



2019
ANNUAL
REPORT
EASTERN BAY
PRIMARY HEALTH
ALLIANCE

EBPHA | GENERAL PRACTICE | COMMUNITY





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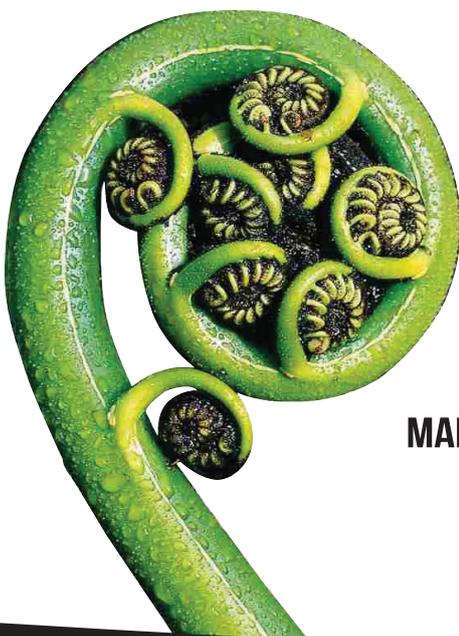


BACKGROUND

The Eastern Bay Primary Health Alliance (EBPHA) is a Primary Health Organisation (PHO) that is funded by the Bay of Plenty District Health Board and others to support the provision of essential primary health care services either directly or through General Practices or community Health Providers to the people of the Eastern Bay of Plenty.

Services delivered by the EBPHA are in place to improve and maintain the health of the Eastern Bay population. The aim is to ensure General Practice services are better linked with other primary health services to ensure a seamless continuum of care, in particular to better manage long term conditions and reduces inequalities.

EBPHA is a Charitable Trust incorporated under the Charitable Trust Act 1957 and registered under the Charities Act 2005 on the 27th July 2010.



The main frond represents the Eastern Bay Primary Health Alliance. With the smaller fronds representing our Providers that are in partnership with EBPHA.

**KOTAHITANGA MO NGĀ IWI KATOA
MANA ATUA, MANA TŪPUNA, MANA WHENUA, MANA TANGATA**

CHAIRMAN'S REPORT

KEN WHELAN



The strength in a Primary Health Alliance is the value it adds to its members and ultimately the community it serves.

This last year has been tumultuous for the organisation and as a result it needed to hit reset.

Sadly, the previous Chair Bryan Gould tendered his resignation after an eight-year tenure. The Board would like to thank Bryan for his input and commitment.

Following a review of the services provided and the organisational structure, I was approached to be the interim Chair and felt both privileged to be asked and excited to come back to where my career in health management began a long time ago and where both my children were born. Eastern Bay of Plenty holds a very large place in my heart.

At times because of the unique needs of the Eastern Bay, I think access to care can be an issue for the many often vulnerable communities we serve.

The staff I have been fortunate to meet within the EBPHA have given me faith that providing high quality service is what drives people to turn up to work every day and ensuring our communities have access to high quality primary care is our number one goal.

Following the departure of Michelle Murray, Chief Executive of six years, Greig Dean, having been with the organisation for five years in the position of Integrated Case Manager and a long-time resident of the Eastern Bay was appointed in an interim CE position whilst the organisation worked with its partners to agree what the future needs to look like.

The key strategies the EBPHA is committed to for the future includes:

- Reconnecting with our key partners in General Practice. As a result we now have good representation of local practices around the Board table and are striving to better support General Practice to provide care to their patients.
- Work closely with our Iwi partners to ensure confidence in service provision, this comes from the ability to maintain and strengthen the kaupapa of the EBPHA.
- Work closer with our Western Bay partner to ensure there is a joined up voice for the Bay of Plenty and in doing so reduce back office functions to increase frontline services.
- To ensure services can be better provided out of General Practice rather than in competition with our partners.

Finally, I would like to thank both my Board colleagues and the staff of the EBPHA for their continued commitment to patient care.

Ken Whelan
Board Chair

A handwritten signature in black ink, appearing to read 'Ken Whelan'.

CHIEF EXECUTIVE'S REPORT

GREIG DEAN

Collaboration is the key to successful outcomes in the Health Sector and this Annual Report highlights the continued relationships and commitment of the Eastern Bay Primary Health Alliance Board, staff, Clinical Advisors, General Practice and Health Providers to improving health outcomes and reducing inequalities for the Eastern Bay of Plenty (EBoP) population.

I would like to acknowledge Michelle Murray's contribution to the Eastern Bay during her time as CEO over a six-year period and wish her well in her new role at Hauraki PHO.

Thanks, are also in order, to Ngaire Lewis for her continued support to the organisation and leading the staff in an Acting CEO role.

Following an independent review of EBPHA, several recommendations were highlighted; the first being the importance of ensuring General Practices are at the forefront of everything we do.

There have been some challenges facing EBPHA over the preceding months, we will always be in discussion about how we can improve services across the Bay.

TE HAEATA – PHOS AND BOPDHB STRATEGIC GOVERNANCE GROUP – WORKING TOGETHER

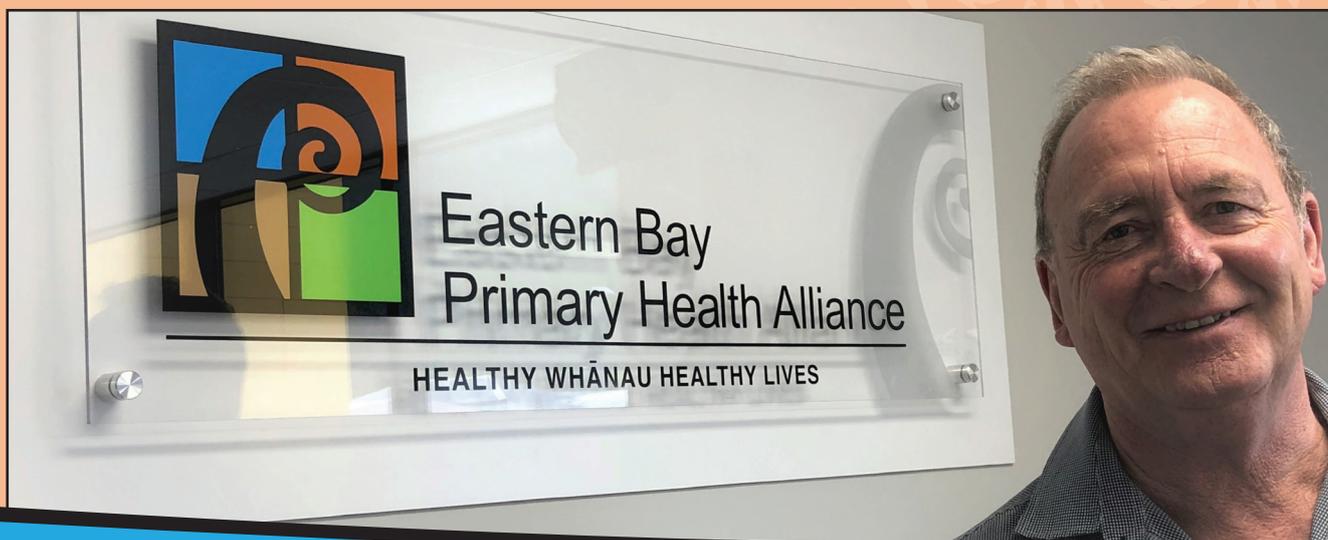
The above group is charged with providing strategic joined up leadership across the respective organisations with a common sense of purpose and direction.

Naming of the group "Te Haeata" – the Dawn, the start of a new day signalling a new chapter in the relationships and working together.

The group is based on partnership principles to include clarity around Mana Motuhake and what that means for the group, ensuring all decisions reflect Mana Motuhake of the communities we serve.

KEY PERFORMANCE INDICATORS

A new series of KPI's which track the time between a referral and the first point of contact has been developed to provide the Referring community with a more customer service framework to operate in.



COUNSELLING

Demand for counselling services has risen by forty percent over four years with twelve hundred referrals a year being received from General Practices in the Eastern Bay. To ensure a greater degree of professionalism and confidentiality for clients, we have relocated the Counselling Service upstairs which affords greater privacy.

ACKNOWLEDGEMENT

The tragic passing of Karli Rowe had a monumental impact on the EBPHA whanau and is still very present in our day to day mahi.

Karli joined our team at the EBPHA as a new graduate with her whole career ahead of her after obtaining her a Masters Qualification.

Our thoughts and prayers continue to go out to Karli's family and let me acknowledge the aroha and manaakitanga shown by our staff during this difficult time.

2019/2020 will see the EBPHA providing a strengthened strategic approach with our nine General Practices.

I would like to thank the EBPHA Board for their direction and support. I would also like to thank the EBPHA staff and General Practices who have worked extremely hard this year towards a truly collective regional approach in the healthcare for our community.

Greig Dean
Chief Executive



VISION

Healthy Whānau, Healthy Lives

MISSION

To lead community health care

VALUES

+ ASPIRATIONAL

to be passionate (care) about all we do, thereby delivering superior value to our communities. We aspire to be recognised as an innovative health leader.

+ RESPECT

to respect all individuals, value their contributions, and recognise the importance of diversity. We will work corroboratively with all health Providers, communities and sectors to ensure everyone can enjoy a healthy life.

+ EXCELLENCE

to be our best in everything we do. We will deliver high quality services for the best possible outcomes.



STRATEGIC INTENTIONS 2018–2020

EASTERN BAY PRIMARY HEALTH ALLIANCE (EBPHA) PHILOSOPHY

Respect for kotahitanga mo ngā iwi katoa. Mana Atua, Mana Tūpuna, Mana Whenua, Mana Tangata

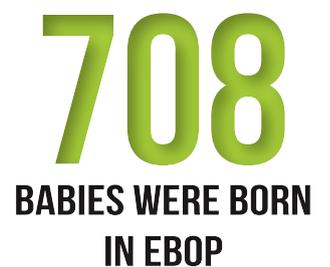
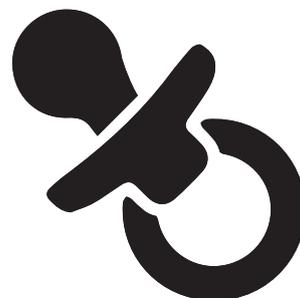
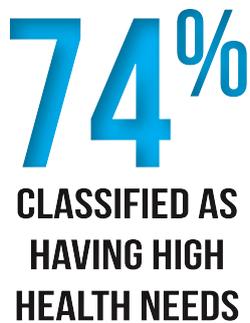
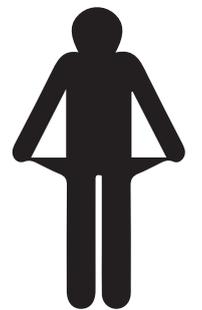


EBPHA will develop and deliver effective and equitable primary care services that meet the needs of our population. As a region the Eastern Bay of Plenty experiences persistent health and social inequalities particularly for Māori, children and people living with long-term chronic conditions.

EBPHA is committed to reducing these inequalities through ensuring there is an equity based and evidence informed approach to our service delivery. This will ensure those with the greatest need receive the services and support they require.

The EBPHA Annual Plan will identify those particular areas we will direct our resources on to give effect to our impact and outcomes.

THE YEAR IN NUMBERS



GENERAL PRACTICES



Under the PHO services agreement, EBPHA provides a set of essential primary care services through Contracted Provider agreements with our 9 General Practices. The benefits of this partnership are that Practices receive capitation funding based on their enrolled population and their patients are able to access some services for free. Eight of our 9 Practices have Very Low Cost Access (VLCA) status due to 74% of their enrolled population being "high needs". This means they receive additional funding to allow for subsidised consultations for their patients.

EBPHA would like to acknowledge the hard work, dedication and effort General Practice practitioners (GPs), nurses and operational staff have undertaken throughout another busy year to meet the often complex and 'far from routine' needs of their patients. It is very much appreciated by EBPHA and the wider Eastern Bay community.

This year, EBPHA utilising an under-spend in community contracts, funded its practices for innovation in services and patient care, and for improvement in practice IT infrastructure. \$405,000 in this discretionary funding was shared equally amongst practices.





**TOI ORA
HEALTH**

**WHAKATŌHEA
HEALTH CENTRE**



**TE POU ORANGA O
WHAKATOHEA**
Whānau Ora, Hapū Ora, Ka Ora ai te Iwi

**RIVERLEA MEDICAL
CENTRE**



**Kawerau
Medical
Centre**
*Te Heke Mai o Te Huarua
The Future of Health Care*



**Tarawera
Medical Centre**



**Ohope Beach
MEDICAL CENTRE**

PROGRAMMES TO IMPROVE ACCESS (PIA)

The EBPHA continues to support General Practice and their patients through the provision of PIAs. Over 15,000 financial claims were made by General Practices. Within the programme, the Flexible Patient Fund PIA provides the General Practice with the flexibility to choose to fund what their patient needs.

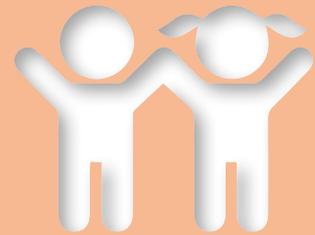
Practices are able to choose from a range of options in the Flexible Patient Fund e.g. supporting patients experiencing financial hardship, long term condition management, complex consultations, intensive management of conditions, pneumovax immunisation, mental health, breast screening enrolments and many other options.



**FLEXIBLE PATIENT
FUND (FPF)**



**CARDIOVASCULAR RISK
ASSESSMENT**



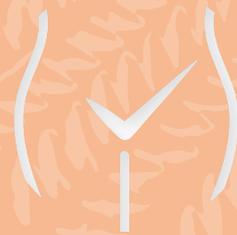
YOUTH HEALTH CHECK



PALLIATIVE CARE

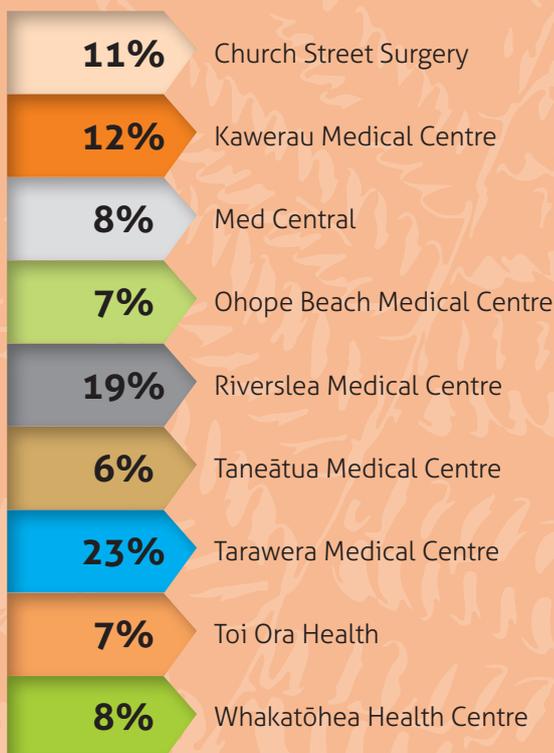
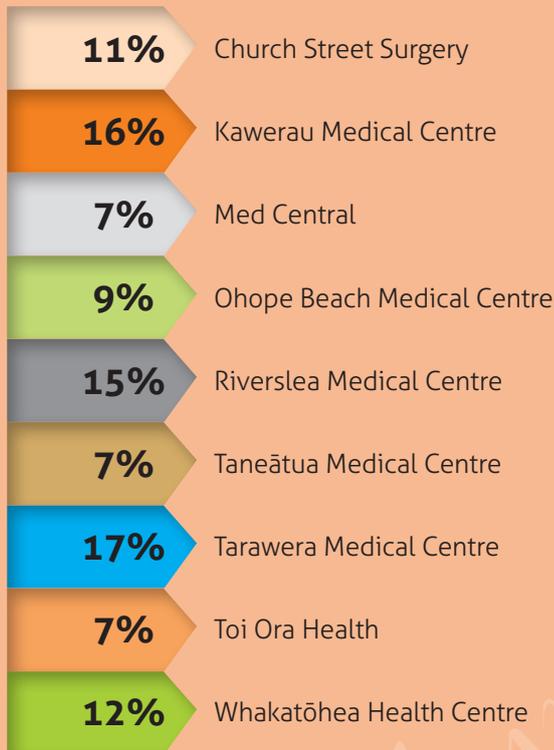


**SMOKING CESSATION
SUPPORT**



CERVICAL SCREENING

2019 IN NUMBERS



COMMUNITY SERVICES

The EBPHA delivers 24 contracted health services across the Eastern Bay of Plenty to approximately 50,000 people. Many of these services are enhanced through the support and collective effort of health and community organisations working with EBPHA within both the Eastern and Western Bay of Plenty.

This year, EBPHA's Kawerau Rheumatic Fever and Cellulitis Prevention service and staff were successfully transitioned to Tuwharetoa Ki Kawerau Health, Education and Social Services.

We would like to specifically acknowledge the following organisations:

- He Tohunga Ora mo Rangitaiki
- Ngā Mataapuna Oranga PHO
- Te Ao Hou Trust
- Te Ika Whenua Hauora
- Te Kaha Medical Centre
- Te Kaokao ō Takapau
- Te Kupenga Hauora o Tauranga Moana
- Te Manu Toroa Trust
- Te Puna Hauora ki Uta ki Tai
- Te Puna Ora o Mataatua
- Te Tohu o te Ora o Ngati Awa
- Te Uru Taumatua Tūhoe
- Te Wheke Atawhai
- Tuwharetoa Ki Kawerau Health, Education and Social Services
- Whakatōhea Māori Trust Board

Many Community Health Providers also deliver out-sourced services for EBPHA and they do a fantastic job meeting specific needs of our population.



SNAP SHOT OF SERVICES

15,103 CONTACTS WITH PATIENTS OR CLIENTS WERE MADE BY STAFF OF EBPHA

- 1,155** priority women were screened for cervical cancer by General Practices and EBPHA
- 803** eligible women who had never screened or not screened for the last five years for Cervical or Breast Cancer were contacted by EBPHA's Support to Screening Service
- 399** of those eligible women screened were facilitated by the Support to Screening Service
- 291** people attended long term conditions self-management classes
- 353** one on one sessions with clients and 151 clients attended group sessions, were carried out by the Community Dietitians
- 1,092** people were seen by EBPHA's Sexual Health Nursing Service
- 360** youth attended the Youth Sexual Health Education Service
- 551** vaccinations were completed across the Bay of Plenty by the Regional Childhood Immunisation Support Services
- 252** children in rural and isolated communities received their vaccinations from the Outreach Immunisation Service
- 870** vaccinations were given by the Outreach Immunisation Service
- 633** people were assisted and navigated through EBoP health services by the Integrated Case Management (ICM) services
- 3,730** throat swabs of children were taken by the Kawerau Rheumatic Fever Prevention team
- 1,626** skin assessments of children were carried out and 1,103 healthy skin packs were given out by the Kawerau Rheumatic Fever Prevention team to prevent serious skin infections from occurring
- 564** children from Kawerau and Whakatāne communities were identified as having a Strep A throat infection and at risk of developing Rheumatic Fever
- 67** visits to patients were made by GPs to manage wound care
- 351** minor skin surgeries were carried out by GPs to detect and prevent Melanoma and non-melanoma skin cancer
- 3,529** visits were made by high school students to School Based Health Service nurses and GPs
- 237** assessments for psycho-social health and wellbeing, hearing, vision, chronic illness were carried out with high school Students by the School Based Health Service
- 732** sexual health consults were carried out by School Based Health Service nurses
- 423** injuries and accidents were treated by School Based Health Service nurses
- 808** smokers choose to enrol into EBPHA's Hāpainga Stop Smoking Service across the Bay of Plenty
- 260** smokers with a target quit date managed to quit within 4 weeks in EBPHA's Hāpainga Stop Smoking Service; equating to a 65% quit rate
- 1,458** client one on ones were carried out by the Primary Health Counselling service
- 687** clients were seen in group therapy sessions by the Primary Health Counselling service
- 24** Pacific fanau (families) were supported and navigated through health services by the Pacific Island Community Service. 255 home visits were made and staff attended 120 meetings with health, community agencies and clinicians in support of families

SERVICE SHOWCASE

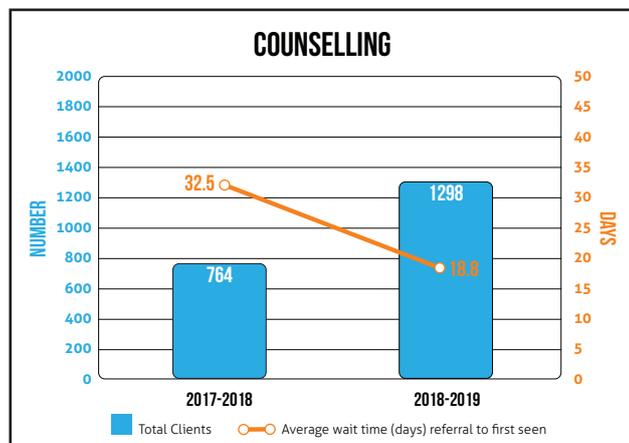
EBPHA'S PRIMARY HEALTH COUNSELLING SERVICE

EBPHA's Primary Health Counselling Service believe that recovery is a life journey. Everyone's recovery will be different, reflecting our uniqueness as individuals. We will walk beside you on your journey, supporting and motivating you to achieve your full potential.

With that in mind, we integrate these values into our counselling:

- Connecting with purpose - Whakawhanaungatanga
- Engaging with respect - Manaakitanga
- Walking and learning together - Kia ako ai tātou
- Acting with Integrity – Whakahōnoretia

The Counselling continues to grow from strength to strength with increasing numbers of clients being seen each year. Clients are also being seen sooner as evident in the graph below.



From client feedback, the counselling service is well received and appreciated. The majority of clients (over 80%) felt they were comfortable talking to counsellors and their concerns were heard and understood.



Counselling was helpful (83%) and their needs were addressed (71%). 91% rated the counselling service they receive as excellent to very good and many would recommend the service (77%) to friends or colleagues.

"I am very grateful for the help and tools I received, I was in serious trouble mentally and I could not see a way out. The counsellor was fantastic and I am a new person. Those tools will be with me forever. Thank you all so much."

"Thank you. You have helped me work through a really difficult time. I am coming out of our times together with hope for the future. Eternally grateful for you."

We also received a heartfelt letter from one of our young male clients; who after counselling became confident enough to find a job and begin his life.

"Once I saw how lovely and caring a person you were, I had no trouble opening up to you and it paid off straight away as it gave me more confidence in myself and the thoughts at night became fewer. I honestly can't put into words of how grateful I am that you helped me through all this pain and anger. I don't know where I would be if it wasn't for your help!"

SERVICE SUCCESS

MEN TALK GROUP

Men Talk Group began in December 2017 when Geoff Bristowe, the Primary Health Counsellor and Oloff Arnold, the Clinical Psychologist, Adult Community Mental Health Whakatane realised there was gap in the community for a place where men could congregate, connect and share korero about what they were concerned about and to talk about wellbeing and health matters.

From its inception, Men Talk Group has grown with many men coming regularly and others coming and going as their need.

Usually 15 to 20 men attend each session run on the 1st and 3rd Tuesday evenings from 6pm – 8pm each month. The content of each session comes from the men themselves and many specialist speakers have been invited to share their knowledge. The talk is informal, casual with no set agenda and usually starts with what's been happening since the last meeting and then branching into raised topics for a group discussion or talk or listening to an invited speaker.

Topics ranged from Fibromyalgia, Irritable Bowel Syndrome, reflux, sleep apnoea, testosterone, liver disease, medical marijuana, Alzheimer's, dementia, surf casting rigs, prostate cancer, skin cancer, cholesterol, diabetes, herbal products, erectile dysfunction, budgeting, investments, depression, anxiety, immunisation, cognitive functioning, partners, brain chemicals and the effects, counselling, anger to talking about relationships.

For many, it is a comfortable place they can talk openly, gain companionship, share their concerns, joke, laugh, have time out without family pressures, to connect with other men and learn more about health and themselves. Many friendships have been formed and some now meet and get together outside of the Men Talk Group to play pool, darts, fish or just talk.

Some have made changes to their lives as a result; in their diet, being healthier, being more sociable and getting out and about more. A spin off from the group is now there are summertime Monday evening bike rides happening and more plans for different events.



PRIMARY HEALTH YOUTH EDUCATION

EBPHAs' Primary Health Youth Education service provides learning opportunities for youth from 12 - 19 years old within and outside schools; to strengthen youth wellbeing and resilience. The service supports youth by helping them explore and develop skills to strengthen their own individuality, values, beliefs, knowledge and insights. This will enable youth to thrive and meet the many challenges they will face during their adolescent years and help our young people to achieve their goals and aspirations.

In the words of EBPHA's Youth Educator:

"Mauora kia taatou kaatoa, my name is Uriah Kirimaaku Kihi but most people call me Kids. I am passionate about the well being of rangatahi and have always loved working and watching them grow. I deliver programmes that help with their wellbeing and growth based on Holistic Health principles – Te Whare Tapa Wha. I use my passions and experiences to help deliver my programme and to relate with the kids that I work with".

Kids will walk beside youth on their journey, supporting and motivating them to achieve their full potential. As part of the programme, topics discussed are varied and range from their orientations, relationships, consent, puberty, sexuality, healthy nutrition, physical activity, oral health, sleep, drug and alcohol education, bullying, social media, resilience around suicide and reducing risks.



HĀPAINGA STOP SMOKING SERVICE

During the last year, the Hāpainga Stop Smoking Service has continued to provide a high quality service across the Bay of Plenty.

As well as providing cessation to individuals, other high need groups have been offered a specialist service.

As well as the Hapū Māmā and young wahine Māori group initiatives; offering smoking cessation within high school and alternative education settings is proving highly successful.

Smokefree Practitioner, Stevie-Lee Hiroki is the Youth Champion in the team, and has worked hard to develop a successful programme for those students who are identified by the schools as needing help to quit smoking.

“It can be really tough for students to concentrate on their school work when they have a tobacco addiction, as they are often waiting for their next opportunity to have a smoke” says Stevie-Lee. “Often people do not think that this group of students would be bothered to put the effort in to stopping their smoking, but with support and education we have had some great Smokefree results”



Not only has Stevie helped many students across the Eastern Bay, she has also managed to get some of the teachers themselves to quit.

“It’s such a positive experience when the kids see whaea taking the quit journey alongside them, and we make sure we celebrate at the end of the programme with kai and gift vouchers”

Stevie-Lee currently provides the cessation programme in nine settings, with students aged 13 years upwards. The programme lasts 6 weeks.



Stevie-Lee with Tahnee Kaata outside Tarawera High School

FINANCIAL STATEMENTS

EASTERN BAY PRIMARY HEALTH ALLIANCE

FOR THE YEAR ENDED 30 JUNE 2019

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DIRECTORY

EASTERN BAY PRIMARY HEALTH ALLIANCE

FOR THE YEAR ENDED 30 JUNE 2019

CHIEF EXECUTIVE	Greig Dean (appointed 13 May 2019) Michelle Murray (resigned 26 April 2019) Ngaire Lewis (26 April 2019 - 10 May 2019)
CHAIRMAN	Ken Whelan (appointed 10 April 2019) Graham Smith (1 July 2018 - 26 March 2019)
BOARD OF TRUSTEES	Fiona Wiremu (appointed 27 October 2017) Erin Beeler (appointed 25 May 2016) Amohaere Tangitu (appointed 28 November 2012) Angela Jackson (appointed 26 September 2012) Linda Steel (appointed 29 July 2010) Lance McNicholas (appointed 17 April 2019) Dickie Farrar (appointed 17 April 2019) Dr Chris McKnight (19 June 2019) Dr Mark Haywood (resigned 3 February 2019) Sharon Kennedy-Muru (resigned 14 April 2019)
LOCATION	5 Louvain Street Whakatane
BANKER	ASB Bank Limited Shortland Street, Auckland
ACCOUNTANT	Switch Accountants (2017) Limited 20 Louvain Street, Whakatane
AUDITORS	William Buck Audit (NZ) Limited PO Box 222, Tauranga
SOLICITORS	Burley Attwood Law 41 Monmouth Street, Tauranga

Eastern Bay Primary Health Alliance

Independent auditor's report to the Board of Trustees

Report on the Financial Statements

Opinion

We have audited the financial statements of Eastern Bay Primary Health Alliance (the entity), which comprise the statement of financial position as at 30 June 2019, and the statement of comprehensive revenue and expense, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion accompanying financial statements give a true and fair view of the financial position of Eastern Bay Primary Health Alliance as at 30 June 2019 and of its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the entity.

Information Other than the Financial Statements and Auditor's Report Thereon

The Board of Trustees is responsible for the other information. The other information comprises the reports on pages 1 to 17, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand
PO Box 222
Tauranga 3144, New Zealand
Telephone: +64 7 927 1234
williambuck.co.nz

William Buck Audit (NZ) Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Trustees

The Board of Trustees is responsible on behalf of the entity for the preparation of the financial statements that give a true and fair view in accordance with Public Benefit Entity International Public Sector Accounting Standards, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

A further description of our responsibilities for the audit of these financial statements is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

This description forms part of our independent auditor's report.

The engagement director on the audit resulting in this independent auditor's report is Richard Dey.

Restriction on Distribution and Use

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

A stylized, handwritten signature of 'William Buck' in blue ink.

William Buck Audit (NZ) Limited

Tauranga
2 October 2019

Statement of Comprehensive Revenue and Expenses

Eastern Bay Primary Health Alliance For the year ended 30 June 2019

	NOTES	2019	2018
Revenue from Exchange Transactions			
DHB Funding		6,732,857	7,625,578
Interest		40,667	42,076
Other Income		22,912	8,583
Total Revenue from Exchange Transactions		6,796,436	7,676,237
Total Revenue		6,796,436	7,676,237
Expenses			
Governance		73,352	61,710
Personnel		3,058,796	3,035,888
Service Delivery		2,933,576	2,992,405
Other Expenses		1,237,059	1,490,701
Depreciation		45,273	50,388
Total Expenses		7,348,054	7,631,091
Total Surplus for the Year		(551,619)	45,146
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue and Expenses		(551,619)	45,146

Statement of Changes in Net Assets

Eastern Bay Primary Health Alliance For the year ended 30 June 2019

	2019	2018
Net Assets		
Opening Balance	3,064,183	3,019,037
Increases		
Surplus for the Year	-	45,146
Total Increases	-	45,146
Decreases		
Deficit for the Year	551,619	-
Total Decreases	551,619	-
Total Net Assets	2,512,564	3,064,183

Statement of Financial Position

Eastern Bay Primary Health Alliance

As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Current Assets			
Cash and Cash Equivalents	5	2,334,131	2,915,075
Term Deposits	6	750,000	750,000
Accounts Receivable	7	445,919	507,688
Other Current Assets		1,486	3,147
Goods and Services Tax		44,896	30,696
Total Current Assets		3,576,432	4,206,607
Current Liabilities			
Trade Payables and Accruals		1,202,125	1,273,011
Total Current Liabilities		1,202,125	1,273,011
Working Capital		2,374,307	2,933,596
Non-Current Assets			
Property, Plant and Equipment	8	138,257	127,779
Intangible Assets	9	-	2,809
Total Non-Current Assets		138,257	130,588
Total Net Assets		2,512,564	3,064,183
As Represented By:			
Total Equity		2,512,564	3,064,183

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on 2 October 2019.



Chairman



Chief Executive (Interim)

Cashflow Statement

Eastern Bay Primary Health Alliance
For the year ended 30 June 2019

	NOTES	2019	2018
Cash Flows from Operating Activities			
Receipts			
Receipts from Non-Exchange Transactions		-	-
Receipts from Exchange Transactions		6,781,486	7,574,672
Goods and Services Tax		50,628	-
Total Receipts		6,832,114	7,574,672
Payments			
Payments to Suppliers		4,403,098	4,039,856
Payments to Employees		3,018,500	3,145,353
Goods and Services Tax		-	16,947
Total Payments		7,421,598	7,202,156
Net Cash Flows from Operating Activities		(589,484)	372,516
Cash Flows from Investing Activities			
Receipts			
Interest Received		45,604	28,949
Property, Plant & Equipment		975	-
Total Receipts		46,579	28,949
Payments			
Intangible Assets		-	3,067
Term Deposits		-	-
Property, Plant & Equipment		38,038	111,490
Total Cash Flows from Investing Activities		38,038	114,557
Net Cashflows from Investing Activities		8,540	(85,608)
Net Cash Flows from Financing Activities		-	-
Net Increase/(Decrease) in Cash and Cash Equivalents		(580,944)	286,908
Cash and Cash Equivalents at 1 July		2,915,075	2,628,167
Cash and Cash Equivalents at 30 June		2,334,131	2,915,075

Notes to the Financial Statements

Eastern Bay Primary Health Alliance For the year ended 30 June 2019

1. Reporting Entity

The reporting entity is Eastern Bay Primary Health Alliance (the "Alliance"). The Alliance is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trusts Act 1957 and the Charities Act 2005. The financial statements of the Alliance for the year ended 30 June 2019 were authorised for issue by the Board of Trustees on 2 October 2019.

2. Statement of Compliance

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

The Board of Trustees has elected to report in according with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all application Reduced Disclosure Regime ("RDR") disclosure concessions. This decision results in the Alliance not preparing a Statement of Service Performance for both reporting periods.

3. Changes in Accounting Policies

For the year ended 30 June 2019, there have been no changes in accounting policies.

4. Summary of Accounting Policies

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

Basis of Measurement

These financial statements have been prepared on the basis of historical cost.

Functional and Presentational Currency

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

Goods and Services Tax

All amounts are recorded exclusive of GST, except Debtors and Creditors which are stated inclusive of GST.

Revenue

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

Revenue from Non-Exchange Transactions

Grants

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

Revenue from Exchange Transactions

Government Contracts Revenue

Government Contracts Revenue are recognised as income to the extent that the services have been provided. At year end, where services have not been provided, the balance of the funds received is held as Income in Advance.

Interest Revenue

Interest revenue is recognised as it accrued, using the effective interest method.

Financial Instruments

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

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

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

Financial Assets

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

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

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

Loans and Receivables

Loans and receivable are non-derivative financial assets with fixed or terminable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Alliance's cash and cash equivalents, receivables from exchange transactions and receivables from non-exchange transactions fall into this category of financial instruments.

Available for Sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets.

Impairment of Financial Assets

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

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

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

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

Financial Liabilities

The Alliance's financial liabilities include trade and other creditors.

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

Cash and Cash Equivalents

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

Term Deposits

Term deposits which have a term of greater than three months but less than twelve months are treated as short-term investments under current assets and do not fall in to the category of cash and cash equivalents. Term deposits which have a term of greater than twelve months are treated as non-current assets.

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a diminishing value of straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the assets less any estimated residual value over its remaining useful life:

- Plant and Equipment - 13% DV to 40% DV
- Fixtures and Fittings - 10% DV to 40% DV
- Information Technology Equipment - 16% DV to 67% DV

Significant Judgement and Estimates

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

The Alliance bases its assumptions and estimate on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to the market changes or circumstances arising beyond the control of the Alliance. Such changes are reflected in the assumptions when they occur.

To determine the value in use of Property, Plant and Equipment the Board of Trustees has estimated the useful lives of Plant and Equipment, Fixtures and Fittings and Information Technology Equipment.

Income Tax

Due to its charitable status, the Alliance is exempt from Income Tax.

Intangible Assets

Intangible assets are initially recognised at cost when acquired and then using the cost model with the asset being carried at cost less any accumulated amortisation and any accumulated impairment losses. The intangible assets have been assessed as having a finite useful life of two or three years and will be amortised over that period using the straight-line method.

	2019	2018
5. Cash and Cash Equivalents		
Petty Cash	280	469
ASB Current Account	70,282	149,705
ASB Business Saver 50	1,661,042	2,180,218
ASB Business Saver 53	602,527	584,684
Total Cash and Cash Equivalents	2,334,131	2,915,075

	2019	2018
6. Term Deposits		
ASB Term Deposit	750,000	750,000
Reported As:		
Current Assets	750,000	750,000
Non-Current Assets	-	-

	2019	2018
7. Accounts Receivable		
Accounts Receivable	435,362	492,195
Accrued Interest	10,557	15,494
Total Accounts Receivable	445,919	507,688

8. Property, Plant & Equipment

	Plant & Equipment	Fixtures & Fittings	Technical Equipment	Total
2019				
Opening Balance	24,554	78,947	124,546	228,047
Additions	0	0	56,155	56,155
Disposals	0	0	(11,884)	(11,884)
Closing Balance	24,554	78,947	168,817	272,318
<u>Depreciation</u>				
Opening Accumulated	7,942	16,302	76,024	100,268
Deprtn on Disposals	0	0	(11,480)	(11,480)
Depreciation Charge	4,028	9,478	31,767	45,273
Closing Accumulated	11,970	25,780	96,311	134,061
Closing Book Value	12,584	53,167	72,507	138,257
2018				
Opening Balance	17,487	65,046	165,259	247,792
Additions	7,067	27,413	31,245	65,725
Disposals	0	(13,512)	(71,958)	(85,470)
Closing Balance	24,554	78,947	124,546	228,047
<u>Depreciation</u>				
Opening Accumulated	3,416	11,048	95,022	109,486
Deprtn on Disposals	0	(5,629)	(53,977)	(59,606)
Depreciation Charge	4,526	10,883	34,979	50,388
Closing Accumulated	7,942	16,302	76,024	100,268
Closing Book Value	16,612	62,645	48,522	127,779

9. Intangible Assets

Internally Generated:	2019	2018
Opening Cost	27,929	25,230
Additions	0	2,699
Closing Balance	27,929	27,929
Opening Accumulated Amortisation	25,120	18,350
Amortisation Charge	2,809	6,770
Closing Balance	27,929	25,120
Closing Book Value	0	2,809

2019 2018

10. Equity

Retained Surplus

Opening Balance	3,064,183	3,019,037
Net Surplus for the Year	(551,619)	45,146
Total Retained Surplus	2,512,564	3,064,183

Transfers from / (to) Reserves

Transfers	-	-
Total Transfers from / (to) Reserves	-	-

Total Equity	2,512,564	3,064,183
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11. Related Party

Chris McKnight is a director of McKnight Medical Limited which has been paid \$781,864 in practice payments for the year with an amount owing of \$65,143 (gross) at 30 June 2019.

Lance McNicholas is a director of McNicholas Medical Limited which has been paid \$929,346 in practice payments for the year with an amount of \$29,248 (gross) owing at 30 June 2019.

Erin Beeler is a director in Eastern Bay Podiatry Limited which has been paid \$105,371 in practice payments for the year with an amount owing of \$10,098 (gross) at 30 June 2019. (2018: Paid \$123,444 with amount owing \$10,098).

Fiona Wiremu is a director of Whakatane Medical Practice Limited which has been paid \$555,610 in practice payments for the year with an amount owing of \$68,308 (gross) at 30 June 2019.

Linda Steel is a trustee of Te Ao Hou Trust which has been paid \$166,890 in practice payments for the year with an amount owing of \$15,984 (gross) at 30 June 2019.

Dickie Farrar is a director of Te Pou Oranga O Whakatohea Limited which has been paid \$11,300 in practice payments for the year with an amount of \$58 (gross) owing at 30 June 2019. Whakatohea Health Centre is a service being delivered on behalf of Te Pou Oranga O Whakatohea Limited which has been paid \$834,729 for the year with an amount of \$77,447 (gross) owing at 30 June 2019. Dickie Farrar is also CEO of Whakatohea Maori Trust which has been paid \$1,424 in practice payments for the year with an amount of \$1,272 (gross) owing at 30 June 2019.

No related party debts have been written off or forgiven during the year.

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, comprises of the Board of Trustees, the Chief Executive Office and the Business Manager. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	2019	2018
Key Management Personnel Remuneration		
Total Remuneration	453,336	308,096
Number of FTE's	2	2

12. Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the:

	2019	2018
Financial Assets		
Loans and Receivables	445,920	507,689
Financial Liabilities		
At Amortised Cost	1,202,125	1,273,011

13. Capital Commitments

There are no capital commitments to capital purchases at balance date. (2018: \$Nil).

14. Contingent Assets and Liabilities

The trustees are not aware of any contingent assets or liabilities at balance date. (2018: \$Nil).

15. Events after the Reporting Date

The Board is not aware of any matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Alliance. (2018: \$Nil).

	2019	2018
16. Commitments Under Non-Cancellable Operating Leases		
Not later than one year	253,148	216,662
Later than one year and not later than five years	616,798	799,033
Later than five years	-	-
Total Commitments Under Non-Cancellable Operating Leases	869,946	1,015,695

	Rental Time	Monthly Rate
Lease of Property		
Louvain Street	4 years	\$15,485.33 (right to renew every two years after)
Photocopier	36 months	\$1,366.00
Vehicles		
JZE151	10 months	\$428.60
JZE152	1 month	Last payment 30 June 2019
JZE153	1 month	Last payment 30 June 2019
JZE154	1 month	Last payment 30 June 2019
KCE981	12 months	\$333.14 to 30/8/19, then \$377.15
KCE982	12 months	\$333.14 to 30/8/19, then \$377.15
KCE983	12 months	\$333.14 to 30/8/19, then \$377.15
KCE984	12 months	\$333.14 to 30/8/19, then \$377.15
KFS50	15 months	\$333.07 to 22/12/19, then \$377.09
KQC994	22 months	\$333.50 to 30/6/20, then \$377.50
KTZ988	25 months	\$362.32 to 30/10/19, then \$356.21 to 30/9/20, then \$393.11
LLK985	25 months	\$911.22 to 12/6/20, then \$926.77
LZR783	41 months	\$809.27 to 7/2/20, then \$217.03 to 7/2/21, then \$209.68 to 7/2/22, then \$225.86

The total cost of leases during the year is \$286,109 (2018: \$266,802) and is included in other expenses.

17. Revenue from Exchange Transactions

In accordance with PBE IPSAS 9 amounts collected on behalf of third parties are not recognised as revenue. The amounts collected and paid on behalf are:

	2019	2018
Revenue from Exchange Transactions		
Capitation	6,001,896	9,254,193
Rural After Hours	82,626	81,014
Rural Primary Health Care Premium	328,797	360,321
Total Revenue from Exchange Transactions	6,413,319	9,695,528

NOTES





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