



# Te Piki Oranga

MĀORI WELLNESS SERVICES



*E ngā mana, e aku rangatira, e te iwi  
whānui Nei anō te mihi kau atu ki a  
koutou, E rere tonu ngā roimata mo rātou  
kua mahue mai i ā tātou Noreira, awaiho  
ko te pō ko te hunga wairua Huakina ko  
te aō ko tātou e mahue pani iho i muri  
nei, kia tangi tīkapa ana i te aotūroa Tihei  
mauri ora!*

*Tēnei te reo maioha o Te Piki Oranga e  
rere atu ki a koutou i runga i ngā whaakaro  
o tēnei kauwenga taumaha o te tau.*



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# About Te Piki Oranga

***In July 2014, Te Piki Oranga was established as the kaupapa Māori health services provider in Te Taihū o Te Waka o Maui (the Top of the South), set up in collaboration with Nelson Marlborough Health (NMH) and existing Māori Health providers.***

We deliver a range of wellness services on behalf of regional and national health partners.

Our qualified kaimahi (staff) create a supportive environment for whānau, providing quality and accessible Māori health and wellness services that are consistent with the concepts of whānau ora and tino rangatiratanga (self-reliance and independence).

We hold a key Whānau Ora contract (also known as Te Puna Hauora) with Nelson Marlborough Health (NMH) for the following services:

- Personal health
- Mental health and addictions
- Tamariki Ora

Additionally, we have a number of smaller health contracts including smoke-free, bowel screening, lactation services and cervical screening, Hauora Direct Assessments and the Koroua and Kuia Day Activities Programme.

Te Piki Oranga has a contract with The Department of Corrections to run Tikanga Māori Motivational Programmes for Māori re-offenders in Te Taihū. We have a Te Pae Oranga contract with New Zealand Police to offer an alternative to prosecution and reduce re-offending, and Tūhono with the Ministry of Health to give pēpi the best start in life.

Funded by the Ministry of Social Development and Te Pūtahitanga, we run the He Tangata service, providing driving lessons and helping people get their driver license.

We operate from three regional hubs: Wairau (Blenheim), Whakatū (Nelson) and Motueka.

Services are free and mobile, designed to improve health and wellness outcomes for Māori in Te Taihū.





### *Kitenga (Vision)*

*"Me whakahaumanu te mana o te whānau, ā, ka haere whakamua"*

*Revitalise whānau for their future*

### *Whakatakanga (Mission)*

*"Ma te huruhuru ka rere te manu"*

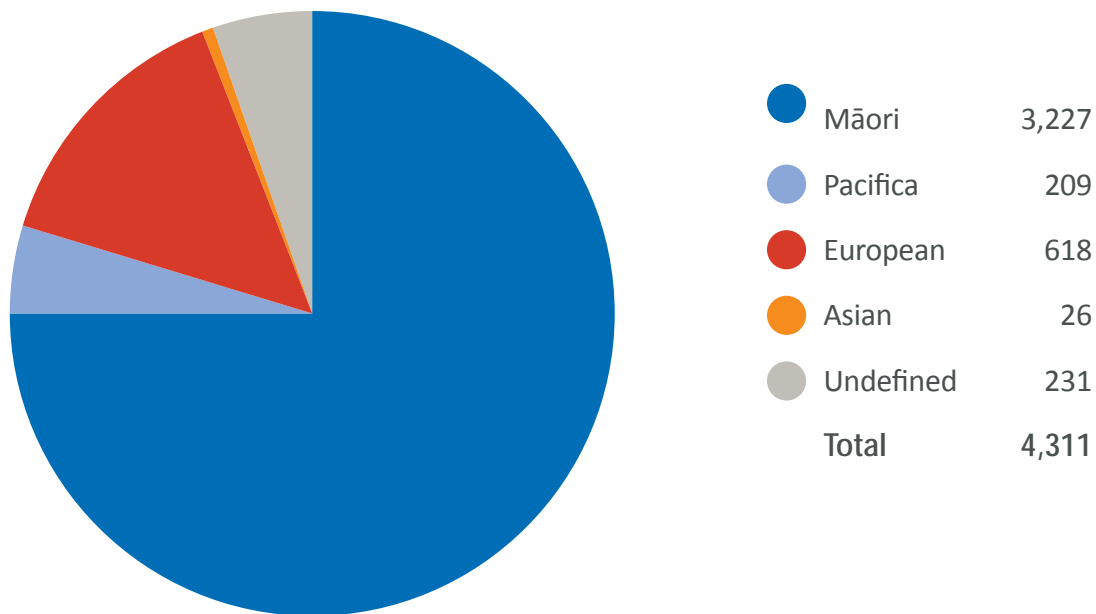
*A bird is adorned with its plumage in order that it may take flight*

The whānau is the centre of our service (Manu Aute). The tohu is a symbol of Kaupapa Māori and how it translates into the practice of kaimahi with whānau. The intention is that whānau will be able to engage with Te Piki Oranga in a way that builds understanding and confidence through kaimahi practicing tikanga Māori that incorporates these values/kaupapa to empower whānau to improve all aspects of their wellbeing.

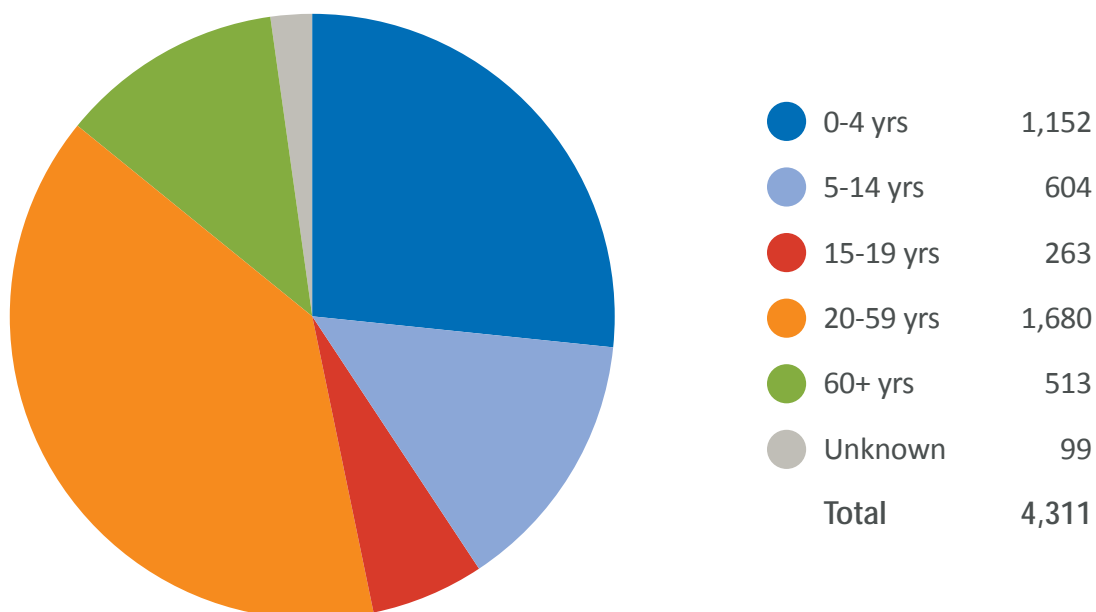
# Enrolments

At the end of June 2020, there were 4,311 people enrolled with Te Piki Oranga.

## Enrolments by Ethnicity



## Enrolments by Age Group



# Chairperson's report



**Tuturu whakamoua kia tina, haumi e, hui e taiki e. Aue taukiri e.**

E tangihia ana matou ki a koutou kua wheturangitia, E Te kahukura a Kereopa rere atu ra ki te putaketanga o Rehua ki ou matua tupuna, ki te taha matau o te Atua, nā koutou i poipoia i a mātou ngā uri whakatipu kia whai haere te kaupapa nei. Moe mai rā koutou i ou moenga roa, okioki ai.

E ngā mana, e ngā reo, e ngā karangamaha nau mai whakatau mai ki tēnei hui a Tau o Te Piki Oranga.

**Welcome to the 2019-2020 Annual Report for Te Piki Oranga Ltd.**

I would like to first acknowledge the passing of many whānau and the impact their passing has had on our wellbeing in difficult times. It has been particularly challenging with the passing of Kereopa Ratapu, a fellow Board Director, during the COVID-19 lockdown and the need to adapt and accommodate tangihanga in a different way. We acknowledge his

valuable input into the establishment and development of Te Piki Oranga to where it is today. He will be sorely missed.

The shareholders and their Directors are Whakatū Marae – Jane du Feu, Te Korowai Trust – Myra Dick, Te Awhina Marae – Keith Palmer, Ngāti Koata - Antoinette Paul plus two Independent Directors, Cathleen Walker and Lauree Ashworth. Ngati Apa ki Te Rā Tō – Aroha Bond resigned part way through the year and we have yet to be advised of her replacement. Rangitane has yet to confirm their Director.

A change in our vision and mission last year has given both the Board and kaimahi a greater sense of purpose, which is reflected in the Strategic Plan as we move forward to ensure our whānau receive the best care possible and encompassing all of our wellness framework.

As a Kaupapa Māori service, the holistic approach has enabled the development of a comprehensive service allowing



delivery to be tailored to whānau needs where possible.

Due to the increase in contracts and the workload it generated, Nelson Bays PHO advised that they could no longer carry out the financial services for the Organisation. This has seen some of the service being brought inhouse with the appointment of a Finance Manager and Johnston Associates being engaged as our accountants. Financially, the Organisation continues to be sound, with excellent management of the budget and funds occurring.

The Board has worked very closely with the Tumuaki towards DAA accreditation, which should be completed this coming year. This has seen the refinement and review of policies plus implementation of new policies to meet the required standards and the legislation we are governed by.

The Tumuaki has a strong relationship with the DHB and Māori Manager Ditre Tamatea to ensure services, opportunities and issues are resolved expediently.

During COVID-19, closer relationships with the DHB, Iwi and other community Organisations developed to ensure the safety of whānau. As TPO was ranked as an Essential Service, all kaimahi worked in the community sector during these unprecedented times. Ngā mihi nunui ki a rātou. Regularly sharing in weekly karakia with all sites across Te Taihū as Chair, gave the opportunity to acknowledge the exceptional work taking place.

The Tumuaki is continuing to seek new initiatives in the innovative arena for the benefit of our whānau, thus expanding the services we offer. This coupled with our reputation for good service delivery increases pressures on staff through workload, and space. The major change this last year was the relinquishing of the facilities at Whakatū Marae and moving to Bishopdale, as the Marae had no further space for TPO to lease. This was a sad but necessary move to accommodate the growing services and increased number of kaimahi. It is essential to mitigate such issues as expediently as possible as we grow.

Cultural competency framework for staff is being embedded with training occurring to support kaimahi development encompassing Te Ao Māori worldview.

The clinical Governance Board is now functional and is working well alongside the Organisation.

The Board acknowledges and appreciates the hard work carried out by the Tumuaki, her management team, the clinical team leaders and staff, who make the service the success that it is. Service delivery is the essence of the Organisation, which is constantly evolving and extending as the new services are added and the demand for services offered increases.

When COVID-19 became a major part of our lives the staff stepped up and went well beyond the call of duty to support whānau in need. This effort was supported by regular karakia on Zoom, which allowed for greater spiritual



support and connection of all the sites across the rohe.

We are still in challenging times due to COVID-19, but that has not stopped the procuring of new initiatives.

Going forward, the contracts, relationships and delivery of services is forever changing as Government restructures DHBs, moving towards a more collaborative approach for the benefit of whānau. It is important that we continue to work closely with our shareholders to ensure they are regularly updated on the progress we are making despite the unexpected.

Finally, I wish to acknowledge the hard work and the dedication of my fellow Directors in getting Te Piki Oranga to where it is today and I look forward to a positive future.

No reira,  
Nga Manaakitanga

Jane du Feu, Chairperson



**Kereopa Ratapu**  
12.12.1963 - 09.04.2020



# Tumuaki report



*Ma te huruhuru ka rere  
te manu.*

*Adorn the bird with  
feathers so it may fly.*

Tihei mauri ora, e nga whānau, hapu, iwi o Te Taihū o te Waka ā Maui, nga rangatira o Te Piki Oranga, nga kaimahi, e mihi aroha ana kia tatou Katoa.

Kua puta mai nei i tenei mauiui Mate Uruta rua mano rua tekau. Ratou kua ngaro i roto o tatou whānau, haere, haere, haere atu.

Tatou te hunga ora tena koutou, tena koutou, tena katoa katoa. Tū pakari, tū matara, tū Rangatiratanga.

Time always passes quickly when we have much mahi to do, but never in my lifetime has it passed as quickly as this year.

2020 will be remembered for decades to come. I am extremely thankful that our kaimahi and their whānau have come through without illness, and our thoughts are with those who have not been so lucky.

As described in this Annual Report, everyone; iwi, the Māori community, our health partners and the wider community have worked well together, collaborating

with the primary goal of keeping Māori safe and healthy. Everyone's resilience and flexibility in an unsettled world has been evident in the continued delivery of our services across Te Taihū. As with the rest of Aotearoa, we have been stretched and tested, but our commitment to our whānau and community has never wavered. He waka eke noa.

I am grateful to the Board for their guidance, commitment, and energy over the past, challenging year. Like our kaimahi, directors have mastered the technology to participate in remote meetings. We have participated in tangi via Zoom and even though it was attended remotely, we were grateful to be able to farewell Kereopa Ratapu during lockdown.

Our organisation has put energy into being up-to date with technology such as phones, computers, and teleconferencing facilities and this really paid off in the COVID-19 environment. We provided cell phones to whānau who would otherwise be isolated and rang them regularly. The

management team went above and beyond what could be expected, redeploying to other roles and emergency services, as did our other kaimahi.

At the beginning of this financial year we celebrated five years of supporting whānau in Whakatū (Nelson), Wairau (Blenheim) and Motueka. At the time of our birthday event we marvelled at having 3,000 Māori utilising our services in just five years. Twelve months on we now have 4,311 people accessing 15 wellness services.

We have also expanded our Te Puna Hauora model to include more nurses, counsellors, and allied health professionals. We now employ 74 kaimahi

(staff) across Te Taihū. Currently, 76.7% of our workforce is Māori, with our goal being 80%. We are almost there, bearing in mind there is strong competition for Māori health workers at other organisations. You can read more about our kaimahi development strategies on page 15.

Meanwhile, another significant event this year was the move of our Whakatū hub in January from Whakatū Marae to our new whare in Bishopdale, Nelson. It was sad for many to leave the marae but we are committed to keeping a good connection with our precious neighbours.

Anne Hobby  
Tumuaki



# Message from Directors



## Jane Du Feu - Whakatū Marae Inc.

My vision is to continue to increase services 'By Māori for Māori' so that whānau have choices to access services appropriate to their needs. The Board regularly updates the strategic plan to ensure the Organisation is "fit for purpose", with new initiatives being developed as capacity allows. It is difficult to select just one initiative that has benefitted whānau as the work the whole Organisation does has had a positive impact on whānau wellbeing.

Whakatū Marae saw it was essential to be part of the future development of Māori Health initiatives when TPO was established, to make sure whānau had continual access to Kaupapa Māori Health services. This belief has not changed as there is still inequity in health that negatively impacts on whānau access.

## Keith Palmer - Te Āwhine Marae

It is very satisfying to see the growth in services and clients achieved by our professional staff and management. We are planning to expand the range we offer so we can increase health and well-being of all our whānau!



## Antoinette Paul - Ngāti Koata

Firstly, I would like to acknowledge and thank the kaimahi who continued to work and provide support for our whānau during these unprecedented times. 2020 thus far has shown me how resilient, capable and adaptive TPO can be in any given situation that may arise now or in the near future.

Titiro whakamuri, kokiri Whakamua.  
(Look back and reflect so you can move forward).



### Myra Dick - Te Korowhai Trust

Since the beginning of Te Piki Oranga I have sat on the board on behalf of Whakatū Te Korowai Manakitanga Trust, whose foundation members are the Whakatū Māori Women's Welfare League. Both organisations have a strong interest in the health and wellbeing of tamariki. I believe the kaimahi do a great job looking after our tamariki and the wider whānau. I enjoy working with a group of directors who are visionary and positive for the future of Te Taihū.



### Lauree Ashworth - Independent

I came onto the Board with the support of Rangitāne o Wairau and became an Independent Director. I am pleased that this year, Rangitāne o Wairau became a Shareholder and I now represent them in this capacity.

I would like to acknowledge the extraordinary role Te Piki Oranga played in the COVID-19 response. They ensured that health care was provided to whānau, while the Management Team looked after the wellbeing of staff. New initiatives required for this emergency response were executed with a high level of professionalism.

I look forward to seeing Te Piki Oranga continue to grow as a Kaupapa Māori service that promotes the health and wellbeing of whānau.

### Cathleen Walker - Independent

We have an incredible team of skilled kaimahi supporting our whānau Māori of Te Taihū in whānau ora and tino rangatiratanga. I am very proud to support Te Piki Oranga's commitment to providing a high quality health service for our people, in particular the outstanding response shown by our kaimahi during the COVID-19 pandemic.

Ngā mihi nui ki a koutou.



# Meet the Management Team



**Anne Hobby**  
Tumuaki  
*General Manager*



**Sonny Alesana**  
Te Pou Taki  
*Cultural Advisor*



**Ratapu Hippolite**  
Kaipakihi Kaiwhakahaere  
*Business Support Manager*

## Whakatū Hub



**Karen Davidson**  
Pūkenga Kaiwhakahaere  
*Site Manager*



**Dianne McDonald**  
Nehi Arahanga  
*Clinical Lead*

## Motueka Hub



**Lydia Mains**  
Pūkenga Kaiwhakahaere  
*Site Manager*



**Gaynor Rikihana-Takao**  
Nehi Arahanga  
*Clinical Lead*



**Lindi Rule**  
Quality Kaiwhakahaere  
*Quality Manager*



**Caroline Sainty**  
Kaiawhi Tumuaki  
*PA to General Manager  
and Board*



**Diane Pomana**  
Finance Officer



**Ricky Carr**  
Pūkenga Kaiwhakahaere  
*Site Manager*



**Mary Johnsen**  
Nehi Arahanga  
*Clinical Lead*

**Wairau  
Hub**





# Kaimahi development

***Māori make up 76.7% of Te Piki Oranga's workforce, which is close to our goal of 80%. Ensuring a high percentage of Māori kaimahi is an ongoing focus, given that just 13% of the Te Taihū population is Māori.***

The aging workforce also sees the largest workforce group in the region being 50 to 60 years old (more women than men), which is not representative of the Māori population here.

There is also strong competition for Māori health workers at other organisations, with inequitable funding between TPO and DHBs and other government departments.

## ***Workforce strategies***

To continue towards our workforce goals we are:

- Developing strategies to attract men into the workforce.
- Keeping older workers in good health.
- Developing strategies to attract younger employees, including marketing, scholarships, mentoring and student placements.

## ***Workforce development***

Te Piki Oranga invested significantly in workforce development during the year, with 50% of kaimahi taking part in professional development.

Personal development plans are identified and agreed through kaimahi performance appraisals. Currently, three kaimahi are attending universities, studying towards Post Graduate Diplomas and Bachelors in their respective fields. Some are fortunate

to receive external scholarships, with Te Piki Oranga meeting any costs not covered, and teams manage the caseloads while people are studying. Below is a snapshot of some of the training undertaken by kaimahi this year.

## **Kaimahi snapshot**

- ***74 kaimahi***
- ***56% registered with a professional body, e.g. nurses, social workers, counsellors, dietician***
- ***44% unregulated workers***

## ***Upskilling clinical skills to broaden range of whānau wellbeing services***

Te Puna Hauora Nurses of Te Piki Oranga have spent time over the year developing, training and upskilling clinical skills to offer whānau a wider range of wellbeing services. Nurses have trained in cervical smear taking, spirometry (testing lung function), Point of Care testing (cholesterol and diabetes HbA1c measures), Phlebotomy (taking blood samples), and HEADS assessment (information gathering from rangatahi on health, social, cultural and whānau aspects in their life and identifies areas where support is required), and otoscope training (examining the inside of the ear). Mental health credentials were studied to

add more mental health tools to our nurses' kete. Other nurses have completed their professional development review programme (PDRP) which is a portfolio of competencies and practice examples to ensure a professional level of achievement is upheld. Supervision and nurses' reflection of practice is also undertaken regularly.

At Te Piki Oranga nurses' hui all the nurses gather from all sites to share information gained from local and national courses, and participate in peer-led education.



# Responding to COVID-19

## ***Te Piki Oranga responded ably to the COVID-19 environment, ensuring we continued our essential services during the Level-4 and Level-3 restrictions.***

Essential services included providing hygiene boxes, kai and essential resources, running immunisation clinics, assisting with COVID-19 Community Based Assessment Centres, managing call centres to support kaumatua and other whānau, making home visits and taking whānau to their doctors. During Level-4 and Level-3 kaumatua fitness programmes, Te Pae Oranga and He Tangata were paused until restrictions were lifted, with these whānau also phoned and their health assessed.

As a team, our kaimahi came together by Zoom hui (zui) each day. We are now reviewing how we continue to do our mahi, with feedback that zui suits some whānau, but not others. Similarly, some kaimahi said they “got a lot done” and were “more productive”, while others did not enjoy the experience.

Meanwhile, during lockdown, our management team attended a number of zui with health provider partners, to ensure a regionally co-ordinated response. We also provided administration support to Kokiri-A-Iwi (KAI) and Manaaki-A-Iwi (MAI), set up to support whānau during COVID-19.

### ***Supporting the homeless during COVID-19 lockdown, and beyond***

We have a formal partnership with Housing First as our response to

homelessness, as during level-4 lockdown many homeless whānau in Nelson, which included at least 50% Māori, faced more uncertainty than ever before.

The Civil Defence led a multi-agency COVID-19 Homeless Wellbeing Response team, which included Te Piki Oranga, the Salvation Army, the Ministry of Social Development (MSD), The Male Room, Public Health and the Nelson Police.

Within the first week of the lockdown, the team relocated most of the city’s approximately 70 homeless whānau from the streets into emergency accommodation. Pita Akuhata from Te Piki Oranga Whakatū gave support to the project, checking that the newly rehoused whānau were settled. We then seconded Rangi Kohe, a senior AOD clinician, to the project, who took up the position once the Alert Levels would allow.

Food parcels, clothing, blankets and further wrap-around support was delivered to those affected by mental health, addictions, COVID-19 related redundancies, and those stranded in Nelson due to the lockdown restrictions. All have appreciated the warm, comfortable beds, food and support, and their gratitude is given to all the agencies involved.

*"I'm three weeks sober now, having all this support has given me the motivation. Maybe this is my chance to change. I want to do AOD counselling now. Mihi nui kia kuotou, e te Whānau o Te Piki Oranga".*

*~ Tony, an alcoholic of 30 years and homeless*

*"I was so stressed when I lost my job, I've never been homeless, I am so grateful to have a warm bed and have food. Kia Ora whānau."*

*~ Dwayne, homeless after he lost his job*

*"I haven't been homeless before, I haven't touched drugs or alcohol for five years, now I split up with my wahine and kids, I went downhill and hit the piss, but with this support you guys offer, I'm going to take this opportunity to seek AOD counselling and get back on my feet."*

*~ Anonymous*

*"We arrived in Nelson pre lockdown looking for mahi and a whare. But things changed with COVID, and we were forced to live in our car. Thank you for the emergency accommodation and kai."*

*~ A whaea with two sons*



*"We are blessed to have all this aroha and support. Many of us are now thinking of the next step, this emergency accommodation is a good stepping stone, but it is a first step to go on to better things."*

*~ Dean*



### *Kai requests increase by 300%*

During lockdown our work with the Nelson Community Food Bank Trust (NCFBT) was four times busier, with even more people than normal in and beyond central Nelson needing to be fed. In just the first week of lockdown, NCFBT delivered food three days per week and Te Piki Oranga requested 17 food parcels for 53 whānau. Overall, NCFBT food parcel requests have increased by 300% on 2019.

This year, the NCFBT has linked with the Civil Defence Welfare Group, Nelson City Council and Tasman District Council. We have also partnered with the DHB Te Oranga Alliance, delivering over 100 parcels to whānau at Franklyn Village.

Temporarily, we partnered with the Homelessness Sub-group to deliver food parcels to homeless whānau in temporary accommodation, supplying up to 50 parcels per week.

At the service's peak this year, the Civil Defence Welfare Group temporarily donated the use of the Trafalgar Park Pavilion as the shared premises with Nelson Environment Centre reached capacity. Sturrock and Greenwood refrigeration donated a walk-in freezer to use during the peak.

It is evident that the service will never reduce to its previous size. The need has expanded to include Richmond, and more partner organisations will be invited to join this coming year.



## ***Immunisation clinics continue during lockdown***

### **Whakatū**

In early April, a collaboration of Te Piki Oranga, Nelson Bays Public Health (NBPH) Vaccination Outreach Team, Whakatū Marae and Wakatū Inc trialled a flu vaccination clinic in Level-4 conditions. Thirty five people were vaccinated in the carpark at TPO Whakatū.

Those vaccinated were kaimahi from TPO, Whakatū Marae, Te Waka Hauora, and were TPO clients (kaumātua and other eligible whānau). Whānau stayed in their bubbles by waiting in their cars. NBPH nurses in full Personal Protective Equipment (PPE) vaccinated them and TPO staff provided logistical support for the clinic and were also in full PPE.

The Whakatū team also worked with NBPH Vaccination Outreach Team and community representatives, Wakatū Incorporation, Whakatū Marae, to vaccinate kaumātua in the remote Marlborough Sounds, concerned about travelling to Nelson during lockdown.

TPO liaised with the NBPH Vaccination Outreach Team and community representatives from French Pass and Okiwi Bay to select suitable venues and dates and to identify eligible whānau, making sure nobody missed out. For the first clinic, 35 kaumātua and other vulnerable whānau travelled by barge, boat and car to French Pass to receive their vaccinations. Okiwi Bay and Elaine Bay kaumātua were then vaccinated at a second clinic in Okiwi Bay.



TPO, NBPH, Wakatū Inc. and Whakatū Marae worked together seamlessly to ensure that overall 92 eligible whānau and essential kaimahi received the flu vaccination during lockdown.

### **Motueka**

Te Awhina Marae, Te Piki Oranga and Public Health worked collaboratively to create Motueka's very first drive through flu clinic on 30 April, 2020. The community embraced the concept and fully supported the kaupapa of the day.

Fifty six people of all ages received a flu vaccination and three whānau tested for COVID-19 – all in their cars.

We're in discussion with Public Health about continuing drive-through flu clinics in the coming years.

### Wairau

In May, we held a clinic at Ūkaipō (Grovetown, Marlborough). Rangitane staff had been preparing the Ūkaipō site in the preceding days for what was to become Te Piki Oranga's most successful flu vax site of the season. From 8am there were already several people gathered for their vaccinations, the first of 150 participants. In preparation, sufficient vaccines were located, so that no one was turned away.

There have been several positive comments about the organisation of this clinic and how effective this made the whole process. Our thanks to Rangitane, MPHO and Te Piki Oranga staff for such a marvelous outcome.

While this was the largest of the clinics held during the lockdown, two further clinics were held in April at Waikawa Marae and in the Health hub carpark in central Blenheim.

Overall, there were more than 300 vaccines delivered through these mobile clinic initiatives in Wairau.





# Partnerships

*This year, Te Piki Oranga enjoyed a number of meaningful partnerships with our whānau, Nelson Marlborough Health, Marlborough Primary Health, New Zealand Police, Community Corrections, Oranga Tamariki, Te Pūtahitanga and MSD, Salvation Army and the Nelson Community Food Bank Trust.*

Whānau are at the centre of our service. We are partners with them. The following is feedback from some of the 59 evaluations that whānau provided to us through the year.

**Most valuable aspects of TPO service included:**

- Getting to appointments.
- They came out to me to do Plunket checks etc. Coming out to the house.
- Always really good. Message back to any questions. Extra visits when required.
- Was always really good. Always new different ways how I could fix things. Which helped heaps.
- Personal touch. Kaimahi with me right from the start to the end of building family. Building rapport and relationship. Always on to my appointments, and one step ahead. I never had to ring, Kaimahi always contacted and kept ahead of things. Awesome.
- They could come to me and weren't judgmental. I had no clue of service, when I decided not to go with Plunket my friend at TPO mentioned it to me.
- Helped me get drug free and keep my baby in my care.
- Whānau help. Health requirement. Knowledge re tinana hou ora.
- Waiata with exercises.
- Inclusive.
- Knowing you're welcomed each week. Tutors "kapai". Have a good time.
- Pai rawa atu nga kaimahi me to whaka oranga o te tina.
- We could not met such a hospitable, loving, loyal, sincere person as Margy Crosby and team.
- Being able to come and join in, the people were most welcoming.
- Meeting a variety of folks each week. Great social time with a shared meal.
- Fitness and friendship.
- Fellowship, kai, fitness, exercise.
- Meeting great people and having great music.
- Togetherness.
- Communication. Wellbeing re; health, exercise and guest speakers.
- Companionship.
- Very welcoming.
- Fun, Fitness, Friendships.
- Manaakitanga and exercises.
- Getting exercise for the body and mind.
- Home visits and flexibility.
- Thank you for your advice and help with all our enquiries. We appreciate your professional and down to earth approach.

# Whānau



- The tools given to (the whānau), the way in which the clinician delivered it to him.
- Really appreciate the sound advice. Have gained a lot of confidence. The nurse was a special nurse.
- The service really helped with my confidence to make changes.
- Goals were met.
- Getting the right information and being able to talk things over.
- System support – WINZ, Health follow ups with others – Doctors, specialists, services.
- Helping out with the kids' needs.
- One on One service and in home service.
- Kaimahi has been a great support for me and my whānau. She is very encouraging, supportive and tells it like it is, which is what I need.
- Exercise, singing, friendship, lunching together.
- Kanohi to Kanohi and the empathetic nature given has calming effects.
- Getting to know people because I don't know many people. Love the class. I look forward to it.

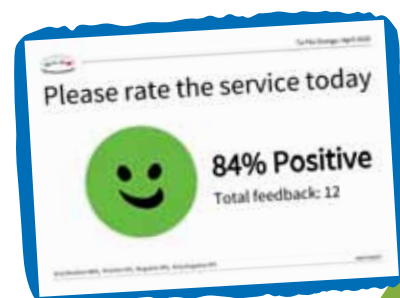
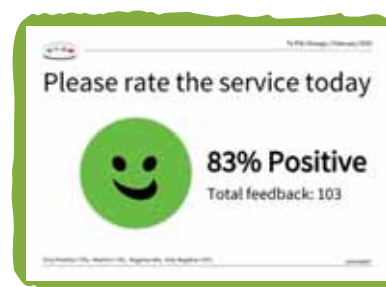
# Happy or not

*'Happy or Not' was introduced in 2019. It is an electronic touch screen feedback system based in the reception of each TPO whare. Below is a snapshot of various month's feedback from whānau across the hubs.*



## Suggestions to improve services

- Probably more visits – every visit allocated was met. For new mothers, more frequent visits would be great.
- Just not enough parking at health hub.
- Why don't we have our blood pressure taken?
- Nothing, I felt the service was great. I probably wouldn't have went to see a doctor and got myself sorted if it wasn't for Te Piki Oranga.







## Pēpi Comes First For Naomi. Smoke Free and Loving It.

A young woman's strength to quit smoking for the sake of her unborn baby was celebrated with a special gift and acknowledgment. Naomi Te Kiri was supported to quit smoking with the guidance of her quit coach Sonia Hepi Treanor.

Sonia and Naomi came together through Pēpi First, a free programme that supports pregnant women to quit smoking and rewards them with grocery vouchers along the way.

"It was such a challenge to quit, the hardest thing I've ever done. Having a quit coach beside me was the 20% extra I needed alongside the 80% I put in myself," Naomi says.

Sonia, Te Hā Pūkenga Manaaki of Te Piki Oranga Māori Wellness Services, says that the Pēpi First model of one-on-one support is key to success, especially for hapū mama.

"It's all about building relationships and trust. We continue to support women for six weeks once pēpi is born but usually find that if a wahine is smoke-free in the second or third trimester she is usually smoke-free post-partum," Sonia says.

Naomi was gifted a beautiful flax basket designed for the burial of a pēpi's whenua (placenta) and pito (umbilical cord) by Flax Farewells for going the extra mile to honour a pēpi who is growing inside.

# Nelson Marlborough Health

*Te Piki Oranga has an evergreen contract with Nelson Marlborough Health (NMH). Our service contracts with NMH include the following:*

**Te Puna Hauora** - includes Te Pou Taki (Cultural Support), Pūkenga Kaiwhakahaere (Site Managers). Pūkenga Atawhai (Nurses), Whānau-Kaimahi-a-Iwi (Social Workers), Pūkenga Manaaki (Navigators)

**Māori Health Development** - includes Oral Health Promotion

**CAMHS** - Clinical and Pūkenga Manaaki (non-clinical)

**Alcohol and Other Drug Counsellors**

**Adult Mental Health** - Pūkenga Manaaki support

**Mental Health Flexi fund** - packages of care for mental health and AOD whānau

**Tamariki Ora Service** - Pūkenga Atawhai

**Outreach Immunisation**

**Te Hā** - Quit Smoking Service

**Koroua and Kuia Early Intervention Service**

**Lactation Consultation**

**Hauora Direct Service**

**Bowel Screening Service**

**Counselling Services**





## Graduates champion “Stop Meth Use” programme.

Kia Taumata Te Oranga methamphetamine programme was launched in Stoke in October 2019. Within the year it has had its first two graduates, Colby Kelly and Joseph Batchelor. They completed eight months of the community-based, abstinence treatment programme and more than 100 hours of face-to-face group attendance time.

In acknowledgement of their part in our ‘Te Piki Oranga, Ngaru tuatahi’ first wave, Colby and Joseph were actively instrumental in helping us pioneer and shape the programme. Their contribution to the group, the sharing of their wealth of experience, and knowledge of methamphetamine helped catapult the programme.

“I could have continued making my recovery on my own but found that

being on the programme helped me gain further tools and understanding,” said Joseph. “The programme covered extensive conversations that I may not have thought of by myself, which I felt was relevant to me and my recovery journey. I had been declined other services but heard of this programme. Today I’m proud of the milestones that I have achieved.”

Colby agrees, and he felt that additionally, the programme allowed him to be himself, to share with like-minded people, have the ability to learn from each other and support each other’s stories and journeys. He felt the programme was highly needed and he could think of many other people who might benefit from it. He would like to continue attending as part of his ongoing commitment to his recovery and responsibilities of maintaining change.

Nga tino mihi ki a korua kua eke ki runga I te taumata otira te mutunga o te wa kia korua me o korua mahi i waenganui I a matou, Kia Taumata Te Oranga, Te Piki Oranga.

As Joseph and Colby progressed in their recovery, they became an inspiration to the other Matrix programme whānau/clients, especially those who were in the early stages of recovery, or those who thought that abstinence was impossible. They are role models that everyone looks up to.



# New Zealand Police

***We have a formal partnership with New Zealand Police to work together under the principles of the Treaty of Waitangi, to improve outcomes for Māori in contact with the Justice system, through the delivery of Te Pae Oranga's Iwi Community Panels.***

Te Pae Oranga has operated in the Nelson Tasman region since August 2018. Wairau Te Piki Oranga is due to deliver the service next financial year, starting August 2020.

This year, we received 88 referrals in Nelson Tasman of people with a mix of driving offences, property damage, dishonesty and low level violence. Of those, 85 participants have had pre-panel meetings with their whānau and victims, to look at causative factors to the participants' offending and to find solutions to right the offending. In the year, 80 panel meetings were held, and 72 post panel reviews undertaken.

Te Pae Oranga utilises tikanga Māori to settle participants and their whānau through mihi whakatau, karakia and whānaungatanga before panel sittings. This process was well received by participants.

The types of support we have been able to access for participants are varied and includes AOD counselling, and other medical interventions, eye tests, fitness and health workouts at Victory Boxing, referrals to Women's Refuge and supported referral into ACC for support.

We worked with participants to develop CVs for job applications, supported them to attend English lessons, looked for scholarships for leadership courses, completed personal development pathways, and de-escalation training.

Other outcomes included reconnecting with whānau, participating in tikanga events, researching whakapapa links and creative expressions through art.

Mahi Aroha (Work for Love) has included; cleaning church windows, helping kaumatua at the marae with whare upkeep, and working at community gardens. Hunters and fishers donated their catch to a named charity and others volunteered at Riding for the Disabled.

Referrals for driving offences are high. Many participants are supported with driving lessons, with testing often requiring the additional support of a reader or writer at test time.

There have also been letters of thanks to the Police, gifts of appreciation for mums, and personal letters of apologies to victims. Occasionally victims are present at the panels, and this is very healing and a step forward for all parties.



# Community Corrections

***Māori Tikanga Wānanga is in its fourth year with Te Piki Oranga, with 50 participants undertaking the programme this financial year, involving 15 partners and 23 children.***

The programme continues to provide a successful model of cultural engagement for participants looking to connect with their hapu, iwi and marae. Participants are assessed prior to the wānanga to measure their understanding of ratiratanga, wairuatanga, manaakitanga and whānaungatanga.

Participants are re-assessed at the completion of the wānanga. This year, the wānanga has evolved from offender focus to a whānau learning environment.

## Facilitating change.

**One Māori Tikanga Wānanga participant, John Tipene attended the programme at Te Hora Pa in Canvastown in October 2019. Te Piki Oranga has supported him with his hauora since he moved to Blenheim, setting him on a path of wellness.**

To be accepted into the wānanga, John underwent the knowledge assessment, as outlined above. These Māori values covered were not new to him as his kaumatua and kuia brought him up as a young boy. But as he grew older, he began to lose his way and therefore lost the things he was taught. He spent time in prison as a result of abuse, sexual abuse and violence. He became a patched gang member – he was a feared man. He suffered from mental health issues as a result of many years of drug and alcohol

use, isolating him from his ancestors and the teachings of his tupuna.

At the tikanga wānanga he was able to reconnect with the values of the marae. As the wānanga concluded John was given the opportunity to meet with Ariki Te Wairemana in Motueka. He was supported by Brenda, Te Piki Oranga Pūkenga Manaaki. John was apprehensive and anxious as he entered Ariki's whare, but he was instantly transported back to the days he spent with his koroua and kuia. Ariki told him things about himself and his ancestors that only he knew. They did karakia, sang old waiata, and did mihi, but mostly they sat in silence. Crying uncontrollably, John felt an overwhelming sense of relief, clarity and calmness that he had not felt for a long time. He knew his journey to knowing and forgiving himself had begun.

*"I know that my journey will have its challenges, and I know that not everything will pan out the way I want it. I know that there is a long list of people that I need to connect with to try and make right the wrong I had caused. I also know that my mental health will continue to be a barrier. Still, I do believe that my wairua healing has begun. My goal is to wean myself from modern medication slowly, then continue my journey into wellness through my culture, my artwork and continuing to work with my Te Piki Oranga whānau."*

~ John Tipene

## Salvation Army

In December 2019, we joined with Salvation Army and The Male Room to deliver a housing programme in Nelson Tasman. The programme puts people who are experiencing homelessness and multiple, high and complex needs into

secure housing. The goal is that homelessness should be brief, rare and non-recurring.

Since it launched we have supported more than 100 people with their housing needs.

## Nelson Community Food Bank Trust

Nelson Community Food Bank Trust (NCFBT) is a partnership of Te Piki Oranga, Beneficiaries and Unwaged Workers Trust (BUWT), Salvation Army, St Vincent de Paul – Nelson and Stoke, and Whakatū Marae. For 20 years the trust has delivered food parcels to Whakatū whānau experiencing hardship.

The kai parcels are designed to last a whānau or individual up to three days. Eighty percent of ingredients, including

meat and vegetables, is purchased, with the rest donated.

Over the 12 months, NCFBT delivered approximately 108 parcels per month from requests from the partner organisations. In a normal five-day week, Te Piki Oranga Whakatū would request between three to five parcels. As outlined on page 19, COVID-19 has seen the need for food parcels increase significantly.

## Oranga Tamariki

We provide a health assessment service for rangatahi referred from Oranga Tamariki. The purpose of the assessment is to ensure rangatahi health needs are considered when making plans during youth justice family group conferences.

This year the service was expanded into Wairau, having been delivered in Nelson and Motueka since June 2019. There have been 13 referrals to the service this year.

# Te Pūtahitanga and Ministry of Social Development

This year we introduced the He Tangata driving programme, which assists whānau in feeling confident to sit either their restricted or full license. It is for people of any age, but the majority have been rangatahi. It's great to see our Māori and Pasifika whānau take the opportunity to learn to drive and having that one-on-one support and guidance to get their license has been life-changing for some.

We thank Te Putahitanga for interim funding this year to enable us to run the programme while we looked for permanent funding. Our thanks also to the Ministry of Social Development for a grant towards petrol.

*"I LOVED it, the instructor was good and gave clear instructions, was a great teacher."*

*"Driver taught me a lot just within the first lesson. Explained everything well, and overall happy as!"*

Gary Dunn and Emani Soane are our two He Tangata driving instructors. As a former traffic police officer, Gary has a wealth of road rule and safety knowledge. Emani has been a driving mentor for some years with the pacific and immigrant population and has a passion for our Māori and Pasifika whānau.

We've had some great success stories from whānau who were able to get a job, get a promotion in their workplace and being able to legally drive on the road. Included here is a snapshot of how He Tangata participants feel.



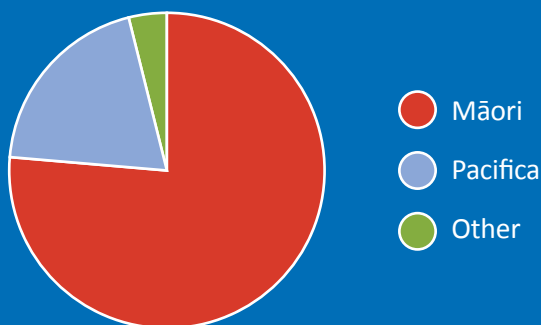
*"I just want to say a HUGE thank you to Hayley Veatupu for helping set me up in the right direction for my licence. You are awesome. And also to Emani Soane, thank you so much for your time and patience in taking me for my lessons and teaching me a lot."*



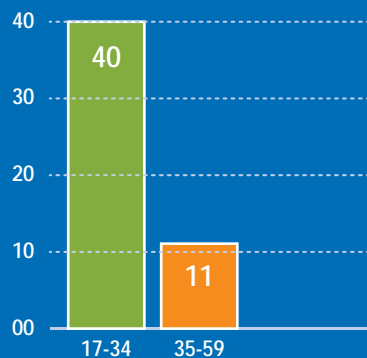
*"Getting my restricted helps me a lot by giving me more independence and not having to rely on my parents or public transport to take me to where I need to be, such as rugby training or work. The help from the Nelson/Tasman Pasifika Trust, "Ako Taavale Programme" and He Tangata of Te Piki Oranga, gave me the confidence and motivation to get my restricted license by providing free driving lessons. Paying for the test also allowed me to not worry about the expense. I think that what the programme is doing is amazing."*

### *He tangata Success in numbers*

2020 Enrolments by Ethnicity



2020 Enrolments by Age Group





# Community collaborations

*Te Piki Oranga proactively collaborates with our partners and other community providers to achieve health outcomes for whānau. The following are snapshots of some of our work this year.*

## **Whakatū Hauora Direct Pop Up Event**

In June, we collaborated with Te Waka Hauora Māori Health and Vulnerable Populations team at Nelson Marlborough Health, Medlab, St Johns, Public Health, Nelson Bays Primary Health, Victory Community Centre, and Community Oral Health Service, to hold a Hauora Direct Pop Up event. Hauora Direct Pop Up events provide opportunities to build health literacy and improve health status by connecting Māori and other high needs populations with essential health services.

At the June event at Te Kura Kaupapa Māori o Tuia te Matangi, 75 Māori and Pacifica people completed Hauora Direct assessments, ranging in age from between 8-weeks old and 65+ years.

Every individual collected a \$20 grocery voucher for completing their assessment and any intervention follow-ups they may have needed. It saw some whānau who

had Mum, Dad and five tamariki go home with \$140 worth of vouchers! Every person also went home with a meal.

Whānau had access immediately to: Stop Smoking Service, vision and hearing technicians, community dietitians, Med lab, oral health, health promotion enrollment and immunisation.

Appointments were set up to access, smears, B4 School checks and Hapu Wānanga. There were multiple referrals made to services within the community for support, access and intervention purposes.

Whānau said it was a worthwhile event and an awesome opportunity for the whole whānau to have health checks done at the one time. It assisted in building understanding for those that were unsure of aspects of their health and helped many to gain confidence and trust with health services.



## *Marlborough Foodbank Street Appeal*

In November 2019, 300 volunteers took to the streets of Marlborough behind a fire truck, calling on households to donate to the Foodbank Street Appeal for people in need at Christmas. The appeal covered Blenheim, Picton, Renwick, Havelock,

Woodbourne, Grovetown, Spring Creek, Rangiri and Seddon.

Our kaimahi teamed up with the Wairau Māori Wardens and the Rural Fire service and walked the streets in the Mayfield suburb. The collection was very successful, filling around 700 banana boxes with food.

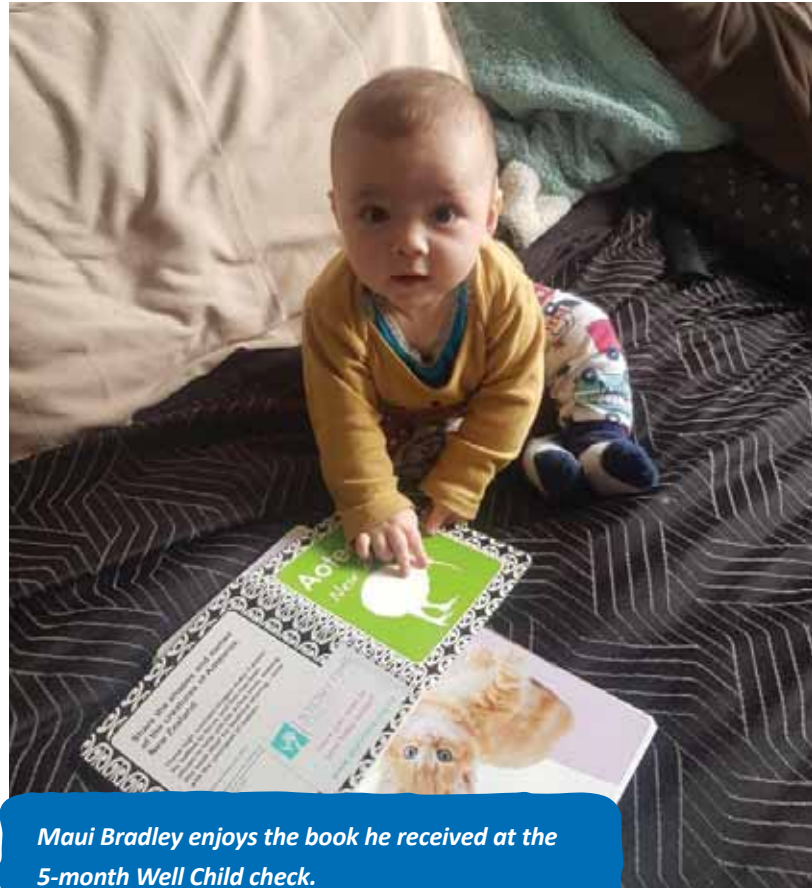




### ***Storytime for our Tamariki***

Since 2018 our Tamariki Ora service has been working collaboratively with Storytime Foundation to encourage our tamariki to be exposed to books and our local libraries at a young age.

Throughout the Well Child schedule, tamariki receive age-appropriate books to help their development of language, love of books, and interaction with whānau. The first book tamariki receive is a 'black and white' book, with pictures depicting Maunga, Awa, Waka, Whānau, and Pepi. Parents say the books are a great vehicle to remind them to repetitively share their whakapapa with their tamariki.



*Maui Bradley enjoys the book he received at the 5-month Well Child check.*

*Te Piki Oranga Wairau kaimahi Jess Hill, Janelle Wilkey, Cath Walker, Alivia Bowe, and Mary Johnsen, with sanitary items ready to go.*



### ***Ending period poverty***

Our Wairau team has been working with local charity Pink Packets over the last year, to make sure our wahine have the sanitary products they need. Due to the expense, a third of women prioritise food and nappies that their whānau need, over sanitary products for themselves, and almost 30% of teenagers aged below 17 years old have missed school or work because they have their period and don't have sanitary items. Pink Packets' mission is to end period poverty in Marlborough by distributing packs of donated sanitary products through local agencies, such as Te Piki Oranga.



## ***Engaging with whānau at International Kai Festival***

Ever since Te Piki Oranga was established, we have set up the First Aid Centre at the Waitangi Day International Kai Fest, an event co-hosted by Founder's Park and Whakatū Marae. Attendance provides us with the opportunity to promote our services, strengthen our links with the marae, and interact with the community in a less formal setting.

As well as First Aid, this year we also provided a Free Water Station, and gave away sunscreen and sanitising gel. We provided 15 bales of water, each containing 24 bottles.

Rather than actively promote the free water, we strategically displayed the

bottles prominently, and relied on the willingness of attendees to act upon their curiosity and need to quench their thirst. This allowed us to have controlled conversation when attendees bravely approached us about the water. We enjoyed our interesting conversations and gained several whānau referrals for our services.

It was somewhat satisfying that we were only called upon a few times to demonstrate our first aid skills. It was a day filled with memories of smiling faces, gorgeous aromas of attractive kai, cheeky laughter from the banter between kaimahi and event attendees, and the warm glow of a job well done.





**Financial Reports**  
for the year ended 30 June 2020

**Te Piki Oranga Limited**

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## Company Directory

as at 30 June 2020

Date of Incorporation: 18 December 2013  
 Company Number: 4863743

Charity Registration Date: 13 August 2014  
 Registration Number: CC50848

IRD Number: 113-081-066

Registered Office: 281 Queen Street  
 Richmond, Nelson 7020

Business Address: Unit A1, 281 Queen Street  
 Richmond, Nelson 7020

Nature of Business: Health Service

Directors:	A Bond	Jul 2016 - Jan 2020
	M Dick	appointed: Jan 2014
	J Du Feu	appointed: Jan 2014
	K Palmer	appointed: Jan 2014
	A Paul	appointed: May 2018
	K Ratapu	Jan 2014 - Jun 2020
	C Walker	appointed: Jan 2015
	L Ashworth (nee White)	appointed: Jul 2016

Shareholder:	Te Piki Oranga Limited	40 shares
	Whakatu Marae Committee Incorporated	10 shares
	Ngati Koata Trust	10 shares
	Whakatu Te Korowai Manaakitanga Trust	10 shares
	Te Awhina Marae Limited	10 shares
	Ngati Apa Ki Te Ra To Trust	10 shares
	Te Runanga o Rangitane o Wairau Trust	10 shares

Bankers: BNZ

Solicitors: Hamish Fletcher Lawyers

Auditors: Independent Auditors Limited



## Annual Report

for the year ended 30 June 2020


The directors present their annual report including financial statements of the company for the year ended 30 June 2020.

### Annual report disclosures

A unanimous resolution was passed by the company pursuant to subsection 211(3) of the Companies Act 1993, that this annual report need not comply with paragraphs (a) and (e) to (j) of subsection 211(1) of the Act.

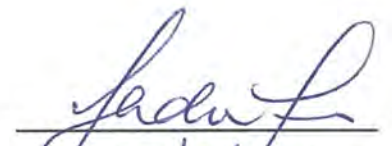
For and on behalf of the Board who authorised these financial statements for issue on the date shown below.

Director:

  
\_\_\_\_\_  
Dated: 25/9/2020

Director:

Dated:

  
\_\_\_\_\_  
25/9/2020

## Statement of Comprehensive Revenue and Expenses

for the year ended 30 June 2020

		2020 \$	2019 \$
Operating revenue received	5	5,784,501	5,156,200
Interest received	5	25,313	31,525
<b>Total revenue from exchange transactions</b>		<u>5,809,814</u>	<u>5,187,725</u>
Operating expenses	6	<u>5,808,061</u>	<u>5,135,380</u>
<b>Total surplus/(deficit) for the year</b>		1,754	52,345
Other comprehensive revenue and expenses		-	-
<b>Total comprehensive revenue and expense for the period</b>		<u><u>1,754</u></u>	<u><u>52,345</u></u>

## Statement of Changes in Net Assets

for the year ended 30 June 2020

	2020	2019
	\$	\$
<b>Equity at beginning of year</b>	<b>1,480,510</b>	<b>1,428,166</b>
Net surplus/(deficit) - Operation	14 38,922	235,013
Net surplus/(deficit) - Committed Funding Reserve	14 <u>(37,169)</u>	<u>(182,669)</u>
<b>Total net surplus/(deficit) for the period</b>	<b>1,754</b>	<b>52,344</b>
<b>Total comprehensive income for the year</b>	<b>1,754</b>	<b>52,344</b>
Retained Earnings	859,306	820,384
Committed Funding Reserve	622,957	660,126
<b>Total Equity at end of year</b>	<b><u>1,482,264</u></b>	<b><u>1,480,510</u></b>

## Statement of Financial Position

as at 30 June 2020

		2020 \$	2019 \$
<b>Total Equity</b>		<u>1,482,264</u>	<u>1,480,510</u>
<b>Current assets</b>			
Cash and cash equivalents	8	447,692	276,724
Investments - term deposits	9	760,168	952,316
Trade and other receivables	10	<u>717,654</u>	<u>686,023</u>
		<b>1,925,514</b>	<b>1,915,063</b>
<b>Non current assets</b>			
Property, Plant and Equipment	11	470,335	278,961
<b>Total assets</b>		<u>2,395,849</u>	<u>2,194,024</u>
<b>Current liabilities</b>			
Trade and other payables	12	157,345	104,203
Employee benefits	13	386,205	358,909
Income in Advance	15	254,950	150,261
GST Payable		<u>115,085</u>	<u>100,141</u>
		<b>913,585</b>	<b>713,514</b>
<b>Total liabilities</b>		<u>913,585</u>	<u>713,514</u>
<b>Net assets</b>		<u>1,482,264</u>	<u>1,480,510</u>



## Statement of Cash Flows

for the year ended 30 June 2020

	2020 \$	2019 \$
<b>Cash flows from operating activities</b>		
Cash receipts from customers	5,862,426	5,012,281
Interest received	27,563	34,443
Cash paid to suppliers	(1,361,618)	(1,379,277)
Cash paid to employees	(4,290,902)	(3,619,751)
Movement in GST	14,943	4,707
<b>Net cash flows from operating activities</b>	<u>252,413</u>	<u>52,403</u>
<b>Cash flows from investing activities</b>		
Disposal, maturity of investments	189,898	-
Disposal of property, plant and equipment	5,096	-
Purchase of investments	-	-
Purchase of property, plant and equipment	(276,439)	(181,470)
<b>Net cash flows from investing activities</b>	<u>(81,445)</u>	<u>(181,470)</u>
<b>Net increase in cash and cash equivalents</b>		
Cash and cash equivalents at beginning of period	8 <u>276,724</u>	<u>405,791</u>
Cash and cash equivalents at end of period	<u>447,692</u>	<u>276,724</u>

## Notes to the Financial Statements

for the year ended 30 June 2020

### 1) REPORTING ENTITY

Te Piki Oranga Limited (TPO) is an incorporated company registered under the Companies Act 1993 and was incorporated on 18 December 2013. The company commenced trading on 1 July 2014. The company is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013).

#### Charitable Status

TPO was registered under the Charities Act 2005 with the Charities Commission on 13 August 2014, registration number CC50848.

### 2) BASIS OF PREPARATION

#### a) STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime examples have been adopted.

TPO qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure and is required by its rules to prepare general purpose financial statements.

#### b) MEASUREMENT BASIS

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

#### c) FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars which is TPO's functional and presentational currency.

### 3) USE OF JUDGEMENTS AND ESTIMATES

The presentation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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

#### (a) JUDGEMENTS

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

- Revenue recognition - non-exchange revenue (conditions vs restrictions)

## Notes to the Financial Statements

for the year ended 30 June 2020

### (b) ASSUMPTIONS AND ESTIMATION UNCERTAINTIES

Any assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2020 have been detailed in the applicable notes and accounting policies of the financial statements.

### (c) CHANGES IN ACCOUNTING POLICIES

There were no changes to accounting policies in the period.

## 4) SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and have been applied consistently by TPO.

There have been no changes to accounting policies.

The significant accounting policies of TPO are detailed below.

### (a) REVENUE

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to TPO, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to TPO's revenue streams must also be met before revenue is recognised.

#### i. Revenue from exchange transactions

##### Service fees

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. The stage of completion is assessed by reference to patient notes.

Amounts received in advance for services provided in future periods are recognised as a liability until such time as the service is provided.

#### ii. Revenue from non-exchange transactions

Non-exchange transactions are those where TPO receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

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

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.



## Notes to the Financial Statements

for the year ended 30 June 2020

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

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

The following specific recognition criteria in relation to TPO's non-exchange transactions revenue streams must also be met before revenue is recognised.

### Management Services and Primary Care Contract Income

Revenue from Ministry of Health contracts is recognised as the milestones outlined in those contracts are achieved. Unless otherwise agreed between the parties, any underspending of contract income is to be applied to future commitments of TPO to those contracts rolling over. Only the amounts required to be returned at balance date that is enforceable is treated as a liability, the balance is included in equity. At the termination of any contract, remaining funds held as committed funding liability will either be transferred to retained earnings or be refunded by TPO to the organisation providing the funding depending on what the parties have agreed.

### Grants, Donations, Legacies and bequests

The recognition of non-exchange revenue from Grants, Donations, Legacies and bequests depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are "conditions" specifically require TPO to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the "conditions" are satisfied.

Stipulations that are "restrictions" do not specifically require TPO to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

### (b) FINANCE INCOME

Interest is recognised in the statement of comprehensive revenue and expense as it accrues, using the effective interest rate method.

### (c) FINANCIAL INSTRUMENTS

TPO initially recognises financial instruments when TPO becomes a party to the contractual provisions of the instrument.

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

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

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



## Notes to the Financial Statements

for the year ended 30 June 2020

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, TPO has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

TPO classifies financial assets into the following categories: loans and receivables.

TPO classifies financial liabilities into the following categories: fair value through surplus or deficit, and amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

### i. Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses (refer Note 4(d)).

Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

### ii. Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise cash and cash equivalents (bank overdrafts) and payables.

### (d) IMPAIRMENT OF NON-DERIVATIVE FINANCIAL ASSETS

A financial asset not subsequently measured at fair value through surplus or deficit is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to TPO on terms that TPO would not consider otherwise, indications that a counterparty or issuer will enter bankruptcy, adverse changes in the payment status of borrowers or issuers in TPO, economic conditions that correlate with defaults or the disappearance of an active market for a security. In addition, for an equity security classified as an available-for-sale financial asset, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

## Notes to the Financial Statements

for the year ended 30 June 2020

### i. Financial assets classified as loans and receivables

TPO considers evidence of impairment for financial assets measured at amortised cost (loans and receivables) at both a specific asset and collective level.

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.

Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

In assessing collective impairment TPO uses historical trends of the probability of default, the timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against loans and receivables. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

### (e) PROPERTY, PLANT AND EQUIPMENT

Items of property, plant and equipment are initially measured at cost, except those acquired through a non-exchange transaction which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured at cost, less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment is generally the purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost amounts of property, plant and equipment, less any assigned residual value, on a diminishing value basis over the expected useful economic lives of the assets concerned.

The estimated useful lives/diminishing value depreciation rates are:

Computer, equipment and plant	3 - 15 years	16 - 67%
Motor Vehicles	6 - 8 years	30%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

## Notes to the Financial Statements

for the year ended 30 June 2020

### (f) GOODS AND SERVICE TAX (GST)

All amounts are shown exclusive of Goods and Services Tax (GST), except for trade receivables and trade payables that are shown inclusive of GST. The statement of cash flows is also prepared on a GST exclusive basis.

### (g) LEASES

TPO has operating leases. Operating leases are not recognised in TPO's statement of financial position. Payments made under these leases are recognised in the statement of comprehensive income on a straight line basis over the term of the lease.

### (h) IMPAIRMENT OF ASSETS

#### i) Property, Plant and Equipment

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable through use or sale. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Impairment losses are recognised in the statement of comprehensive revenue and expense, unless an asset has previously been revalued, in which case, the impairment loss is recognised as a reversal to the extent of any revaluation reserves, with any excess recognised in the statement of comprehensive revenue and expense.

#### ii) Receivables

Receivables are assessed for impairment at each balance date. If there is evidence of impairment, an impairment loss is recognised in the statement of comprehensive revenue and expense.

### (i) EMPLOYEE BENEFIT LIABILITIES

A provision for employee entitlements is recognised for benefits earned by employees but not paid at reporting date. Employee benefits include salaries, wages, annual leave and company leave.

All employee benefits are expected to be settled within one year and have been measured at their nominal amount.

### (j) INCOME TAX

TPO is wholly exempt from New Zealand income tax, having fully complied with all statutory conditions for this exemption.

5) REVENUE FROM EXCHANGE TRANSACTIONS	2020	2019
	\$	\$
Management Services	230,911	123,424
Primary Care Contract Services	5,553,590	5,032,776
Interest Received	25,313	31,525
<b>Total Revenue from Exchange Transactions</b>	<b><u>5,809,814</u></b>	<b><u>5,187,725</u></b>



## Notes to the Financial Statements

for the year ended 30 June 2020

6) EXPENSES	2020	2019
	\$	\$
<b>(a) Administration</b>		
Accounting Fees	67,162	56,000
Audit Fees	6,002	6,738
<b>Total Accounting and Audit</b>	<b>73,164</b>	<b>62,738</b>
Depreciation	94,448	79,139
Information Technology	116,918	97,946
Interest Expense	329	0
Building Rental	258,669	236,137
Other Office & Organisation Expenses	280,000	212,172
<b>Total Office &amp; Organisation Expenses</b>	<b>750,364</b>	<b>625,394</b>
Board Expenses	7,911	3,307
Board Meeting Fees	50,465	58,780
<b>Total Board Expenses</b>	<b>58,376</b>	<b>62,087</b>
Wages and Salaries	481,864	393,762
Health & Safety	6,306	1,253
KiwiSaver (Employer Contribution)	14,661	12,605
Travel and Accommodation	9,044	12,858
Other Staffing Costs	29,785	32,759
<b>Total Staffing Expenses</b>	<b>541,660</b>	<b>453,237</b>
Contracts, Wages and Salaries	3,785,870	3,709,893
Contracts, other	598,629	222,031
<b>Total Primary Care Services</b>	<b>4,384,498</b>	<b>3,931,924</b>
<b>Total Operating Expenses</b>	<b>5,808,061</b>	<b>5,135,380</b>

## 7) SHARE CAPITAL

Ordinary shares	Issued	Paid up
As at 30 June 2020	100	-

All issued shares have a nominal value of \$1, equal voting rights and share equally in dividends and surplus on winding up.

8) CASH AND CASH EQUIVALENTS	2020	2019
	\$	\$
BNZ Current Account	40,221	29,384
BNZ Savings Account	405,534	245,334
Petty cash	1,937	2,006
	<b>447,692</b>	<b>276,724</b>

There are no restrictions over any of the cash and cash equivalents balances held by TPO.



## Notes to the Financial Statements

for the year ended 30 June 2020

<b>9) INVESTMENTS - TERM DEPOSITS</b>	2020	2019
	\$	\$
Term Deposits	760,168	952,316
	<u>760,168</u>	<u>952,316</u>
<b>10) TRADE AND OTHER RECEIVABLES</b>	2020	2019
	\$	\$
Trade receivables	684,565	657,800
Allowance for impairment	-	-
<b>Net trade receivables</b>	<u>684,565</u>	<u>657,800</u>
Sundry receivables	33,089	28,223
<b>Total receivables</b>	<u>717,654</u>	<u>686,023</u>
<b>11) PROPERTY, PLANT &amp; EQUIPMENT</b>	2020	2019
	\$	\$
Leasehold Improvements		
Cost	126,742	96,131
Accumulated depreciation	(26,943)	(19,127)
Loss on Disposal	-	(7,628)
<b>Net Book Value</b>	<u>99,799</u>	<u>69,376</u>
<b>Depreciation expense</b>	<b>12,907</b>	<b>6,907</b>
Furniture & Fittings		
Cost	114,312	103,792
Accumulated depreciation	(47,638)	(37,572)
Loss on Disposal	-	(922)
<b>Net Book Value</b>	<u>66,674</u>	<u>65,298</u>
<b>Depreciation expense</b>	<b>10,286</b>	<b>8,835</b>
Computer Equipment		
Cost	340,200	298,087
Accumulated depreciation	(259,154)	(221,659)
Loss on Disposal	-	(814)
<b>Net Book Value</b>	<u>81,046</u>	<u>75,614</u>
<b>Depreciation expense</b>	<b>44,009</b>	<b>40,295</b>

## Notes to the Financial Statements

for the year ended 30 June 2020

Plant & Equipment		
Cost	67,336	51,487
Accumulated depreciation	(35,146)	(27,682)
Loss on Disposal	-	-
<b>Net Book Value</b>	<b>32,190</b>	<b>23,805</b>
<b>Depreciation expense</b>	<b>7,518</b>	<b>6,215</b>
Motor Vehicle		
Cost	236,137	78,820
Accumulated depreciation	(45,511)	(33,952)
Loss on Disposal	-	-
<b>Net Book Value</b>	<b>190,626</b>	<b>44,868</b>
<b>Depreciation expense</b>	<b>19,728</b>	<b>16,887</b>
<b>Total fixed assets net book value</b>	<b>470,335</b>	<b>278,961</b>
<b>12) TRADE AND OTHER PAYABLES</b>	2020	2019
	\$	\$
Trade payables	125,401	93,009
Sundry payables	31,944	11,194
	<b>157,345</b>	<b>104,203</b>
<b>13) EMPLOYEE BENEFITS LIABILITY</b>	2020	2019
	\$	\$
Salary and wages accrual	137,527	144,110
Annual leave and Company leave	248,678	214,799
	<b>386,205</b>	<b>358,909</b>

### 14) COMMITTED FUNDING

TPO tracks the surplus or deficit made on each contract, after providing for a fair contribution to cover a portion of the overall administrative expenses. Unless otherwise agreed between the parties, any underspending of primary care contract income is to be applied to future commitments of TPO to those contracts rolling over. Where the contract does not include an explicit clause that any underspent funds are to be returned to the funder, the net overspend or underspend on current contracts are recognised as part of Committed Contract Funds within Net Assets. Any net surplus or deficits generated by the administrative recovery area, or any residual amounts from completed contracts are recognised as part of Retained Earnings in Net Assets.

### 15) INCOME IN ADVANCE

Any amounts invoiced by TPO which relate to the provision of goods or services for a period following balance date, or may required to be returned to the funder if criteria are not met, are recognised as a liability in Funds Received in Advance until the criteria of the funding agreement are met or until the financial period covered by the funding.

## Notes to the Financial Statements

for the year ended 30 June 2020

### 16) RELATED PARTY TRANSACTIONS

#### Identity of related parties

##### a) Whakatu Marae Committee Incorporated (WMCI)

WMCI has a 10% shareholding in TPO. WMCI provides TPO with office space. The terms and conditions are governed by a lease agreement. Other expenses mainly relate to the leasing of office space.

Transactions between TPO and WMCI	2020 \$	2019 \$
Revenue recognised by TPO	-	-
Expenses recognised by TPO		
Building Rental	24,130	63,264
Balance owed by TPO		
Building Rental	1,124	5,319

##### b) Whakatu Te Korowai Manaakitanga Trust (WTKMT)

WTKMT has a 10% shareholding in TPO. WTKMT provides TPO with office space. The terms and conditions are governed by a lease agreement. Other expenses mainly relate to the leasing of office space.

Transactions between TPO and WTKMT	2020 \$	2019 \$
Expenses recognised by TPO		
Other Operating Expenses	-	1,417

##### c) Te Awhina Marae Limited (TAM)

TAM has a 10% shareholding in TPO. TAM provides TPO with office space. The terms and conditions are governed by a lease agreement. Other expenses mainly relate to the leasing of office space.

Transactions between TPO and TAM	2020 \$	2019 \$
Revenue recognised by TPO	-	518
Expenses recognised by TPO		
Building Rental	57,432	53,667
Other Operating Expenses	742	403
Balance owed by TPO		
Building Rental	5,504	5,504

## Notes to the Financial Statements

for the year ended 30 June 2020

### f) Key management personnel remuneration

The entity classifies its key management personnel into one of two classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body

Members of the governing body are paid meeting fees. The meeting fees are ordinarily \$400 per meeting but increase to \$600 per meeting if the duration exceeds 4 hours. The chair was paid honoraria (but no meeting fees), totalling \$21,470 (2019: \$22,613) for the period. In addition to the above, the chair was paid \$1,640 for additional panel participation work done on top of their director duties. The deputy chair was paid an honoraria of \$10,000 (2019: meeting fees of \$2,800 plus \$6,667 honoraria) for the period. Senior executive officers and chief operating officers are employed as employees of the entity, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'fulltime-equivalents' (FTE's) for Senior executive officers and Chief operating officers in each class of key management personnel is presented below:

	2020 \$ '000 / individuals	2019 \$ '000 / individuals
Members of the governing body	51 / 8 people	59 / 8 people
Senior executive and chief operating officers	148 / 1FTE	137 / 1FTE

No legal consulting fee's (2019: NIL) were paid to member of the governing body for the provision of expert legal advice for a specific matter outside of the scope of their normal duties.

No close family members of key management personnel are employed by TPO on normal employment terms.

Jane Du Feu is a director of TPO and also an officer of WMCI. Jane Du Feu received honoraria payments and some limited meeting fees from TPO for her chair position.

## 17) OPERATING LEASES

### Property

TPO has a number of lease agreements for premises in Motueka, Richmond, Nelson and Blenheim.

The future non-cancellable minimum lease payments of property leases as lessee at reporting date are detailed in the table below:

	2020 \$	2019 \$
Less than one year	251,290	196,444
Between one and five years	249,352	211,493
Greater than five years	-	-
	<u>500,642</u>	<u>407,937</u>

The leases normally run between one and three years, some with an option to renew after that period.



## Notes to the Financial Statements

for the year ended 30 June 2020

### Other Operating Leases

TPO has several lease agreements for motor vehicles, photocopiers and software.

The future non-cancellable minimum lease payments of other operating leases as lessee at reporting date are detailed in the table below:

	2020 \$	2019 \$
Less than one year	111,112	199,135
Between one and five years	53,884	97,492
Greater than five years	-	-
	<u>164,996</u>	<u>296,627</u>

The leases normally run for a period up to five years.

### 18) COMMITMENTS AND CONTINGENCIES

At 30 June 2020, TPO had no capital commitments and TPO is not aware of any contingent liabilities (2019: Nil).

### 19) EVENTS AFTER REPORTING DATE

No material events have occurred subsequent to the reporting date that require disclosure or adjustments to be made to the 30 June 2020 financial statements. (2019: none).

### 20) EVENTS AFTER REPORTING DATE

The Directors have reviewed TPO's ability to operate as a going concern, and specifically reviewed the impact of the recent Covid-19 outbreak and the social and economic measures taken to curtail its spread.

The majority of TPO's revenue is from contracts with the local District Health Board. Letters of assurance have been received from this funding provider, guaranteeing funding will continued to be received. In addition, a number of contract targets have been waived, due to these being unable to be met because of the nationwide lockdown.

Therefore, the Directors have determined that there is no reason why the TPO cannot continue to operate into the foreseeable future.

### 21) CONTINGENT ASSETS

As part of the contract with its telecommunications provider, TPO was provided with a significant credit to be offset against the cost of purchasing future cellphones and other communications equipment. The spent portion of this fund at year end has been recognised at revenue, and the acquired equipment recognised as an asset at the value per the documentation from the telecommunications provider. The unspent portion at balance date of this incentive has not been recognised as revenue, but is an unrecognised contingent asset.

# Auditor's Report

## INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Te Piki Oranga Limited

### Report on the Financial Reports

#### Opinion

We have audited the financial reports of Te Piki Oranga Limited, ("the Company"), which comprises the statement of financial position as at 30 June 2020, and the statement of comprehensive revenue and expense, statement of cash flows and the statement of movement in equity for the year then ended, and statement of accounting policies (including significant notes to the financial report).

In our opinion, the accompanying financial reports present fairly, in all material respects, the financial position of the Company as at 30 June 2020, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE RDR) issued by the New Zealand Accounting Standards Board.

#### Basis of Opinion

We conducted our audit of the statements of financial performance, financial position, changes in equity, cash flows, accounting policies and notes to the financial report in accordance with International Standards of Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described the *Auditor's Responsibilities for the Audit of the Financial Reports* section of our report. We are independent of the Company 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 Company.

#### Responsibilities of Those Charged with Governance for the Financial Reports

Those charged with governance are responsible on behalf of the Company for the preparation and fair presentation of the financial reports in accordance with PBE RDR, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial reports that are free from material misstatement, whether due to fraud or error.

In preparing the financial reports, those charged with governance are responsible on behalf of the Company for assessing the Company'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 Company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Financial Reports

Our objectives are to obtain reasonable assurance about whether the financial reports 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 it is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise



from fraud or error and are considered material if, individually or in aggregate, they could be reasonably be expected to influence the economic decisions of users taken on the basis of these financial reports.

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

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

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

*Independent Auditors Ltd*

**INDEPENDENT AUDITORS LTD**  
NELSON

29 September 2020





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