



Annual Report
2022–2023



Māori health and wellness services - by Māori, for Māori.



Established in 2014 as the Māori health provider for Te Taihū o te Waka-a-Māui



Three health hubs in Wairau, Whakatū and Motueka



In-home, mobile and community outreach services

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Mihi | Acknowledgements

E ngā mana, e aku rangatira, e te iwi whānui

Nei anō te mihi kau atu ki a koutou,


*E rere tonu ngā roimata mō rātou kua mahue mai
i a tātou*

Nō reira, awaiho ko te pō ko te hunga wairua

*Huakina ko te ao ko tātou e mahue pani iho i muri
nei kia tangi tīkapa ana i te aotūroa,*

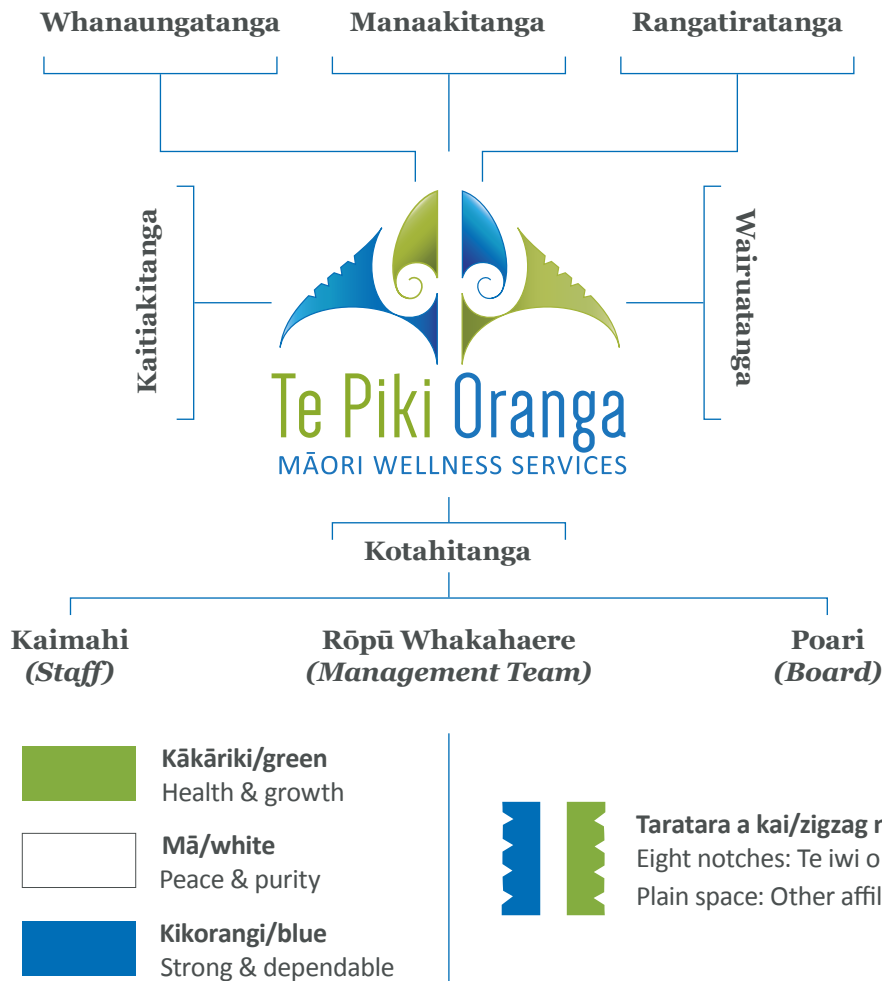
Tihei mauri ora!

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



Manu Aute | Te Tohu o Te Piki Oranga

Our logo centres around the symbolism of a traditional Māori kite. It was designed by Dwayne te Hira.



Kitenga (vision statement)

*Me whakahaumanu te mana o te whānau a, ka haere whakamua
Restore whānau health for a positive future*

Taukī whakatakātanga (mission statement)

*Mā te huruhuru, ka rere te manu
Enable whānau to achieve wellness*

Te pūrongo o te Heamana Chairperson report



Te kitenga: Me whakahaumanu te mana o te whānau ā, ka haere whakamua, ā, mā te huruhuru ka rere te manu.

Tūturu whakamaua kia tina, haumi e, hui e, taiki e.

Aue taukiri e.

E tangihia ana mātou ki a rātou, kua whetūrangitia, ki te wāhi e kore nei e hoki mai. Rere atu ra ki te pūtaketanga o Rehua ki ōu mātua tūpuna, ki te taha matau o te Atua, moe mai, okioki ai.

E ngā mana, e ngā reo, e ngā karangamaha nau mai whakatau mai ki tēnei hui ā-tau o Te Piki Oranga.

Welcome to the 9th annual report for Te Piki Oranga Ltd.

This year has been a time of reflection and refocusing due to the many crises faced by our communities.

I would like to acknowledge the passing of many whānau members, including my mother, Peggy Whitton, and the impact that has had on whānau wellbeing.

The Strategic Plan 2023–2028 has been finalised with input from management, staff and the Te Piki Oranga Board of Directors, who worked collectively to ensure we have a comprehensive, innovative plan for the next five years that encompasses our wellness framework.

The strategic pou in the plan describe our priorities – organisational growth, working with our shareholders and improving cultural capability to enhance our commitment to whānau.

Our holistic approach has enabled the development of culturally appropriate, comprehensive services that can be tailored to whānau needs where possible.

This last year has seen an increase in the diversity of our services, made possible with new contracts and exponentially increased funding from Te Whatu Ora and Te Aka Whai Ora.

As Te Piki Oranga has grown in this way, we have undertaken a critical analysis of our services and introduced a cultural capability framework to increase kaimahi cultural competency.

As we grow, housing our services and kaimahi is a challenge under constant scrutiny. We continually look for innovative solutions to meet the challenges arising from growth and increasing demand for our services. To achieve this, we need to ensure our kaimahi have the support they need to work effectively.

The organisation continues to be financially sound thanks to excellent management of the budget and funds. This has seen funds rationalised to recognise kaimahi, increase workforce development, develop new initiatives and attract and recruit more kaimahi. One of the ongoing challenges during the past year, with a high national employment rate and sustained workforce shortages, has been finding enough suitably qualified kaimahi to meet our needs.

The Clinical Governance Board is working well alongside the organisation to provide professional guidance needed for service delivery.

The ongoing partnership with Manu Ora in Wai Harakeke (Blenheim) has strengthened further this year, leading to increased whānau access to doctors and other primary and community healthcare.

The Board acknowledges and appreciates the hard work carried out by Tumuaki Anne Hobby, her management team, the clinical team leaders and the kaimahi who make our services successful.

At this point in time, at the end of the 2022–23 annual reporting period, from 1 July 2022 to 30 June 2023, Te Piki Oranga contracts, relationships and service delivery are in a state of flux as the government continues with the health system reforms towards a more collaborative approach for the benefit of whānau.

A change in government arising from the 2023 general election will also have an impact on the healthcare sector. But during these uncertain times, we make sure to regularly update our stakeholders on progress and challenges.

Finally, I wish to acknowledge the dedication of the directors. I acknowledge their willingness for vigorous debate about innovative future developments, and our shared hopes for the longevity of Te Piki Oranga services and a positive future.

**Nō reira,
Ngā manaakitanga**

Jane du Feu
Chairperson



Te pūrongo o te Tumuaki Tumuaki report



Mā te huruhuru ka rere te manu *Enable whānau to achieve wellness*

Tihei mauri ora, e ngā whānau, hapū, iwi o Te Taihū o te Waka-a-Māui, ngā rangatira o Te Piki Oranga, ngā kaimahi, e mihi aroha ana kia tātou katoa.

Kua puta mai nei i tēnei māuiui mate uruta rua mano rua tekau.

Rātou kua ngaro i roto i o tātou whānau, haere, haere, haere atu.

Tātou te hunga ora tēnā koutou, tēnā koutou, tēnā tātou katoa. Tū pakari, tū matāra, tū rangatiratanga.

Welcome to the Te Piki Oranga Annual Report for 2022–2023.

There is much in Chairperson Jane de Feu’s wāhinga kōrero (foreword) that I tautoko and agree with.

In my own wāhinga kōrero for the year, I would like to expand on a point Jane made about the state of flux health and wellbeing providers were in as of 30 June 2023. That date marks the close of the first full year of a new health system taking shape under the largest health reforms undertaken for Aotearoa New Zealand in 20 years.

On 1 July 2022, 20 district health boards (DHBs) were replaced with two new agencies – Te Aka Whai Ora Māori Health Authority and Te Whatu Ora Health New Zealand. We are now starting to see and feel the benefits and potential of Te Aka Whai Ora – an independent government statutory entity tasked with managing Māori health policies, service, and outcomes.

The establishment of Te Aka Whai Ora recognises that whānau need access to more services provided in kaupapa Māori settings, if they are to have the chance of equitable health outcomes.

The establishment of an independent Māori health authority, which we now have in Te Aka Whai Ora, was a recommendation of the Health and Disability System Review / Hauora Manaaki Ki Aotearoa Whānui commissioned in 2018.

Review Chair Heather Simpson and an expert panel unequivocally described the need for transformational change for the hauora health and wellbeing needs of whānau Māori. This need is as urgent today as it was in 2018.

And yet the first anniversary of Te Aka Whai Ora and its successes have been overshadowed by threats made during political campaigning in the lead-up to the general election to disestablish Te Aka Whai Ora.

It is certain to say that a change in government arising from the 2023 general election will have an impact on the healthcare sector.

But equally as certain – Te Piki Oranga will not be distracted from our core purpose and the people we care for. We are stronger than ever, after nine years of providing essential services to ngā whānau o Te Taihū.

Our new Strategic Plan 2023–2028 will guide us forward. The new plan will anchor us in our work, just as the previous plan did throughout the turbulence and trauma caused first by COVID-19 and then by the catastrophic flooding and slips in August 2022 that triggered state of emergency declarations.

The cost-of-living crisis experienced so severely by many Māori in our region has been a constant factor throughout the more irregular effects of the pandemic and weather events.

I am proud of our kaimahi and grateful for the steadfast support of Jane and her board of directors, for what we achieved during this year.

In my 2021–2022 Annual Report wāhinga kōrero I described our plans to integrate tikanga and kaupapa Māori deeper into our wellbeing service delivery. I am pleased to report that this is well underway, one year on, with the launch of Tuku Te Rere cultural capability programme.

Looking ahead, Te Piki Oranga will continue to re-indigenise our services and reclaim our own ways of doing things for the benefit of whānau of all ethnicities.

Again this year, approximately 25 per cent of our enrolled whānau were non-Māori. This is validation that non-Māori appreciate and do well under our model of care, Te Puna Hauora, which weaves te ao Māori values and tikanga into evidence-based, mainstream health and wellness practice.

This is what we mean by the saying ‘if you get it right for Māori you get it right for everyone’.

Nāku noa, nā

Anne Hobby

Tumuaki



Directors' karere



Jane du Feu – Whakatū Marae Inc.

The changes in the health sector have seen Te Piki Oranga go from strength to strength, and with our dedicated kaimahi we have remained 'fit for purpose' to whānau. Exciting initiatives to improve whānau health and wellbeing, under development as capacity allows, augurs well for the organisation's future. Whakatū Marae still believes that service delivery must be driven by Māori, to address the issues whānau face and improve and empower their wellness and self-determination. Our kaimahi are our 'heroes' that make Te Piki Oranga a vibrant and dynamic organisation and need to be commended for the mahi that they do. We continuously look at ways to support kaimahi, grow our service base and increase kaimahi capability to support whānau in the best way possible.



Keith Palmer – Te Āwhina Marae

Te Piki Oranga has continued to flourish by looking after the welfare of our whānau. We have been able to expand our services by maintaining a competent and loyal team, and by sustaining a strong financial position.

This year, the Manu Ora team have continued to make a positive difference to people's lives in the Wairau region. Now in their second year, Manu Ora kaimahi are more than achieving their goals, as confirmed in an independent evaluation.

I am also pleased to mention the Te Piki Oranga expansion into Māori maternity and early years services. In this annual reporting period, a contract was awarded and recruitment underway. I look forward to seeing this important healthcare in action. Te Piki Oranga is an organisation we can all be rightly proud of.



Antoinette Paul – Ngāti Koata

I have had the privilege of representing Ngāti Koata on the board for the past six years. Part of my role over the last couple of years was to help establish and drive a kaupapa Māori 'first 2000' days service (maternity and early childhood), which has now come to fruition. I acknowledge and thank the kaimahi and the board for their ongoing commitment and support to improve health outcomes for whānau with the focus on a cultural approach to primary healthcare. As we continue to expand our services, I look forward once again to the future for Te Piki Oranga.



Myra Dick – Whakatū Te Korowai Manaakitanga Trust

I have had the privilege of representing Whakatū Te Korowai Manaakitanga Trust on the board since Te Piki Oranga was established in 2014. The intersections between these organisations reflect a strong commitment to the wellbeing of our whānau in Te Taihū. The last few years have seen tremendous growth at Te Piki Oranga, as more pathways have been created to access wellbeing support and care. This growth has been possible due to the dedicated work of kaimahi and kaiwhakahaere alike in facilitating interactions between whānau and health services. I look forward to another prosperous year working with the directors and watching the organisation continue to grow.

*Nāu te rourou, nāku te rourou ka ora ai te iwi.
With your basket and my basket the people will thrive.*



Lauree Ashworth – Rangitāne o Wairau

I would like to acknowledge the extraordinary mahi provided to whānau by the kaimahi of Te Piki Oranga. As the organisation grows, our availability to care for whānau increases across Te Taihū. This is important because our Māori population increased by 21.9 per cent between the 2006 and 2018 Censuses, and is projected to keep growing. Māori are also younger here, with the largest age groups being 25–44 and 0–14. The support pēpi, children and young adults need as they grow, learn, lead and start their own families cannot be underestimated.

This year I was privileged to continue to support Manu Ora as a representative of Te Piki Oranga. Manu Ora is a non-profit, kaupapa Māori healthcare centre in Wairau. This partnership shows how successful and strong we can be when we work together.

*Nāu te rourou, nāku te rourou, ka ora ai te iwi.
With your basket and my basket the people will thrive.*



Cathleen Walker – Independent

Te Piki Oranga has continued to deliver high-quality wellness services to whānau across Te Taihū. There have been many highlights this past year, in particular it has been great to see our GP practice Manu Ora thriving in the Wairau region.

I would like to acknowledge our management and leadership team, and kaimahi for their hard work, dedication and commitment.

*Ma mua ka kite a muri, mā muri ka ora a mua.
Those who lead give sight to those who follow, those who follow give life to those who lead.*



Patrick Smith – Ngāti Apa ki te Rā Tō

Kia ora koutou. As a director and representative for Ngāti Apa ki te Rā Tō my focus remains on developing new services to improve health outcomes whilst ensuring Te Piki Oranga remains sustainable in the long term. Our Manu Ora GP practice in Wairau continues to increase its Māori enrolments, leading to medical conditions being treated sooner. We continue to expand our services across Te Taihū in the clinical space as well as in the social determinants of health such as driver licencing, warmer homes and workforce development. Thank you to Anne and her team for all their dedicated and hard work and we look forward to another exciting year ahead. Mauri ora.



Te rōpū whakahaere | Management team



Anne Hobby
Tumuaki
General Manager



Carl Baker
Te Pou Taki
Cultural Advisor



Mike Fulop
Kaituitui Hangarau Whakāturanga
IT Coordinator



Lorraine Staunton
Kaiwhakahaere Ratonga
*Service Delivery / Operations
Manager*



Sonny Alesana
Kōtuitui Hapori
Community Connector



Chelle Davies
Kaiwhakahaere Pūmanawa Tangata /
Whakaruru Hau | *Human Resources
and Health & Safety Coordinator*
Quality Kaiwhakahaere
Quality Manager



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



Diane Pomana
Pūkenga
Kaiwhakahaere Pūtea
Finance Manager

Whakatū Hub



Karen Davidson
Pūkenga Kaiwhakahaere
Site Manager



Dianne McDonald
Tapuhi Arahanga
Clinical Lead



Ricky Carr
Pūkenga Kaiwhakahaere
Site Manager
Koroua me Kuia Pou Tangata
Service Champion
(older people)



Mary Johnsen
Tapuhi Arahanga
Clinical Lead

Wairau Hub

Motueka Hub



Lydia Mains
Pūkenga Kaiwhakahaere
Site Manager



Gaynor Rikihana-Takao
Tapuhi Arahanga
Clinical Lead

Tō mātou uara Our values

Tō mātou uara are the tūāpapa (foundation) underpinning the way we work with whānau.

*He aroha whakatō,
he aroha puta mai
If kindness is sown,
then kindness you
shall receive*

Manaakitanga

(aroha, hospitality, kindness, generosity, support)

Manaakitanga is an act of caring for a person's mana (dignified presence) expressed through generosity, caring and compassion in all we do.

*Whāngaia, ka tipu,
ka puāwai*

*That which is
nurtured, blossoms
and grows*

Whanaungatanga

(relationship, kinship, sense of family connection)

Whanaungatanga embodies the physical and spiritual connections that bring us together, as a whānau and community, to work towards a collective goal.

*Toitū te Marae a
Tāne, toitū te Marae a
Tangaroa, toitū te iwi*

*If the land is well,
and the sea is well,
the people will thrive*

Kaitiakitanga

(guardianship and protection)

Kaitiakitanga is the belief that people are closely connected to the land and nature. The preservation and nurturing of taonga such as te reo Māori me ōna tikanga (language, customs and practices) are everyday acts of kaitiakitanga.

*He oranga ngākau,
he hikinga wairua*

*When it touches
your heart, it lifts
your spirit*

Wairuatanga

(spirituality)

Wairuatanga is the sense of connection between ourselves and our environment, and believing in a spiritual existence. Wairuatanga contributes to a sense of belonging and is essential to hauora (wellbeing).

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

*My success should not
be bestowed onto me
alone, as it was not
individual success, but
success of a collective*

Kotahitanga

(unity, collective action)

Kotahitanga is when we develop and maintain unity in purpose and direction. Everyone must be encouraged to contribute, to have their say in the pursuit of hauora.

*He aha te kai a te
rangatira? He kōrero,
he kōrero, he kōrero*

*What is the food
of the leader? It
is knowledge, it is
communication*

Rangatiratanga

(leadership, right to exercise authority)

Rangatiratanga is the expression of the attributes of a rangatira – humility, leading by example, generosity, kindness, diplomacy, and knowledge of benefit to people.

Te Puna Hauora | A source of wellbeing



Te Puna (the source) Hauora (wellbeing) is the Te Piki Oranga framework for how we provide services in Te Taihū o Te Waka-a-Māui.

Our services offer support with mental health, addiction, prevention and wellness.

Te Puna Hauora is based more on a traditional Māori community model than a Western clinical model.

It recognises that a health concern requires a whānau-centric approach, where a Māori individual may need the support and involvement of their whānau and whānau whanui.

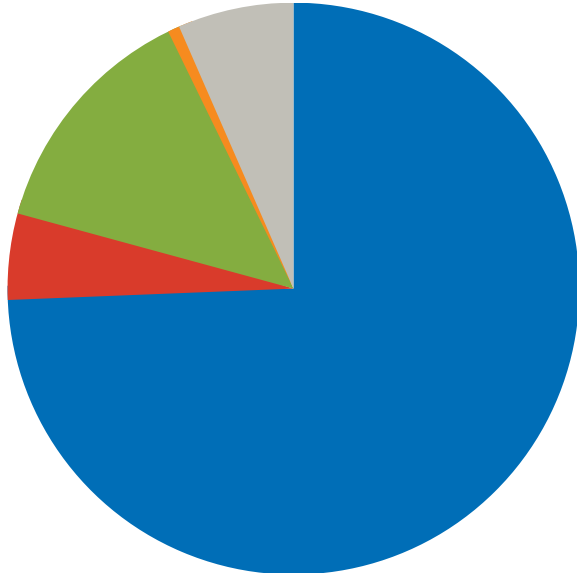
Te Piki Oranga refers to people accessing our services as whānau because this infers a close and respectful relationship.

By placing whānau at the centre of our care, we can support Māori and their whānau to become more self-managing and improve their health literacy through education.



Momo whakaheke | Whānau demographics

Enrolments by ethnicity



● Māori	3,574
● Pasifika	234
● Non-Māori*	651
● Asian/African	32
● Undefined	315
Total	4,806

*including Pākehā

Enrolments by age group



● 0-4 yrs	1,113
● 5-14 yrs	834
● 15-24 yrs	510
● 25-44 yrs	1,231
● 45-64 yrs	593
● 65+ yrs	525
Total	4,806

Pitopito kōrero | Highlights

From 1 July 2022 to 30 June 2023

1,657

people enrolled for
Te Puna Hauora services

.....

1,329

people enrolled with mental
health, counselling and drug
and alcohol services

.....

1,537

whānau enrolled with
Well Child Tamariki Ora

.....

59,069

points of contact with
a person or whānau
– appointments,
procedures, consultations,
conversations, messages
and more

1,513

people given
immunisations

.....

1,010

driving lessons given

.....

96

people screened
for bowel cancer

.....

1,336

phone calls made to
whānau who were
evacuating or potentially
affected by the emergency
flooding



Tō mātou kaimahi | Our workforce

Te Piki Oranga kaimahi provide healthcare and prevention programmes for whānau from regional health hubs, from mobile clinics or in whānau homes.



Strategic planning hui

A strategic planning hui in November was a welcome return to the kaimahi development calendar after disruptions in the past two years due to COVID-19.

Held at the Headingly Centre in Waimeha, the hui was an opportunity for kaimahi to put their everyday mahi to one side and focus on the big picture.

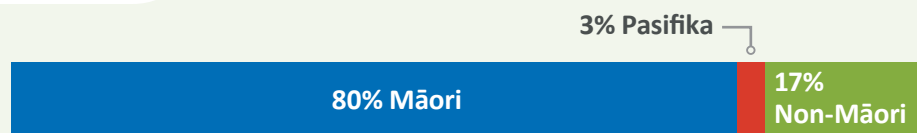
Guest speaker Riana Manuel, Chief Executive Officer at Te Aka Whai Ora (the Māori Health Authority) joined the hui by video conference.

Another highlight was a light-hearted ‘speed dating session’ with the Board of Directors and some of the Te Piki Oranga management team, where kaimahi could get to know Te Piki Oranga leaders a little better.

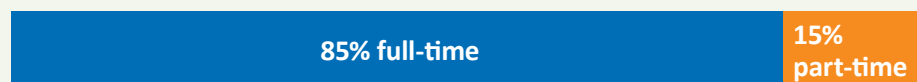
Key kaimahi facts

Total number of kaimahi

98

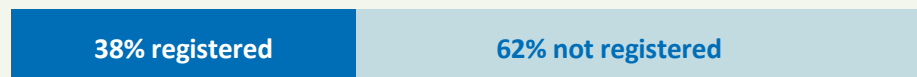


Workforce capacity



Registered with a professional body

38%



At Te Piki Oranga, we celebrate kaimahi achievements, of which there are many. Here are just a few examples for the 2022/23 year.



From left, Israel Hawkins (WERA), Chelle Davies, Grayson Nepia, Karen MacDonald, Rachele Tauroa and Betty Soane.
Photo by Brooklyn Edwardson.

Increasing qualifications

Eight kaimahi received their Te Pou Tautoko I Te Ora (Social Services Diploma) at a whakapōtaetanga (graduation ceremony) in May.

Te Piki Oranga partnered with the WERA Training Centre to support taura: Grayson Nepia, Rachele Tauroa, Chelle Davies, Shanesse Collins, Betty Soane, Karen MacDonald, John Hart and Pani Christie.

He Tangata a key to whānau independence

Our He Tangata service was awarded Outstanding Programme by Māori for Māori at the Driving for Change Conference.

Emani Soane is a He Tangata kaitiaki who, with Summer Stronach, supports dozens of whānau each year through the graduated driver licensing system. Having a driver licence is proven to increase whānau independence and wellbeing, and for many whānau it is a life-changing accomplishment.

A new qualification for Alice

Alice Adair added a Careerforce qualification in mental health to her kete of experience and skills gained in many years of community work and governance positions.



Alice is a Pūkenga Manaaki with our Motueka tari. She supports whānau with mental health needs as part of a multidisciplinary team of nurses, health practitioners and alcohol and drug counsellors.

Cultural competency starts to soar



The Whakatū team with their new Tuku Te Rere guide.

The launch of the Tuku Te Rere kaimahi programme by Te Pou Taki Carl Baker in January has put kaimahi firmly on a journey towards greater cultural capability.

Our kitenga is to have culturally capable kaimahi providing an exemplary Māori wellness service. Through Tuku Te Rere, kaimahi progress through four phases of learning that are shaped around the concept of a manu, or bird. The hatchling, in its cultural infancy, grows into a young bird, and then a more competent fledgling before becoming a manu tāiko – a culturally proficient guardian.

Tuku Te Rere is part of te anga āheitanga ahurea, the Te Piki Oranga cultural capability framework. Kaimahi are given time and resources towards collectively achieving Te Piki Oranga pae tawhiti – organisational goals, such as te reo me ōna tikanga and Te Tiriti o Waitangi.

In the first five months of Tuku Te Rere (up to end of this annual reporting period):

- 50 kaimahi attended the first round of Te Ataarangi te reo Māori classes, 36 the second round and 36 the third round
- 86 kaimahi completed their cultural capability assessment
- 80 kaimahi completed their one-on-one kōrero assessment
- 18 kaimahi completed the first phase of Tuku Te Rere

Ngā piringa me ngā herenga Relationships and contracts

The contracts, agreements and collaborative partnerships Te Piki Oranga holds with government and non-government organisations are key to achieving our kitenga and taukī whakatakatanga.

By working with, or for, other organisations we can take services and support deeper into our communities. For some organisations, having Te Piki Oranga as a partner or provider means whānau benefit from a fuller model of care – we often support in ways that other providers cannot.

Some whānau are referred to us. And some whānau we refer to hospital or specialist care, advocating for them and helping them navigate the system.



Jasmine and her taitamaiti in their new home secured with the support of Manu Ora.

Te Whatu Ora (Nelson Marlborough)

Te Piki Oranga is contracted by Te Whatu Ora Nelson Marlborough to provide a wide range of kaupapa Māori health and wellness services.



1 July 2022 marked the start of the largest restructuring of Aotearoa New Zealand's health system in two decades, when Te Whatu Ora Health New Zealand replaced 20 district health boards (DHBs).

On that day, our contract with the former DHB, Nelson Marlborough Health, transferred to Te Whatu Ora, allowing an unbroken flow of Māori health and wellness services.

The majority of whānau we care for are enrolled in one or more of the following services, where our kaimahi make a positive difference to people's lives every day.

Adult Mental Health

Pūkenga manaaki-led assessment and support

Alcohol and Other Drugs (AOD)

Assessment and treatment

Bowel Cancer Screening

Outreach and referral

Cervical Cancer Screening

Invitations and recall

Child and Adolescent Mental Health

Clinical care and pūkenga manaaki-led support

Counselling

Whānau-focused non-clinical therapy

Hauora Direct

Referrals to Te Piki Oranga from Te Whatu Ora (Nelson Marlborough)

Kia Taumata Te Oranga

Methamphetamine addiction programme

Koroua and Kuia Early Intervention Service

Whakawhanaungatanga, physical activities and health support for people aged 55+

Lactation Consultation

Specialist care for breastfeeding māmā

Mental Health Flexi Fund

Packages of care for mental health and AOD whānau

Outreach Immunisation

Supporting whānau to immunise their tamariki

Te Hā

Supporting people to become and stay smoke- and vape-free

Te Puna Hauora

Supporting whānau health with nursing, Te Pou Taki cultural support, pūkenga manaaki support, social workers and more

Well Child Tamariki Ora

Specialist nurses support whānau to nurture pēpi and young tamariki

Oranga Tamariki

This is the fourth year we have provided a health assessment service to rangatahi referred to us by Oranga Tamariki.

Our mahi is to assess rangatahi health needs and ensure that these are considered during youth justice family group conferences. In particular, we ensure that any health needs are factored into the resulting youth justice family group conference plan.

Facilitated by Oranga Tamariki, the conferences are held when rangatahi are alleged to have offended, or once the charges have been proved. They are intended to be a restorative process that upholds the mana for all involved.

The conferences are distinct to the Te Pae Oranga Iwi Community Panels that Te Piki Oranga partners with New Zealand Police to deliver.

Sealord

Sealord renewed their sponsorship of Te Piki Oranga this year, helping bridge a critical gap by funding whānau travel to important health appointments, such as hospital-based dialysis treatment.

Sealord's sponsorship contributed to the success of Mana Wāhine clinics held in September and December this year. Some wāhine would not have been able to attend the clinics without funded transportation, as they needed to travel from Te Hora Pa, Motueka, Brightwater and further afield to attend. See the pitokōrero on page 28 about Mana Wāhine.

Te Piki Oranga was pleased to be able to support Sealord whānau wellbeing in return, by hosting an outreach influenza and COVID-19 immunisation clinic in late April. We did this in partnership with Te Whatu Ora and staff.

These types of 'pop-up' outreach immunisation clinics require more organising than clinics based in health hubs or in our purpose-built



Sealord kaimahi received a warm welcome from the team hosting an outreach immunisation clinic on-site at Sealord. Approximately 113 Sealord kaimahi received influenza and/or COVID-19 vaccinations.

mobile clinic because they need to be set up to meet stringent infection prevention and hygiene protocols.

It is well worth the effort: More than 113 Sealord staff took up the opportunity of immunisation on-site in their workplace. For some of Sealord's new migrant workers, being with their workmates was useful, as workmates could translate our nurses' advice and instructions into their native languages.

New Zealand Police and Waka Kotahi

He Tangata

Learning to drive and holding a licence is of proven benefit to whānau independence and wellbeing.

Our success in supporting whānau through the graduated driver licensing system saw our He Tangata learn-to-drive programme awarded Outstanding Programme by Māori for Māori at the Driving for Change Conference this year.

We receive internal referrals from Te Piki Oranga kaimahi and from local iwi, the Nelson Tasman Pasifika Trust and from Te Pae Oranga Iwi Community Panels (New Zealand Police).



He Tangata supports whānau through the graduated driver licensing system.

Salvation Army and the Male Room

We work with the Salvation Army and The Male Room to deliver the Housing First Programme in Nelson Tasman.

The programme places 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.

Te Piki Oranga contributes to the wraparound support of whānau helped into a home, facilitating access to services and providing advocacy support. This year we strengthened our contribution to the government-funded Housing First programme, by employing a full-time pūkenga manaaki/whānau navigator to work within the programme.

Like most inequitable and adverse health and wellbeing outcomes for Māori, homelessness or unsafe housing can have devastating, multigenerational effects.

Our pūkenga manaaki brings essential skills and experience to this life-changing programme – a passion to tautoko whānau, experience working with Māori and providing high-quality community services, knowledge of hauora Māori models of practice and experience in applying Te Tiriti o Waitangi obligations.



The Housing First programme can disrupt the potentially multi-generational cycle of harm caused by homelessness.



Nelson Community Food Bank Trust volunteers.

Nelson Community Food Bank Trust

The Nelson Community Food Bank is one of the main providers of food assistance in the Nelson area.

The charity works closely with other regional community agencies, including Te Piki Oranga, Whakatū Marae, Te Korowai Trust and St Vincent de Paul.

Volunteers deliver food parcels to individuals and whānau experiencing hardship in the Whakatū/Nelson area. Through this mahi, they help to reduce food insecurity and hunger in our region.

Food insecurity is a serious issue for whānau in Te Taihū as it affects people's social and educational outcomes as well as their physical and mental wellbeing.

This year the cost-of-living crisis was felt keenly by some whānau, with many having to choose between buying food, or paying power bills.

In its most recent year of reporting up to March 2023, Nelson Community Food Bank Trust volunteers drove more than 25,000km to deliver 3,398 food parcels for 12,500 people.

This is an increase of about 15 per cent from the previous year. In addition to the rising cost of living, factors that contribute to increased need for food parcels are the ongoing effects of COVID-19 on employment and income, and the lack of affordable housing in Nelson.

In the 12 months up to 31 March 2023, Te Piki Oranga made 1,573 requests to the food bank.

Community Corrections – Ara Poutama Aotearoa

This was our seventh year participating in the Tikanga Māori Wānanga programme with the Department of Corrections (Community Corrections).

This programme is part of Corrections' commitment to reduce the rate of Māori re-offending through participation in both mainstream and tikanga-based motivational, rehabilitative and reintegrative programmes.

The wānanga are a successful and lifechanging model of cultural engagement for Corrections'

clients (offenders) looking to connect with their hapū, iwi and marae, and te ao Māori more broadly.

Wānanga participants' understanding of rangatiratanga, wairuatanga, manaakitanga and whanaungatanga are assessed before and after the wānanga, with greater understanding gained almost every time.

Participants' partners and children often attend and are all supported throughout the process by our pūkenga manaaki community navigators.

New Zealand Police – Ngā Pirihimana o Aotearoa

Te Pae Oranga Iwi Community Panels

This is the fifth year that Te Piki Oranga has contributed to the Te Pae Oranga Iwi Community Panels programme.

The panels are an alternative to court proceedings for minor offending by people aged 17 years and older.

We work with New Zealand Police under the principles of Te Tiriti o Waitangi to reduce re-offending and improve outcomes for Māori in contact with the justice system. The panels also give community members a voice, involve victims in the remediation process, and save police and court time and costs.

Police provide the three-person panel with a summary of the facts. The participant is given an opportunity to explain the reasons for their offending and how they could repair the harm done and avoid doing it again.

The panel then works with all parties to decide a course of remedial action. Throughout the process Te Piki Oranga makes sure that the participant has the chance to have any health needs addressed – some of which may have contributed to the cause of offence.

We received 334 referrals to this service and held 265 hui mātua (panels).



Primary and community health and wellbeing partners



From left, Tania Smith, Portia Borland and Miraka Norgate.

Te Piki Oranga has strong, effective relationships with Nelson Bays Primary Health, Marlborough Primary Health, Nelson Tasman Pasifika Community Trust and Te Kotahi o Te Taihuhu Trust.

Our opportunity to collaborate and combine strengths came to the fore during the COVID-19 pandemic, from as early as February 2020 when the first case was reported, and before the introduction of the alert level and lockdown system in March 2020.

Te Taihuhu experienced its first major COVID-19 outbreak in January 2022, prompting huge demand for testing and vaccination services.

The need for whānau support and kai and care packages during compulsory home isolation periods also reached unprecedented levels.

From this first major outbreak, several more outbreaks occurred in the 2022/23 annual reporting period, with some whānau experiencing two or more cases.

See the pitokōrero on pages 28 and 31 about the Mana Wāhine clinics and Whānau Fun Days that we have hosted hardworking primary and community health and wellbeing partners.

These events helped to increase awareness about, and uptake of, immunisation.



The Manu Ora team at their clinic. The clinic was previously the home of the highly respected Walker whānau. The new use for the whare is appreciated for the cultural value of ahikā, or continuous occupation.

Manu Ora

Manu Ora is a Wairau primary healthcare team established in August 2021 as a registered charity and joint venture between Te Piki Oranga and Nuku Health.

In December 2022, an independent evaluation assessed the ways in which this unique kaupapa Māori primary healthcare service in Wairau is achieving its goals.

One of the clear themes from the evaluation report is that Manu Ora goes beyond mainstream healthcare. Examples include:

- Giving more time to whānau. A much higher ratio of clinicians to patients, compared to other practices, means more time with whānau and longer, more flexible appointments.
- Helping whānau into housing, providing kai (pātaka) and improving access to care with free transport, appointments and home visits.
- Offering an extended programme for taha hinengaro (mental health) and wraparound services for vulnerable hapū māmā and pēpi in their first 1,000 days.
- Allocating daily time to collaborate with community agencies, schools and other healthcare providers. Manu Ora is a qualified teaching practice for medical and nursing ākonga.
- Easing the pressure. Effective, early intervention before whānau become seriously unwell has led to fewer presentations to ED and urgent care.
- Te ao Māori values and tikanga underpin all models of care. Kaimahi embed Te Whare Tapa Whā principles from the start of their kōrero with whānau.

Mana Wāhine takes aim at inequity

Encouraging wāhine Māori to take steps towards better health.

Te Piki Oranga reduces inequitable health outcomes by providing high-quality, accessible services that are consistent with the concepts of whānau ora and tino rangatiratanga.

The first two Mana Wāhine community-based clinics held this year, where women could access a wide range of health services, were a good example of how this can be achieved.

Lorraine Staunton, Kaiwhakahaere Ratonga (Service Delivery and Operations Manager), says one of the main reasons behind the new outreach clinics is to improve cervical screening rates and reduce inequities for wāhine.

“Some women are 15 years overdue for their screening through no fault of their own – sometimes it just takes a little manaakitanga to help overcome barriers to healthcare.

“We will offer transport, a ‘no obligations’ conversation with a nurse or we will take our mobile screening service to a woman at home where she feels less worried about the procedure,” Lorraine says.

With more than 350 wāhine Māori in Te Taihuhu due or overdue for cervical screening at the time of the first clinic in September, Te Piki Oranga made a critical difference by supporting 40 wāhine to be screened on the day or booked for another time. At the second clinic in December, 40 women were screened and four booked for screening at another time.

The clinics also proved an invaluable conversation starter about health and wellbeing. Wāhine, and in some cases their tamariki, were referred to services including: breast and bowel cancer screening, smokefree services, counselling, immunisation, Well Child

Tamariki Ora, social workers, midwifery services and more.

“The benefits from a holistic, one-stop approach like this can continue for months after a clinic – and that’s what we aim for in healthcare,” Lorraine says.

Lorraine says the contribution of other Te Taihuhu health and social services made the clinics a success.

Te Kotahi o Te Taihuhu Trust contributed iwi liaison support and kai for the Christmas hampers. Nelson Bays Primary Health supported the cervical smear team. Te Whatu Ora Public Health contributed with health promotion activities and National Cervical Screening Team support. The support of Cancer Society Nelson, Sealord and Countdown Stoke was also appreciated.

Future clinics were planned for Waimeha (Richmond) in August and at Waikawa Marae in Wairau (September) in partnership with the Cancer Society, Nelson Bays Primary Health, Te Whatu Ora and Te Kotahi o Te Taihuhu Trust.



Above: Te Piki Oranga partnered with Te Whatu Ora, Nelson Bays Primary Health and Te Kotahi o Te Taihuhu Trust to host two Mana Wāhine community clinics in 2022.

Awhi aplenty for flood-affected whānau



A photo of the flooded Nelson East area in August 2022.

Te Piki Oranga was there for whānau when the floodwaters started rising.

States of emergency were declared on 17 August and 19 August 2022 for the Nelson Tasman and Marlborough regions, respectively, after continuous heavy rain caused severe landslides and flooding.

Te Piki Oranga responded to the emergency by standing up welfare support teams in Wairau, Motueka and Whakatū who made 1,336 phone calls to whānau over four days.

Lorraine Staunton, Kaiwhakahaere Ratonga (Service Delivery and Operations Manager), coordinated the response. She says the first step was working out who to call, made easier with the support of Te Whatu Ora Nelson Marlborough data analysts who provided maps that kaimahi then cross-referenced with the Te Piki Oranga database of enrolled or previously enrolled whānau.

Road closures and dangerous driving conditions meant people could not get to pharmacies. To overcome this, Te Piki Oranga

obtained emergency authorisation to collect prescription medicines that were then delivered with food supplies by Civil Defence teams – in some cases by helicopter.

Lorraine says the phone calls made a big difference.

“We could provide a lot of reassurance and psycho-social support over the phone and start to work out where further referrals and support was needed.”

The calls were a good chance for Te Piki Oranga to connect with whānau who had not been enrolled for a while and had new health needs.

“While we were talking, people could say, ‘Hey, I’m really worried about my teenager,’ for example, and we were able to refer them to our mental health team for follow-up.”

Te Piki Oranga also used social media to stay in touch and provide important information using te reo Māori and a familiar Te Piki Oranga tone of voice.

“I am proud of how we stepped up at such short notice and were able to respond the way we did,” Lorraine says.

Building resilience with Te Ata Pūao

***Mental health and addictions support programme
Te Ata Pūao is now available in the Wairau rohe.***



From left, Mahia Matika and Aiden Broughton (both pukenga manaaki) and David ('Chook') Norgate (tautoko ahurea).

Te Ata Pūao supports people experiencing mild to medium mental health and/or addiction issues, including rangatahi who may not be eligible for Child and Adolescent Mental Health Services.

The programme was launched in March 2023 in Wairau, and recruitment for a Whakatū-based programme was underway in this year also.

Te Ata Pūao began as a pilot programme in 2021 to support whānau living in rural communities at a time when the effects of COVID-19 were exacerbating anxiety and dependency on drugs and alcohol.

Now, in 2023 the programme has been redeveloped as a permanent service offering.

Pūkenga hauora hinengaro (mental health clinicians), pūkenga manaaki (whānau navigators) and tautoko ahurea (cultural support workers) work with tāngata whaiora (people seeking wellness and balance), and their whānau to provide support, treatment and therapy.

Te Ata Pūao has a focus on early detection, so that support can be provided sooner rather than later, and on supporting tāngata whaiora to become more resilient and able to cope with life's challenges.

The service expands the reach of other Te Piki Oranga mental health and addictions services, to increase equity of access, address whānau needs in a more holistic manner, reduce wait times, and improve outcomes.

The service is based on a kaupapa Māori model that focuses on positive aspirations to obtain hauora, recognising that hauora aligns with tikanga Māori and Māori cultural standards.

Kaupapa supports Māori student nurses

In recognition of the critical need to support and celebrate Māori nursing education, Te Piki Oranga sponsored a breakfast at the Hui a Tau – the National Māori Student Nurses Hui held at Whakatū Marae in June 2023.

Over the four-day hui, ākonga (students) heard from inspirational guest speakers, were immersed in te reo, sang many waiata and enjoyed the opportunity to whanaungatanga (connect) with other Māori nurses.

The annual hui is hosted by Te Kaunihera o Ngā Neehi Māori o Aotearoa (The National Council of Māori Nurses) and has been an invaluable experience for many ākonga who have gone on to nursing careers.

Taking hauora to the people

A 'whānau fun day' held in late June at Stadium 2000 in Wairau (Blenheim) saw Te Piki Oranga, Te Whatu Ora Nelson Marlborough, Te Kotahi o Te Taihū Trust, the Cancer Society, Te Hauora o Ngāti Rārua and Marlborough Primary Health combine forces.



Te Piki Oranga mobile services at Havelock Town Hall.

Timed to coincide with Matariki, the community event provided health and wellness checks for tamariki and their parents, the sharing of Māori birthing knowledge, hapūtanga care and childhood immunisations.

Fun was woven into the hauora offerings, with egg-and-spoon races, games, bouncy castles and giveaways and prizes throughout the day.

After the success of the first event plans were quickly finalised for the next whānau fun day in Motueka that would be held in partnership with Te Āwhina Marae, Nelson Bays Primary Health, Te Whatu Ora Nelson Marlborough, Te Kotahi o Te Taihū Trust, the Cancer Society and Te Ataarangi ki te Taihū o Te Waka ā Māui.

Te Piki Oranga invested in community outreach events and mobile services this year as part of efforts to boost childhood immunisation rates. In September, October and November 2022, and again in June 2023, Waikawa Marae hosted an immunisation day for tamariki, led by Te Piki Oranga Well Child Tamariki Ora nurses.

In addition to these events, information stalls and immunisation clinics for all ages were held in a diverse range of locations including at:

- a Pasifika 7s rugby match
- the Marlborough Youth Trust and Lansdowne Park in Wairau
- Franklyn Village and NMIT in Whakatū
- Ūkaipō – Rangitāne Cultural Centre in Grovetown
- Te Huinga Whetū Kapa Haka event in Whakatū
- Havelock Town Hall
- Hiwa hauora events with Te Kotahi o Te Taihū Trust
- Saxton Oval in Stoke with the Nelson Tasman Pasifika Community Trust
- Cops and Cakes expo at Saxton Field
- He Kōmuri Aroha documentary screening, at Te Hora Marae





Ngā pūrongo pūtea Financial reports

for the year ended 30 June 2023

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Company Directory

as at 30 June 2023

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:	M Dick	appointed: Jan 2014
	J Du Feu	appointed: Jan 2014
	K Palmer	appointed: Jan 2014
	A Paul	appointed: May 2018
	C Walker	appointed: Jan 2015
	L Ashworth	appointed: Jul 2016
	P Smith	appointed: Nov 2020
Shareholder:	Te Piki Oranga Limited	40 shares
	Whakatū Marae Committee Incorporated	10 shares
	Ngāti Koata Trust	10 shares
	Whakatū Te Korowai Manaakitanga Trust	10 shares
	Te Āwhina Marae Limited	10 shares
	Ngāti Apa Ki Te Rā Tō Trust	10 shares
	Te Rūnanga a Rangitāne o Wairau Trust	10 shares
Bankers:	BNZ	
Solicitors:	Hamish Fletcher Lawyers	
Auditors:	Independent Auditors Limited	

Annual Report

for the year ended 30 June 2023


The directors present their annual report including financial statements of the company for the year ended 30 June 2023.

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: 06/11/23
Keith Palmer

Director: 
Dated: 6/11/23
Jane du Feu

Statement of Service Performance

for the year ended 30 June 2023

Why does this entity exist? What does it want to achieve?

To provide prevention, detection, and treatment of ill health to Maori whānau (and their families) in Te Taihū o Te Waka a Maui to improve their health outcomes and wellbeing

How does it intend to achieve this?

Negotiating contracts that are intended to improve the personal and mental health of Māori
 Providing strategic direction for Māori health and social services
 Facilitating and coordinating consistency of service delivery
 Providing health and social services via a Whānau Ora framework
 Providing health education
 Improving the availability of health-related information
 Any other activity needed to deliver these strategies as long as the activities remain charitable in nature

Non-Financial Outputs achieved during year

	2023	2022
People enrolled with Te Piki Oranga services	4,806	4,367
- People enrolled with Te Puna Hauora services	1,657	1,037
- People enrolled with mental health, counselling and drug and alcohol services	1,329	637
- whānau enrolled with Well Child Tamariki Ora	1,537	1,047
Immunisations provided to whānau	1,513	2,000 +
Points of Contact across year	59,069	50,445

INDEPENDENT
AUDITORS

These statements are to be read in conjunction with the audit report and the notes to the financial statements.

Statement of Comprehensive Revenue and Expenses

for the year ended 30 June 2023

		2023	2022
		\$	\$
Operating revenue received	5	9,930,949	8,897,969
Interest received	5	60,679	6,926
Total revenue from exchange transactions		<u>9,991,628</u>	<u>8,904,894</u>
Operating expenses	6	<u>8,919,261</u>	<u>8,234,399</u>
Total surplus/(deficit) for the year		1,072,367	670,495
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the period		<u><u>1,072,367</u></u>	<u><u>670,495</u></u>

INDEPENDENT
AUDITORS

These statements are to be read in conjunction with the audit report and the notes to the financial statements.

Statement of Changes in Net Assets

for the year ended 30 June 2023

	2023	2022
	\$	\$
Equity at beginning of year	2,482,411	1,811,916
Net surplus/(deficit) - Operation	14 237,157	295,677
Net surplus/(deficit) - Committed Funding Reserve	14 835,210	374,818
Total comprehensive income for the year	1,072,367	670,495
Less: Transfer from Development Reserve to cover Funding Reserve	-	-
Total Equity at end of year	<u>3,554,778</u>	<u>2,482,411</u>

Detailed Movement - Retained Earnings and Reserves

Retained Earnings

Opening Balance	1,012,473	966,796
Net surplus/(deficit) - Operation	237,157	295,677
Less: Transfer to Discretionary Charitable Purposes Reserve	(50,000)	-
Less: Transfer to Personnel Development Reserve	-	(250,000)
Closing Balance - Retained Earnings	<u>1,199,630</u>	<u>1,012,473</u>

Committed Funding Reserve

Opening balance	844,938	381,338
Net surplus/(deficit) - Committed Funding Reserve	835,210	374,818
Less: Transfer to Development Reserve	-	-
Add: Transfer back from Development Reserve to cover development costs	84,984	88,782
Closing Balance - Committed Funding Reserve	<u>1,765,132</u>	<u>844,938</u>

Workforce Development Reserve

Opening Balance	250,000	-
Add: Transfer from Retained Earnings	-	250,000
Less: Transfer back to Retained Earnings to cover development costs	(9,384)	-
Closing Balance - Workforce Development Reserve	<u>240,016</u>	<u>250,000</u>

Discretionary Charitable Purposes Reserve

Opening Balance	-	-
Add: Transfer from Retained Earnings	50,000	-
Less: Transfer back to Retained Earnings to cover development costs	-	-
Closing Balance - Workforce Development Reserve	<u>50,000</u>	<u>-</u>

Development Reserve

Opening Balance	375,000	463,782
Add: Transfer from Committed Funding Reserve	-	-
Less: Transfer back to Committed Funding to cover development costs	(75,000)	(88,782)
Closing Balance - Development Reserve	<u>300,000</u>	<u>375,000</u>

Total Equity at end of year	<u>3,554,778</u>	<u>2,482,411</u>
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INDEPENDENT
AUDITORS

These statements are to be read in conjunction with the audit report and the notes to the financial statements.

Statement of Financial Position

as at 30 June 2023

		2023 \$	2022 \$
Total Equity		<u>3,554,778</u>	<u>2,482,411</u>
Current assets			
Cash and cash equivalents	8	858,498	2,220,612
Investments - term deposits	9	1,739,461	557,967
Trade and other receivables	10	<u>2,602,535</u>	<u>1,505,592</u>
		5,200,494	4,284,171
Non current assets			
Property, Plant and Equipment	11	750,497	799,790
		<u>5,950,991</u>	<u>5,083,961</u>
Total assets			
Current liabilities			
Trade and other payables	12	114,279	164,512
Employee benefits	13	814,000	704,389
Income in Advance	15	1,175,926	1,461,827
GST Payable		<u>292,008</u>	<u>270,823</u>
		2,396,213	2,601,550
Total liabilities		<u>2,396,213</u>	<u>2,601,550</u>
Net assets		<u>3,554,778</u>	<u>2,482,411</u>

INDEPENDENT
AUDITORS

These statements are to be read in conjunction with the audit report and the notes to the financial statements.

Statement of Cash Flows

for the year ended 30 June 2023

	2023 \$	2022 \$
Cash flows from operating activities		
Cash receipts from customers	8,539,747	9,042,500
Interest received	38,773	3,684
Cash paid to suppliers	(2,386,013)	(2,006,567)
Cash paid to employees	(6,210,028)	(5,815,846)
Movement in GST	21,186	132,847
Net cash flows from operating activities	<u>3,664</u>	<u>1,356,618</u>
Cash flows from investing activities		
Disposal, maturity of investments	250,000	0
Disposal of property, plant and equipment	7,085	0
Purchase of investments	(1,409,589)	(2,591)
Purchase of property, plant and equipment	(213,274)	(392,891)
Net cash flows from investing activities	<u>(1,365,778)</u>	<u>(395,482)</u>
Net increase in cash and cash equivalents	(1,362,114)	961,137
Cash and cash equivalents at beginning of period	8 <u>2,220,612</u>	<u>1,259,475</u>
Cash and cash equivalents at end of period	<u>858,498</u>	<u>2,220,612</u>

INDEPENDENT
AUDITORS

These statements are to be read in conjunction with the audit report and the notes to the financial statements.

Notes to the Financial Statements

for the year ended 30 June 2023

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 the functional and presentational currency for TPO.

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)

INDEPENDENT
AUDITORS

These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

(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 2023 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 revenue streams for TPO 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. Where the work performed over the lifetime of the contract is estimated to be consistent, the income is recognised evenly over the term of the contract. On contracts where the spending not incurred evenly - usually one-off or short term contracts - revenue is recognised on a percentage of completion method, using actual costs to date as a percentage of total costs. Where total forecast costs on a contract cannot be reliably estimated, contract revenue is recognised only to the extent of the expenses recognised that are recoverable for that specific contract.

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.

INDEPENDENT
AUDITORS

These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

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 non-exchange transactions revenue streams for TPO 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.

INDEPENDENT
AUDITORS

These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

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.

INDEPENDENT
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These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

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) 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.

(f) 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.

(g) 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:

Leasehold Improvements	5 - 25 years	8 - 40%
Motor Vehicles	6 - 10 years	20 - 30%
Furniture and Fittings	4 - 20 years	10 - 48%
Computer Equipment	3 - 16 years	13 - 80.4%
Plant and Equipment	3 - 20 years	10 - 67%

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

INDEPENDENT
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These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

(h) 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.

(i) LEASES

TPO has operating leases. Operating leases are not recognised in the 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.

(j) 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.

(k) 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.

(l) INCOME TAX

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

(m) 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.

(n) 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.

These notes should be read in conjunction with the financial statements and audit report.

INDEPENDENT
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Notes to the Financial Statements

for the year ended 30 June 2023

REVENUE FROM EXCHANGE TRANSACTIONS		2023	2022
5)			
		\$	\$
Management Services		327,500	245,297
Contract Services		9,603,450	8,652,671
Interest Received		60,679	6,926
Total Revenue from Exchange Transactions		<u>9,991,628</u>	<u>8,904,894</u>
6)	EXPENSES	2023	2022
		\$	\$
(a) Administration			
Accounting Fees		68,992	72,547
Audit Fees		2,547	15,700
Total Accounting and Audit		<u>71,539</u>	<u>88,247</u>
Depreciation		268,604	250,498
Information Technology		220,615	136,255
Interest Expense		0	194
Building Rental		270,870	264,418
Other Office & Organisation Expenses		292,233	275,576
Total Office & Organisation Expenses		<u>1,052,323</u>	<u>926,941</u>
Board Expenses		9,478	41,679
Board Meeting Fees		83,525	76,310
Total Board Expenses		<u>93,003</u>	<u>117,989</u>
Wages and Salaries		984,281	816,037
Health & Safety		4,133	1,041
KiwiSaver (Employer Contribution)		24,065	23,474
Travel and Accommodation		22,124	1,894
Other Staffing Costs		85,917	41,167
Total Staffing Expenses		<u>1,120,521</u>	<u>883,613</u>
Contracts, Wages and Salaries		5,251,833	5,098,690
Contracts, other		1,330,042	1,118,920
Total Primary Care Services		<u>6,581,876</u>	<u>6,217,610</u>
Total Operating Expenses		<u>8,919,261</u>	<u>8,234,399</u>
7)	SHARE CAPITAL		
Ordinary shares		Issued	Paid up
as at 30 June 2023		100	-

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

INDEPENDENT
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These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

8) CASH AND CASH EQUIVALENTS	2023	2022
	\$	\$
BNZ Current Account	57,880	89,642
BNZ Savings Account	548,931	2,128,819
90 Day Term Deposit	250,000	-
Petty cash	1,687	2,151
	<u>858,498</u>	<u>2,220,612</u>
There are no restrictions over any of the cash and cash equivalents balances held by TPO.		
9) INVESTMENTS - TERM DEPOSITS	2023	2022
	\$	\$
Term Deposits >3 months duration	<u>1,739,461</u>	<u>557,967</u>
	1,739,461	557,967
10) TRADE AND OTHER RECEIVABLES	2023	2022
	\$	\$
Trade receivables	2,565,093	1,459,791
Allowance for impairment	-	-
Net trade receivables	<u>2,565,093</u>	<u>1,459,791</u>
Sundry receivables	37,442	45,801
Total receivables	<u>2,602,535</u>	<u>1,505,592</u>
11) PROPERTY, PLANT & EQUIPMENT	2023	2022
	\$	\$
Leasehold Improvements		
Cost	149,402	149,402
Accumulated depreciation	(65,051)	(53,767)
Net Book Value	<u>84,351</u>	<u>95,635</u>
Depreciation expense	11,284	13,193
Gain/(Loss) on Disposal	-	-
Furniture & Fittings		
Cost	92,304	83,866
Accumulated depreciation	(48,329)	(41,903)
Net Book Value	<u>43,975</u>	<u>41,963</u>
Depreciation expense	6,426	6,805
Gain/(Loss) on Disposal	-	-
Computer Equipment		
Cost	513,174	425,255
Accumulated depreciation	(361,269)	(271,458)
Net Book Value	<u>151,905</u>	<u>153,797</u>
Depreciation expense	91,342	84,232
Gain/(Loss) on Disposal	1,478	(797)

These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

Plant & Equipment		
Cost	161,928	151,421
Accumulated depreciation	<u>(84,232)</u>	<u>(62,443)</u>
Net Book Value	<u>77,695</u>	<u>88,978</u>
Depreciation expense	21,789	17,307
Gain/(Loss) on Disposal	-	-
Motor Vehicle		
Cost	797,646	686,729
Accumulated depreciation	<u>(405,075)</u>	<u>(267,312)</u>
Net Book Value	<u>392,571</u>	<u>419,417</u>
Depreciation expense	137,763	128,961
Gain/(Loss) on Disposal	-	-
Total fixed assets net book value	<u>750,497</u>	<u>799,790</u>
12) TRADE AND OTHER PAYABLES	2023	2022
	\$	\$
Trade payables	87,206	96,447
Sundry payables	<u>27,073</u>	<u>68,065</u>
	<u>114,279</u>	<u>164,512</u>
13) EMPLOYEE BENEFITS LIABILITY	2023	2022
	\$	\$
Salary and wages accrual	341,216	287,824
Annual leave and Company leave	<u>472,783</u>	<u>416,564</u>
	<u>814,000</u>	<u>704,389</u>

These notes should be read in conjunction with the financial statements and audit report.

INDEPENDENT
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Notes to the Financial Statements

for the year ended 30 June 2023

14) RELATED PARTY TRANSACTIONS

Identity of related parties

a) Whakatū Marae Committee Incorporated (WMCI)

WMCI has a 10% shareholding in TPO. Expenses relate to Venue Hire for clinics & meetings

Transactions between TPO and WMCI	2023 \$	2022 \$
Revenue recognised by TPO	150	-
Expenses recognised by TPO	2,014	1,565
Balance owed by TPO	-	-
Balance owed to TPO	173	-

b) Te Āwhina 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.

Transactions between TPO and TAM	2023 \$	2022 \$
Revenue recognised by TPO	-	-
Expenses recognised by TPO		
Building Rental	57,432	57,432
Other Operating Expenses	-	-
Balance owed by TPO		
Building Rental	-	-

c) Te Rūnanga a Rangitāne o Wairau (TRaRoW)

TRaRoW has a 10% shareholding in TPO. Expenses relate to the Venue hire for clinics & meetings

Transactions between TPO and NKT	2023 \$	2022 \$
Revenue recognised by TPO	-	-
Expenses recognised by TPO	0	1,690
Balance owed by TPO		
Expenses	-	-

These notes should be read in conjunction with the financial statements and audit report.

Notes to the Financial Statements

for the year ended 30 June 2023

d) Manu Ora Limited (MOL)

TPO has a 50% shareholding in MOL, also a TPO director and the TPO General Manager are also directors of MOL. See note 19 for further detail.

Transactions between TPO and MOL	2023	2022
	\$	\$
Revenue recognised by TPO (excluding minor oncharges of costs)	-	-
Expenses recognised by TPO		
Contribution towards operating costs of MOL	75,000	25,000
Expenses and equipment paid on behalf of MOL	3,000	114,729
Payment for goods and services provided by MOL	3,708	4,058
Balance owed by TPO	-	-
Balance owed to TPO	111	148

e) 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 \$500 per meeting but increase to \$700 per meeting if the duration exceeds 4 hours. Members can also be remunerated for extra work carried out outside their normal responsibilities. The chair was paid honoraria (but no meeting fees), totalling \$30,000 (2022: \$30,000) for the period. In addition to the above, the chair was paid \$1,290 (2022: \$800) for additional panel participation work done on top of their director duties. The deputy chair was paid an honoraria of \$15,000 (2022: \$15,000) 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' (FTEs) for Senior executive officers and Chief operating officers in each class of key management personnel is presented below:

	2023	2022
	\$ '000 / individuals	\$ '000 / individuals
Members of the governing body	84 / 7 people	76 / 7 people
Senior executive and chief operating officers	192 / 1FTE	173 / 1FTE

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.

These notes should be read in conjunction with the financial statements and audit report.

INDEPENDENT
AUDITORS

Notes to the Financial Statements

for the year ended 30 June 2023

15) 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:

	2023	2022
	\$	\$
Less than one year	182,072	163,394
Between one and five years	87,742	143,938
Greater than five years	-	-
	<u>269,813</u>	<u>307,332</u>

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

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:

	2023	2022
	\$	\$
Less than one year	95,883	74,195
Between one and five years	144,182	59,883
Greater than five years	-	-
	<u>240,064</u>	<u>134,078</u>

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

16) COMMITMENTS AND CONTINGENCIES

At 30 June 2023, TPO had agreed after balance date to advance a further \$100,000 to Manu Ora Limited to assist with covering their operating costs (2022: \$75,000).

17) 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 2023 financial statements. (2022: none).

Notes to the Financial Statements

for the year ended 30 June 2023

18) GOING CONCERN ASSESSMENT

The Directors have reviewed the ability of TPO 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 revenue for TPO is from contracts with Te Aka Whai Ora and Te Whatu Ora. 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.

19) CONTINGENT ASSETS

TPO has a 50% shareholding in Manu Ora Limited, a charitable entity operated in conjunction with doctors in Marlborough to provide health services in the Wairau region. Any payment back to TPO of their equity interest in this entity is contingent on both Manu Ora Limited resolving to cease trading and wind up, and there being residual retained earnings after all financial obligations are repaid. Until both of these conditions are met, TPO has deemed that their share of any positive equity interest is nil, and will not apply the equity method to recognise their percentage of the equity interest in Manu Ora Limited.

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 2023, and the statement of comprehensive revenue and expenses, statement of cash flows and the statement of Changes in Net Assets for the year then ended, and notes to the financial statements (including significant of accounting policies).

In our opinion, the accompanying financial reports present fairly, in all material respects, the financial position of the Company as at 30 June 2023, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Reporting Standards Reduced Disclosure Regime ("PBE IPSAS 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 Directors for the Financial Reports

The Directors are responsible on behalf of the Company for:

- a) determining that the PBE IPSAS RDR reporting framework is acceptable in the entity's circumstances;
- b) the preparation and fair presentation of the financial statements in accordance with PBE IPSAS RDR and
- c) such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial reports, the Directors 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



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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.

The full details of the auditor's responsibilities can be found on the following web page.

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

Independent Auditors Ltd.

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7 November 2023



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