

Expenditure \$32,568

More Heart and Diabetes Checks



9,907
(87%) of eligible CVRAs have been completed in the last 5 years

2,158
Cardiovascular Risk Assessments (CVRAs) were completed in 2018/19

71%
of eligible Māori men aged between 35 and 44 years have been screened in the last 5 years

10%
of these were for Māori
87%
of eligible Māori have been screened in the last 5 years

TREATMENT FOR THOSE IDENTIFIED WITH HIGH CARDIOVASCULAR RISK

Treatment of those identified as high risk (CVRA >15%) aims to reduce the 5-year risk to below 15%, through:

- ▶ all identified smokers being given brief advice and offered support to quit
- ▶ recommending lifestyle interventions e.g. diet, physical activity, weight management and relevant referrals
- ▶ commencement of optimal pharmacological treatment
- ▶ regular follow-up and monitoring



Expenditure \$20,870

Cardiovascular Risk <10%:

1,399

Individuals (65%) were identified as having a risk less than 10% *low risk*

7%

of these were Māori

Cardiovascular Risk between 10-20%:

665

Individuals (31%) were identified as between 10-20% *moderate to high risk*

15%

of these were Māori

Cardiovascular Risk >20%:

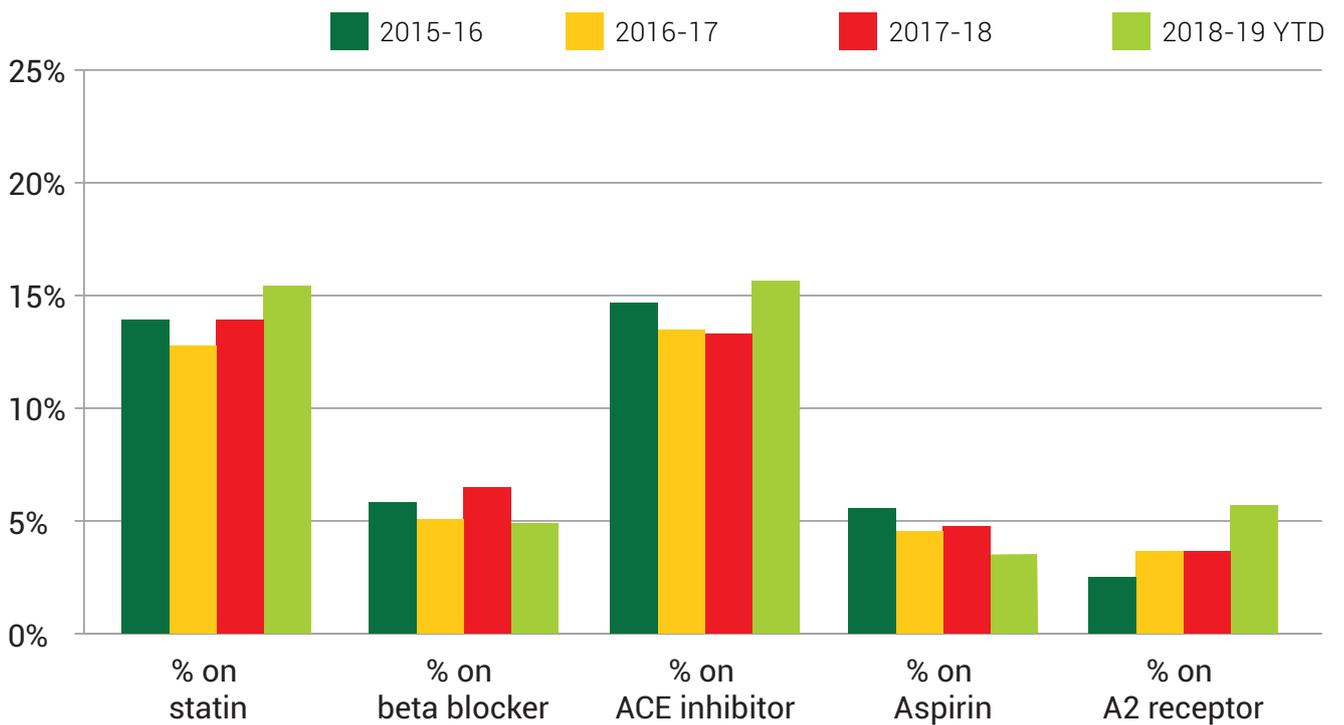
94

Individuals (4%) were identified as >20% *very high risk*

13%

of these were Māori

% patients at high risk of a CVD event on relevant medications



It is pleasing to see the ongoing and increased prescribing of statins, ACE inhibitors or A2 receptor blockers to date for people identified with high cardiovascular risk.



LONG TERM CONDITIONS (LTC) PROGRAMME

The LTC programme aims to improve health outcomes and self-management for people who are living with a long-term chronic condition.

The goal is to enhance the management of cardiovascular disease (CVD), diabetes and chronic obstructive pulmonary disease (COPD), and to achieve equity of health outcomes for Māori, Pacific peoples and those living in high deprivation areas.

Interventions are designed to:

- ▶ reduce inequalities in treatment and health outcomes for High Need groups
- ▶ ensure patients are on appropriate treatments
- ▶ link patients with lifestyle programmes that can support them to make any required behavioural changes

People enrolled in this programme receive:

- ▶ an in-depth annual review for each condition
- ▶ a package of care based on their level of need
- ▶ a jointly developed care plan
- ▶ referral to other PHO programmes, community support programmes, social services, community pharmacy and other health professionals as required

Services provided as part of the LTC programme are funded by Care Plus, Diabetes, and Services to Improve Access funding streams.

The West Coast PHO expanded the LTC mental health programme in Westport to the Westport private practice. To 30 June 2019, 31 people from both practices were newly enrolled in this programme, 6 of these were for Māori. 42 people had an annual review, 2 of these were Māori. There were 86 quarterly follow-ups, 11 of these were for Māori.

Expenditure \$157,948

TARGET GROUP:
*People with CVD,
Diabetes and COPD*

7%
*of these
were Māori*

4,045
*People were enrolled in the
LTC programme at 30 June
2019*

*This is **14%** of the
PHO's enrolled population*

*Māori make up **7%** of
the enrolled population
>45 years (the prime age
group for LTC enrolees)*

CARE FOR PEOPLE WITH CARDIOVASCULAR DISEASE (CVD)

This programme aims to enhance the management of CVD and to improve the equity of health outcomes, particularly for high need patients (Māori, Pacific peoples and those living in high deprivation areas). 6% of the enrolled population have been identified with CVD.

TARGET GROUP:
All people with CVD

Expenditure

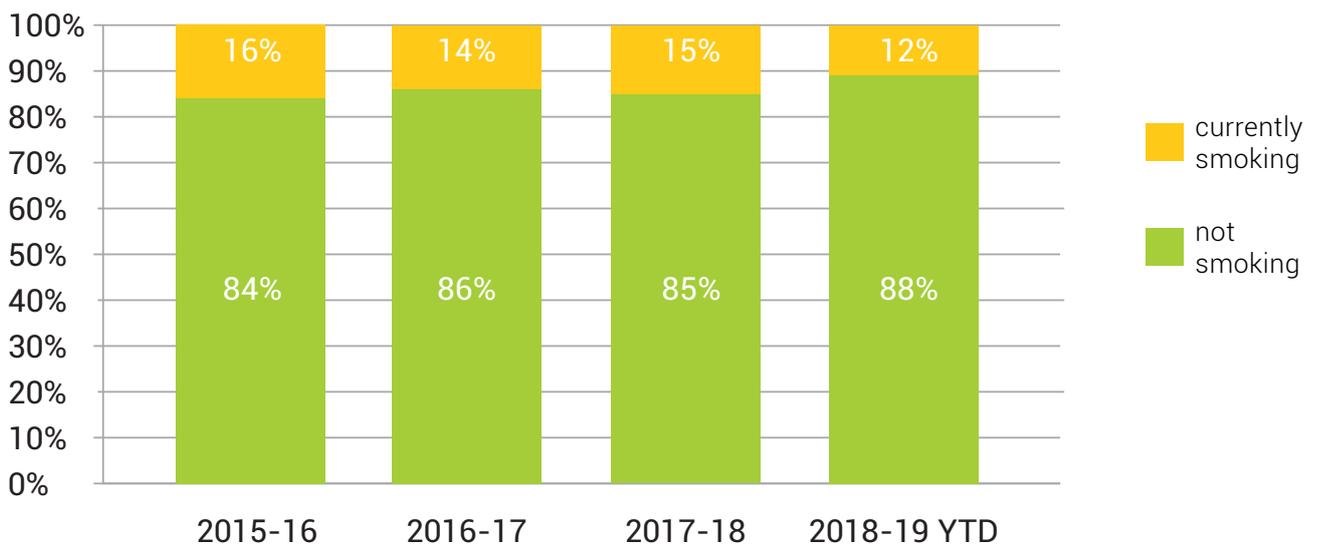
CVD care is included within the \$157,948 LTC expenditure.

1,868
enrolled people have been identified with CVD on the West Coast

5%
of these were Māori

1,548
CVD reviews (83%) completed in 2018/19

Percentage CVD Patients who are non-smokers



Of those people with CVD who have been reviewed, 88% were not smoking. Of those Māori reviewed in the June quarter, 71% were not smoking and 90% of other ethnicities were not smoking. For those who are smoking there are several cessation services to choose from, all promoted across the West Coast.



CARE FOR PEOPLE WITH CHRONIC RESPIRATORY DISEASE

This programme aims to improve the quality of life and self-management skills of people living with chronic respiratory disease. This condition is also known as Chronic Obstructive Pulmonary Disease (COPD) or Chronic Obstructive Respiratory Disease (CORD).

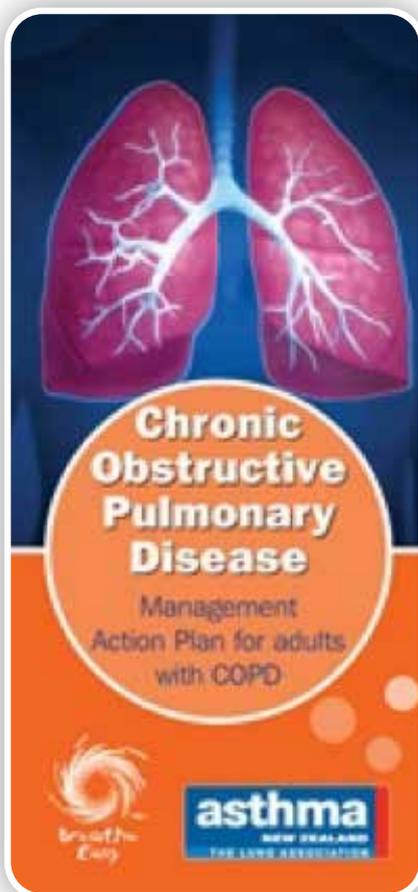
Key activities:

- ▶ review both the clinical and self-management of the patient's condition
- ▶ provide an action plan to manage exacerbations
- ▶ all identified smokers are offered brief advice and support to quit
- ▶ all patients are offered annual flu vaccination, and pulmonary rehabilitation where applicable

Expenditure

COPD care is included with the \$157,948 of LTC expenditure.

TARGET GROUP:
All people with COPD



7%
of these were Māori

460
COPD reviews completed in 2018/19

68%
had a Flu vaccination at 30 June 2019

CARE FOR PEOPLE WITH DIABETES

This programme aims to improve health outcomes and quality of life of people living with diabetes and to improve the equity of health outcomes, particularly for high need patients (Māori, Pacific peoples and those living in high deprivation areas).

Key activities:

- ▶ review both the clinical and self-management of each patient's condition
- ▶ retinal screening clinics held quarterly in different regions across the West Coast
- ▶ support practices to ensure as many patients as possible benefit from this programme
- ▶ review and address inequalities in health outcomes

TARGET GROUP:
People with diabetes

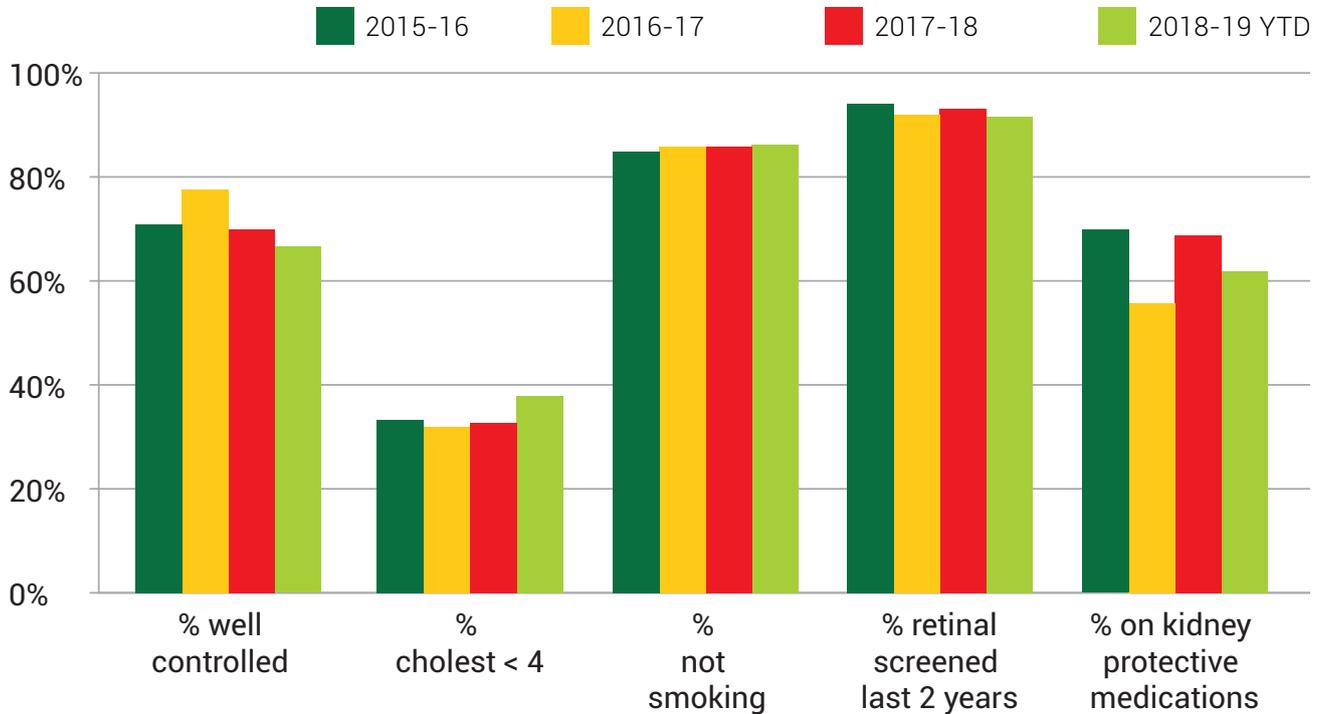
Diabetes care is included within the \$157,948 LTC expenditure; an additional \$50,450 was spent on retinal screening and \$269 on Diabetes Care Improvement Package (DCIP).

11%
were for Māori

1,158
enrolled people identified with diabetes on the West Coast

1,118
(97%) Diabetes reviews completed in 2018/19

Clinical outcomes from diabetes annual reviews conducted



The number of people with a cholesterol in the desired target range (<4) is 39%, an increase from 34% YTD from the 2017/18 year. It is noted that of those identified with elevated cholesterol (>4), 64% are appropriately medicated on a statin. 68% of people reviewed have good diabetes control and 93% of people have had their retinal screening in the last 2 years.

The West Coast PHO participated in the Health Quality Safety Commission (HQSC) 2018 Whakakotahi quality improvement initiative.

The West Coast project seeks to recreate the way diabetes, pre-diabetes and high cardiovascular risk care is delivered on the West Coast to improve the patient's experience of care, their self-management ability and their health outcomes. The project is a collaboration between the West Coast PHO, Poutini Waiora (West Coast Māori provider) and the West Coast DHB. It is being trialled in one general practice in the Westport, focussing on diabetes care for Māori and utilising Kaiarataki and nurse-led services, with medical/specialist support as needed. The aim is to improve access, equity and integration of services for Māori with diabetes, with a quality improvement oversight to ensure that the project meets appropriate quality standards.

From March to the end of June 2019, 50% of Māori patients with diabetes (within the project practice) have been supported to complete timely annual and quarterly reviews. Reviews are timed to coincide with patient's repeat medications and when they are



Members of the Whakakotahi project team

due for their regular review. Using a whānau ora approach, patients have received holistic care through interdisciplinary case reviews, diabetes education for patients and their whānau, referrals to appropriate health and social services, and wrap-around support to assist them to access these services. This has seen an increase in access to and engagement with services, and a reported improvement in self-management and well-being by many Māori patients who have used this service.

The next step is for the model to be expanded to other West Coast practices and other long-term conditions, to support equity of health outcomes for Māori, Pacific and high need people who are living with long-term conditions.

Diabetes Care Improvement Package includes:

- ▶ Seven pool passes for people with diabetes who are enrolled in Green Prescription

Please note: There was no podiatry service (for those not eligible for DHB-funded podiatry) available in 2018-19.

Living Well with Diabetes courses:

These courses are designed to give people with diabetes the opportunity to engage in small groups, learning about living well with diabetes. Seven 'Living Well' courses held, 33 people attended.

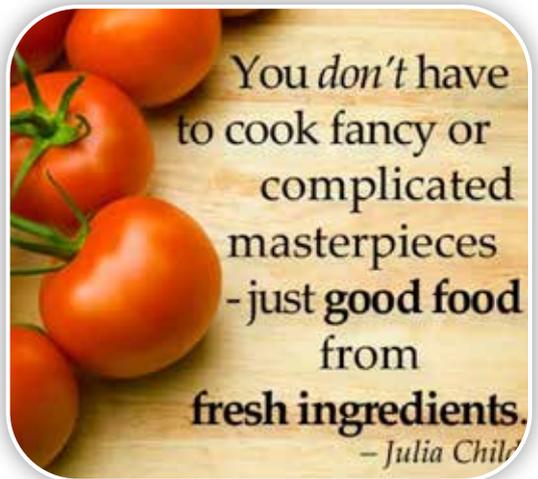
Enhanced retinal screening clinics:

These clinics provide a package of care for people whilst attending their retinal screening appointment. Individuals have the opportunity to have relaxed discussions with: a diabetes nurse specialist, Dietitian, mental health counsellor, health promoter and Green Prescription coordinator. Along with health professional advice there are numerous resources available for people with diabetes and their families to take home.

7
*Living Well with
Diabetes courses held:
33 attendees*

7
*pool passes given
to GRx clients with
diabetes*

481
*retinal screens
completed*



SMOKEFREE WEST COAST

Smoking Cessation

The aim of the "Coast Quit" smoking cessation programme is to reduce tobacco smoking through increased availability and choice of smoking cessation options in the community.

Key activities:

- ▶ Programme provided by trained nurses, GPs, rural nurse specialists, pharmacists and pharmacy staff across the West Coast
- ▶ Participants are phoned at 3-4 months post quit date to ascertain outcome with the Coast Quit provider
- ▶ Feedback of results is provided to all practices

Expenditure \$28,415

**TARGET
GROUP:**
*West Coasters
who smoke*

3 month outcomes:

34%
quit rate for
326 clients
phoned

335
people enrolled
in Coast Quit in
2018/19
(304 – Practices,
31 – Pharmacies)

13%
of Coast Quit
enrolments
were Māori



Smokefree Pregnancy and Newborn Incentives Programme

The Smokefree Pregnancy and Newborn Incentives Programme provides cessation counselling and a voucher incentive schedule to promote successful cessation over a 12 week period during pregnancy, and for 14 weeks after the birth. This programme is also extended to partners of pregnant women who wish to quit smoking.

Key activities:

- ▶ Oversight of the smokefree pregnancy and newborn incentives programme, delivered by the DHB and Oranga Hā, Tai Poutini cessation counsellors

Outcomes:

- ▶ The programme was extended from pregnancy to cover the 18-week newborn phase from July 2018 and included partners from February 2019
- ▶ For the 12-week programme, the abstinence rate was 83% for women and 84% for partners

Expenditure

SPIP programme is included in the Smoking Cessation \$28,415 expenditure.

34 pregnant women

+25 women
(newborn phase)

12 partners
enrolled in SPIP
in 2018/19

83% abstinence
outcome for women

84% for partners

What are you doing
to be smokefree?

31 May

WORLD SMOKEFREE DAY



Smokefree Service Co-ordination

The purpose of this service is to reduce the prevalence of smoking on the West Coast by supporting health providers and other community groups or agencies to promote 'smoke-free', and to increase the uptake of effective smoking cessation interventions. This service is delivered by a 0.8FTE co-ordinator.

Key activities:

- ▶ co-ordinating a range of smoke-free activities, and promoting smoke-free environments
- ▶ supporting a range of cessation options and programmes across the region, including the smokefree pregnancy and newborn incentives programme
- ▶ monitoring and promoting the secondary care tobacco health target: 95% of patients who smoke and are seen by a health practitioner in public hospitals are given brief advice and offered support to quit smoking
- ▶ monitoring and promoting the primary care tobacco health target: 90% of patients who smoke and are seen by a health practitioner in primary care are given brief advice and offered support to quit smoking
- ▶ organising training opportunities for all smoking cessation providers
- ▶ working with the West Coast Tobacco Free Coalition to achieve the national goal of Smokefree Aotearoa-New Zealand 2025.
- ▶ National Training Service approved trainer status for Coast Quit programme and ABC intervention achieved.



7 Smokefree ABC
training

44 attended

44 attended Coast
Quit training

**Secondary Care Target
result:**

91%

**Offered support to quit
at 30 June 2019**

**Primary Care Target
result:**

96%

**Offered support to
quit at 30 June 2019**



HEALTH NAVIGATOR SERVICE

Progress 2018/19

The service assists high need patients with Long Term Conditions (LTCs) to access appropriate social and health care services. The service is firmly embedded within the wider health and social care system across the region.

The Health Navigators have a total FTE of 4.3. They undertake a wide variety of activities and functions when providing navigation services especially to older adults living with multimorbidity and social complexity in a rural location. The service continues to be well used by general practices, secondary care services and community organisations as the service is recognised as contributing to improving the care experience of their clients.



TARGET GROUP:
LTC patients with complex social issues

1,840
clients

There were:
3,738
phone calls made,

3,558
contacts with other agencies,

2,724
face to face contacts with clients in 2018-19

HEALTH CHECKS FOR CLIENTS OF THE CORRECTIONS DEPARTMENT

This service provides free acute care and general health check-ups for clients of the Corrections Service, many of whom do not have a general practitioner.

This service also provides subsidised prescriptions for these clients via all West Coast community pharmacies.

This programme continues to benefit a small number of high need individuals.

It is pleasing to see an increase in service use from 140 in 2017-18. This is attributed to a collaborative partnership with Poutini Waiora who continue to promote this service at health hui and to users of their service.

Expenditure \$3,644

20%
*of these were
Māori*

149
*Corrections claims
made by clients of the
Corrections service in
2018-19*

CONTRACEPTION AND SEXUAL HEALTH

This service aims to reduce pregnancy rates in the under 25-year age group and to improve access to sexual health services. It removes financial and social barriers to accessing contraception and primary sexual health services for young people, particularly those at risk of ill health, injury and unwanted pregnancy.

Services available from all general practice teams and rural clinics:

- ▶ Contraception and sexual health consults
- ▶ Emergency Contraception ECP consults

Services available from community pharmacies:

- ▶ No prescription co-payment fees
- ▶ ECP consults

Key Features

- ▶ accessible
- ▶ acceptable to young Māori
- ▶ range of access points including practices, rural clinics and community pharmacy

Expenditure \$33,702

1,587
*Contraception and
sexual health visits
in 2018/19*

17%
*of these
were Māori*

PALLIATIVE CARE

This service aims to reduce the financial barriers for patients and their whanau receiving general practice care in the terminal stage of their illness.

The programme continues to cover costs of visits to the general practice, home visits, nurse visits made on behalf of patients by palliative care nurse specialists, and some part charges for medication used in a palliative setting for enrolled palliative care patients.

Additionally, the PHO funds pharmacy palliative medicines for users of the service. This funding covered 106 patients, averaging \$43.00 per patient, with a total spend of \$12,869.47 for the year.



Expenditure \$32,048

7%
were Māori

219
people were assisted
by the programme by
the end of June 2019

207
nurse visits

234
surgery visits

161
home visits

My Advance Care Plan & Guide
*Plan the healthcare you want in the future
and for the end of your life*

Name: _____
Date: _____

our voice | Advance
tō tātou reo | Care
Planning

our voice | Advance
tō tātou reo | Care
Planning



MENTAL HEALTH

The Mental Health programme which includes both the Brief Intervention Counselling (BIC) and Suicide Prevention Coordination Service (SPC), aims to support West Coast General Practices Teams (GPTs) and the community to improve health outcomes and quality of life for people with mental health needs.

Expenditure \$550,943

Key Activities:

- ▶ training requests from GPTs for adults and young people and, in relation to young people only, from school counsellors, relevant social agencies, family and youth themselves
- ▶ provision of up to six fully-funded BIC sessions (or up to twelve sessions with young people where other relevant people are involved) for those identified as meeting criteria
- ▶ facilitation of Extended Consultations by GPs and Practice Nurses with enrolled patients who have mental health needs
- ▶ develop the suicide prevention coordination role on the West Coast

Brief Intervention Counselling

- ▶ continuation of brief intervention to youth and adults across the West Coast region (estimate 3% of enrolled population), were managed by our team of six full-time equivalents
- ▶ work collaboratively with Child and Adolescent Mental Health Services (CAMHS), Pact and Homebuilders for youth referral across the Coast
- ▶ supported secondary mental health services with psychotherapies
- ▶ offered web-based emotional wellness coaching programme option for clients on the waiting list
- ▶ supported the roll out of the Long Term Conditions programme in Westport for people with mental health conditions
- ▶ weekly "mindfulness and meditation" group sessions held for adults

Suicide Prevention

- ▶ employing and establishing the suicide prevention coordinator role for the West Coast which commenced August 2018
- ▶ facilitating and supporting the West Coast Suicide Action Group and monitoring the delivery of actions against the West Coast Suicide Prevention Action Plan 2018-2019
- ▶ providing community suicide prevention training opportunities e.g. Mental Health 101
- ▶ development of a West Coast Suicide Postvention Response plan
- ▶ work collaboratively with community partners in the suicide prevention space, for example delivering and developing the 'Responding to Mental Distress in Schools' programme as part of schools' staff professional development

TARGET GROUP:
Enrolled patients of West Coast practices, 12 years of age and over, with mild to moderate mental health concerns

1,063
requests for assessment as at 30 June 2019

4,889
counselling sessions

6,830
phone contacts

1,179
Patients attended Brief Intervention Counselling

256
youth

923
adult

“Truly life changing, and also some great mental tools for managing my mind.” (Adult).

“It was an amazing experience and has helped me and my family tremendously.” (Youth).

QUALITY IMPROVEMENT, PROFESSIONAL DEVELOPMENT, WORKFORCE AND RURAL SUPPORT

Expenditure

The West Coast PHO spent \$1,229,790 on its various Quality Improvement, Professional Development Activities and Workforce and Rural Support.

System Level Measures Framework (SLMF)

The System Level Measures Framework aims to improve health outcomes for people by supporting DHBs to work in collaboration with health system partners (primary, community and hospital) using specific quality improvement measures. It provides a foundation for continuous quality improvement and system integration to improve patient outcomes. The following are the submitted results for the end of June 2018 to Ministry of Health:

System Level Measure	Improvement Milestone	Achieved	Result
Ambulatory Sensitive Hospitalisations (ASH) 0-4 year olds	95% of pre-school children enrolled in DHB-funded oral health services.	✘	90%
	70% of Māori babies are breastfeeding at three months.	✘	48%
Acute hospital bed days	60% of Māori, 65 and older, have received an influenza vaccine - at the end of the funded influenza season (31 Dec 2018).	✘	49% <i>The National result for this group was 45%.</i>
	90% of Māori smokers or ex-smokers registered at the Buller Health practice, aged 35 years or older, receive spirometry screening and lifestyle coaching.	✘	22%
	90% of eligible Māori aged 35-44 years have had a CVD risk assessment in the last 5 years.	✘	71%
Amenable mortality	70% of eligible women (in all population groups) have had a breast screen in the past 2 years.	✓	As at 31st March 2019 71%
	Long Term Conditions Management A model to improve capacity of primary care to manage those with long term mental health issues is agreed.	✓	Model agreed for Westland June 2019
	Less than 30% of children identified as obese in the B4SC programme declined a referral.	✓	As at 31st May 2019 20%
Patient Experience	50% of consumers discharged from the mental health inpatient service have completed a patient experience survey.	✘	48%
	Establish a baseline % of patients that have completed a survey following a contact with primary care.	✓	19%
	40% of patients have provided an email address to practices, to enable participation in the primary care experience survey.	✘	This metric has not been reported back to the PHO by the survey provider since November 2018 - at which time the West Coast result had increased to 29%.
Smokefree Infants	75% of women (both Māori and non-Māori) set a quit date following referral to the Smokefree Pregnancy Incentives Programme.	✘	40% <i>This was an improvement from 20% in 2017. The number of Māori women engaged was <10 and therefore % result is not reported.</i>
Youth Access to and Utilisation of Youth Appropriate Health Services	50% of young people who present to ED with self-harm or suicidality and are discharged to the community were referred to the PHO Brief Intervention Counselling service.	✘	17% <i>However, if those supported by DHB Community Mental Health teams or TACT are also included, this result improves to 61%.</i>

2018/19 Health Targets Performance results

Brief advice and cessation support to smokers was 96%, exceeding the programme goal of 90% for the year ending June 2019. Smoking status recorded was 100%, exceeding the goal (90%).

This health target is for 95% of infants to have completed their primary course of immunisations by eight months of age. The West Coast PHO was below target, with 75% of infants immunised at 30 June 2019. This equated to 4 children (of those consented) needing to be vaccinated to reach 100%. There are 16 parents who have declined/opted their children off.



Expenditure

Incentive Payments to Contracted Providers was \$167,947

CORNERSTONE® ACCREDITATION

It is a contractual requirement that PHOs ensure that all of their contracted providers meet the Foundation Standard by no later than 1 July 2017. Practices that are currently CORNERSTONE® accredited will be considered to have met the Foundation Standard.

West Coast practices that are currently CORNERSTONE® accredited with the *Aiming for Excellence* standard are:

- ▶ Westland Medical Centre
- ▶ Rural Academic General Practice
- ▶ Reefton Medical Centre
- ▶ High Street Medical Centre
- ▶ Karamea Medical Centre
- ▶ Ngakawau Medical Centre
- ▶ Greymouth Medical Centre
- ▶ Buller Medical Services
- ▶ Coast Medical Ltd
- ▶ South Westland Area Practice
- ▶ Lake Brunner Rural Clinic

Standing Orders Training

The West Coast Standing Orders Project:

- ▶ The West Coast PHO continues to support the progression of 'Standing Orders' for West Coast practice staff. Part of this project includes access for practice staff to healthLearn – a Canterbury DHB educational initiative that includes online training, including standing orders courses for nurses, with associated educational points for staff portfolios. The healthLearn standing orders programme is aligned with the Ministry of Health's *Standing Orders Guideline 2016* and is flexible enough to be used across rural and urban West Coast and Canterbury primary care, to expedite care for patients.

SECO – Safe and Effective Clinical Outcomes

- ▶ The West Coast PHO continues to work closely with the University of Otago and the Department of General Practice and Rural Health to deliver SECO training for the Rural Nurse Specialists, as an adjunct to the standing orders training. SECO provides practical training that will support the decision-making process of standing orders usage.
- ▶ The PHO delivered its first SECO clinic to nurses from Greymouth Medical Centre and Poutini Waiora.

Expenditure \$4,672

10 Rural
Nurse Specialists
attended SECO
training

9 Practice and
Kaupapa Māori
Nurses attended
SECO training

Expenditure \$4,672



West Coast
Te Tai o Poutini
Primary Health
Organisation

SECO CLINIC



QUALITY IMPROVEMENT, PROFESSIONAL DEVELOPMENT, WORKFORCE AND RURAL SUPPORT

SAFE



EFFECTIVE



CLINICAL



OUTCOMES

PROFESSIONAL AND PRACTICE DEVELOPMENT

This programme supports the continuing education and professional development of staff employed by all member practices. This includes local workshops and study days, video-linked evening education sessions, and funded access to conferences and training opportunities mostly outside of the West Coast.

The CME (Continuing Medical Education) programme for 2018/19 has been highly successful and much of this can be attributed to a closer working relationship with the Rural Learning Centre (RLC) at the West Coast DHB. This has allowed the West Coast PHO and RLC to piggyback training sessions with each other, meaning greater opportunities for more staff to attend sessions.

Expenditure

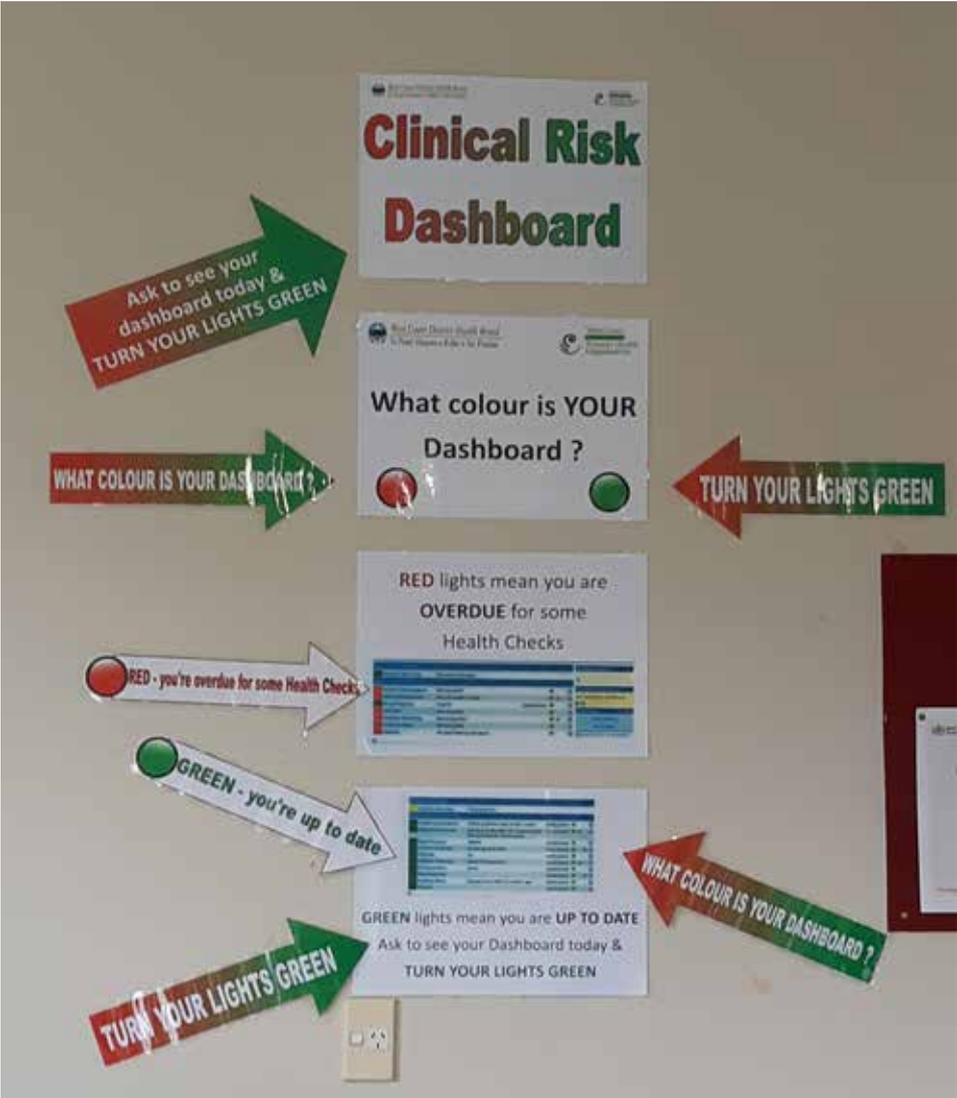
The West Coast PHO spent \$38,403 on Professional and Practice Development.

Clinician attendance at various workshops:





Practice staff participated in a Quality Improvement workshop at Greymouth Medical Centre



'Patient Dashboard' promotion at Reefton Medical Centre – encouraging patients to actively engage with their health screening and keep these up to date to reduce their clinical risk.

RURAL PRIMARY CARE SUBSIDIES

This funding aims to assist with sustainability of the workforce through initiatives aimed at supporting retention and recruitment of all primary health professionals in rural communities, including support for after-hours care.

The Rural Service Level Alliance (SLA) is made up of the PHO Clinical Governance Group and contracted providers who receive rural funding. The purpose of the Rural SLA is to recommend the distribution of the allocated rural subsidy funding in the West Coast region, to help ensure the sustainability of primary health care services for rural populations.

West Coast practices receiving this rural funding are:

- ▶ South Westland Area Practice
- ▶ Westland Medical Centre
- ▶ Reefton Medical Centre
- ▶ Coast Medical Ltd
- ▶ Buller Medical Services
- ▶ 95% of rural funds are paid to the practices listed above
- ▶ 5% of the funding is retained by the PHO.

Expenditure \$996,317

The West Coast biennial weekend conference was held in November 2018 with 38 attendees. Significant planning and organisation for this event occurs and facilitation of the programme speakers and attendees.

TARGET GROUP:
Rural service providers contracted to the PHO



Jake Bailey – keynote speaker





FINANCIAL STATEMENTS

For the year ended 30th June 2019

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WEST COAST PRIMARY HEALTH ORGANISATION TRUST

DIRECTORY

AS AT 30 JUNE 2019

PRINCIPAL BUSINESS:	Primary Health Organisation
ADDRESS:	PO Box 544 163 Mackay Street GREYMOUTH
TRUSTEES:	Trustees at 30 June 2019 Anna Dyzel Tony Coll Lisa Tumahai (Resigned June 2019) Jim Butzbach Meriem Wilson Graeme Neylon Carl Hutchby Nigel Ogilvie Marie Mahuika - Forsyth (Appointed August 2018) Sandra Lockhart (Appointed June 2019)
CHAIRPERSON:	Julie Kilkelly
AUDITORS:	Crowe New Zealand Audit Partnership DUNEDIN
SOLICITORS:	Hannan & Seddon GREYMOUTH
BANK:	Westpac Bank



WEST COAST PRIMARY HEALTH ORGANISATION TRUST
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
REVENUE			
Operating revenue - non-exchange transactions		9,879,589	9,091,853
Other revenue		2,716	3,411
		<u>9,882,305</u>	<u>9,095,264</u>
EXPENDITURE			
Contract payments		(7,920,073)	(7,237,121)
Wages, salaries and other employee costs		(1,451,576)	(1,417,977)
Overheads and administrative expenses	6	(539,514)	(538,517)
Depreciation, impairment and loss on disposal	7	(35,458)	(30,505)
		<u>(9,946,621)</u>	<u>(9,224,120)</u>
FINANCING ACTIVITIES			
Interest income		22,018	21,620
Net Financing Income/(Costs)		<u>22,018</u>	<u>21,620</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(42,298)</u>	<u>(107,236)</u>
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
Total other comprehensive revenue and expense		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR YEAR		<u><u>(42,298)</u></u>	<u><u>(107,236)</u></u>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	8	535,440	627,200
Current investments	8	615,371	611,469
Receivables from non-exchange transactions	9	242,612	233,895
Prepayments		7,896	15,660
		<u>1,401,319</u>	<u>1,488,224</u>
<u>TOTAL CURRENT ASSETS</u>			
<u>NON-CURRENT</u>			
Property, plant & equipment	11	88,107	97,073
		<u>88,107</u>	<u>97,073</u>
<u>TOTAL NON-CURRENT ASSETS</u>			
		<u>1,489,426</u>	<u>1,585,297</u>
<u>TOTAL ASSETS</u>			
<u>CURRENT LIABILITIES</u>			
Payables under non-exchange transactions	10	235,865	248,430
Employee entitlements	12	84,239	87,535
GST payable		34,746	27,632
Deferred revenue	13	212,194	257,019
		<u>567,044</u>	<u>620,616</u>
<u>TOTAL CURRENT LIABILITIES</u>			
		<u>567,044</u>	<u>620,616</u>
<u>TOTAL LIABILITIES</u>			
		<u>922,382</u>	<u>964,681</u>
<u>NET ASSETS</u>			



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

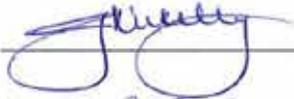
STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2019



	Note	2019 \$	2018 \$
<u>EQUITY</u>			
Trust capital		10	10
Accumulated funds		<u>922,372</u>	<u>964,671</u>
<u>TOTAL EQUITY</u>		<u>922,382</u>	<u>964,681</u>

These financial statements have been authorised for issue by the trustees

Chairperson  Date 10/10/19

Trustee  Date 10/10/19





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2019

	Note	TRUST CAPITAL \$	ACCUMULATED FUNDS \$	TOTAL \$
Balance 1 July 2018	10	964,671	964,671	964,681
Surplus/(deficit) for the year	-	(42,298)	(42,298)	(42,298)
Other comprehensive income	-	-	-	-
Total comprehensive revenue and expenses	-	(42,298)	(42,298)	(42,298)
Balance 30 June 2019	10	922,373	922,373	922,383
Balance 1 July 2017	10	1,071,907	1,071,907	1,071,917
Surplus/(deficit) for the year	-	(107,236)	(107,236)	(107,236)
Other comprehensive income	-	-	-	-
Total comprehensive revenue and expenses	-	(107,236)	(107,236)	(107,236)
Balance 30 June 2018	10	964,671	964,671	964,681



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

**1 Reporting entity**

These financial statements comprise the financial statements of West Coast Primary Health Organisation Trust (the "PHO") for the year ended 30 June 2019.

The PHO is a Public Benefit Entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013.

The PHO is a charitable organisation, domiciled in New Zealand, incorporated in accordance with the provisions of the charitable Trust Act 1957.

The financial statements were authorised for issue by the Trustees on the date signed on page 4.

2 Basis of preparation**(a) Statement of compliance**

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standard) as appropriate for Tier 2 Not for Profit (NFP) Public Benefit Entities, for which all disclosure exemptions have been adopted.

The PHO is eligible to report in accordance with Tier 2 PBE (NFP) Standards on the basis that it does not have public accountability and annual expenditure does not exceed \$30 million.

The PHO is deemed a public benefit entity for financial reporting purposes, as its primary objective is to act as a primary health organisation for the rural West Coast community and has been established with a view to supporting that primary objective rather than a financial return.

(b) Basis of measurement

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

The accrual basis of accounting has been used unless otherwise stated and the financial statements have been prepared on a going concern basis.

(c) Presentation currency

The financial statements are presented in New Zealand dollars, which is the PHO's functional currency.

All numbers are rounded to the nearest dollar (\$), except when otherwise stated.

(d) Comparatives

The comparative financial period is 12 months.

The net asset position and net surplus or deficit reported in comparatives is consistent with previously authorised financial statements.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

(e) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year.

3 Summary of significant accounting policies

The accounting policies of the PHO have been applied consistently to all years presented in these financial statements.

The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Cash and cash equivalents

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

(b) Debtors and other receivables

Trade debtors and other receivables are measured at amortised cost using the effective interest method. An allowance for impairment is established where there is objective evidence the PHO will not be able to collect all amounts due according to the original terms of the receivable.

(c) Creditors and other payables

Trade creditors and other payables are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest method.

(d) Property, plant and equipment

Property, plant and equipment are measured at cost, less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Additions and subsequent costs

Subsequent costs and the cost replacing part of an item of plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential will flow to the PHO and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

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

All repairs and maintenance expenditure is charged to surplus or deficit in the year in which the expense is incurred.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use.

When an item of property, plant or equipment is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the net sale proceeds and the carrying amount of the asset.



**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2019**

Depreciation

Depreciation is recognised as an expense in the reported surplus or deficit and measured on diminishing value (DV) basis on all property, plant and equipment over the estimated useful life of the asset. The following depreciation rates have been applied at each class of property, plant and equipment:

Building improvements	9.5% - 33% DV
IT, plant and furniture	9.5% - 40% DV

The residual value, useful life, and depreciation methods of property, plant and equipment is reassessed annually.

(e) Impairment

At each reporting date, the PHO assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the PHO estimates the asset's recoverable amount. Recoverable amount is determined for an individual asset. An asset's recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised immediately in surplus or deficit.

(f) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity.

Financial instruments are comprised of trade debtors of trade debtors and other receivables, cash and cash equivalents, current investments, trade creditors and other payables.

Initial recognition and measurement

Financial assets and financial liabilities are recognised initially at fair value plus transaction costs attributable to the acquisition, except for those carried at fair value through surplus or deficit, which are measured at fair value.

Financial assets and financial liabilities are recognised when the reporting entity becomes a party to the contractual provisions of the financial instrument.

Derecognition of financial instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or if the PHO transfers the financial asset to another party without retaining control or substantially all risks and rewards to the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expired.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Subsequent measurement of financial assets

The subsequent measurement of financial assets depends on their classifications, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition and re-evaluates this designation at each reporting date.

All financial asset held by the PHO in the years reported have been designated into one classification, "loans and receivables" being non-derivate financial assets with fixed or determinable payments that are not quoted on an active market. After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment.

Subsequent measurement of financial liabilities

Trade payables and other borrowings are subsequently measured at amortised cost using the effective interest method.

(g) Provisions

A provision is recognised for a liability when the settlement amount or timing is uncertain; when there is a present legal or constructive obligation as a result of a past event; it is probable the expenditures will be required to settle the obligations; and a reliable estimate of the potential settlement can be made. Provisions are not recognised for future operating losses.

Provision are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are discounted to their present values where time value of money is material. The increase in the provision due to the passage of time is recognised as an interest expense.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

(h) Employee entitlements

Short term employee benefits

Employee benefits, previously earned from past services, that the PHO expects to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays.

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

(i) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the PHO and revenue can be reliably measured. Revenue is measured at the fair value of consideration received.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019



The PHO assess its revenue arrangement against specific criteria to determine if it is acting as the principal or agent in a revenue transaction. In an agency relationship only the proportion of revenue earned on the PHO's own account is recognised as gross revenue in the Statement of Comprehensive Revenue and Expenses.

The following specific recognition criteria must be met before revenue is recognised.

Revenue from exchange transactions

Revenue from services rendered is recognised in the surplus or deficit in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed. Under this method, revenue is recognised in the accounting periods in which the services are provided.

When the contract outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Revenue from non-exchange transactions

A non-exchange transaction is where the PHO either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without receiving approximately equal value in exchange.

When non-exchange revenue is received with conditions attached, the asset is recognised with a matching liability. As the conditions are satisfied the liability is decreased and revenue recognised.

When non-exchange revenue is received with restrictions attached, but there is no requirement to return the asset if not deployed as specified, then revenue is recognised on receipt.

Condition stipulation – funds received are required to be used for a specific purpose, with a requirement to return unused funds.

Restricted stipulation – funds received are required to be used for a specific purpose with no requirement to return unused funds.

Deferred revenue

To the extent that there is a condition attached that would give rise to a liability to repay funding or to return a granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the PHO has satisfied these conditions.

Interest income

Interest income is recognised as it accrues.

(j) Income tax

Due to its charitable status, the PHO is exempt from income tax.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

(k) Goods and Services Tax (GST)

All amounts in these financial statements are shown exclusive of GST, except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position

(l) Leased assets

Payments made under operating leases are recognised in the statement of comprehensive revenue and expense on a straight line basis over the term of the lease. Associated costs, such as maintenance and insurance where applicable, are expensed as incurred.

(m) New standards adopted and interpretations not yet adopted

All mandatory new or amended accounting standards and interpretations were adopted in the current year.

The Trust has not yet assessed the impact of the following new standards and interpretations on issues which have yet to be adopted:

- PBE IFRS 9: Financial Instruments
- PBE – FRS 48 Service Performance Reporting

The Trustees expect to adopt the above Standards in the period in which they become mandatory. The Trustees anticipate that the above Standards are not expected to have a material impact on the financial statements in the period of initial application, however a detailed assessment of the impact has yet to be performed.

4 Significant accounting judgements, estimates and assumptions

The preparation of financial statements in conformity with NZ IPSAS 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. Where material, information on significant judgements, estimates and assumptions is provided in the relevant accounting policy or provided in the relevant note disclosure.

The estimates and underlying assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances. Estimates are subject to ongoing review and actual results may differ from these estimates. Revisions to accounting estimates are recognised in the year in which the estimate is revised and in future years affected.

5 Capital Management Policy

The PHO's capital is its equity, being the net assets represented by accumulated surplus and other equity reserves. The primary objectives of the PHO's capital management policy is to ensure adequate capital reserves are maintained in order to support its activities. The PHO manages its capital structure and makes adjustments to it, in light of changes to funding requirements. To maintain and adjust the capital structure, budgetary discretionary expenditure is reduced to avoid the need for external borrowings.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

6 Overheads and administrative expenses

	2019	2018
	\$	\$
Audit fee	12,487	12,443
Leases	157,251	155,743
Telecommunication	28,342	27,250
Insurance	21,849	24,545
Bank fees	1,084	980
Other expenses	247,024	250,319
Trustee Meeting Fees	56,584	56,584
Trustee Expenses	2,843	1,954
Committee Fees	11,300	8,358
Committee Expenses	750	341
	<hr/>	<hr/>
Total overheads and administrative expenses	539,514	538,517
	<hr/>	<hr/>

7 Depreciation, impairment and loss on disposal

	2019	2018
	\$	\$
Depreciation expense	35,445	30,095
Loss on Disposal	13	410
	<hr/>	<hr/>
Total depreciation, impairment and loss on disposal	35,458	30,505
	<hr/>	<hr/>





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

8 Cash and cash equivalents / current investments

Cash and cash equivalent	2019	2018
	\$	\$
Petty cash	-	31
Current account	535,440	627,169
Total cash and cash equivalents	535,400	627,200

The carrying amount of cash and cash equivalents approximates their fair value.

Current Investment	2019	2018
	\$	\$
Term Deposit	615,371	611,469
Total current investments	615,371	611,469

The effective interest on term deposits in 2019 was 3.15-3.61% (2018: 3.35-3.7%)

9 Receivables from non-exchange transactions

	2019	2018
	\$	\$
Accounts receivables	234,492	226,932
Sundry receivables	8,120	6,963
Total	242,612	233,895

	2019	2018
	\$	\$
<i>Classified as:</i>		
Current assets	242,612	233,895
Non-current assets	-	-
Total	242,612	233,895





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Trade debtors and other receivables are non-interest bearing and receipt is normally on 30 days' terms. Therefore the carrying value of trade debtors and other receivables approximates its fair value.

As at 30 June 2018 and 2019, all overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

10 Payables under non-exchange transactions

	2019 \$	2018 \$
Current		
Trade payables	185,111	193,352
Sundry payables	50,744	55,078
	<hr/>	<hr/>
Total current	235,855	248,430
	<hr/>	<hr/>
Total payables under non-exchange transactions	235,855	248,430
	<hr/>	<hr/>

Trade creditors and other payables are non-interest bearing and normally settled on 30 day terms: therefore their carrying amount approximates their fair value.

11 Property, plant and equipment

Movements for each class of property, plant and equipment are as follows:





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

2019	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	363,575	500,655
Additions	-	26,492	26,492
Disposals	-	-	-
Closing balance	137,080	290,067	527,147
Accumulated depreciation and impairment			
Opening balance	103,292	300,289	403,581
Depreciation for the year	5,620	29,825	35,445
Impairment charge for the year	-	13	13
Closing balance	108,912	330,127	439,039
Carrying amount 30 June 2019	28,168	59,940	88,108
2018	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	327,506	464,586
Additions	-	36,069	36,069
Disposals	-	-	-
Closing balance	137,080	363,575	500,655
Accumulated depreciation and impairment			
Opening balance	95,690	277,386	373,076
Depreciation for the year	7,602	22,493	30,095
Impairment charge for the year	-	410	410
Closing balance	103,292	300,289	403,581
Carrying amount 30 June 2018	33,788	63,286	97,074





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

12 Employee entitlements

	2019 \$	2018 \$
Current		
Annual leave entitlements	84,239	87,535
Total	84,539	87,535

Short-term employee entitlements represent the PHO's obligation to its current and former employees that are expected to be settled within 12 months of balance date. These mainly consist of accrued holiday entitlements at the reporting date.

There are no provisions in the PHO's employee contracts for long-service leave.

13 Deferred revenue

	2019 \$	2018 \$
Unexpended contract revenue	212,194	257,019
Total deferred revenue	212,194	257,019

The PHO receives funding for the delivery of specific health services. Unexpended contract revenue where agreed upon services or conditions have not been fully completed at balance date, and for which a return obligation exists, are recognised as deferred revenue and are expected to be recognised within the next 12 months.

The unexpended contract revenue is the unspent funds relating to the contracted obligation to provide service for Clinical Services, Keeping People Healthy and Workforce and Rural Support. The funds are transferred to income when expenditure occurs.

14 Financial instruments

(a) Carrying value of financial instruments

The carrying amount of all material financial position assets and liabilities are considered to be equivalent to fair value.

Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

(b) Classification of financial instruments

All financial assets held by the PHO are classified as "loans and receivables" and are carried at cost less accumulated impairment losses.

All financial liabilities held by the PHO are carried at amortised cost using the effective interest rate method.

Classification of financial instruments

The carrying amounts presented in the statement of financial position relate to the following categories of financial assets and liabilities.

2019	Loans and receivables	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	242,612	-	242,612	242,612
Cash and cash equivalents	535,440	-	535,440	535,440
Current investment	615,371	-	615,371	615,371
Total current assets	1,393,422	-	1,393,422	1,393,422
Total assets	1,393,422	-	1,393,422	1,393,422
Financial liabilities				
Trade and other payables	-	235,855	235,855	235,855
Total current liabilities	-	235,855	235,855	235,855
Total liabilities	-	235,855	235,855	235,855

2018	Loans and receivables	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	233,895	-	233,895	233,895
Cash and cash equivalents	627,200	-	627,200	627,200
Current investment	611,469	-	611,469	611,469
Total current assets	1,472,565	-	1,472,565	1,472,565
Total assets	1,472,565	-	1,472,565	1,472,565
Financial liabilities				
Trade and other payables	-	248,430	248,430	248,430
Total current liabilities	-	248,430	248,430	248,430
Total liabilities	-	248,430	248,430	248,430





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

15 Operating leases

Operating leases are held for premises used for office space, motor vehicles and equipment.

	2019 \$	2018 \$
<i>Non-cancellable operating leases are payable as follows:</i>		
Less than one year	152,588	136,765
Between one and five years	278,366	307,903
More than five years	-	-
	<hr/>	<hr/>
Total	430,954	444,668
	<hr/>	<hr/>

16 Related party transactions

Related party transactions arise when an entity or person(s) has the ability to significantly influence the financial and operating policies of the PHO.

The PHO has a related party relationship with its trustees and other key management personnel.

The following arrangements existed with related parties:

(a) Related party transactions

Anna Dyzel and Nigel Ogilvie are directors / shareholders of Westland Medical Centre, which is a sub-contractor to, and receives funding from, the PHO on terms and conditions that are consistent for such transactions on a normal supplier basis.

Anna Dyzel is also a contractor to the PHO, providing coordination of local continuing education. Balance outstanding at balance date totals 2019: \$207 (2018: \$30,487).

Nigel Ogilvie is also a member of board of West Coast District Health Board (WCDHB). The WCDHB provides the Trust the contract income on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding at balance date totals 2019: \$230,573 (2018: \$224,276).

Julie Kilkelly is a director/shareholder of Olsens Pharmacy which receives funding from the PHO on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding at balance date totals 2019 \$781 (2018: \$NIL).

(b) Key management compensation

The PHO has a related party relationship with its key management personnel. Key management personnel include the PHO's trustees and senior management of the PHO.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

	Trustees	2019 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	51,583	498,911	550,494
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	51,583	498,911	550,494
Number of persons recognised as key management personnel	9	6	15
Full time equivalents (FTEs)	0.12	5.8	5.92

	Trustees	2018 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	56,584	496,208	552,792
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	56,584	496,208	552,792
Number of persons recognised as key management personnel	10	6	17
Full time equivalents (FTEs)	0.12	5.8	6.92

17 Contingent assets and contingent liabilities

The PHO has no contingent assets or contingent liabilities (2018: None).

18 Commitments

As at 30 June 2019 West Coast Primary Health Organisation Trust is not aware of any capital commitments or contingencies (2018: Nil).

19 Events after the reporting period

There were no significant events after the balance date.





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INDEPENDENT AUDITOR'S REPORT

To the Trustees of West Coast Primary Health Organisation Trust

Opinion

We have audited the financial statements of West Coast Primary Health Organisation Trust (the Trust) on pages 2 to 20, which comprise the statement of financial position as at 30 June 2019, and the statement of comprehensive revenue and expense, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards [Reduced Disclosure Regime] issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* 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.

Information other than the Financial Statements and Auditor's Report

The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information included in the annual report and we do not and will not express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

In connection with our audit of the financial statements, if other information is included in the annual report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact.

Responsibilities of the Trustees for the Financial Statements

The Trustees are responsible on behalf of the company for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as The Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Trustees 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 Financial Statements

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS

Dated at Dunedin this 10th day of October 2019

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries



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