

PŪRONGO ĀTAU

ANNUAL REPORT 2023

HORA TE PAI
HEALTH
SERVICE
CHARITABLE
TRUST

TIHEI MAURIORA

Ko Io te timatanga ka puta ko,

Te Pū

Te More

Te Weu

Te Aka

Te Rea

Te Waonui

Te Kune

Te Whē

Te Kore

Te Pō

Ki ngā tangata Māori nā Rangi rāua ko Papa,
ko tēnei te timatanga o te ao.

Ka huia mai te tangata, ka huia mai hoki ōna mate.

Ka maumahara ake rātou kua ngaro noa i te tirohanga, kua tini hei whetū
ki te rangi.

Otirā tēnā me tēnā o tātou mate, nā koutou i tangi, nā tātou i tangi i te wā
iti nei.

Haere, e moe, e oki. Ka ea.

Anō rā te reo maioha ki a koutou ngā kanohi ora, e ngā uri o ngā hau e
wha,

tēnā koe, tēnā kōrua, tēnā koutou katoa.

Tihei Mauri Ora!

When Māori gather, so do our deceased loved ones. We remember those
gone from sight who now assemble as stars in our night sky. Indeed, our
loved ones, whose loss we feel, it is you who we mourn.

Go, rest in peace. Let it be done.

Greetings to you, the living offspring, and descendants from the four winds.

We greet you all.

Behold the breath of life!

CONTENTS

Chair's Report	3
Tumuaki Report	4
Ngā Paparahi I Foundations	5
Kaupapa Partners	11
Hauora Service Summary	15
Kaupapa & Tikanga Performance	19
Ngā Whakapapa Hononga	25
Financial Report	29
Independent Auditor's Report	61

CHAIR'S REPORT

Tuia ki runga, tuia ki raro
Tuia ki roto, tuia ki waho
Tuia te here tangata
Tūturu o whiti
Whakamaua kia tina, Tina!
Haumi e, Hui e, Taiki e!

Tēnā koutou e ngā mate tārūrū nui, kua poto atu nei ki te kāpunipunitanga o ngā wairua i Paerau. Me maumahara tātou ki a rātou ngā tini aituā e whakangaro atu ki te pō. Rātou ki a rātou, tātou te hunga ora ki a tātou, whiti ora ki te whai ao, ki te ao mārama, tēnā koutou katoa.

It is an honour to present Te Pūrongo ā Tau 2023 to patients, kaimahi, valued partners, Te Ātiawa ki Whakarongotai iwi members, kaumātua, whānau and members of our community.

Hora Te Pai continued to maintain a steady course through the year despite needing to navigate and successfully manage unique challenges emerging from the global pandemic. The ongoing effects of Covid on how we operated and serviced our communities continued to test us. Fortunately, our staff and management team rose to the challenge.

Our vision, inherited values and moemoeā guide our efforts to advance the health and wellbeing of our whānau, iwi, hapū and community. Our marae-based clinics are a great initiative that have brought the service, the marae and whānau closer.

This year has seen the introduction of new health sector reforms and has presented new challenges and new opportunities for Hora Te Pai. We are particularly pleased about the partnership with the Iwi community service Manaaki Kāpiti in the delivery of covid related services, vaccinations and community support. This initiative not only served patients and whānau but also provided employment for iwi members and attracted new funding to the region.

Patient enrolment targets have been achieved and our range of services has increased. Staff numbers and development have kept pace with our growth, and we have been careful to manage the wellbeing of our kaimahi through this process. The Board shares the frustration of our staff with the current accommodation arrangements that necessitate operating from three sites.

We are focused on growing the business of Hora Te Pai with increased staffing, contract revenues and funding. To that end over the last twelve months our revenues have grown by 18.3% over last year with a corresponding increase in the costs of providing the services of 14.5%. The increase in the annual surplus is 17.6% over last year.

Through cautious management of our expenditures, we have achieved an annual surplus of \$386,564, a 17.6 % increase on the previous year. The Equity position has increased by 35.8% over last year due to continued support in the fight against COVID.

Under the watchful stewardship of the Finance, Audit & Risk Committee and our Tumuaki, we have monitored levels of expenditure and have managed to establish and grow a building fund. This year our Building committee has explored potential partners in land development and construction. These explorations and discussions continue.

On behalf of the Board, I commend the dedicated efforts of all kaimahi and appreciate the direction and guidance of our Tumuaki and her leadership team. The organisation has been expertly served by our Board Secretary Anthea Napier and by our accountant Jenny Adlam of Graeme Wright & Associates.

We also appreciate the support and advice of our kaumātua and marae whānau who manaaki our team and support our management team and Board members. It has been a privilege to be able to work alongside this group of people who are dedicated to the wellbeing of Iwi members and others and we appreciate their service and contribution.

The membership of our Board of trustees remains unchanged and we have been fortunate to enjoy a stable board with a variety of much sought-after skills and attributes that ensure a capable level of governance and leadership for Hora Te Pai. I am grateful to my fellow Trustees who generously provide their time, knowledge, wisdom, and expertise to the organisation.

We welcome this opportunity to report our activity and results with our partners and stakeholders. Noho ora mai i roto i ngā manaakitanga ā te mea ngaro.



Chris Gerretzen
Chair

Hora Te Pai Health Service
Charitable Trust

TUMUAKI REPORT

**He honore he kororia ki te Atua
He maungarongo ki te whenua
He whakaaro pai ki ngā tangata katoa.**

E tangi hotuhotu ana te ngakau ki ngā mate e noho mai ana ki te poho o Ranginui, he whetū e piataata mai ana ki runga i a tātou. Rātou ki a rātou, tātou ki a tātou ngā kanohi ora, e whakatinanahia ngā moemoeā o rātou mā, tēnā kōutou, tēnā kōutou, mauri ora ki a tātou.

Hora Te Pai is committed to advancing the health and wellbeing of all whānau within the rohe of Te Ātiawa ki Whakarongotai. This is demonstrated through the delivery of quality health services that are easily accessible to Māori, Pasifika and vulnerable communities. Kaupapa tuku iho are embedded in our service provision and influence our governance, management, and operational functions.

I am pleased to contribute to Te Pūrongo ā Tau 2023 on behalf of our staff and management. This year marks significant achievements for the organisation. I acknowledge our team who constantly demonstrate their resilience, agility and unwavering commitment to the Hora Te Pai vision and purposes.

The cumulative effects of Covid have heightened the need for social support and access to mental health services in our communities. Our focus for 2022-23 shifted to restoring population health and enhancing our community services. This required the organisation to broaden our service and capacity, to be innovative and flexible, and to recognise the importance of collaboration with like-minded, whānau-centric agencies.

Strengthening our existing relationships with Ātiawa ki Whakarongotai Charitable Trust, Te Whatu Ora - Health NZ, and Tū Ora - Compass Health has created new opportunities to respond to social deterrents that affect overall health issues. We celebrate our partnership with Iwi provider, Manaaki Kāpiti where we offer clinical in-home support service. I acknowledge the good reputation Manaaki Kāpiti has earned for their unique approach to support the Kāpiti community during the peak of Covid.

Our successful weekly marae clinics, guided and supported by kuia and kōroua celebrate our whakapapa connection to Te Ātiawa ki Whakarongotai. The changing landscape has forced the need to extend our support for vulnerable communities with Rapid Rehousing Advocacy services and weekly satellite GP clinics. This would not have been possible without the shared vision and support of the Kāpiti Community Health Network and Kāpiti Impact Trust.

Our annual hui whakakaupapa, has become an important part of our yearly calendar providing space and opportunity for our teams to reflect on their roles and our obligations as the only kaupapa Māori health service in Kāpiti. This year our team were joined by Board members to deepen our understanding of the ten kaupapa tuku iho that have received a lot of attention from Te Wānanga o Raukawa and the ART Confederation over the last forty years.

We were pleased to receive our eighth year of Health Care Home certification and continue our commitment to providing teaching services for the Royal New Zealand College of General Practitioners. Offering mentoring and development opportunities for medical students has streamlined our workforce pipeline. Recognising the pressure on the health care workforce, it has been inspiring to see kaimahi advancing in their professional development. We remain committed to being an employer of choice celebrating the quality and commitment of our teams.

As we approach 2024, Hora Te Pai is challenged to do more to meet the escalating needs of our community while striving to fulfil our strategic aspirations. It is imperative that we take every opportunity to explore new avenues and collaborate closely with our partners.

It is with deep gratitude that I again acknowledge the ongoing dedication, loyalty, and commitment of our staff. Many of the team's achievements can be attributed to the guidance and support of our Senior Leadership team who are passionate and committed to the health and wellbeing of our clients.

Ka mutu, e tika ana kia mihia tō tātou Mana Whakahaere. Nā koutou rā i arataki ai i a tātou. Nā tō manaakitanga, nā tō arahina, i tipu ai te moemoeā ā o tātou tūpuna. No reira, tēnā rā koutou katoa.

I conclude my report by expressing my deep gratitude to the Board of Trustees for their direction and leadership. Their guidance, expertise and knowledge has empowered and emboldened our team to try new things, be innovative, be brave, be generous in our dealings with others and to be determined in the maintenance of our rangatiratanga.



Di Tatana
Tumuaki

Hora Te Pai Health Service
Charitable Trust

NGĀ PAPARAHĪ FOUNDATIONS

HOAKETANGA | OUR PURPOSE

Our purposes as expressed in our Trust Deed are to:

- Provide, promote, and develop holistic wellbeing for Māori and other consumers.
- Promote personal growth, self-determination, and autonomy of Māori and other consumers.
- Promote healthy lifestyles and design related services for Māori and other consumers.
- Provide affordable, comprehensive, and managed health care.

MOEMOEĀ | OUR VISION

To advance the wellbeing of whānau Māori, Pasifika communities and low-income residents within Kāpiti through culturally appropriate and easily accessible hauora services.

KAUPAPA TUKU IHO | INHERITED VALUES

We celebrate our whakapapa and the mana whenua of this region through expressions of Ātiawatanga. Hora Te Pai Health Services embraces **ten kaupapa tuku iho** that shape and direct our service delivery, governance and management.

Manaakitanga – Mana Enhancing Behaviours, Reciprocity, Service

Whānau are healthy and prosperous, enabling future generations to live their best lives.

Kaitiakitanga – Guardianship, Stewardship, Protection

Whānau care for each other, their resources and environment.

Whanaungatanga – Connections, Compassion, Participation

Whānau develop and maintain meaningful relationships.

Rangatiratanga – Leadership, Responsibility, Guidance, Wisdom

Whānau exercise sound decision making, have autonomy and express whānau self-determination.

Whakapapa – Whānau, Whenua, Identity

Whānau are connected to each other, to their land, to their marae and can identify their whakapapa links.

TOHU | OUR LOGO



The name Hora Te Pai translates to the English language equivalent of spreading blessings and prayers and giving from the heart. Our tohu, created by iwi member Garth Cook, features a central kōwhaiwhai that reflects whānau and Hora Te Pai.

The blue background pays homage to the Virgin Mary and symbolises healing and tranquility while the white used for the design represents good health devoid of ailment or disease. The koru references spirituality and connection.

Kotahitanga – Unity, Purpose, Shared Vision

Whānau work together to develop their plans and celebrate their successes

Te Reo – Identity, Culture, Communication

We contribute to the survival of the Māori language through karakia, waiata, kōrero, pānui, whakataukākī, pūrākau and by identifying whakapapa connections.

Pūkengatanga – Expertise, Knowledge, Skills

Whānau are equipped with the necessary knowledge, skills and information to lead meaningful and productive lives.

Ūkaipōtanga – Belonging, Place of nourishment, Tūrangawaewae

Whānau have a sense of belonging and participate in community activities and events.

Wairuatanga – Spirituality, Life Force, Self-care

Whānau lead lives enriched by positive attitudes and values systems.

MAHERE RAUTAKI | STRATEGIC PLAN

*Hutia te rito o te harakeke, Kei hea te komako e ko?
Kī mai koe ki ahau - He aha te mea nui o te ao?
He tangata, he tangata, he tangata.*

*Pull out the centre of the flax, where is the bellbird, the song?
You ask me what the most important thing in the world is,
It is people, it is people, it is people.*

The Board has three strategic objectives that we are committed to achieving over the next five years:

New Whare – Our service provision is spread over three sites which puts pressure on our teams. We urgently need to secure new premises to meet the needs of patients, clinical and community teams and our administration staff. The Building Committee continues to explore options with potential funders, land developers and others.

Build the business – We must grow the business of Hora Te Pai by increasing contracts, building capacity and by exploring the opportunity to access Whānau Ora Commissioning Agency funding. This will support our presentations to the government and funding bodies as we seek their assistance to meet our aspirations for new facilities.

Iwi Relationships – we are committed to working alongside mana whenua in the region. This year we have engaged in joint activities and services with Manaaki Kāpiti and Whakarongotai Marae to support whānau living within the traditional lands of Te Ātiawa ki Whakarongotai.

MANA WHAKAHAERE | GOVERNANCE

Kaitiakitanga, Rangatiratanga

The Hora Te Pai Board of Trustees comprises of seven trustees including a clinical representative and a financial trustee. The Board and Audit committee meet monthly while the Building committee meets as required. The committees are supported by our Board Secretary, Anthea Napier. The Board seeks nominations for Board vacancies from Te Ātiawa ki Whakarongotai. The Trust Board makes all appointments including the election of the Chair, Deputy and sub-committees.

The Board has two sub-committees:

The **Finance, Audit, Investment and Risk (FAIR) committee** that oversees the organisation's finance and investment management including reporting, policy, compliance, risk and contract management.

Committee members

Cassidy Pidduck (Chair)
Karenanne Thomas (Clinical)
Ana Winiata
Daphne Luke (Finance)
Di Tatana (ex Officio)

Hora Te Pai Board, management and staff are supported by our two kaumātua, Rakau o Te Ora (Don) Te Maipi and Jack Rikihana.

The **Building Committee** is tasked with explorations, planning and fundraising for new premises to house all staff and services under one roof.

Committee members

Tio Taiaki (Chair)
Cassidy Pidduck
Karenanne Thomas (Clinical)
Di Tatana (ex Officio)

KAITIAKI | TRUSTEES



Chris Gerritzen
Chair
Te Ātiawa ki Whakarongotai



Daphne Luke, MNZM
Financial Trustee, Deputy Chair
Rongomaiahine, Ngāti Kahungunu



Ana Winiata
Trustee
Ngāti Pareraukawa, Ngāti Raukawa ki te Tonga



Cassidy Pidduck
Trustee
Chair, Audit & Risk Committee
Te Ātiawa ki Whakarongotai,



Tio Taiaki
Trustee
Chair, Building Committee
Te Ātiawa ki Whakarongotai,
Ngāti Mutunga, Ngāti
Tūwharetoa, Te Āti Haunui-ā-
Pāpārangi



Diane Grennell, MNZM
Trustee
Ngāti Mutunga, Ngāti Toarangatira, Ātiawa
ki Whakarongotai, Ngāi Tahu



Karenanne Thomas
Clinical Trustee
Ngāi Tahu



Diane Tatana
Tumuaki, Ex-Officio
Ngāti Pareraukawa, Ngāti Huia

WHANAUNGATANGA, KOTAHITANGA, KAITIAKITANGA, RANGATIRATANGA



This year, the revival of quarterly Board breakfasts with our staff has strengthened connections and reinforced our relationships within the organisation.

These opportunities to share kai together have resulted in better engagement between the Board and kaimahi.

KAIARATAKI, KAIMAHI | MANAGEMENT AND STAFF

Whanaungatanga, Wairuatanga, Manaakitanga



Our kaimahi have deep connections to the local iwi, hapū, and our wider communities. Over 60% of our workforce and 70% of our senior leadership team identify as Māori.

We are grateful to all team members and acknowledge their extraordinary service to our communities.

Executive & Administration Team

Di Tatana
Ani Raika – Suitauloa
 Rea Te Momo
 Poppaea Wilson
 Gail Cusack

General Practice, Clinical Team

Dr Matt Anderson
Brenda Baker
 Dr Chris Fawcett
 Dr Uri Steinfeld
 Dr Jenny Smith
 Dr Madeleine Wilson
 Dr Dermot O'Connor
 Kim Baker
 Hannah Burrell – Davis
 Maria Te Punga – Mackay
 Derryn Wilkins
 Sally McPhee
 Cheryl Robertson

Māori Community Health Team

Ine Faleafaga
 AJ Marama
 Wendy Smith
 Tiare Parata
 Jude Stewart
 Stephen Stewart
 Tanya Barrington
 Heather Penzel
 Annette Clements

Manaaki Kāpiti, Hauora Team

Byron Williams
 Chrissy Saunders
 Kate O'Reilly
 Amy Spiekermen
 Denise Sweetman
 Claire Lever
 Belinda Nixon
 Joanne Nixon

HAERE RĀ DR CHRIS | THANK YOU FOR YOUR SERVICE AND AROHA



*Ki te kāhore he whakakitenga, ka ngaro te iwi,
 Without vision and foresight, the people will be lost
 (Kingi Tawhiao Potatau Te Wherowhero)*

It was with great sadness that we bid farewell to our Clinical Director, Dr Chris Fawcett, who has retired after many years of exemplary service. Throughout his career, Chris has received widespread recognition within the healthcare field for his contributions to the medical profession. We are truly grateful for his time with us and have benefited from his passion for people and desire to see our community succeed. Dr Fawcett not only led Hora Te Pai through the covid experience, he also influenced regional and national responses to the global pandemic.

TĒNĀ KŌRUA | WE WELCOME OUR CLINICAL LEADERS



Kaiarataki, Dr Matt Anderson

Mā mua ka kite a muri, mā muri ka kite ā mua.

*Those who lead, give sight to that who follow,
while those who follow give sight to those who
lead*

Following Dr Fawcett's retirement, Dr Matt Anderson assumed the role of Kaiarataki Haumanu, Clinical Director. He has demonstrated a strong commitment to the provision of professional development and mentoring support to kaimahi. Dr Anderson is also a teacher at the Royal New Zealand College of GPs.

His leadership reflects how we choose to express pūkengatanga, kaitiakitanga and rangatiratanga and has inspired our team to grow and develop their skills further.



Rata Hauora, Dr Madeleine Wilson

Ki ngā whakaeke haumi.

*Ally yourself with those who have already banded
together*

Hora Te Pai is a recognised training facility where GP registrars receive teaching, mentoring and education in practice. Registrars remain with the Service for six months and during that time are immersed in our kaupapa Māori, tikanga and kawa. This period gives us the opportunity to recruit GPs into practice upon graduation.

In 2022, Dr Madeleine Wilson came to Hora Te Pai as a Registrar. During her time with us, she built connections in the community and made strong impressions on many of our whānau and friends. This year we were excited to celebrate her return as a fully qualified General Practitioner. Dr Wilson's presence has enabled the provision of increased services including expanded specific women's health care services.



KAUPAPA PARTNERS

KOTAHITANGA, WHAKAPAPA, ŪKAIPŌTANGA, ĀTIAWATANGA

We are in the privileged position of working closely with our iwi partners and affiliated groups. This year we have been able to work with Manaaki Kāpiti, the Whakarongotai Marae Trustees, Jobs for Nature, Te Kaunihera Kaumātua, and the Ātiawa ki Whakarongotai Charitable Trust.

The weekly health clinics at Whakarongotai Marae have instilled a sense of belonging for our kaimahi and strengthened our connection to the Iwi. This has inspired our teams to embed Te Ātiawa tikanga and kawa in our service delivery.

We extend our sincere appreciation to our funders and kaupapa partners for their continued support. These include but are not limited to the following:

- Ātiawa ki Whakarongotai Charitable Trust
- Te Whatu Ora – Health NZ
- Te Aka Whai Ora – Māori Health Authority
- Tu Ora - Compass Health
- Whakarongotai Marae Trust
- Manaaki Kāpiti
- Te Rōpū Pakihi Inc
- Kāpiti Cancer Society
- Ora Toa, Te Runanga o Ngati Toa Rangatira
- Graeme Wright and Associates
- Kāpiti Impact Trust
- Kāpiti Community Health Network
- Kāpiti Coast District Council
- 318 Fitness
- Ground Truth | Jobs for Nature
- Food Bank
- Salvation Army
- Kai Bosh
- Mana Wāhine Incorporated Society
- Dementia Wellington
- Kāpiti Hearing.

Hora Te Pai is an active member of the Kāpiti Community Health Network which is a partnership between Capital and Coast DHB (now Te Whatu Ora – Health NZ), Te Ātiawa ki Whakarongotai and Tū Ora - Compass Health. The goal of the Kāpiti Network is to build and support a strong and integrated network of providers in Kāpiti who enable an equitable and sustainable health system for Kāpiti people with a particular focus on Māori. We will know the Network is performing when equity and improved health outcomes are being experienced by the Kāpiti population.

Hora Te Pai are members of Te Pou Tautoko Committee, a guidance group that advises and supports the Mary Potter Hospice Māori service plan to meet the needs of the Māori community. As members of Te Kupenga o Tu Ora Committee, we provide strategic advice and recommendations to Tu Ora Board to improve Māori health outcomes. Te Kupenga supports the acceleration of hauora Māori gains by ensuring that hauora Māori is at the forefront of the Board's strategic planning and services delivery.

Funding

- Te Aka Whai Ora – Māori Health Authority
- Te Whatu Ora – Health NZ
- Tu Ora - Compass Health
- ACC
- Plunket
- Mana Wahine Inc Ltd.

Accreditations

- Cornerstone
- RNZGP Foundation Standards Accreditation
- Health Care Home.

Workforce Development

- Otago School of Medicine
- Whitireia Nurses
- RNZGP GP Registrar
- Mātauranga Māori

Influence

- Mana Wāhine Management Committee
- Kāpiti Community Health Network Operations Team
- Te Kupenga Hauora Committee (Tu Ora)
- Te Pou Tautoko Committee (Mary Potter Hospice)
- Pacific Health Committee
- Ōranga Tamariki.

Service Provision

- Primary Care
- Clinical Pharmacist
- Tamariki Ora
- B4SC
- Mana Wāhine
- Primary Solutions
- Māori Community Health Support Services
- Very Low-Cost Access,
- Capitation
- GP clinics Vulnerable Community
- Health Coach
- Health Improvement Practitioner
- Long Term Conditions Clinic.
- Skin Clinic 7
- Minor Surgery
- Clinical Pharmacist
- Sexual Health
- Spirometry
- Health Programmes
- Support to primary care services
- Advocacy
- Navigation
- Rapid Re-Housing Co-Ordination services.



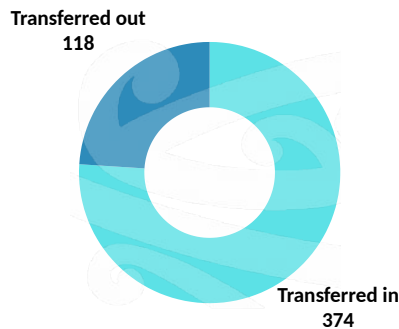


HAUORA SERVICE SUMMARY

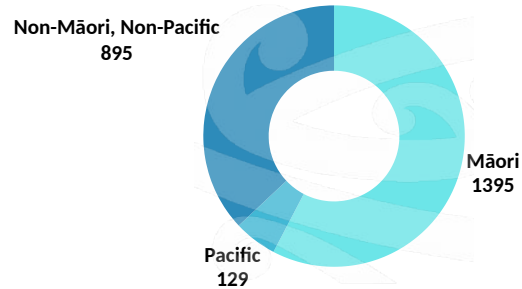
GP SERVICES

Hora Te Pai remains a Very Low-Cost Access service, providing low cost and affordable quality health care services. We received 374 new enrolments this year with 118 patients transferring to GP services outside of the Kāpiti region. Of the total enrolled population of 2430, 58% identify as Māori.

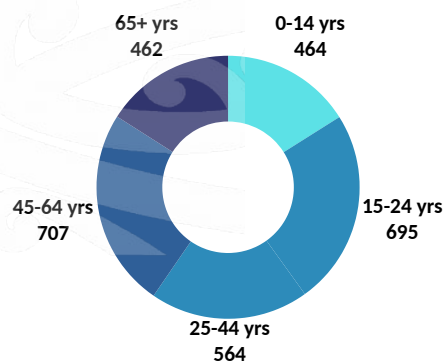
New Enrolments (n= 492)



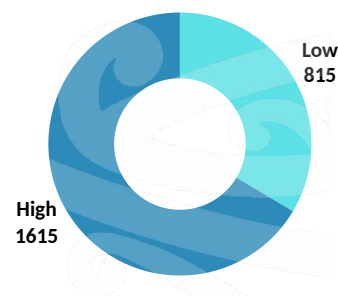
Patient Enrolments (n= 2419)



Age of Users (n= 2892)



High Needs Patients (n= 2430)



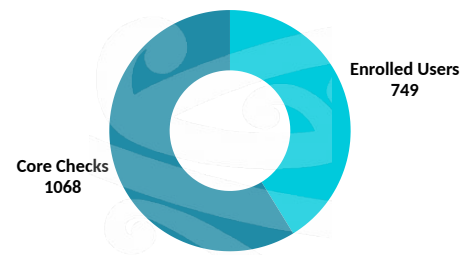
Māori Community Health (n = 994)

The Māori Community Health team supports whānau to achieve maximum health and wellbeing. Service delivery includes a range of health promotion, advocacy, navigation, and face to face services. Kaimahi work alongside whānau to develop health plans; to provide health specific education and information from a Te Ao Māori perspective.



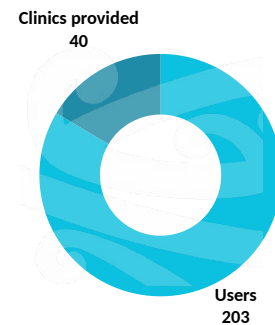
Tamariki Ora Services

Our Tamariki Service provides wellness checks for pēpē from birth to their fifth birthday. Tamariki receive their immunisations and are registered with other social services as appropriate. There are a total of 749 users of which 1068 checks were completed in total.



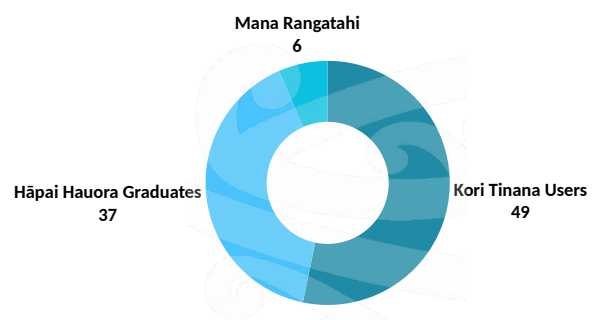
Whakarongotai Marae Health Clinics

We provide fully funded, weekly Marae clinics at Whakarongotai. A Registered Nurse, Physiotherapist and a Dietician support whānau with health checks, mobility, and nutritional advice during the clinic. There were 40 clinics held, of which 203 total patients visited. The weekly clinics also provide Mana Wāhine services, health promotion and from time-to-time other social service agencies join us onsite.



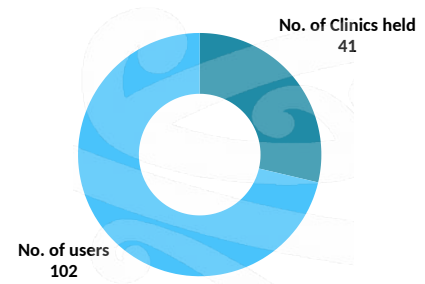
Health Programmes (n= 92)

The Māori Community Health team delivers a range of health programmes as an extension of the GP service. Kaiāwhina facilitate programmes that provide education, information, and support whānau to be self-determining in the management of their health and wellbeing.



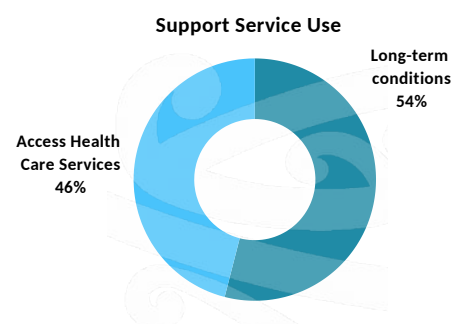
Supporting our Vulnerable Communities

Hora Te Pai provides a fully funded mobile GP clinic once a week to support our vulnerable communities in Kāpiti. The clinic is supported by a Health Coach and Health Improvement Practitioner who works with whānau with mild to moderate mental health issues. Whānau receive pathways to other services during the sessions. There were 41 clinics provided, of which 102 total users visited.



Kaitiakitanga Scheme and Kotahitanga Services (n= 100)

Working together to foster overall wellness maximises our contribution to the health and wellbeing of whānau. For many patients, accessing services comes with its own set of challenges. Our Kaitiakitanga Scheme provides fully funded clinical services for patients with long term health conditions. This programme ensures routine care is maintained and access to services is enhanced.

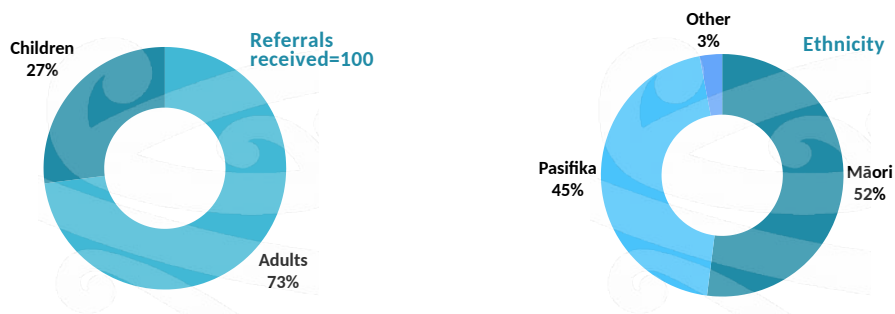


Rapid Accommodation Advocacy Services

A joint initiative with the Kāpiti Impact Trust saw the recruitment of a local Rapid Accommodation Advocate. The role was created to provide support to whānau in crisis housing situations. This includes assistance to navigate through MSD processes to gain emergency or temporary housing.

Most people who enter the service experience vulnerabilities that have limited their access to suitable housing. Statistics for the first six months revealed that 54% of referrals were for whānau without shelter or who were sleeping rough.

First 12 months of service



KAUPAPA & TIKANGA PERFORMANCE

Kaupapa tuku iho influence our governance, service delivery and administration and are tethered to outcomes and measures that are meaningful to whānau. Tikanga are the right ways that inherited values are expressed. This ensures that all that we do affirms our identity as Māori and contributes to the health and wellbeing of those we work with.

This year has seen a shift in our reporting narratives where we have been more deliberate in our expressions of kaupapa tuku iho and tikanga to whānau and partners. This change has been empowering for staff; and invites us to celebrate our achievements in meaningful ways and share with our communities.

MANAAKITANGA



Requests for social and mental health support services have risen dramatically this year due to the cost of living and other pressures on whānau. We are fortunate to have a Health Coach and Health Improvement Practitioner based in the Practice who responds to these requests swiftly. The residual effects of Cyclone Gabrielle and the Wellington boarding house fire left our most vulnerable communities in desperate need of assistance. Our partnership with the Kāpiti Impact Trust has proven beneficial in the development of re-housing solutions by Rapid Re-Housing Advocate, Tanya Barrington.

Additional equity funding has enabled us to provide fully funded healthcare for people living with long term conditions and has enhanced our outreach mobile clinical service. Weekly Marae clinics include a Registered Nurse working alongside our community teams. Weekly GP satellite clinics continue to serve our communities. We have seen successful breakthroughs with our Health Coach and Health Improvement Practitioner. Food and welfare support has also increased. It is important to acknowledge the efforts of Manaaki Kāpiti who over the past two years have provided a unique service that not only addressed the immediate needs of whānau during and post-covid lockdowns but also explored additional opportunities to empower whānau.

RANGATIRATANGA



Our intention in 2023 to challenge the status quo was expressed in a range of activities this year. A highlight for the team and those we serve, was the transition to 20-minute appointments. This has allowed more time for wider hauora planning in consultation and has invited opportunity for discussion about the Te Whare Tapa Wha health model. As a result, we have seen positive changes in health outcomes for Māori and Pacific patients including an increase in routine preventative care.

The commissioning of services to support regional ophthalmology/eye clinics has supported the organisation's surpluses. New service contracts with Te Whatu Ora – Health NZ and Te Aka Whai Ora – Māori Health Authority have enabled the embodiment of mātauranga Māori programme design and delivery. We attribute increased patient participation and enrolments to this. We believe this has led to whānau expressing more self-determination in their health management. Looking ahead, we are excited to introduce Te Kawariki, a Mātauranga Māori programme that will be led by descendants of Te Ātiawa ki Whakarongotai and will include three key concepts of Tuakiri, Mahinga Tangata, and Ōranga Whānau.

WHAKAPAPA



Our partnership with Manaaki Kāpiti celebrated our shared whakapapa and shone a spotlight on the uniqueness of kaupapa Māori service provision. A shared Covid response for Kāpiti, meant that while isolating, whānau were supported both clinically and holistically. As Covid restrictions changed, so too has the provision of services.

Seeking feedback and guidance from kuia, kōroua, and whānau regarding service delivery has invited meaningful connections for kaimahi and improved service delivery.

We attended the pōwhiri for the incoming Chief Executive of the Ātiawa ki Whakarongotai Charitable Trust earlier this year. We look forward to exploring opportunities to work with the Trust as we seek to deliver the best possible outcomes for the people of Kāpiti.

KAITIAKITANGA



In order to meet the needs and aspirations of our community we have grown our workforce including the recruitment of new clinical staff, a General Practitioner, and community Kaiāwhina. This has allowed the development of new initiatives that contribute to equitable outcomes.

Our Māori Community Health team continues to facilitate innovative health programmes to support whānau. Due to the combined efforts of Kaiāwhina and Hauora kaimahi, routine preventative care has also increased.

Cornerstone and Foundation Standards accreditation approaches place a strong emphasis on robust policies and governance. Risk and compliance have been effectively upheld this year, with no significant incidents reported.

WAIRUATANGA

Recognising that whānau are enriched by positive attitudes and value systems that support their decision making; bi-cultural safety training was completed by staff as a key element of our Mana Taurite, Equity framework.

Wairuatanga segments have been integrated into our wellness groups. These elements support the wellbeing of tinana, wairua, whānau and hinengaro through learning how to make simple rongoā remedies, karakia, and complete mahi toi.

PŪKENGATANGA

We are pleased to report that our health literacy and wellness groups are furnishing whānau with the necessary skills and knowledge to support them to lead full and productive lives.

This year, we marked the achievement of 32 individuals who completed the Hāpai Hauora programme which is specially tailored for those living with chronic conditions. Several of these graduates have shared their ongoing achievements following the completion of the programme.

Notably, one participant returned to our whare three months after graduation to share her growth. Her story encapsulates everything we strive to achieve through our service delivery.

"I was sleeping in my car or camping at parks when I first came to the course. I didn't want to do the course. I was embarrassed to meet people. I used the Action Plan we did in the course to help sort myself out. I have a full-time job now. I've been offered the supervisor role. I found myself a flat and will move in next weekend. I went for a nurse appointment too. Now that I know what to say when I go there, I don't feel so shy. I'm still walking every morning. I'll keep going to the Marae to see Jayne".

(Jayne is the Dietician who partners with us to run the Marae Clinic)

Professional development for all kaimahi is critical in growing our business and service model. Both clinical and non-clinical staff have participated in a range of professional development activities this year. This will allow us to further expand our services next year.

WHANAUNGATANGA



Working smarter to provide a network of services for whānau has produced new alliances with whānau-centric, like-minded organisations and has seen positive outcomes for our community.

The Marae clinics attracted a lot of interest from provider networks including IRD Advisors, Physiotherapist, Dietician, Manaaki Kāpiti, Mana Wāhine (women's health) and Census NZ to name a few.

Our work with the Kāpiti Health Network has welcomed new relationships with disability providers, Bee Healthy Dental services, and support for council events that focus on the kaumātua and health of the older person.

As a team, we have enjoyed whakawhanaungatanga at community events such as the 2023 Kāpiti Women's Triathlon where a team of Hora Te Pai staff and Board Trustees completed the 5 km walk together. Annual Mana Wāhine, Women's Health and Pink Ribbon Day events were opportunities for health promotion in the community.

We strengthened our connection with the Kāpiti Cancer Society who supported our Women's Wellness Day recently. Next year, will see the return of the Te Mauri programme to support whānau living with cancer. We look forward to collaborating with whānau with lived experience to enhance the programme content.

ŪKAIPŌTANGA



The Marae is our principal home and is central to our identity as Māori. It encourages a sense of belonging for both staff and whānau wanting to return to their tūrangawaewae. Not only do our Marae based clinics provide service but they reconnect us and those we serve, with Whakarongotai.

We continue to hold our annual Hui Whakakaupapa where our teams deepen their understanding of our kaupapa tuku iho and imbed these values in our activity.

Patient feedback is captured through regular surveys and comment from consumers. Our aim next year is to distribute surveys that are more aligned with our kaupapa tuku iho. It is important that whānau have a sense of belonging, when engaging with our service.

TE REO

Throughout the year we have made conscious efforts to embrace the use and understanding of Te Reo Rangatira across the organisation. This is a priority for us as a hauora Māori centre.

Each month a different team chooses a new waiata and inoi to teach their colleagues during morning karakia. This has allowed staff to build a repository of material that can be used confidently and appropriately in various hui and activity. Often patients arrive early in the morning and join staff in karakia.

With Matariki now recognised as a national celebration, staff enthusiastically participated in initiatives promoting and sharing mātauranga around the Māori new year and Māori language month. This activity was shared widely through social media platforms. We have received feedback from our patients, whānau and community who reportedly found this material useful and informative.

KOTAHITANGA



The lifting of Covid restrictions has seen us host more events to create a stronger sense of unity with our community. Recognising the diversity in our patient population and our historical links to the Pacific, our Māori Community Health team initiated the co-creation of a working partnership and relationships with local Pacific leaders, Ekklesia Church and the Kokollective. This arrangement allows us to identify and progress the health needs of our Pacific community and to work with local educators, skill and talent creators. The group organised a series of health events this year to communicate health messages, identify the needs of our Pasifika fanau and promote culturally appropriate services available to them.

Hāpai Hapori outlines our support of local events shaped to uplift our whānau and community. We have hosted weekend flu clinics, smear clinics, women's health days, attended kapa haka events and supported initiatives such as Jobs for Nature. Whānau develop personal action plans to advance their aspirations and celebrate their successes.



NGĀ WHAKAPAPA HONONGA

CONNECTING WITH OUR COMMUNITY

We have developed a range of engagement approaches including hui, events, services and activities. These inform our service delivery, provide opportunities to evaluate our performance and influence policies and programme development.



Our People
Morning Karakia and Waiata
Monthly Multi-Disciplinary Committee
Monthly Sector Hui
Board Breakfasts
Hui Whakakaupapa
Weekly Senior Management Hui
Annual General Meeting
Staff Study and Mentoring

Our Professional Relationships
Graham Wright & Associates
Tu Ora
Te Aka Whāi Ora – Māori Health Authority
Valentia
RNZ GP
Kāpiti Health Centre

Our Community and Partners
Patient Satisfaction Surveys
Weekly Marae Clinic
Health Local Free Events
Free Mary's Clinic
Manaaki Kāpiti Clinic
Flu Immunisation Clinic
Social Media
Website
Text Communications
Student Placements

Our Communities
Board of Trustees
Finance, Audit & Risk Committee
Building Committee
Mary Potter Hospice

HĀPAI HĀPORI

Hora Te Pai has welcomed the opportunity to contribute to and host meaningful events over the past year.

Jul '22

Kāpiti Locality and Provider
Network hui

Aug '22

New Registrar Starts
Regional Workforce Hui
Mana Wāhine Manager's
hui
VLCA Committee hui
Movie Night - WHINA

Sept '22

Annual Collaborative
Aotearoa Conference
Well-child Tamariki Ora
Conference
Te Kupenga o Tu Ora
Committee hui

Oct '22

Mana Taurite Equity
Workshop

Nov '22

Kāpiti Health Network
Governance Hui
VLCA Committee Hui
Tu Ora GP Forums
Mana Taurite Equity
Workshop
Tumuaki attended National
Equity Conference

Dec '22

Tū Ora Annual General
Meeting
Jobs for Nature Ra
Whakapōtae
Te Kupenga o Tu Ora
Committee Hui
Hora Te Pai Annual General
Meeting

Jan '23

Staff return to Clinic after
Christmas/New Year break

Feb '23

Wellington Round the Bays
Run
Kāpiti Women's Triathlon

Mar '23

Kāpiti Health Providers
Speed Networking Event
Health Promotion
Pasifika in Kāpiti - Ekklesia
Church
Health Promotion
Kāpiti Pasifika Makeki

Apr '23

Flu, Smear, Skin Clinic
Te Kaunihera Kaumātua
Hui-a-Marama

May '23

Pink Ribbon Morning Tea
Jobs for Nature
Rā Whakapōtae

Jun '23

Board Breakfast
Health Promotion
Te Wiki Hauora Tāne
Crown Apology to National
Kaitiaki Group



FINANCIAL REPORT

FINANCIAL SUMMARY

It is with pleasure that we present the performance report on behalf of Hora Te Pai Health Services Charitable Trust, for the year ended 30 June 2023.

The surplus for the year was \$386,564. This represents 11% of total income earned. Revenue increased over last year by 18%. This was due to the determined efforts of Di Tatana and her team negotiating new contracts.

The surplus has been tagged for a project to review the current work sites and has reserves of just over \$1m.

The budgeted income for 2024 is around \$2.3m which compares to the current year of \$2.6m excluding COVID funding. This will provide a small surplus after expenses.

The COVID funding has now ceased. Grants relating to the COVID pandemic utilised this year were \$528,702, being 17% of the total income.

Grants received and not spent during the year, total \$235,624 making up 20% of the total accumulated funds. Funding received for the vaccination rollout makes up \$138,819 of the grants tagged for covid services.

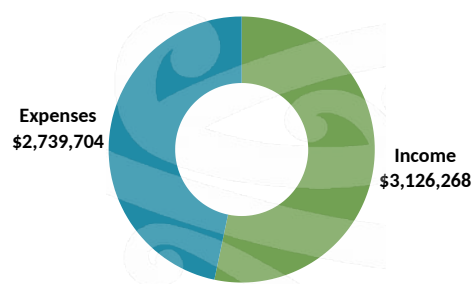
Hora Te Pai has performed exceptionally well over the past year in managing their finances and in providing services to best meet the needs of whānau, hapū, iwi and hāpori Māori and the wider community.

We acknowledge the outstanding work of all the staff and Trustees at Hora Te Pai.

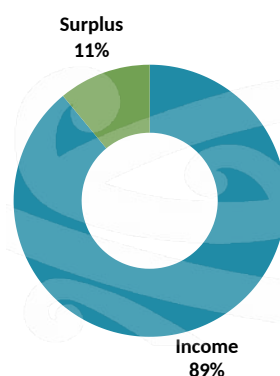
A special thank you for the dedicated work of Gail Cusack and Di Tatana in supporting us to prepare the financial reports.

Graeme Wright & Associates

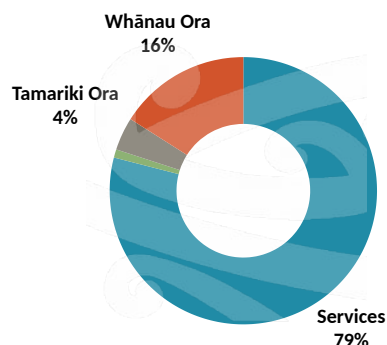
Income / Expenses



Net Surplus



Operating Revenue





Financial Statements Tier 2

Hora Te Pai Health Service Charitable Trust
For the year ended 30 June 2023

Contents

3	Compilation Report
4	Trust Directory
6	Approval of Financial Report
7	Statement of Service Performance
9	Statement of Service Performance (continued)
13	Statement of Comprehensive Revenue and Expenses
14	Statement of Changes in Net Assets
15	Statement of Financial Position
16	Statement of Cash Flows
17	Notes to the Financial Statements
21	Notes to the Financial Statements (continued)
30	Independent Auditor's Report
31	Independent Auditor's Report (continued)
32	Independent Auditor's Report (continued)

Compilation Report

Hora Te Pai Health Service Charitable Trust For the year ended 30 June 2023

Compilation Report to the Trustees of Hora te Pai Health Services Charitable Trust

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Hora Te Pai Health Services Charitable Trust for the period ended 30 June 2023.

This report has been prepared in accordance with the accounting policies described in the Notes to the Financial Statements.

Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Tier 2 PBE IPSAS standards used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statement was prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

Independence

We have no involvement with Hora Te Pai Health Services Charitable Trust other than for the preparation of the financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

Neither we nor any of our employees accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the financial statements.



Graeme Wright & Associates

Level 1

169 Rimu Rd

Paraparaumu

Dated: 21 November 2023

Trust Directory

Hora Te Pai Health Service Charitable Trust For the year ended 30 June 2023

Legal Name and Entity Type

Hora Te Pai Health Service Charitable Trust

The Trust is incorporated under the Charitable Trusts Act 1957 and is a registered charitable entity with the New Zealand Charities Commission.

Date of Formation

3rd November 2010

Charities Commission Registration Number

CC49273

Nature of Business

Health services

Registered Office

Physical: 35 Warrimoo St Paraparaumu

Postal: P O Box 688 Paraparaumu

IRD Number

106-075-933

Board of Trustees

- Chris Gerretzen, Chairperson, Member Iwi Relationship committee
- Daphne Luke (Finance Trustee), Deputy Chair, Member Financial Audit & Risk committee
- Cassidy Pidduck, Chair of Financial Audit & Risk committee
- Karen-Anne Thomas (Clinical Trustee), Member Financial Audit & Risk committee
- Ana Winiata, Member Financial Audit & Risk committee
- Di Grennell, Member Iwi Relationship committee
- Tio Taiaki, Chair of Building Committee

Hora te Pai Kaumatua

Rakau o Te Ora Te Maipi

Jack Rikihana



Chartered Accountant

Graeme Wright & Associates
Level 1, 169 Rimu Rd
Paraparaumu

Bankers

ANZ
Paraparaumu

Independent Auditor

David Turner CPA

Approval of Financial Report

Hora Te Pai Health Service Charitable Trust For the year ended 30 June 2023

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of the Hora Te Pai Health Service Charitable Trust for year ended 30 June 2023.

The Board accepts responsibility for the preparation of the annual financial statements and the judgement used in these financial statements.

The management (including the Manager and others directed by the Board) accept responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the organisation's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year 2023 ended fairly reflects the financial position and operations of the organisation.



Chris Gerretzen

For the Board of Trustees

23 November 2023



Di Tatana

Operations Manager

23 November 2023



Statement of Service Performance

Hora Te Pai Health Service Charitable Trust

For the year ended 30 June 2023

The statement of service performance of Hora Te Pai Health Service Charitable Trust (the Trust) presents a snapshot of the health and care services provided to the community of Kapiti and how these services have performed across the objectives set by the Trust. Measuring our performance in these areas helps us to understand how we are affecting our impacts and outcomes set out by the Trust.

1. Type of entity and legal basis

The Trust is incorporated under the Charitable Trusts Act 1957 and is a registered charitable entity with the New Zealand Charities Commission.

2. Purpose

Hora Te Pai is the only kaupapa Māori health service in Kapiti and was established by Ātiawa ki Whakarongotai to advance the health and wellbeing of Māori, Pasifika and high needs whānau living within the tribal boundaries between Raumati in the south and Kūtaukāki north of Pekaheka.

Our purpose as expressed in our Trust Deed is to:

- Provide, promote and develop holistic wellbeing of Māori and other consumers
- Promote personal growth, self-determination and autonomy for Māori and other consumers
- Promote healthy lifestyles and design related services for Māori and other consumers
- Provide affordable, comprehensive, and well-managed health care

3. Mission Statement

The mission statement for Hora Te Pai is:

To advance the wellbeing of Māori, Pasifika communities and low-income residents residing in Kāpiti by providing culturally appropriate and easily accessible hauora services.

4. Strategic Goals

Our 5-year strategic goals are to:

- New Building – our existing facilities are at full saturation and there is a desire to build a fit-for-purpose facility.
- Build the business – this is a two-phase goal with a need to build the business to meet the health and social service needs of our communities:
 - Increase health contracts
 - Become a registered Whānau Ora provider with direct access to WOCA funding
- Iwi Relationships – we are committed to working alongside Iwi and are engaged in activities to deliver the best possible health outcomes for members of Te Ātiawa ki Whakarongotai resident in the area.



5. Our People, Structure

The Hora Te Pai Trust Deed provides for a maximum of seven trustees including not less than one clinician: four representatives from Ātiawa or representing Māori interests in Kapiti, and one trustee with financial expertise. The organisation is supported by its two kaumatua.

The Board has established three sub-committees. The Finance, Audit, Investment and Risk committee is responsible for financial and investment management and reporting, policy development and monitoring compliance and financial risk management. The second committee is the Building Committee, established to complete planning, fundraising and project governance for future facilities. The third committee is the Iwi Relationship Committee, who meet with Iwi representatives as appropriate. The Board and its committees meet monthly and bi-monthly and are supported by a Board secretariat.

The Tumuaiki (General Manager) and Senior Leadership are responsible for overseeing the day-to-day operations of the organisation and its service delivery.

6. Operational Resources

Hora Te Pai currently employs 16 full and 9 part-time staff;

- 1 Tumuaiki
- 4 Senior Managers
- 9 Clinical
- 3 Non Clinical
- 3 Finance and Admin
- 5 Fixed Term Employees / Special Projects

We receive funds to provide clinical GP services, outreach clinical services, social support services, Mana Wahine and Tamariki Ora services.

7. Entity's Reliance on Volunteers and Donated Goods or Services

There is no reliance on volunteers or donated goods.

8. Main Methods Used by the Entity to Raise Funds

Hora Te Pai is contracted to provide a suite of services and receives grants (funds) primarily from Tu Ora, ACC, Te Whatu Ora, Te Aka Whai Ora and small agency community funding.

9. Description of Hora Te Pai Outcomes:

This year's priorities:

- Deliver high quality clinical and support services, that is responsive and contributes to Pae Ora | Healthy Futures Strategies
- Provide and promote equity focused service initiatives to improve access to health care.
- Establish regular Marae based clinics and outreach services.
- Build workforce resource.
- Build capacity and sustainability.
- Provide a pro-equity focused clinical outreach service that provides support to whānau in isolation due to Covid-19



Statement of Service Performance (continued)

Hora Te Pai Health Service Charitable Trust
 For the year ended 30 June 2023

10. Description and Quantification of Hora Te Pai Outputs:

I. Summary of Enrolled Patients

By ethnicity	As at June 2023	As at June 2022
Māori	1395	1363
Pasifika	129	124
Non Māori and Non Pasifika	895	902
Total	2430	2389

By age	As at June 2023	As at June 2022
00 – 14yrs	464	452
15 – 24yrs	233	240
25 – 44yrs	564	561
45 – 64yrs	707	685
65+ yrs	462	451
Total	2430	2389

II. Quantification of Hora Te Pai Outputs

# of Registered Users	As at June 2023	As at June 2022
GP enrolments	2430	2389
Māori Community Health Services	825	893
Tamariki Ora, Well Child Services	749	467
Mana Wahine Services	238	-
Marae Clinic	102	19
GP Outreach Clinic (vulnerable communities)	203	228





III. Service delivery

Services provided	As at June 2023	As at June 2022
GP consultations	15,097	12,841
Outreach appointments	44	41
Tamariki Ora, core checks	1,068	493
Marae Clinics	18	5
GP Outreach Clinic (vulnerable communities)	40	24
Service to Improve Access	375	322
Social Support Services	372	289
Health Promotion	4	2
Health Programme -Kori Tinana	49	n/a
Health Programme - Hapai Hauora	37	n/a
Health Programme - Rangatahi	6	n/a


11. Our Kaupapa

To advance the wellbeing of Māori, Pasifika communities and low-income residents within Kāpiti by providing culturally appropriate and easily accessible hauora services.

Hora Te Pai has adopted ten kaupapa tuku iho (values) which are central to all that we do. Our kaupapa tuku iho influence how we deliver service, our governance, management, and administration. We measure our performance based on our **Kaupapa** tuku iho. **Tikanga** are the ways in which our kaupapa values can be expressed. **Hiahia** provide the targets or indicators and assist us to measure our achievements. **Hua** describe the actual results of our performance. Below describes the performance outcomes for the year and identifies the activities which gives expression to each of our kaupapa (values).

KAUPAPA (value)	TIKANGA (expression)	HIAHIA (target)	HUA (actual result)
Te Reo	Our language gives us strength, identity, and confidence	<ul style="list-style-type: none"> Waiata and Karakia to encourage Te Reo Mahuru Māori and Matariki Kupu o te wiki and kiwaha Incorporate use of Te Reo throughout clinic 	<p>Achieved</p> <p>Kaimahi have felt empowered to introduce themselves with pepeha and lead karakia for hui.</p>
Kotahitanga	Whānau work together to develop collective wellbeing, achieve objectives, and celebrate success	<ul style="list-style-type: none"> Implement hauora plans that are whānau-led with clear goals and measures using Te Ara Pae Ora tool application. Pilot whānau shared medical appointments with holistic approach 	<p>In progress</p> <p>The tool is being released in stages. Training completed May '23</p> <p>Not achieved</p> 



Wairuatanga	Whānau are enriched by positive attitudes and values systems that support their decision making	<ul style="list-style-type: none"> · Deliver Mana Taurite policy and framework in practice · Equity Champions assigned in practice · Bi-Cultural training & awareness · See an uplift in engagement with services 	<p>Achieved</p> <p>Kaimahi have completed Bi-cultural training and have regular wānanga kōrero about how we can uphold mana of whānau. This has also contributed to Equity plans in the practice.</p> <p>Quality Indicator targets show an uplift in engagement with health service this year.</p>
Ūkaipōtanga	Whānau have a sense of belonging that encourages participation and engagement	<ul style="list-style-type: none"> · Establish regular Marae clinics · Establish pop up satellite clinics in the community · Website and Communications plan 	<p>Achieved. We note that patient attendance rates are 100% if referred to Marae and Pop-Up clinics, as opposed to formal clinic settings due to a stronger sense of belonging and familiarity.</p> <p>Website upgrade is in final stages of completion.</p>
Kaitiakitanga	Whānau care for each other, their resources and their environment	<ul style="list-style-type: none"> · Acquire new service contracts · Deliver a community service to manage covid in community · Extend community and social support services · Reporting is accurate · Increase workforce capacity 	<p>Our partnership with Manaaki Kapiti continues. The Eye Clinic contract was extended to include 1 additional session which has increased income revenue this year and enabled additional budget for staff recruitment leading to increased service capacity.</p>
Pūkengatanga	Whānau are equipped with skills and knowledge that enable them to lead full and productive lives	<ul style="list-style-type: none"> · Move to 20min appointments to enable more patient led appt · Staff have professional development plans specific to their role & our services · Deliver quarterly health programs 	<p>Achieved</p> <p>20min appointments have enabled more opportunistic services to be delivered during consults.</p> <p>All staff have engaged in professional development which has increased the capability of our services.</p> <p>4 x 8wks health programs delivered to</p> 



Rangatiratanga	Whānau can achieve self determination through being independent and self sustaining	<ul style="list-style-type: none"> Revamp health programs Introduce maara kai Engage with Rongoā provider Annual hui whakakaupapa 	<p>Content of health programs have been revised which has increased enrolments to programs</p> <p>Maara kai and Rongoā not achieved.</p> <p>Hui whakakaupapa deferred to July 2023.</p>
Manaakitanga	Whānau are leading lives with behaviours of respect and generosity that is mana enhancing	<ul style="list-style-type: none"> Increase capability to provide whānau with extended support services. Provide regular satellite GP clinics to vulnerable whānau living in transitional housing. 	<p>We to continue support whānau with social services such as transport, navigation, advocacy, kai. This year we explored partnerships with budgeting services which will rollover to 2024.</p> <p>Our health satellite clinics have been more consistent this year.</p>
Whakapapa	Whānau are connected to each other, and have a sense of identity	<ul style="list-style-type: none"> Re-shape Stanford Self-Management course and integrate extended social networks. Whānau-in-Home shared appointments pilot Kaimahi have a deep connection to community and Iwi / Mana Whenua Health events 	<p>We have rebranded our health programs & based our content on kaupapa. We have seen a major uplift in enrolments to the programs celebrating 32 graduates. 4 have gone on paid employment, 6 been placed in rental homes.</p> <p>We held 2 Pasifika events with a deliberate intention to create networks and connections. A Rangatahi event in November '22 was successful in identifying Rangatahi needs and ways to engage. This has led to creation of youth programs which will be delivered in 2024 plans.</p> <p>Kaimahi have attend Te Kaunihera Kaumatua hui and Iwi kaupapa and have supported Te Taiao course intakes with health services.</p>
Whanaungatanga	Whānau develop meaningful relationships that support whānau, hapu, and their communities.	<ul style="list-style-type: none"> Provide voice and representation on various network committees to ensure whānau have best access to services 	<p>Hora Te Pai has an active membership on the Kapiti Health Network. A direct result of this, was gaining resource and access to a Dietician and Physio who have partnered with Hora Te Pai to provide wrap around services and bypass specialist referral pathways. Strengthen networks with Manaaki Kapiti, Allied Health, Cancer Society, Wesley Group, have supported whānau with housing needs, and care in the home. Patients feel more empowered to engage with other agencies that enable them to thrive.</p>

12. Disclosure of Judgements

In preparing the consolidated statement of service performance, the Trust has applied the following judgments:

- Reliance is placed on the system that records patient visits
- Judgment used to determine the effectiveness of the training courses and clinics





Statement of Comprehensive Revenue and Expenses

Hora Te Pai Health Service Charitable Trust
For the year ended 30 June 2023

	NOTES	2023	2022
Revenue from exchange transactions			
Grant Income and Fees	1	3,062,149	2,621,979
Investment Income	2	34,088	8,953
Other Operating Revenue	2	30,032	10,959
Total Revenue from exchange transactions		3,126,268	2,641,891
Total Revenue		3,126,268	2,641,891
Total Income		3,126,268	2,641,891
Expenses			
General expenses	3	449,880	392,886
Premises Costs	3	32,979	30,834
Restricted Purpose Funding Expenses	3	528,702	243,457
Salaries & Contractor Costs	3	1,728,143	1,646,195
Total Expenses		2,739,704	2,313,372
Total Comprehensive Revenue & Expenses		386,564	328,519



These financial statements should be read in conjunction with the notes to the financial statements.



Statement of Changes in Net Assets

Hora Te Pai Health Service Charitable Trust

For the year ended 30 June 2023

		Trust	Funds held	Retained	Total
		Formation	on behalf of	surplus	equity
		reserve	Providers		
		\$'000	\$'000	\$'000	\$'000
	Opening balance 1 July 2022	303,940	31,226	743,874	1,079,040
PBE IPSAS	Surplus/(Deficit) for the year	-	-	386,564	386,564
1.118(a)					
	Other comprehensive income	-	-	-	-
	Transfers	-	-	-	-
PBE IPSAS	Closing equity 30 June 2023	303,940	31,226	1,130,438	1,465,604
1.119(a)-(c)					
	Opening balance 1 July 2021	303,940	31,226	415,356	750,521
PBE IPSAS	Surplus/(Deficit) for the year	-	-	328,519	328,519
1.118(a)					
	Other comprehensive income	-	-	-	-
	Transfers	-	-	-	-
PBE IPSAS	Closing equity 30 June 2022	303,940	31,226	743,874	1,079,040
1.119(a)-(c)					



These financial statements should be read in conjunction with the notes to the financial statements.



Statement of Financial Position

Hora Te Pai Health Service Charitable Trust

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and cash equivalents	4	372,712	611,476
Investments	4	1,302,215	978,481
Receivables from exchange transactions	4	189,933	420,887
Accrued Interest	4	13,949	3,596
Total Current Assets		1,878,809	2,014,441
Non-Current Assets			
Property, Plant and Equipment	5	45,505	42,716
Total Non-Current Assets		45,505	42,716
Total Assets		1,924,314	2,057,156
Current Liabilities			
Trade and Other Payables	6	42,617	46,913
Employee Entitlements	6	91,367	62,671
Other Current Liabilities	6	89,102	98,865
Restricted Purpose Funds	7	235,624	769,667
Total Current Liabilities		458,710	978,116
Total Net Assets		1,465,604	1,079,040
Net Assets attributable to the Owners			
Reserves		335,166	335,166
Accumulated Surpluses or (Deficits)		1,130,438	743,874
Total Net Assets attributable to the Owners		1,465,604	1,079,040

Signed for and on behalf of the Board of Trustees who authorise these financial statements for issue on :


Trustee


Trustee



These financial statements should be read in conjunction with the notes to the financial statements.

Statement of Cash Flows

Hora Te Pai Health Service Charitable Trust For the year ended 30 June 2023

	2023	2022
Cash Flows from Operating Activities		
Receipts from exchange transactions	2,658,257	2,948,312
Payments to suppliers	(572,676)	(508,999)
Payments to employees	(1,655,327)	(1,609,919)
GST	(317,921)	(293,863)
Cash payments from other operating activities	-	(2,010)
Total Cash Flows from Operating Activities	112,333	533,520
Cash Flows from Investing Activities		
Interest received	20,139	8,953
Payment for property, plant and equipment	(34,565)	(1,544)
Payment for investments	(14,045)	(107,866)
Other cash items from investing activities	(323,649)	(251,086)
Total Cash Flows from Investing Activities	(352,120)	(351,544)
Cash Flows from Financing Activities		
Other cash items	1,022	182,600
Total Cash Flows from Financing Activities	1,022	182,600
Net Cash Flows	(238,765)	364,576
Cash Balances		
Cash and cash equivalents at beginning of period	611,476	246,900
Cash and cash equivalents at end of period	372,712	611,476
Net change in cash for period	(238,765)	364,576



These financial statements should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

Hora Te Pai Health Service Charitable Trust For the year ended 30 June 2023

Reporting Entity

The reporting entity is the Hora Te Pai Health Service Charitable Trust. The Trust is domiciled in New Zealand and incorporated under the Charitable Trusts Act 1957 and the Charities Act 2005.

These financial statements and the accompanying notes summarise the financial results of activities carried out by the Trust. Hora Te Pai Health Service Charitable Trust is a charitable trust and kaupapa Māori primary and community healthcare provider which is based in Paraparaumu, Kāpiti Coast.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 21st November 2023.

Statement of Compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS), and other applicable financial reporting standards as appropriate, that have been authorised for use by the External Reporting Board for Not-for-Profit-entities. For the purpose of complying with NZ GAAP, the Trust is a public benefit entity, not for profit entity and is eligible to apply Tier 2 Not-For-Profit (Accrual) PBE IPSAS on the basis that it does not have public accountability and is not defined as large.

The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime (RDR) disclosure concessions. The Board has elected to disclose some entity and service performance information.

The financial statement is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The financial statement has been prepared for the Trustees and the Charities Commission.

Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

Basis of Measurement

These financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of investment properties, non-derivative financial instruments, and land and buildings which are measured at fair value. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is the entity's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest thousand dollars.





Revenue

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration receivable. The following specific recognition criteria must be met before revenue is recognised:

Revenue from non-exchange transactions

Grant revenue

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

Revenue from exchange transactions

Accounting for Grants

Grants are treated as operational income when the service has entirely satisfied the performance obligations.

Interest

Interest revenue is recognised as it accrues.

Financial Instruments

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

The Trust derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

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

Financial assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets are classified as financial assets at fair value through surplus or deficit, loans and receivables or as available for sale financial assets. The Trust's financial assets include: cash and cash equivalents, short-term deposits, and receivables from exchange transactions.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an





active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, receivables from exchange transactions and receivables from non-exchange transactions fall into this category of financial instruments.

Impairment of financial assets

The Trust assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Trust first assesses whether there is objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Trust determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial Liabilities

The Trust's financial liabilities include trade and other creditors, employee entitlements, and deferred revenue (in respect to grants or contracts whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

Cash and Cash Equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Short-term Investments

Short-term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents

Nature and Purpose of Reserves

The Trust creates and maintains reserves in terms of specific requirements.

Trust formation Reserve

The Trust formation reserve was recognised on formation of the trust. The funds can be used to purchase any capital equipment necessary for the expansion of the trust's core service offerings as well as to expand its building facilities.

Funds Held on Behalf of Providers

The Trust's policy has been to separate out funds held specifically on behalf of providers.

Accounts Receivable and Bad Debts

Receivables are stated at their estimated realisable value. Bad debts are written off in the year they are identified.



Provision for Holiday Pay

The provision for holiday pay is based on total leave owing as at the end of the year.

Valuation of Assets

Investments have been valued at cost.

Property, Plant and Equipment

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

Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is provided on a Diminishing Value Basis. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life.

• Computer Equipment	40-50%
• Furniture & Fittings	15.6- 40%
• Motor Vehicles	30%
• MPDS Funded Assets	16-50%
• Office Equipment	25-40%
• Plant & Equipment	16-40%

Assets with a Capital value of under \$1,000 are written off.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Significant Judgments and Estimates

In preparing the Financial Statements, the Board of Trustees is required to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Trust bases its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Trust. Such changes are reflected in the assumptions when they occur. The key significant judgement and estimates are the practice client debtors which are recorded at fair recovery value refer to Accounts Receivable note.

Goods and Services Tax (GST)

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

Income Tax

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





Notes to the Financial Statements (continued)

Hora Te Pai Health Service Charitable Trust

For the year ended 30 June 2023

	2023	2022
1. Operating Revenue		
Consultation Fees	176,132	161,071
Grants	4,500	32,810
PHO & other Compass payments	680,646	709,391
Health Care Home	34,734	43,903
Income - ACC Claims	7,285	11,648
Income - CCDHB Access Contract	71,767	71,282
Income - Clinical Placements	28,750	16,932
Income - Eye clinic	291,250	172,250
Income - Kāpiti Vulnerable Community	25,000	25,000
Income - Life Insurance	3,021	1,904
Income - Mental Health/Primary Solutions	5,010	4,636
Income - Māori Community Health	387,770	383,024
Income - Mana Wāhine	31,750	22,905
Income - Manaaki Response	419,956	285,521
Income - Package of Acute Care	466	899
Income - Plunket	680	255
Income - Special Project	65,889	1,005
Income - Tamariki Ora	94,494	92,695
Long Term Conditions	102,141	100,288
Restricted Purpose Funding	630,908	484,560
Total Operating Revenue	3,062,149	2,621,979
	2023	2022

2. Other Income

Other Income		
Interest Received	34,088	8,953
Sundry Income	30,032	10,959
Total Other Income	64,120	19,912
Total Other Income	64,120	19,912
	2023	2022

3. Analysis of Expenses

Costs related to providing goods or services

Accountancy Fees	9,102	5,733
Accounting Support	12,089	13,440
Audit Fee	3,900	3,900
Depreciation	22,771	13,656
Governance Expenses	27,068	35,038
Grants and donations made	-	253





	2023	2022
Insurance - Public Liability & Employer	6,052	2,842
IT & Software Expenses	29,925	49,232
Licences & Registrations	15,392	10,061
Motor Vehicle Expenses	13,686	13,638
Other expenses & financing	2,727	1,886
Health and Safety	258	-
Health Promotion & Hui Expenses	16,576	4,242
Manaaki Expenses	170,064	138,863
Medical Supplies & Expenses	23,692	36,518
Māori Champion Services - Expenses	-	3,443
Office Expenses	78,030	59,311
Stanford Programme	1,276	688
Travel & Accommodation Costs	5,299	143
Tu Ora - Special projects	11,975	-
Total Costs related to providing goods or services	449,880	392,886
Premises Costs		
Insurance - Contents and Public Liability	7,528	2,953
Rent	16,030	17,760
KYS Building Costs	2,046	-
Repairs & Maintenance	4,830	7,345
Security	2,546	2,777
Total Premises Costs	32,979	30,834
Restricted Purpose Funding Expenses		
COVID Expenses	528,702	239,875
MPDS Expenses	-	3,582
Total Restricted Purpose Funding Expenses	528,702	243,457
Staff & Contractor costs		
Accident Compensation Levy	3,983	3,174
Contractors	270,858	265,984
Health Coach	-	215
KiwiSaver Employer Contributions	51,352	37,819
Payroll Fees	4,846	4,096
Professional Development	11,127	3,532
Provision for Annual Leave	28,697	14,365
Recruitment Costs	5,773	-
Salaries & Wages Practice	1,342,093	1,302,019
Staff Expenses	2,829	492
Staff Functions	4,497	8,067
Staff Training	145	-
Subcontractors - Cleaners	1,457	1,720
Team Building	488	-



Uniforms	-	4,712
Total Staff & Contractor costs	1,728,143	1,646,195
Total Analysis of Expenses	2,739,704	2,313,372
	2023	2022

4. Analysis of Assets

Cash and Cash Equivalents

Operations Account	320,834	551,711
Client Account	51,652	59,400
Serious Saver	227	225
Petty Cash (6030)	-	140
Total Cash and Cash Equivalents	372,712	611,476

Receivables from Exchange Transactions

Accounts Receivable (Xero)	154,180	393,956
Accounts Receivable Indici - Company	25,769	23,952
Accounts Receivable Indici - Patient	22,342	25,794
Less Provision for Doubtful Debts	(12,358)	(22,815)
Total Receivables from Exchange Transactions	189,933	420,887

Other current assets

Accrued interest on Term Deposit	13,949	3,596
Total Other current assets	13,949	3,596

Investments

ANZ 1002 4.20% Matures 20/11/2023	86,485	84,551
ANZ 1003 5.35% Matures 22/01/2024	110,994	107,151
ANZ 1004 4.50% Matures 13/11/2023	55,984	54,969
ANZ 1005 4.20% Matures 22/01/2024	52,858	51,839
ANZ 1006 4.20% Matures 13/11/2023	31,556	30,850
ANZ 1007 5.55% Matures 12/02/2024	79,992	77,328
ANZ 1008 5.75% Matures 10/04/2024	73,056	72,014
ANZ 1009 5.75% Matures 17/04/2024	73,041	71,999
ANZ 1011 4.50% Matures 22/01/2024	77,491	75,995
ANZ 1012 6.0% Matures 26/04/2024	103,579	100,698
ANZ 1013 4.20% Matures 18/12/2023	257,179	251,086
ANZ 1014 5.50% Matures 15/03/2024	300,000	-
Total Investments	1,302,215	978,481

Total Analysis of Assets	1,878,809	2,014,441
---------------------------------	------------------	------------------

Term deposit investments are recorded as current assets as they are all due to mature within the next 12 months.





5. Property, Plant & Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer equipment	1,080			(534)	546
Furniture & Fittings	1,495			(302)	1,193
Motor Vehicles	9,860			(2,958)	6,902
MPDS Funded Assets	23,907	23,824		(17,494)	30,237
Office Equipment	1,449			(372)	1,077
Plant & Equipment	4,925	1,737		(1,112)	5,550
TOTAL	42,716	25,561	0	(22,772)	45,505
Last year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer equipment	2,139			(1,059)	1,080
Furniture & Fittings	1,898			(403)	1,495
Motor Vehicles	14,086			(4,226)	9,860
MPDS Funded Assets	19,524	10,741		(6,358)	23,907
Office Equipment	109	1,544		(204)	1,449
Plant & Equipment	6,329			(1,404)	4,925
TOTAL	44,085	12,285	0	(13,654)	42,716

2023

2022

6. Analysis of Liabilities

Trade & Other Payables

Accounts Payable - Clinic Clients Credits Held	12,770	12,572
Accounts Payable (Xero)	29,847	33,641
Accounts Payable - non Xero	-	700
Total Trade & Other Payables	42,617	46,913

Employee costs payable

Provision for Holiday Pay	91,367	52,671
Total Employee costs payable	91,367	52,671





2023

2022

Creditors and accrued expenses

GST	74,613	98,865
Unearned Income	14,488	-
Total Creditors and accrued expenses	89,102	98,865

Unused donations and grants with conditions**Restricted Purpose Funds**

Restricted Purpose Fund - COVID \$68K	5,323	5,323
Restricted Purpose Fund - COVID Māori Response	16,195	16,195
Restricted Purpose Fund - COVID Vaccinations	139,584	648,457
Restricted Purpose Fund - Influenza & MMR	52,000	52,000
Restricted Purpose Funds - MPDS	21,846	47,016
Restricted Purpose Fund - Wellington Community Grant	677	677
Total Restricted Purpose Funds	235,624	769,667
Total Unused donations and grants with conditions	235,624	769,667

Total Analysis of Liabilities

458,710 978,116

7. Restricted Purpose Funds

MPDS - The Māori Provider Development Scheme (MPDS) fund was established to improve the capacity and capability of Māori health and disability providers. The key aim of MPDS support is to enable providers to participate and deliver effective health and disability services.

COVID Grants - This year the funding has been used for Vaccinations.

MPDS		Information Technology	
Balance 30/6/2022		\$47,016	\$47,016
Transfers			\$0
Funding Received			\$0
Payments allocated		(\$25,170)	(\$25,170)
Balance 30/6/2023		\$21,846	\$21,846
COVID \$68k Grant			
22/04/2020	MOH Provider Funding (Excl GST)	\$68,000	Balance
30/06/2020	Payments Allocated	(\$62,269)	\$5,731
30/06/2021	Payments Allocated	(\$408)	\$5,323
30/06/2023	Balance		\$5,323
COVID Māori Response			
31/07/2021	Funding Received	\$16,500	Balance
30/06/2022	Payments Allocated	(\$305)	\$16,195
30/06/2023	Balance		\$16,195



COVID Vaccination Funding				
1/06/2021	Funding Application (Excl GST)	(\$130k + 165k)	\$295,000	Balance
30/06/2021	Payments Allocated		(\$6,319)	\$288,681
31/10/2021	Additional Funding		\$155,000	\$443,681
30/11/2021	Additional Funding		\$211,871	\$655,552
28/02/2022	Additional Funding		\$183,622	\$839,174
27/05/2022	Additional Funding		\$50,000	\$889,174
30/06/2022	Payments Allocated		(\$240,717)	\$648,457
30/06/2023	Payments Allocated		(\$508,874)	\$139,583
Māori Influenza and MMR Vaccination				
28/05/2021	Funding Application (Excl GST)	(\$52k + \$13k)	\$52,000	Balance
30/06/2023	Not yet complete			\$52,000
Wellington Community Grant				
4/06/2020	Funding Received		\$5,217	
30/06/2021	Payments Allocated		(\$4,540)	\$677
30/06/2023	Balance			\$677
30/06/2023	Total As per SoFP			\$235,624

8.1 Trust Formation Reserve

		2023	2022
Opening balance		303,940	303,940
Transfers from retained earnings		-	-
Closing balance		303,940	303,940



8.2 Funds Held on Behalf of providers

		2023	2022
Opening balance		31,226	31,226
Transfers from retained earnings		-	-
Closing balance		31,226	31,226

9. Auditor's Remuneration

DJ Turner & Associates provides audit services to the Trust on a pro bono basis. Therefore, the donation of services for the audit of the financial statements is offset by a corresponding audit fees expense.

Total amount recognised for as an audit expense with a corresponding donation is \$3,900 (2022: \$3,900). No non-audit services are provided by DJ Turner & Associates.

10. Leases

As at the reporting date, the Board of Trustees have entered into the following operating lease commitments:

	2023	2022
Rent of 35 Warrimoo St, Paraparaumu		
No later than one year	\$ 15,960	\$ 15,960
Later than one year and no later than five years	\$ 15,960	\$ 15,960
Later than five years	\$ -	\$ -

11. Significant Donated Assets

There are no significant donations received by the Trust.

12. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 30 June 2023 (Last year - nil).

13. Related Party Transactions

13.1 Related Party Transactions

There were no transactions involving related parties during the financial year.



13.2 Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which comprised the Board of Trustees and General Manager of Operations, which constitutes the governing body of the Trust.

Members of the Board of Trustees are paid Meeting attendance fees. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	2023	2022
Total remuneration	\$164,524	\$163,415
Number of persons	8	8

Remuneration and compensation provided to close family members of key management personnel

No remuneration or compensation was provided by the Trust to employees who are close family members of key management personnel during the reporting period (Last year - nil).

14. Categories of financial Assets and Liabilities

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

	2023	2022
Financial Assets:		
Loans and Receivables		
Bank Accounts and cash equivalents	372,712	611,476
Short-term Investments	1,302,215	978,481
Receivables from exchange transactions	189,933	420,887
Receivables from non-exchange transactions		
	1,864,860	2,010,844
Financial assets at fair value through surplus or deficit:		
Long-term Investments		
Available-for-sale financial assets:		
Financial Liabilities:		
At amortised cost:		
Trade and other Payables	42,617	46,913
Employee costs Payable	91,367	62,671
Creditors and Accrued expenses	89,102	98,865
	223,086	208,449





15. Capital Commitments

There were no Capital Commitments at the reporting date (Last year - nil).

16. Events After the Reporting Date

The COVID 19 virus resurgence may have a material impact on the Trust's financial performance for the coming year. The Board of Trustees and management are not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Hora Te Pai Health Service Charitable Trust (Last year - nil).

17. Going Concern

The Trust places reliance on the ongoing funding from Tu Ora Compass Health and the Heath Department and will continue to operate for the foreseeable future.



Independent Auditor's Report

To the Trustees of the Hora te Pai Health Service Charitable Trust

Opinion

We have audited the accompanying general-purpose financial report of the *Hora te Pai Health Service Charitable Trust* ("the Trust"), which comprise the financial statements on pages 13 to 29, and the statement of service performance on pages 7 to 12. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in net assets, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

- the financial position of the entity as at 30 June 2023, and of its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2023 in accordance with the entity's service performance criteria

in accordance with *Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board*.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the General-purpose financial report* section of our report. We are independent of the entity 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 Hora te Pai Health Service Charitable Trust.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor's Report (Contd.)

Responsibilities of Those Charged with Governance for the General-purpose financial report

Those charged with governance are responsible on behalf of the entity for:

- (a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with *Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board*;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with *Public Benefit Entity Standards*; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general-purpose financial report, those charged with governance are responsible for assessing the entity'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 entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the General-purpose financial report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general-purpose financial report.

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 entity'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 Standards*.

Independent Auditor's Report (Contd.)

- Evaluate the overall presentation, structure and content of the general-purpose financial report and whether the general-purpose financial report represents the underlying transactions, events and service performance in accordance with *Public Benefit Entity Standards* in a manner that achieves fair presentation.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance 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.

We communicate with those charged with governance 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.



DJ Turner CPA
DJ Turner & Associates
Wairarapa, NZ
24th November 2023

HORA TE PAI



HEALTH SERVICES

Hora Te Pai Health Service Charitable Trust

Primary Healthcare Service, Kaupapa-Māori Hauora Centre

35 Warrimoo Street

Paraparaumu

Wellington 5032

Hours: Monday to Friday between 8.30am—5.00pm

T: 04 902 7095

E: reception@horatepai.org.nz

W: www.horatepai.org.nz

FB: www.facebook.com/hora.tepai.1