

ANNUAL REPORT

2022 - 2023

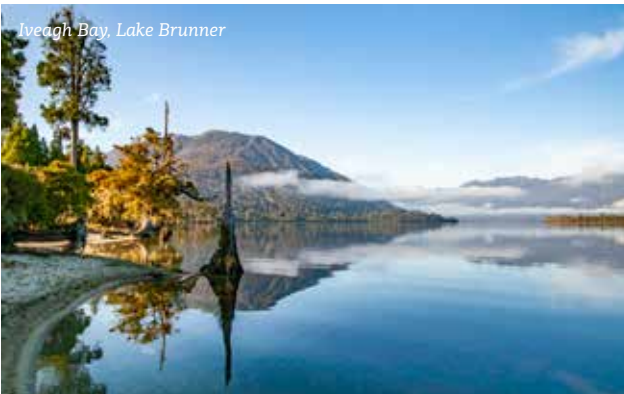
Oparara Arch, Karamaea



Blowholes, Punakaiki



Iveagh Bay, Lake Brunner



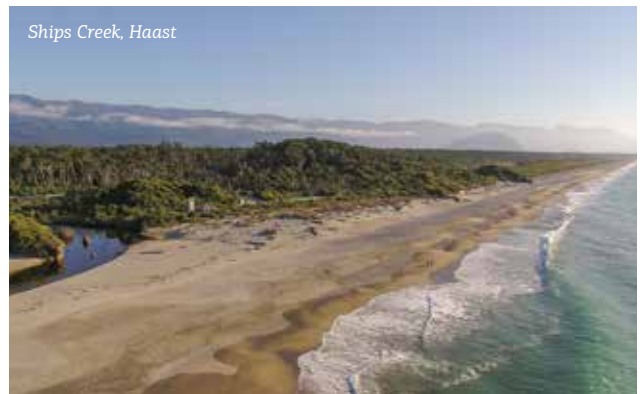
Lake Kaniere, Hokitika



Lake Mapourika, Franz Josef Glacier



Ships Creek, Haast



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 2023.

Kia ora koutou,

The last couple of annual reports have highlighted both that the health system, including our part of it, have been under severe strain, with more need for services than we can meet, and that the system is experiencing considerable change, which opens up some opportunities to better serve our communities. Both of these trends have continued in the 2022-23 year.

The West Coast PHO is undergoing significant change, as we rise to these challenges and seize opportunities. Over the next year we expect to keep our very strong foundation of achievement from the past twenty years but add new services, a new identity and new relationships with Iwi, communities and other service providers to better meet the needs of Te Tai o Poutini. This year's annual report is briefer than its predecessors and is intended to mark the change of course.

Our region is one of the most difficult in which to provide services. Populations are small and very widely dispersed. We have one of the oldest populations in the country and have amongst the

highest rates for long term conditions. Unfair health outcomes, particularly for Māori, are stark. To meet the needs of our communities we have needed to innovate, and we will need to do more of that in the years ahead.

The past year has seen the Board adopt a new Strategic Plan, expand the range of services that we provide and fully embrace the opportunities of Takiwā Poutini, the Locality prototype to strengthen relationships and forge new ones. I know that I speak for the Board in saying that we are immensely proud of the work of all of our staff. The health system is now catching up with the path that our organisation has pioneered, and the year ahead will see opportunities for the strengths and ingenuity of our team to shine, for the benefit of our whole community.

Ngā mihi nui ki a koutou katoa,



Kevin Hague
Independent Chair

CHIEF EXECUTIVE'S REPORT

Kia ora koutou

The primary sector within New Zealand is under a lot of pressure.

As the proportion of older people in our community becomes larger and the burden of chronic diseases like diabetes grows, primary care is being asked to care for people with increasingly higher needs. Our community also wants greater accessibility of care as well as more assistance to navigate an increasingly complex health system. A major challenge in our sector is that the capitation model of funding for general practice is overdue for review. Practices throughout New Zealand are suffering significant financial pressures while Maori, individuals with complex needs, and those living in rural locations like the West Coast are disadvantaged by a model that doesn't factor in their unique needs.

In light of all of these challenges, it is vitally important that the PHO delivers on our strategic objectives; *To enable individuals and whanau to care for themselves; and To ensure effective access to high quality services based in the community.*

This Annual Report will focus on our achievement against these two objectives in the 22/23 year.

We have two additional strategic objectives which are *Keeping people healthy and well; and To work effectively through, and with, our locality prototype Takiwa Poutini. While being part of a prototype is*

occasionally challenging it has been great to see the voice of whanau and community elevated through the work of Takiwa Poutini. The PHO is committed to responding to whanau and community voice and tailoring our services to meet community aspirations.

For the coming year the PHO will be focusing on maintaining our service delivery, increasing collaboration with our Takiwā Poutini and health partners, and prioritising equity based initiatives. We are also working on creating a set of our outcome measures for our organisation that will make our work more transparent to the community.

I would like to acknowledge the leadership of our PHO Board and Clinical Governance Committee who provide a valued and necessary link to community, local government, Council, iwi, health professionals, and partner organisations.

Finally, I would like to second Kevin's recognition of the PHO staff. It has been an immense pleasure to spend a year in their company and witness their shared positivity, sense of humour, quiet dedication to the communities and individuals they serve, as well as their wholehearted support of each other.

Ngā mihi nui ki a koutou katoa



Caro Findlay
Chief Executive

OUR PEOPLE

PHO Board Members

Kevin Hague	Chair
Anna Dyzel	GP Representative
Jessie Chapman	Nurse Representative
Mahara Doig	Admin Representative
Shelley Mills	Poutini Waiora Representative
Marie Mahuika-Forsyth	Te Rūnanga o Makaawhio
Lisa Tumahai	Te Rūnanga o Ngati Waewae
Graeme Neylon	Buller District Council
Jim Butzbach	Westland District Council
Rose Green / Kate Kennedy	Grey District Council

PHO Clinical Governance Committee Members

Kerri Miedema	Chair
Dr Greville Wood, Dr Catriona McWhirter	GP Representatives
Kathy Hines, NP	Practice Nurse Representative
Sarah Birchfield	Community Representative
Tracy Sollitt	Poutini Waiora Representative
Ginny Brailsford	Community Pharmacy Representative
Dr Graham Roper	Secondary Care Representative
Dr Cheryl Brunton	Public Health Representative
Joanne Shaw	Practice Admin Representative
Stephanie Blackman	Clinical Quality Manager, PHO
Dr Emma Boddington	Clinical Director, PHO

PHO Senior Leadership Team

Caro Findlay	Chief Executive
Roz Stuart	Administration Manager
Dr Emma Boddington	Clinical Director
Stephanie Blackman	Clinical Quality Manager
Danielle Dawson	Health Navigator Team Leader
Ayla Tranter	Healthy Lifestyles Programme Manager
Catherine O'Leary	Mental Health Team Leader
Kyle Forde	Digital CIO

PHO team members during 2022/23 financial year

Adam Gilshnan	Alisa Duncan	Alison McDougall	Alivia Bowe
Amy Bruhn	Andrew Buglass	Anne Hines	Beth Wiechern
Bronwyn Beavon	Chelsea West	Christine Dwyer	Claire Osborne
Erin Turley	Eva Berther-Lindmeier	Gary Bowden	Holly McHugh
Jenni Beckett	Joanne Smith	John Caygill	Kylie Carlson
Karla Skates	Laurence Bell	Lexine Jarden	Lucy Barnes
Maggi Johnson	Marty Greaney	Michelle Stevenson	Nancy McNoe
Nicki Searle	Patricia Hsu	Pauline Ansley	Raul Elias-Drago
Rosalie Waghorn	Stacey Hazeldine	Stephen Brassett	Tina Emsden
Rebecca Smith			

FINANCIAL STATEMENTS

For the year ended 30th June 2023

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WEST COAST PRIMARY HEALTH ORGANISATION TRUST

DIRECTORY

AS AT 30 JUNE 2023

PRINCIPAL BUSINESS:	Primary Health Organisation	
ADDRESS:	PO Box 544 163 Mackay Street GREYMOUTH	
TRUSTEES:	Trustees at 30 June 2023	
	Anna Dyzel	
	Jessie Chapman	
	Jim Butzbach	
	Graeme Neylon	
	Marie Mahuika-Forsyth	
	Shelley Mills	
	Rose Green	Term End March 2023
	Mahara Doig	
	Lisa Tumahai	Appointed December 2022
	Catherine Kennedy	Appointed March 2023
CHAIRPERSON:	Kevin Hague	
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 2023

	Note	2023 \$	2022 \$
REVENUE			
Operating revenue - non-exchange transactions		14,506,648	13,681,601
Other revenue		2,616	3,625
		<u>14,509,264</u>	<u>13,685,226</u>
EXPENDITURE			
Contract payments		(11,550,135)	(11,220,315)
Wages, salaries and other employee costs		(2,077,556)	(1,705,051)
Overheads and administrative expenses	6	(658,662)	(580,709)
Depreciation, impairment and loss on disposal	7	(27,368)	(26,742)
		<u>(14,313,721)</u>	<u>(13,532,817)</u>
FINANCING ACTIVITIES			
Interest income		52,901	10,215
		<u>52,901</u>	<u>10,215</u>
Net Financing Income/(Costs)		<u>52,901</u>	<u>10,215</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>248,444</u>	<u>162,624</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>248,444</u></u>	<u><u>162,624</u></u>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	8	2,083,086	1,427,808
Current investments	8	726,527	623,562
Receivables from non-exchange transactions	9	552,775	859,688
Prepayments		24,257	19,760
<u>TOTAL CURRENT ASSETS</u>		3,386,645	2,930,818
<u>NON-CURRENT</u>			
Property, plant & equipment	11	95,159	89,940
<u>TOTAL NON-CURRENT ASSETS</u>		95,159	89,940
<u>TOTAL ASSETS</u>		3,481,804	3,020,758
<u>CURRENT LIABILITIES</u>			
Payables under non-exchange transactions	10	390,853	730,316
Employee entitlements	12	113,463	110,345
GST payable		58,678	86,827
Deferred revenue	13	1,357,930	780,834
<u>TOTAL CURRENT LIABILITIES</u>		1,920,924	1,708,322
<u>TOTAL LIABILITIES</u>		1,920,924	1,708,322
<u>NET ASSETS</u>		1,560,880	1,312,436



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<u>EQUITY</u>			
Trust capital		10	10
Accumulated funds		<u>1,560,870</u>	<u>1,312,426</u>
<u>TOTAL EQUITY</u>		<u>1,560,880</u>	<u>1,312,436</u>

These financial statements have been authorised for issue by the trustees

Chairperson  Date 1st December 2023

Trustee  Date 6 December 2023.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2023

	Note	TRUST CAPITAL \$	ACCUMULATED FUNDS \$	TOTAL \$
Balance 1 July 2021	10	1,149,802	1,149,812	
Surplus/(deficit) for the year	-	162,624	162,624	
Other comprehensive income	-	-	-	
<u>Total comprehensive revenue and expenses</u>	-	162,624	162,624	
<u>Balance 30 June 2022</u>	10	1,312,426	1,312,436	
Balance 1 July 2022	10	1,312,426	1,312,436	
Surplus/(deficit) for the year	-	248,444	248,444	
Other comprehensive income	-	-	-	
<u>Total comprehensive revenue and expenses</u>	-	248,444	248,444	
<u>Balance 30 June 2023</u>	10	1,560,870	1,560,880	



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<u>Cash flow from operating activities</u>			
Cash was provided from/(applied to):			
Receipts from non-exchange transactions		15,511,955	13,505,137
Payments to suppliers		(12,689,239)	(11,261,136)
Payments to employees		(2,074,438)	(1,689,324)
Interest received		42,552	7,844
<u>Net cash from/(used in) operating activities</u>		790,830	562,521
<u>Cash flow from investing activities</u>			
Cash was provided from/(applied to):			
Acquisition of property, plant and equipment		(32,587)	(21,092)
Disposal of property, plant and equipment		-	-
Investment movement		(102,965)	(981)
<u>Net cash from/(used in) investing activities</u>		(135,552)	(22,073)
<u>Cash flow from financing activities</u>			
Cash was provided from/(applied to):		-	-
<u>Net cash from/(used in) financing activities</u>		-	-
<u>Net increase/(decrease) in cash and cash equivalents</u>		655,278	540,448
Cash and cash equivalents, beginning of the year		1,427,808	887,360
<u>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</u>	8	2,083,086	1,427,808

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023**

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 2023.

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 2023

(e) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year other than the detailed below.

In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments which supersedes both PBE IRFS 9.

Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement.

The standard is effective for the year ended 30 June 2023. The main changes between PBE IPSAS 29 and PBE IPSAS 41 are:

- New financial asset classification requirements for determining whether and assets is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected credit losses, which may result in earlier recognition of impairment losses.

Other than the assets classification changes, the only impact was limited to disclosures only.

Effective 1 July 2022, the Trust adopted the PBE FRS 48 Service Performance Reporting. This establishes principles and requirements for presenting service performance information that is useful for accountability and decision-making process. This report is now included in the financial report for the period ending 30 June 2023.

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.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

(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.

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.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

(f) Financial instruments

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, and Fair Value Through Surplus or Deficit (FVTSD).

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Trust's business model for managing them. With the exception of short-term receivables and payables that do not contain a significant financing component or for which the Trust has applied the practical expedient, the Trust initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

In order for a financial asset to be classified and measured at amortised cost it needs to give rise to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through surplus or deficit, irrespective of the business model.

The Trust's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows.

(i) Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of financial performance.

This category includes derivative instruments and managed funds which the Trust had not irrevocably elected to classify at Fair Value Through Other Comprehensive Revenue or Expenses (FVOCRE).

After initial recognition, the financial assets in this category are measured at fair value with gains or loss on re-measurement recognised in surplus or deficit.

(ii) Financial Assets at amortised cost

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

After initial recognition, are subsequently measured at amortised cost using the effective interest method (EIR) and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified, or impaired. The Trust's cash and cash equivalents are categorised as financial assets at amortised cost.

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023**

Derecognition of Financial Assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Trust's statement of financial position) when:

- The rights to receive cash flows from the asset have expired 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 under a 'pass-through' arrangement; and either (a) the Trust has transferred substantially all the risks and rewards of the asset, or (b) the Trust has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged, waived, cancelled, or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, then such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of financial performance.

Financial Liabilities

Financial liabilities at amortised cost are classified, at initial recognition and include payables.

After initial recognition, payables are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains or losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of financial performance.

(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.

Provisions 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.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

(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.

The PHO assesses 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 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.

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023**

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.

(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.

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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.

6 Overheads and administrative expenses

	2023	2022
	\$	\$
Audit fee	14,850	13,000
Leases	166,329	159,799
Telecommunication	14,232	15,896
Insurance	27,582	28,112
Bank fees	978	994
Other expenses	364,170	292,214
Trustee Meeting Fees	53,667	53,667
Trustee Expenses	2,147	1,389
Committee Fees	13,500	14,164
Committee Expenses	1,207	1,474
Total overheads and administrative expenses	658,662	580,709

7 Depreciation, impairment, and loss on disposal

	2023	2022
	\$	\$
Depreciation expense	27,231	26,652
Loss on Disposal	137	90
Total depreciation, impairment, and loss on disposal	27,368	26,742



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

8 Cash and cash equivalents / current investments

	2023	2022
	\$	\$
Cash and cash equivalent		
Current account	2,083,086	1,427,808
Total cash and cash equivalents	2,083,086	1,427,808

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

	2023	2022
	\$	\$
Current Investment		
Term Deposit	726,527	623,562
Total current investments	726,527	623,562

The effective interest on term deposits in 2023 was 3.90 – 5.70% (2022: 1.30 – 3.00%)

9 Receivables from non-exchange transactions

	2023	2022
	\$	\$
Accounts receivables	427,352	854,887
Sundry receivables	125,423	4,801
Total	552,775	859,688
	2023	2022
	\$	\$
<i>Classified as:</i>		
Current assets	552,775	859,688
Non-current assets	-	-
Total	552,775	859,688



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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 2022 and 2023, 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

	2023 \$	2022 \$
Current		
Trade payables	221,643	491,895
Sundry payables	169,210	238,421
Total current	390,853	730,316
Total payables under non-exchange transactions	390,853	730,316

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 2023

2022	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	453,483	590,563
Additions	-	21,092	21,092
Disposals	-	-	-
Closing balance	137,080	474,575	611,655
Accumulated depreciation and impairment			
Opening balance	116,441	378,532	494,973
Depreciation for the year	2,599	24,053	26,652
Impairment charge for the year	-	90	90
Closing balance	119,040	402,675	521,715
Carrying amount 30 June 2022	18,040	71,900	89,940
2023	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	474,575	611,655
Additions	-	32,587	32,587
Disposals	-	-	-
Closing balance	137,080	507,162	644,242
Accumulated depreciation and impairment			
Opening balance	119,040	402,675	521,715
Depreciation for the year	2,105	25,090	27,195
Impairment charge for the year	-	173	173
Closing balance	121,145	427,938	549,083
Carrying amount 30 June 2023	15,935	79,224	95,159



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

12 Employee entitlements

	2023 \$	2022 \$
Current		
Annual leave entitlements	113,463	110,345
Total	113,463	110,345

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

	2023 \$	2022 \$
Unexpended contract revenue	1,357,930	780,834
Total deferred revenue	1,357,930	780,834

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 2023

(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.

2022	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	859,688	-	859,688	859,688
Cash and cash equivalents	1,427,808	-	1,427,808	1,427,808
Current investment	623,562		623,562	623,562
Total current assets	1,588,449	-	1,588,449	1,588,449
Total assets	1,588,449	-	1,588,449	1,588,449
Financial liabilities				
Trade and other payables	-	730,316	730,316	730,316
Total current liabilities	-	730,316	730,316	730,316
Total liabilities	-	730,316	730,316	730,316

2023	Loans and receivables	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	546,887	-	546,887	546,887
Cash and cash equivalents	2,083,086	-	2,083,086	2,083,086
Current investment	726,527		726,527	726,527
Total current assets	3,356,500	-	3,356,500	3,356,500
Total assets	3,356,500	-	3,356,500	3,356,500
Financial liabilities				
Trade and other payables	-	266,270	266,270	266,270
Total current liabilities	-	266,270	266,270	266,270
Total liabilities	-	266,270	266,270	266,270



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

15 Operating leases

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

	2023 \$	2022 \$
<i>Non-cancellable operating leases are payable as follows:</i>		
Less than one year	126,507	157,441
Between one and five years	40,212	119,376
More than five years	-	-
Total	166,719	276,817

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 is a director / shareholder 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. Balance outstanding at balance date 2023: \$33,997 (2022: \$156,411)

Anna Dyzel is also a contractor to the PHO, providing coordination of local continuing education. Balance outstanding at balance date 2023: \$Nil (2022: \$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 2023

	Trustees	2022 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	48,667	503,294	551,961
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	48,667	503,294	551,961
Number of persons recognised as key management personnel	10	6	16
Full time equivalents (FTEs)	0.11	5.45	5.56

	Trustees	2023 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	48,667	550,832	599,499
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	48,667	550,832	599,499
Number of persons recognised as key management personnel	10	7	17
Full time equivalents (FTEs)	0.11	5.50	5.61

17 Contingent assets and contingent liabilities

The PHO has no contingent assets or contingent liabilities (2022: Nil).

18 Commitments

As at 30 June 2023 West Coast Primary Health Organisation Trust is not aware of any capital commitments or contingencies (2022: Nil).

19 Events after Balance Date

There were no events that have occurred after balance date that would have a material impact on this financial year.

Statement of Service Performance for the Year Ended 30 June 2023

The West Coast PHO is a not-for-profit organisation that is bound by the Statement of Service Performance obligation (PBE FRS-48). This means that each year we need to explain to the public:

- Why the West Coast PHO exists (our purpose).*
- What do we want to achieve (our goals).*
- How we intend to achieve our goals and what the West Coast PHO actually did during the last financial year to achieve these goals (our performance against those goals).*

The following pages constitute our statement of Service Performance for the 22/23 financial year.

Our Purpose

The West Coast PHO exists to achieve our vision and our mission which are set out below.

Vision

Good health for the whole population of the West Coast, with no inequalities of outcome for at-risk and disadvantaged groups.

Mission

To use community-based services and approaches to promote and enable better health to the population of the West Coast and eliminate inequalities, especially for Māori.

West Coast PHO Values

Collaboration

Professionalism

Courage

Honouring Te Tiriti

Our Goals

1. To keep people healthy and well

- ▶ Work with Te Whatu Ora and agencies from other sectors to create social economic and physical environments that support healthy outcomes.
- ▶ Empower individuals, whanau, and community to engage in co-design of primary care services.

2. To enable individuals and whanau to care for themselves.

- ▶ Provide high quality information about improving, maintaining and restoring health, accessible to those who most need it.
- ▶ Provide coaching and support for individuals and whanau to better manage their health.

3. To ensure effective access to high quality services based in the community.

- ▶ Ensure that everyone has access to comprehensive primary care services.
- ▶ Continue to develop patterns for providing primary care that make the best use of the workforce available (nurse-led care, outreach to workplaces or more remote communities) and of Information and Communication Technologies (ICT) (such as videoconferencing) to provide access where this would otherwise be challenging.
- ▶ Work in partnership with Poutini Waioara to ensure Māori have a choice of services, both of which will be culturally safe, and to learn from each other.

4. To ensure that the Locality approach generally, and Takiwā Poutini, in particular, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission.

- ▶ Engage wholeheartedly at both governance and operational levels to maximise effectiveness of the approach.

Our Performance Against our Goals

PHO GOAL 1: to keep people healthy and well

In order to achieve our goal of keeping people healthy and well the West Coast PHO works within the wider health system of New Zealand.

Although the PHO is a not-for-profit organisation, we are funded primarily by Te Whatu Ora and the Ministry Of Health. This means we are aligned with Pae Ora. Pae Ora is the Government's legislation which reorganised the health system in order to achieve healthy futures for all New Zealanders. Two other key documents which sit under Pae Ora are the (Interim) Government Policy Statement on Health, and Te Pae Tata which is New Zealand's health plan. The Government has also issued five additional health strategies which focus on: Maori Health, Pacific Health, The Health of Disabled People, Rural Health and Women's Health.

The West Coast PHO's strategy and our annual improvement plan align with these documents issued by Government.

The PHO works with a large number of General Practices, health agencies, community groups, Hauora Maori Providers, and individuals to achieve our goals. These groups include Te Whatu Ora Commissioning, Poutini Waioara, Te Aka Whai Ora, Te Mana Ora, all of the West Coast General Practices, Te Whatu Ora Hospital & Specialist Services, Whare Manaaki, Te Hono o Nga Waka, Te Hā O Kawatiri, the Cancer Society, ACC, MSD, West Coast Schools, Safer Westland, Healthy West Coast, the West Coast Interagency Forum, the four Territorial Local Authorities, other South Island PHO's, and many others.

PHO GOAL 2: to enable individuals and whanau to care for themselves

The PHO directly provides a number of services to whanau and community. These services are always free and are designed to empower individuals and whanau to set and reach their own wellbeing goals.

Free Navigator Service

Health Navigators empower people with complex medical and social needs to engage with services and agencies, and to make informed choices about their health and wellbeing. At any point in time our team of four dedicated Navigators will be supporting 260 clients to access care and support.

The Navigators connected with 282 people to support them to participate in the National Bowel Screening Programme.

Comparison with 2021/2022

- ▶ Our performance in 22/23 was on a par with our performance in 21/22.
- ▶ In 21/22 Navigators supported 275 clients to access care and support.
- ▶ In 21/22 Navigators connected with 286 people to support them to participate in the National Bowel Screening Programme.

Free Green Prescription

Green Prescription is the PHO's highly successful movement and exercise programme. Our team receives referrals from GPs or Nurses for patients who need support to increase their daily movement levels for health and wellness benefits. Over 340 people entered the green prescription Programme last year.

The Green Prescription team was contracted by ACC to train and certify community groups to provide strength and balance programmes. The team also supported the roll out of the ACC falls prevention app Nymbi.

Comparison with 2021/2022

- ▶ 194 West Coasters entered the Green Prescription programme in 21/22.
- ▶ This means we delivered services to 75% more people last year.

Free Dietician Service

Our PHO Dietitians use a non-diet approach. This means supporting individuals and whanau to focus on their health, not their weight. They specialise in providing support to people or whanau with long term health conditions or to people trying to address eating behaviours like yo-yo dieting or weight cycling. Last year the Dietitian Service received over 400 referrals from people wanting to engage with our service.

Comparison with 2021/2022

- ▶ In 22/23 our service received an increase in referrals of nearly 25%.
- ▶ The service received 324 referrals in 21/22.

Free support for breast- feeding mothers

The PHO provides free breastfeeding support and education to West Coast mums, whanau, and health or social professionals. Our breastfeeding advocate visits māmā or mums in their own homes to support them through all stages of the breastfeeding journey from pregnancy to weaning. She can also provide virtual support by text or phone. Last year 143 mums and whanau received support from our Breastfeeding advocate. Additionally, 148 mums and whanau received support through mothers trained in the PHO's Mum2Mum programme.

Comparison with 2021/2022

- ▶ Service provision was on a par with 21/22 although there was a notable increase in the number of mothers who received support through mothers trained in the Mum2Mum programme.
- ▶ In 21/22 there were 169 lactation consultancy clients.
- ▶ In 21/22 there were 111 mums and whanau supported by Mum2Mum graduates.

Suicide Prevention & Postvention activity

The PHO's Suicide Prevention & Postvention Co-ordinator provided free suicide prevention training and support to Practice staff. Our Co-ordinator also monitored community presentations to the Emergency Department for self-harm or suicide attempts. The PHO reports this data to the Ministry of Health and to try and identify concerning trends or at-risk groups in Te Tai o Poutini.

Comparison with 2021/2022

- ▶ This role has not previously had performance measurements applied to it. Performance measures for this role will be introduced in 2023.

Health Promotion activity

The PHO undertook a number of health promotion activities last year including holding the Health Lifestyle Ambassador awards and providing free blood sugar checks as part of a health promotion booth at the Mitre 10 Women's Night in Mawhera.

The PHO provided free retinal screening by an Ophthalmologist team to 528 West Coasters with diabetes or pre-diabetes. The purpose of retinal screening is to enable early diagnosis and treatment for macular injury caused by diabetes.

Comparison with 2021/2022

- ▶ 378 West Coasters were provided with free retinal screening in 21/22. This means that the PHO screened an additional 150 people in 22/23.

Smokefree Services

The PHO co-ordinates Smokefree Services on the West Coast, by ensuring that all General Practices have Smokefree Champions and by ensuring that clinicians are trained in the ABC Approach to Smoking Cessation. Our Co-ordinator also works closely with Te Mana Ora's Smoking Cessation Advisors.

Last year 167 smokers on the West Coast enrolled on the Coast Quit Programme. 65% of current smokers received brief advice from a health professional on how to quit. The PHO also funds the Smokefree Pregnancy and Newborn Incentive Programme.

Comparison with 2021/2022

- ▶ 127 West Coasters enrolled on the Coast Quit Programme in 21/22 which means an additional 40 people enrolled in 22/23
- ▶ 71% of current smokers received brief advice from a health professional on how to quit in 21/22. This number dropped slightly in 22/23.

Free Brief Intervention Counselling Service

The PHO offers a free brief intervention counselling service to adults and young people who are seeking support with issues such as managing stress, relieving anxiety or depression, increasing resilience or setting a future direction for their life. Last year 575 West Coasters had at least one session of free counselling.

Comparison with 2021/2022

- ▶ 805 West Coasters had at least one session of free counselling in 21/22. This means we had a significant decrease in the number of Coasters accessing the service in 22/23. Potential reasons for this decrease include a long period where the service was carrying two vacancies, the introduction of Health Improvement Practitioners into Practices, and the uptake in youth online services.

Free online counselling for youth

The PHO provides a free online counselling service for youth. This service seeks to increase access to primary mental health and addiction services for rangitahi aged from 12 - 24. The services focus on young people who are experiencing a mild to moderate (including moderate) level of distress. Last year over 500 sessions of counselling were provided.

Comparison with 2021/2022

- ▶ 337 sessions of counselling were provided to youth in 21/22 which means that there was a significant increase in youth accessing the service in 2022/23.

Health Coaches & Health Improvement Practitioners

Health Coaches and Health Improvement Practitioners (or HIPs) are based mainly in General Practice and are available to help patients and whanau deal with the issues that are currently front of mind. Our HIPs have the knowledge and skills to help individuals manage their thoughts, feeling and behaviours while Health Coaches can support people to reach their health goals by developing a healthy lifestyle plan or by connecting patients and whanau to groups or agencies in the community who can help with issues like loneliness, housing, or food security. Last year 999 people had a free consultation with a HIP or Health Coach or attended a free group session run by a HIP or Health Coach.

Comparison with 2021/2022

- ▶ 50 people had a free consultation with a HIP or HC in 21/22 as the programme commenced in May 2022 in one practice only.

PHO GOAL 3: to ensure effective access to high quality services based in the community

The PHO administers the Government's capitation scheme to enable General Practices on the West Coast to provide affordable, high quality care to West Coasters. Additionally the PHO funds enhanced care for individuals with high health needs in a range of situations.

Number of people enrolled at a General Practice on the West Coast

WEST COAST PHO ENROLMENT DATA		
	As at 30 June 2023	As at 30 June 2022
Number of patients funded	31,357	30,995
BY ETHNICITY		
Maori	3,760	3,623
Pakeha / NZ European	25,771	25,645
Pacific Island	369	352
Asian	1,200	1,063
Rest of World	238	282
Unknown	19	30
BY AGE GROUP		
00-04 years	1,534	1,582
05-14 years	3,624	3,618
15-24 years	2,991	2,843
25-44 years	6,589	6,451
45-64 years	9,468	9,507
65+ years	7,231	6,994

Cost of Access

Patient Fees	Children 0 – 13	Young People 14 - 17	Adults 18+	Adults 65+
Buller Health and Clinics	Free	\$13.00	\$19.50	\$19.50
Coastal Health Greymouth	Free	\$13.00	\$19.50	\$19.50
Te Nikau Health Centre	Free	\$13.00	\$19.50	\$19.50
Westland Medical Centre	Free	\$13.00	\$19.50	\$19.50
South Westland Area Practice	Free	\$13.00	\$19.50	\$19.50
Coast Medical (Kawatiri Health)	Free	\$13.00 CSC \$25.00 non-CSC	\$19.50 CSC \$32.00 non-CSC	\$19.50 CSC \$30.00 non-CSC

Clinical Programmes for high needs individuals

Free support for people with long term conditions like Diabetes, COPD, Cardiovascular Disease, and chronic mental health conditions.

The PHO provides funding to General Practices to enable them to offer enhanced care to patients with a long term condition. Enrolling in a long term condition programme entitles patients to free GP or Nurse consultations to help them manage their condition.

- ▶ Last year 1598 West Coasters were enrolled in one of the PHO's long term condition programmes.
- ▶ 962 patients received a free Cardiovascular Disease annual review.
- ▶ 912 patients received a free Diabetes annual review.
- ▶ 229 patients received a free COPD annual review.

Outcome 2021/2022

- ▶ 1839 West Coasters were enrolled in one of the PHO's long term condition programmes.
- ▶ 778 patients received a free cardiovascular disease annual review.
- ▶ 792 patients received a free Diabetes annual review.
- ▶ 179 patients received a free COPD annual review.

Although fewer patients enrolled in one of the PHO's long term conditions programme in 22/23 significantly more patients benefited from an annual review.

Reducing rates of Cardiovascular Disease.

The PHO funds General Practices to undertake Cardiovascular Risk Assessment (CVRA) for people without Cardiovascular disease. The Cardiovascular Risk Assessment offers the opportunity to undertake a comprehensive review of the patient's cardiovascular health status. Patients are supported to explore self-management lifestyle strategies that will increase the likelihood of changes in behavioural risk factors. This approach is partnered with optimal clinical treatment. Critically the programme has an emphasis on reducing treatment inequalities that exist between Maori / non-Maori and females / males.

- ▶ Last year 1959 patients undertook a cardiovascular screening.

Outcome 2021/2022

- ▶ 1802 patients undertook a cardiovascular screening in 21/22 which means a slighter higher number received a screening in 22/23.

Free Sexual Health checks and Contraception advice for young people.

The PHO funds free sexual health checks and free contraception consultations for patients under 25 years to remove any social and financial barriers to contraceptive services and sexual health checks for young people. As well as a free appointment with a clinician the programme funded free prescriptions.

- ▶ Last year young people in Te Tai o Poutini received 994 free GP or Nurse consultations for contraception or sexual health checks.

Comparison with 2021/2022

- ▶ 1,115 young people received free GP or Nurse consultations for contraception or sexual health checks in 21/22 which means slightly fewer young people accessed this service in 22/23.

Free health checks for clients of the Community Probation Service.

The PHO supports clients of the Community Probation Service to access free primary health care as a way to improve their wellbeing. A client can make an appointment with a GP or Nurse for a full review covering their physical and mental health. A client can also access free GP or Nurse consultations for acute (immediate) needs.

- ▶ Last year clients of the Community Probation Service received 64 free GP or Nurse consultations.

Comparison with 2021/2022

- ▶ Clients of the Community Probation Service received 62 free GP or Nurse consultations in 21/22.

Free Palliative Care Services.

The PHO Palliative Care programme aims to relieve any financial barriers to care for patients and their whanau in the terminal stage of their illnesses. It also supports General Practices to make home visits by subsidising the cost of these.

- ▶ Last year 251 patients in the terminal stage of their illness received free home visits, or had their prescription costs covered by the PHO.

Comparison with 2021/2022

- ▶ 109 patients enrolled in the programme to receive free visits to General Practice, home visits, nurse visits and some part charges for medication in 21/22 which means there was a 130% increase in service provision in 22/23.

PHO GOAL 4:
to ensure that the Locality approach generally, and Takiwā Poutini in particular, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission

Takiwā Poutini is a locality prototype which was established under the Pae Ora legislation to eliminate inequities and fundamentally improve the health and wellbeing of all Coasters.

From the Takiwā Poutini website www.takiwapoutini.nz:

The locality model is built on the understanding that a whole range of different things can impact a person's wellbeing. It focuses on avoiding people getting sick and helping whānau stay well, giving iwi and communities a strong voice in deciding what's needed in their local area, and getting different health and wellbeing organisations to work together better to improve people's experiences of healthcare.

The PHO is one of the founding partners of Takiwā Poutini and has a seat on the governance committee and the operational leadership group. The PHO has supported the first year of Takiwā Poutini's operation and believes that the locality model will provide the community with an opportunity to change the way health is delivered in New Zealand.

Key Judgements in Compiling the Statement of Service Performance

In preparing the non-financial information presented in the Statement of Service Performance the trustees in conjunction with management have sought to highlight areas of importance to our community. In doing so we acknowledge it is not possible to provide information on all our outcomes but have sought to provide information which we have considered relevant to reflect our overall results and significant outcomes for the year.

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www.crowe.nz**INDEPENDENT AUDITOR'S REPORT****To the Trustees of West Coast Primary Health Organisation Trust****Opinion**

We have audited the general purpose financial report of West Coast Primary Health Organisation Trust (the Trust) which comprise the financial statements on pages 2 to 21, and the service performance information on pages 22 to 34. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, 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 material 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 2023, and its financial performance and its cash flows for the year then ended; and
- the service performance of the Trust for the year ended 30 June 2023 in accordance with the entity's service performance criteria

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

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information*. 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 comparative information displayed in the Statement of Service Performance is unaudited.

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Information Other Than the General Purpose Financial Report and Auditor's Report

The Trustees are responsible for the other information. Our opinion on the general purpose financial report 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 general purpose financial report, 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 general purpose financial report 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.

Trustees' Responsibilities for the General Purpose Financial Report

The Trustees 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 Accounting Standards Reduced Disclosure Regime 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 Accounting Standards Reduced Disclosure Regime; and
- (c) such internal control as the Trustees 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, 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 the Trustees 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, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1, 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 and the service performance information, 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 of the financial statements and the service performance information 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.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the Public Benefit Entity Accounting Standards Reduced Disclosure Regime.
- 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 general purpose financial report 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 general purpose financial report, including the disclosures, and whether the general purpose financial report represents the underlying transactions, events and service performance information 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.

Restriction on Use

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads "Crowe".

Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS

Dated at Dunedin this 6th day of December 2023

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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.



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