2024 ANNUAL REPORT

Eastern Bay
Primary Health Alliance

Healthy Whānau, Healthy Lives

EBPHA BOARD

Our experienced governance board consists of an Independent Chair and eight Trustees.

The Board includes clinicians, local iwi and community representatives, all with varying backgrounds and skills.

Hamiora Bowkett
Chair

Linda Steel
Iwi Representative

Shaneen Simpson-Almond
Iwi Representative

Dickie Farrar
Iwi Representative

Cecile De Groot
Clinical Representative

Nigel Giles
Clinical Representative

Marieke Roelofs-Heijtel
Clinical Representative

Angela Jackson
Community Representative

Jamie Smith
Community Representative

CONTENTS

WHO WE ARE

The Eastern Bay Primary Health Alliance started in 2009 through consultation and collaboration of three Primary Health Organisations in Kawerau, Ōpōtiki and Whakatāne. It was registered as a Charitable Trust in 2010.

Funded by Te Whatu Ora, EBPHA provides and supports essential primary health care services either directly or through General Practice or Community Health Providers in our rohe (district).

Our first level primary health care is provided by 9 General Practices with 27 General Practitioners and 33 Practice Nurses, who serve 30,000 enrolled patients throughout the Eastern Bay of Plenty.

It is our role to bring together GPs, nurses, and other health professionals, such as Māori health workers, health promotion workers, dietitians, counsellors, and psychologists, to serve the needs of our community.

While many of our services are directed towards individuals and illness, we are also focused on issues that impact on the wellness of specific groups within our communities, of whom 58% are Māori, 56% live in deprived circumstances, and 73% are "High Needs".

We are responsible for ensuring current challenges in community health care are being met. These challenges include equitable healthcare for Māori, child and adolescent health, immunisation, mental health, and long-term conditions such as diabetes and cardiovascular/heart disease.

PHILOSOPHY

Respect for kotahitanga mo ngā iwi katoa

Mana Atua, Mana Tūpuna, Mana Whenua, Mana Tangata

VISION

Healthy Whānau, Healthy Lives

MISSION

To lead community health care

VALUES

We 'ARE' EBPHA

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.

Respectful

To respect all individuals, value their contributions, and recognise the importance of diversity. We will work corroboratively with all.

Excellence

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

CHAIR : HAMIORA BOWKETT

Tēnā koutou

Tēnā koutou i runga i ngā āhuatanga o te wā. Nei rā te tuku mihi ki a koutou katoa.

I am pleased to provide my reflections on the year.

This has been another year where we have focussed on strengthening our fundamentals. This includes our ongoing focus on supporting our practices and communities and ensuring the EBPHA is financially sustainable and has a strong financial base upon which it can meet its obligations. An exciting development for us as we welcome a new practice, Poutiri Wellness Centre based in Te Puke. Nau mai haere mai.

This year it has been clear that the wider government and public sector, the health system and the country have been facing and continue to face tough economic times. In a virtual session held with all primary healthcare organisation Chairs and Chief Executives the Minister of Health made it clear that his focus is on stabilising primary care and ensuring PHOs continue delivering on their key roles. He also made it clear he expects PHOs to support their practice networks. We have done so by providing additional funding for Practice Management System migration and telehealth options for patients. I remain committed to ensuring we support our practices going forward.

More broadly it is important that we remain cognisant of the Government's policy objectives for the system. While this work continues, we also need to think about how we can build our partnerships and alliances with other players in the system. It is vital that we remain nimble and be proactive about building our reach, relationships, and capability to deliver for the communities we serve. We also need to be realistic that the Government will expect us to look to these opportunities to work differently and collaboratively with other organisations. I can only see benefit for our communities and whānau who rely on us for access to care and other services.

This year has seen a number of highlights that I would like to describe briefly: EBPHA has sourced and implemented new contracted services e.g. Comprehensive Primary and Community Care Teams and Primary Options Acute Care to increase primary workforce capacity and capability, and to enable our Practices to better service their patient needs. Internally we have worked on creating an integrated Wellbeing suite of services to better deliver services.

In turning to the health and stewardship of the PHA I can state we have significantly revamped how we undertake financial reporting and analysis especially to myself and the Board. Improvements to the financial health and stewardship of the PHA have been made to increase reporting visibility of individual health services and strengthen budgeting processes. Prudent provision for future health sector reforms has occurred with the creation of specialised reserves and streamlining financial governance reporting.

As with any organisation our greatest strength and asset remains our people. I want to thank

our tireless staff who continue to work in these demanding times. I also want to acknowledge our practices and all the clinicians in the network who are providing the invaluable services in primary care to our communities. Our nine practices have worked incredibly hard over the year and carried out over 134,000 consultations.

To Greig Dean the Chief Executive and his team I pass on my appreciation for all your work in leading and managing the PHA over another busy and demanding year.

Finally, I would like to thank my colleague Board members for their support and work this year to oversee the PHA's finances and sustainability.

Kia hora te marino, kia whakapapa pounamu te moana, kia tere te karohirohi i mua i to huarahi

Nō reira, tēnā koutou, tēnā koutou, tēnā tātou katoa.

Ngā mihi

EBPHA Board.

CHIEF EXECUTIVE : GREIG DEAN

The Eastern Bay Primary Health Alliance (EBPHA) is committed to providing equitable, accessible, and sustainable healthcare services to the Eastern Bay of Plenty region. Our focus is on addressing the unique health needs of our diverse community, particularly Māori and those living in high-deprivation areas.

Improving coordination and collaboration between healthcare providers is crucial to delivering seamless care.

STRATEGIC INITIATIVES

To address these challenges, EBPHA has implemented the following strategies:

- Equity and Access: Prioritising equitable access to healthcare services for all community members.
- System Integration: Enhancing collaboration between primary care providers and other healthcare organisations.
- Continuum of Care: Developing a comprehensive approach to care that addresses patients' needs across their lifespan.
- Targeted Programs: Investing in programs to address specific health issues, such as child and adolescent health, mental health, and chronic diseases.

COLLABORATION AND PARTNERSHIPS

EBPHA is actively working with Te Whatu Ora, primary care providers, and community organisations to develop innovative solutions and improve health outcomes. Our partnerships are essential for addressing the complex challenges facing our region.

The Eastern Bay Primary Health Alliance is dedicated to improving the health and well-being of our community. By focusing on equity, integration, and targeted programs, we are working towards a more sustainable and accessible healthcare system.

These challenges include child and adolescent health, mental health and long-term conditions such as diabetes and heart disease. Eastern Bay Primary Health Alliance, through the Flexible Funding Pool and Te Whatu Ora contracts, fund targeted services and programmes to our enrolled population which aim to improve and maintain optimum health of our population.

We are working with Te Whatu Ora and primary care sector partners with urgency to implement solutions that will address the persistent inequities in current funding, recognise the complexity of modern general practice, and help us shift our focus towards keeping people well and achieving the Pae Ora objectives.

I am proud of the newly implemented mechanisms of improvement across the mental health and wellbeing space, as well as elements of integration in action. In response to the need for brief and early interventions as well as responding waitlist, we have developed two group-based and psychoeducational interventions which have proven to be extremely popular.

Designing an integrated health model using pattern awareness involves recognising and leveraging patterns in healthcare delivery, patient behavior, and system operations to create a coordinated, patient-centered, and efficient healthcare system. The goal of an integrated health model is to streamline care across various settings (primary care, specialty care, hospital, community, etc.) while ensuring the health system responds proactively to trends and patient needs.

This year's Annual Report describes how our Eastern Bay Primary Health Alliance team and General Practices have worked together, and with other providers, to deliver healthcare services, introduce new programmes, enhance Whānau Ora and Pasifika services, and support our communities. This was despite ongoing social and financial pressures and workforce challenges.

Looking back over the year, I am proud of the role that we played in working with our partners, fostering relationships, and supporting solutions. There are a number of people I would like to thank for their support. Firstly, I would like to express my wholehearted appreciation of our General Practice team members and our EBPHA staff for the tremendous amount of good work they have done in the last year. You have all performed exceptionally well in often incredibly difficult circumstances.

A special mention to our Māori and Pasifika providers - we very much appreciated working alongside you and my desire is that these relationships will continue to strengthen. Thanks also to our many volunteers. Your ongoing support, especially in our rural areas, is critical in assisting us in all that we do.

Thank you to our Board and Chairman Hamiora Bowkett I look forward to working with you in the year ahead. Finally, there is still a lot to be achieved, and the new health system presents genuine opportunities for Eastern Bay Primary Health Alliance. I believe we are incredibly well placed for the future. We have the right people and skills, and a desire to do better together through genuine partnerships and collaboration. I am looking forward to the challenges ahead.

CLINICAL DIRECTOR : DR KERRY TAYLOR

With another hectic year gone by, it has been busy with changes to primary services, increased pressures on practices, implementing new contracts and additional services to better service our community. There have been multiple clinical changes in priorities as well as political changes with the reform and change of government. All of which has impacted on the Primary and Community health sectors.

Over the year, I have concentrated on building clinical and professional relationships across all health sectors in the Eastern Bay, the wider Bay of Plenty and with health organisations within the Te Manawa Taki region. My focus has been on providing clinical oversight and acquiring new contracted clinical services so that EBPHA and Practices can better meet the needs of our community.

COMPREHENSIVE PRIMARY AND COMMUNITY CARE TEAMS (CPCT)

Since January, EBPHA, Primary, Community and Hauora Māori partners have been working throughout the year to introduce and implement Comprehensive Primary and Community Teams (CPCT) across the Eastern Bay to improving equity and access to primary care services and address service gaps.

This is through commissioning additional clinical roles, kaiāwhina, Hauora services as well as expanding current models of care, promoting different ways of working, upskilling existing services and staff skillsets through greater collaboration, interdisciplinary team approaches, training and professional development opportunities. EBPHA is proud to be the agreed fund holder helping facilitate this approach.

PRIMARY OPTIONS ACUTE CARE (POAC)

I am pleased that EBPHA now; under the Extended Primary and Community Care (EPCC) programme, has Primary Options Acute Care (POAC) in place to increase the capacity and capability to manage care in the Eastern Bay community and avoid acute hospital visits.

This funded service enables enhanced clinical care for patients by offering a suite of acute and planned packages of care for the management of Asthma, acute chest pain requiring electrocardiograms (ECG), Chronic Obstructive Pulmonary Disease (COPD), Deep Venous Thrombosis (DVT), Pneumonia and other Respiratory illnesses.

TE AWE TIEKE AFTER HOURS

This year saw continued changes to GP After Hours services with the successful introduction of a Kaupapa approach to After Hours to improve access, outcomes for Māori and incorporate elements of Hauora: taha wairua, taha whānau, taha hinengaro, taha tinana, taha taiao and taha whenua as part of the service provision.

The concept was first piloted with a clinic prototype to cope with the summer surge of people presenting after-hours. This successful model was then expanded to the GP After Hours service as part of a collaborative effort between EBPHA, Te Ahuru ō Rehua-Ariki (ED), Te Whatu Ora Hauora ā Toi, Hauora Māori partners to better meet the community need and demand for after-hours services.

CERVICAL SCREENING FOR PRIORITY WOMEN

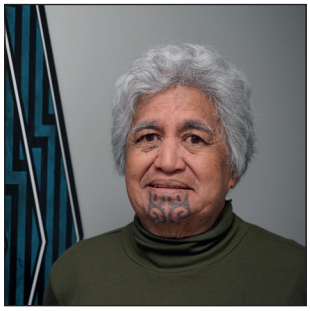
There has been a re-focus in increasing the uptake amongst priority women who are overdue or have never previously had a cervical screen. The introduction of Papillomavirus (HPV) Primary Screening by the National Cervical Screening Programme (NCSP), zero fees for screening for priority women and increased funding for practices generally will improve screening rates within the Eastern Bay.

ACLASTA INFUSIONS

Working with ACC, we are now offering Aclasta consultations and the delivery of Aclasta infusions in Practices for identified patients with a prior history of osteoporosis and fragility fractures. This service should improve bone density, help reduce the incidence of fractures and presentations to urgent care services for those affected.

I am looking forward to what the changes and to continue introducing and improving services.

KAIWHAKATERE : VERBENA HARAWIRA



Since beginning this role there have been many changes in the Māori Health Sector that impact on our Eastern Bay rohe.

The Minister of Health Dr. Shane Reti instructed Health New Zealand to pause locality planning while they reconsider the best mechanisms to shift decision-making and resources closer to communities. The Eastern Bay was chosen as one of the nine locality prototypes and planning had already begun with Toi Rāwhiti being the outcome.

Whakawhanaungatanga (relationship building), both cultural and community connection, with local Hauora Providers, local Iwi and hāpori (community) has and is one of my main goals of my role. I endeavoured to be visible in those spaces to represent our people and EBPHA as an organisation.

As part of these relationships with the wider community, I have been invited by Rau Ora Hospice Eastern Bay of Plenty Governance Board to be the Kaikaranga welcoming their new staff. I gifted the name Te Awe Tieke (literally feather of the Saddleback) for Hauora a Toi's After-hours clinic facilitated by Te Ahuru ā Rehuaariki at Whakatāne Hospital.

The feather symbolises people and Tieke symbolises guidance. This relates to the two birds Mumuhou and Takeretou that lead the Mataatua Waka into our shores. The red colour of the feathers is likened to a saddle hence the common name saddleback. The imagery means guiding or carrying people into our clinic. The use of this bird also ties to Te Moana a Toi.

It is always a privilege to accompany the Chief Executive and Clinical Director to visits to other Hauora providers and to events. We had the pleasure of being invited to the Opening of Te Whare Ora o Kōpūārau, which is a collaboration of Te Pou Oranga o Whakatōhea, who represent the Eastern Bay Iwi Provider Alliance in partnership with the Bay of Plenty Police, Hauora a Toi and Manatū Hauora. This is a residential facility that provides a programme that is designed to provide holistic support for individuals and whanau affected by methamphetamine use. This was another opportunity to network.

There is much to be done in terms of networking, relationship building and negotiating the Hauora/Health space within our community. I look forward to being a part of this going forward.

He Waka eke noa!

We are all in this together!

OUR COMMUNITY

RESIDENT POPULATION
Delivering services to an estimated resident population

57,000

30,000

ENROLLED POPULATION
Serving an enrolled population

PRACTICES
Practices serving the enrolled population

9

58%

MĀORI ETHNICITY
Identify as having Māori ethnicity. Third highest across all PHOs

YOUTH
Under 25 years of age

34%

20%

SENIOR
65+ years of age

HEALTH NEEDS
Classified as having high health needs. Fourth highest across all PHOs

73%

56%

DEPRIVED CIRCUMSTANCES
Living in deprived circumstances. Second highest across all PHOs

OUR PRACTICES

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

General Practice continues to be under pressure coping with increased patient demand as well as struggling with funding sustainability and staffing issues. Funding has not kept up with increasing workload, rises in operational costs, demand for services. In this year, COVID related funding diminished to 10% of previous funding levels. The Whānau long-term conditions prevention, early detection and self-management funding for Māori practices finished in December.

Our VLCA practices received extra funding of $1.0m as part of Primary Care Equity Adjustment in recognition of the work needed with predominantly Māori and High Need populations.

EBPHA Practices experienced a 4% increase in the number of patient consultations and made 40% more patient funding claims under the Programmes to Improve Access. The growth in patient related claims was largely to help support patients suffering financial hardship and for the complexity and intensive management of long-term health conditions.

EBPHA would like to thank General Practice and staff for their hard work and dedication throughout the year. It is very much appreciated by EBPHA and the wider Eastern Bay community.

CONSULTS WITH PATIENTS
GP and Practice Nurse consults

134,050

6,400

ELECTRONIC REFERRALS
To EBPHA provided and contracted services

ŌPŌTIKI MEDICAL HUB CONSULTS
Consults carried out

3,010

HOSPITAL AFTER-HOURS CONSULTS
GP consults in the hospital after-hours service on weekends. 22% increase

2,440

1,630

CELLULITIS TREATMENTS
carried out

COVID-19
Services to patients

1,020

940

CERVICAL CANCER
Priority women screened for cervical cancer

LARCS
Long Last Reversible Contraception consults, removals or insertions

490

EBPHA continues to support General Practice and their patients through the provision of Programmes to Improve Access (PIAs).

Within the programme, our practices have the flexibility to choose what fund their patient needs. GPs can support patients experiencing financial hardship, complex consultations, intensive management of health conditions, managing long-term health conditions, Cardiovascular Risk Assessments, Palliative Care and many other options.

FINANCIAL CLAIMS
For PIA programmes. 40% increase

28,210

23,540

FLEXIBLE PATIENT FUND (FPF)
Claims made

FINANCIAL HARDSHIP
FPF claims for patients experiencing financial hardship

6,240

4,510

COMPLEX CONSULTS
FPF claims for complex consults & intensive management of health conditions

CARDIOVASCULAR RISK
FPF claims for Cardiovascular Risk Assessments

2,420

1,760

LONG TERM CONDITIONS
FPF claims for Long Term Conditions

PALLIATIVE CARE
Claims for palliative care of patients

1,230

860

YOUTH HEALTH
Claims for Youth Health Checks

CAPITATION
Paid to general practices

$8.2M

$1.0M

EQUITY ADJUSTMENT
to Capitation for VLCA practices

PIA FUNDING
Total PIA Funding to General Practices

$750K

$360K

PMS MIGRATION AND TELEHEALTH
EBPHA Funded

GENERAL PRACTICES

Church Street Surgery
94 Church Street
Ōpōtiki 3122
07 315 6307
reception@opotikigp.co.nz

Tāneatua Medical Centre
22 Tuhoe Street
Tāneatua 3123
07 312 9826
tmc@ngaituhoe.iwi.nz

Kawerau Medical Centre
26 Islington Street
Kawerau 3127
07 323 6249
KMCReception@ngaituhoe.iwi.nz

Tarawera Medical Centre
104 Onslow Street
Kawerau 3127
07 323 8499
admin@taraweramedical.co.nz

Ōhope Beach Medical Centre
262 Pohutukawa Avenue
Ōhope 3121
07 312 5340
admin@obmc.co.nz

Toi Ora Health
32a King Street
Ōpōtiki 3122
07 315 7900
fax@toiora.co.nz

Rehua Medical
90 King Street
Whakatāne 3120
07 308 5409
reception@rehuamedical.co.nz

Whakatōhea Health Centre
Ōpōtiki Community Health Centre
32a King Street
Ōpōtiki 3122
07 315 6126
info@whakatoheahealth.co.nz

Riverslea Medical Centre
26 College Road
Edgecumbe 3120
07 304 9106
info@riversleamedical.co.nz

OUR SERVICES

EBPHA provides primary care services for Eastern Bay residents or for its practice enrolled patients through additional health contracts. These services are delivered either: inhouse by staff, by Practices to deliver and claim funding or through contracted health service providers.

Service contracts cover a broad spectrum of health services from school-based student health, after-hours access, mental health, screening services, case and care management, smoking cessation, immunisation outreach, dietetics, diabetes related services, sexual health to skin diseases as well as funding for rural and priority populations.

EBPHA DELIVERED SERVICES
Consults with patients or clients

10,520

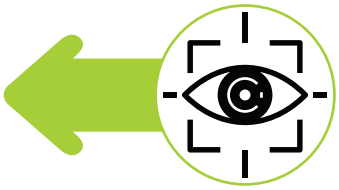
5,070

SCHOOL BASED HEALTH SERVICE (SBHS) NURSES
Consults carried out with students

SUB-CONTRACTED SERVICE PROVIDERS
Consults with patients

2,000

1,300



TAURANGA EYE SPECIALISTS
Retinal screenings carried out with Eastern Bay diabetic clients

PRIMARY HEALTH COUNSELLING
Clients received counselling

1,020

975

INTEGRATED PRIMARY MENTAL HEALTH ADDICTIONS SERVICE
Consults with patients

INTEGRATED CASE MANAGEMENT
People assisted and navigated through Eastern Bay health services

760

670

HĀPAINGA STOP SMOKING & HAPŪ MĀMĀ SERVICES
Smokers enrolled

COMMUNITY DIETITIANS
Clients seen in one-on-one sessions

500

490

OUTREACH IMMUNISATION SERVICE
Vaccinations given to children in rural and isolated communities

SCHOOL BASED HEALTH SERVICE

The School Based Health Service (SBHS) is a Nurse led service within secondary schools with over 3,160 students across the Eastern Bay of Plenty. It creates an environment in schools that is accessible, friendly, confidential, trusting, and safe for students to access health services, health information, get advice and support. This is EBPHA's largest contracted service.

This year has seen a 31% increase in walk-in consultations from the previous year, largely driven by student need and having a full complement of nurses in place to facilitate and meet student demand for services. Overall, the SBHS team carried out 5,070 consults with students over the school year. Within the schools serviced, 66% of students seen are Māori.

Integral to this operational success is the utilisation of the Whare Tapa Wha holistic framework and Whakawhanaungatanga – the building of relationships with the school, staff and students to better meet student health needs.

The Whare Tapa Whā framework covers the following four components.

- Te taha hinengaro - Emotional and Mental Health
- Te taha whanau - Connection to family
- Te taha wairua - Spiritual
- Te taha tinana - Physical

Services provided to students include health promotion, sexual health education, mental health, wound care, infection management, drug testing, ACC related services and HEeADs Assessments – a comprehensive psychosocial assessment tool identifying risk and protective factors to help formulate a health plan with students.

Another highlight this year, was the SBHS team participation in the Society of Youth Health Professionals Aotearoa New Zealand's National Workforce Development Project as SBHS enhancement partners, contributing to and improving the future service model. The new model is called Te Ukiapo and has been finalised in collaboration with Deloitte NZ. The SBHS team has attended educational training and will be implementing this as part of their everyday operation within schools.

INTEGRATED WELLBEING SUITE OF SERVICES

Eastern Bay Primary Health Alliance over time has developed an innovative and integrated suite of its client facing health services operating in the mental health and long-term health condition space. This suite of services includes an in-house counselling team, Integrated Primary Mental Health and Addiction (IPMHA) practice-based team of Health Improvement Practitioners and Health Coaches as well as offering Anxiety and Stress Management courses for referred clients and Community Wellbeing workshops for the wider community.

EBPHA's suite also includes our Integrated Case Management (ICM) service. This is a unique service and a major point of difference to other PHOs. The ICM service is an internationally recognised navigation and co-ordination service designed to support clients with complex needs through the myriad of primary, community and secondary health service providers to ensure their needs are met.

Operating these services as an integrated suite, means there can be more effective triaging of referrals, better communication between services and seamless connection to appropriate services to meet individual client needs. This enables improved access and better cohesion of service delivery to clients, who may also be referred to and benefit from supplementary inhouse services offered. Improved triaging has also led to reduced wait times for clients as they are being contacted within several days and being seen in a timely manner.

Having ICM as part of the suite of services means clients can be better supported and navigated through social and health services for better provision of care and this address health literacy issues. In doing so, ICM can mitigate many of the external forces leading to increased anxiety and stress of clients.

The key innovative mechanism to enable this improved triaging and patient journey is the Integrated Well Being Hub (IWBH) with regular meetings of staff, formal structure and processes in place to provide an integrated service for clients. Staff meeting regularly to discuss clients also allow for greater education sessions and peer support.

The IWBH Hub receives client referrals from Practices GP's, which are then allocated to the appropriate internal service at the daily Care Planning Meetings (CPM). The Hub is also able to transfer appropriate referrals externally to other service providers through relationships and referral pathways if needed. An example would be referring a client to Community Mental Health (CMH), a local mental health provider, through established close relationships.

Another Hub innovation to foster more effective whakawhanaungatanga (relationship building) between external services is our regular early morning meeting and working breakfasts of community and health service providers to improve the synergy, awareness and working relationships of providers to better meet the needs of their whanau and clients.

Under the suite of services, EBPHA runs group Anxiety and Stress Management courses for referred clients. Clients are offered a choice between one -on-one counselling or joining this group. This group provides enough tools and strategies to support clients to self-manage their anxiety or stress and is currently run by mental health practitioners. There are four sessions over the four weeks, covering the following topics:

- Psychoeducation and relaxation
- Anxiety and Thoughts
- Anxiety and Behaviour
- Self-Management and putting it all together.

There are also evening Community Wellbeing workshops run by staff open for everyone to attend. These workshops cover:

- General wellbeing and stress management
- Mood management
- Anxiety and worry.

Both the Anxiety and Stress Management courses and Wellbeing workshops are proving to be very popular with good uptake and are part of a more inclusive, comprehensive, integrated service made of many parts. In summary, all EBPHA's mental health services now sit under the combined suite supported by ICM.

Integrated Well Being Hub (IWBH) consisting of staff from ICM, Counselling, IPMHA services.

HĀPAINGA STOP SMOKING SERVICE

This year, the Hāpainga Stop Smoking Service has had some notable successes with new initiatives, former smokers continuing to quit over time as well as having high C02 validated quit rates for smokers referred to the service. Hāpainga overall C02 validated Quit Rate for smokers is over 82% this year.

Earlier, Te Whatu Ora put out a Request for Proposals to all Stop Smoking Services providers to fund Stop Smoking innovative initiatives which supported priority populations to become smokefree. Hāpainga put forward a proposal to partner with two Iwi (Whakatōhea and Te Whānau-ā-Apanui) with isolated communities that have limited accessibility to health services. This proposal for an Iwi led service was successful and it was one of only five accepted nationally.

Two local Smoking Cessation Practitioners were employed, and they utilised their existing connections with their communities to encourage engagement. This was successful and resulted in referrals in Ōpōtiki doubling compared to previous years as well as a substantial increase in smokers being referred from Te Kaha and around the East Coast.

Hāpainga commenced contacting all successfully quit clients at 12 and 24 weeks as part of a longer term follow up. At 12 weeks, 85% of those contacted were still smokefree. Another 5% re-enrolled in the stop smoking programme as they had relapsed and were smoking. For Māori, 81% were still smokefree and 6% re-enrolled as were smoking again.

At 24 weeks, there were very similar results. 80% of clients were still smokefree and another 6% re-enrolled to the programme due to relapse. For Māori, 82% were still smokefree and another 4% re-enrolled.

These are excellent results, highlighting how important referrals into a specialised stop smoking service can be. It also shows the impact of the programme as it enables clients to successfully quit. Many former smokers are remaining smokefree over six months from when they quit at 4 weeks.

Another initiative this year was the release of an excellent set of videos called 'Freedom from Smoking' and 'Voices for Change' These were created using team members sharing their experiences in the role, and clients that have completed their quit journey with Hāpainga. The stories shared are real, inspirational and can be viewed on Hāpainga Facebook site. The videos were presented at the Whiria Te Hauora, Protecting Every Breath, SUDI Prevention and Tobacco Control Wānanga Symposium in Auckland and were very well received.

BoP Hāpainga Team

OUR PEOPLE

FINANCIAL STATEMENTS

EASTERN BAY PRIMARY HEALTH ALLIANCE FOR THE YEAR ENDED 30 JUNE 2024

PREPARED BY SWITCH ACCOUNTANTS (2017) LIMITED

Directory

Eastern Bay Primary Health Alliance
For the year ended 30 June 2024

Chief Executive

Greig Dean (appointed 1 July 2020)

Chairman

Hamiora Bowkett (appointed 24 October 2021)

Board of Trustees

Angela Jackson (appointed 26 September 2012)
Linda Steel (appointed 29 July 2010)
Shaneen Simpson-Almond (appointed 11 July 2018)
Dickie Farrar (appointed 17 April 2019)
Dr Nigel Giles (appointed 11 November 2020)
Dr Cecile DeGroot (appointed 5 August 2020)
Dr Marieke Roelofs-Heijtel (appointed 26 April 2023)
Jamie Smith (appointed 26 April 2023)

Fiona Wiremu (appointed 27 October 2017 - resigned 25 October 2023)

Location

5 Louvain Street
Whakatane

Banker

ASB Bank Limited
Shortland Street, Auckland

Accountant

Switch Accountants (2017) Limited
22 Louvain Street
Whakatane 3120, New Zealand

Auditors

William Buck Audit (NZ) Limited
The Kollective
145 Seventeenth Avenue
Tauranga 3112, New Zealand

Solicitors

Burley Castle Hawkins Lawyers
First Floor
41 Monmouth Street
Tauranga 3110, New Zealand

Statement of Service Performance

Eastern Bay Primary Health Alliance

For the year ended 30 June 2024

Eastern Bay Primary Health Alliance: under its Primary Health Organisation (PHO) Service Agreement, is contracted to deliver and fund health care services in a way that reflects Ministry of Health (MoH) policy, objectives through reporting against quality improvement indicators and national health targets. Integral to meeting these objectives, are EBPHA's support of its enrolled population by ensuring the clinical and financial sustainability of its contracted practices, providers and ensuring that all population groups have the best possible health outcomes within the Eastern Bay. This is very much reflected EBPHA's Strategic Intentions and our vision statement: 'Healthy Whānau – Healthy Lives'.

The MoH has developed the Integrated Performance and Incentive Framework (IPIF) to monitor and incentivise the performance of primary care providers. This is a nationally applied performance and quality improvement programme monitoring a broad range of measures. It includes both Primary and Secondary health sector's System Level Measures (SLM) and their contributory measures which focus on patient health outcomes. EBPHA's SLMs and contributory measures are part of the Te Whatu Ora's Te Manawa Taki strategic regional network involving nine PHOs.

Key for service delivery is the monitoring of patient register information and SLM performance of the measures listed below. The Patient Register information or Enrolled Service Users (ESU) is the basis for funding of health services for EBPHA and Practices. It represents and identifies who is accessing and using services.

- Funded Patient Register - Enrolled Service Users
- Amenable Mortality
- Patient Experience of Care

EBPHA uses Karo Data Management Ltd (Karo) to process, analyse and report on patient enrolment registers, clinical work, and clinical outcomes. This enables EBPHA to monitor and improve their data quality, clinical performance, and outcomes for patients as well as meeting contractual and reporting requirements. All Karo's data management adheres to MoH's Primary Health Care Audit Protocol and national standards and the clinical Indicators reported met Te Whatu Ora's national SLM framework.

Under the PHO Agreement Contract, EBPHA audits the performance of its Contracted Providers through the following processes: auditing enrolments, application of Capitation-based funding business rules for enrolment requirements as well as funding First Level Services i.e. very low-cost access payments, patient access subsidy payments, very low-cost access sustainability support payments, zero fees for under 6s and under 13s payments. EBPHA also incentivises practices to reach national goals.

EBPHA's register information is shown below. 'High Need' is a health index based on ethnicity and deprivation associated with poor health outcomes e.g. having a substantial number or high percentage means a high health need for that population. Enrolled patients and demographic characteristics remain similar.

Funded Patient Register - Enrolled Service Users	30-Jun-23	30-Jun-24
Funded Patients	29661	29801
Maori	17248	17163
% Maori	58%	58%
High Needs	21897	21799
% High Needs	74%	73%

The SLM Amenable Mortality has the contributory measures: Smoking Cessation, CVD Risk Assessment, Diabetes Review, Cervical Screening and Influenza (Flu) vaccination. These services are provided by practices and reporting is taken from each practice's Practice Management System (PMS).

Shown below is the overall performance for the contributory measures. Primary health service delivery has been impacted by COVID-19, the poor state of the health sector and associated reforms, workforce shortages and chronic underfunding. All of which, has influence performance.

SLM: Amendable Mortality - Integrated Performance and Incentive Framework (Contributory Measures)	30-Jun-23	30-Jun-24
Brief Advice to Stop Smoking Total Population (15 months)	72%	71%
Brief Advice to Stop Smoking High Needs (15 months)	71%	71%
CVD Risk Assessment Total Population	80%	77%
CVD Risk Assessment High Needs	78%	76%
Diabetes Annual Review Total Population	57%	55%
Diabetes Annual Review High Needs	54%	53%
Cervical Screening Total Population	47%	49%
Cervical Screening High Needs	44%	46%
65+ Flu Vaccine Coverage Total Population	58%	55%
65+ Flu Vaccine Coverage High Needs	52%	53%

Patient Experience of Care is a key performance measure for EBPHA as it indicates the quality of health services and how practices and services are meeting the needs of patients. Reported below are nationally agreed SLM results as well as EBPHA's own patient experience results. Results come via the Health Quality & Safety Commission New Zealand (https://cx.myexperience.health.nz/).

SLM: People report being involved in the decisions about their health care and treatment.	2022-2023 (Nov-Aug)	2023-2024 (Aug-May)
Did the health professional involve you as much as you wanted to be in making decisions about your treatment and health?	85%	86%
SLM: People report they can get primary health care when they need it.		
In the last 12 months, was there ever a time when you wanted health care from a GP or nurse but you couldn't get it?	71%	72%

SLM: EBPHA's Patient Experience key questions	2022-2023 (Nov-Aug)	2023-2024 (Aug-May)
Did the health care professional listen to you?	92%	93%
Did the health care professional inform you as much as you wanted about your health condition,treatment, or care?	85%	86%
Did the health care professional explain things in a way you could understand?	91%	92%
Did you feel your cultural needs were met?	90%	91%
Did the health care professional treat you with respect and kindness?	94%	95%

In summary, service performance is steady and similar to the previous year. Our practices are still being affected by the need for substantial reform within the health sector as well as underlying patient demand, workforce staffing and financial sustainability issues within the primary and community care sector. Our practices continue to provide great service in challenging times. EBPHA continues to advocate for the primary sector and work collaboratively with practices and health providers to support and address performance and meet the needs of our community.

Eastern Bay Primary Health Alliance
Independent auditor's report to the Trustees

Report on the Financial Report

Opinion

We have audited the financial report of Eastern Bay Primary Health Alliance (the entity), which comprise the statement of financial position as at 30 June 2024, statement of service performance, 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 report, including a summary of significant accounting policies.

In our opinion:

a. the reported aims and objectives, and quantification of the objectives to the extent practicable, in the statement of service performance are suitable.

b. the accompanying financial report gives a true and fair view of:

   — the service performance for the year then ended

   — the financial position of Eastern Bay Primary Health Alliance as at 30 June 2024 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 of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the financial report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).
Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial report section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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.

Responsibilities of the Trustees

The Trustees are responsible on behalf of the entity for:

a. Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance.

b. the preparation of a financial report on behalf of the entity that gives a true and fair view, which comprises:

   — the statement of service performance

   — the statement of comprehensive revenue and expenses, statement of financial position, statement of cash flows, statement of accounting policies and notes to the financial report

   in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (IPSAS RDR) issued by the New Zealand Accounting Standards Board, and

c. for such internal control as the Trustees determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trustees are 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 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 Report

Our objectives are to obtain reasonable assurance about whether the financial report is 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) and ISAE (NZ) 3000 (Revised) 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 this financial report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements and service performance information, including the disclosures, and whether the financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

The engagement partner on the audit resulting in this independent auditor's report is Craig Rossouw.

Restriction on Distribution and Use

This report is made solely to the entity's trustees, as a body. Our audit work has been undertaken so that we might state to the entity's 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 entity's trustees, as a body, for our audit work, for this report or for the opinions we have formed.

William Buck

William Buck Audit (NZ) Limited

Tauranga
22 October 2024

Statement of Comprehensive Revenue and Expense

Eastern Bay Primary Health Alliance
For the year ended 30 June 2024

	NOTES	2024	2023
Revenue from Exchange Transactions			
Services Funding		9,060,601	9,344,371
Interest		136,651	70,165
Other Income		52,901	123,186
Total Revenue from Exchange Transactions		**9,250,154**	**9,537,722**
Total Revenue		**9,250,154**	**9,537,722**
Expenses			
Governance		55,823	59,646
Personnel		3,630,407	3,574,397
Service Delivery		4,226,771	4,183,227
Other Expenses		1,310,110	1,092,193
Depreciation & Amortisation		70,482	57,922
Total Expenses		**9,293,593**	**8,967,385**
Total Surplus / (Deficit) for the Year		**(43,439)**	**570,337**
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense		**(43,439)**	**570,337**

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Statement of Changes in Net Assets

Eastern Bay Primary Health Alliance
For the year ended 30 June 2024

	Notes	Retained Earnings	Health System Reserve	General Reserve	Total
Opening Balance 1 July 2022		2,236,118	-	-	2,236,118
Total Comprehensive Revenue & Expenses		570,338	-	-	570,338
Transfers		-	-	-	-
Closing Balance 30 June 2023		**2,806,456**	**-**	**-**	**2,806,456**
Opening Balance 1 July 2023		2,806,456	-	-	2,806,456
Total Comprehensive Revenue & Expenses		(43,439)	-	-	(43,439)
Transfers	14, 15	(1,717,701)	198,701	1,519,000	-
Closing Balance 30 June 2024		**1,045,316**	**198,701**	**1,519,000**	**2,763,016**

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Statement of Financial Position

Eastern Bay Primary Health Alliance
As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
Current Assets			
Cash and Cash Equivalents	5	2,337,829	2,561,905
Term Deposits	6	1,170,030	1,105,914
Accounts Receivable	7	2,428,464	894,955
Total Current Assets		**5,936,322**	**4,562,773**
Current Liabilities			
Trade Payables and Accruals		1,549,226	958,489
Revenue In Advance		1,563,214	826,249
Goods and Services Tax		229,750	118,078
Total Current Liabilities		**3,342,190**	**1,902,815**
Working Capital		**2,594,132**	**2,659,958**
Non-Current Assets			
Property, Plant and Equipment	8	159,324	127,818
Intangible Assets		9,560	18,680
Total Non-Current Assets		**168,884**	**146,498**
Total Net Assets		**2,763,016**	**2,806,456**
As Represented By:			
Total Equity			
Retained Earnings		1,045,315	2,806,456
Health System Reserve	16	198,701	-
General Reserve	17	1,519,000	-
Total Total Equity		2,763,016	**2,806,456**

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on 21 October 2024.

Trustee

Trustee

22-10-24

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Cashflow Statement

Eastern Bay Primary Health Alliance
For the year ended 30 June 2024

	NOTES	2024	2023
Cash Flow			
Cash Flows from Operating Activities			
Receipts			
Interest Received		136,178	67,115
Receipts from Exchange Transactions		8,517,403	10,369,239
Goods and Services Tax		-	167,717
Total Receipts		**8,653,581**	**10,604,071**
Payments			
Payments to Suppliers		5,076,225	5,626,560
Payments to Employees		3,605,347	3,521,458
Goods and Services Tax		30,644	-
Total Payments		**8,712,216**	**9,148,018**
Net Cash Flows from Operating Activities		**(58,635)**	**1,456,053**
Cash Flows from Investing Activities			
Receipts			
Sale of Property, Plant & Equipment		3,288	-
Total Receipts		**3,288**	**-**
Payments			
Intangible Assets		-	9,900
Purchase of Property, Plant & Equipment		104,613	78,295
Term Deposits	6	64,116	1,105,914
Total Cash Flows from Investing Activities		**(165,441)**	**(1,194,109)**
Net Cashflows from Investing Activities		**(165,441)**	**(1,194,109)**
Net Cash Flows from Financing Activities		**-**	**-**
Net Increase/(Decrease) in Cash and Cash Equivalents		**(224,076)**	**261,944**
Cash and Cash Equivalents			
Opening cash		2,561,905	2,299,961
Cash Movement	5	(224,076)	261,944
Closing cash		2,337,829	2,561,905
Net change in cash for period		**(224,076)**	**261,944**

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Notes to the Financial Statements

Eastern Bay Primary Health Alliance
For the year ended 30 June 2024

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 2024 were authorised for issue by the Board of Trustees on 24 September 2024.

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.

3. Changes in Accounting Policies

For the year ended 30 June 2024, 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 complied 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
Trade and other receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Alliance becomes a party to the contractual provisions of the instrument. The Alliance classifies its financial instruments either at amortised cost, fair value through other comprehensive revenue and expense or fair value through surplus or deficit. Financial instruments are not reclassified subsequent to their initial recognition unless the Alliance changes it management model for managing financial instruments.

Financial assets
All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through surplus or deficit, transaction costs that are attributable to the acquisition of the financial asset. The Alliance's financial assets include: cash and cash equivalents, and trade and other receivables.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of any outstanding bank overdrafts. Bank overdrafts, if any, are included within interest-bearing loans and borrowings in current liabilities on the statement of financial position.

The Alliance 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.

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 of 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
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables, or as loans and borrowings, as appropriate. Financial liabilities are recognised initially at fair value and, in the case of payables and loans and borrowings, net of directly attributable transaction costs.

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

This is the category of financial liabilities that is most relevant to the Alliance. After initial recognition, trade and other payables are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process. The effective interest rate amortisation is included as finance costs in the statement of comprehensive revenue and expense.

Trade and other payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature they are not discounted. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

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

Intangible Assets
Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

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:

Furniture & Fittings - 10% DV to 25% DV
Leasehold Improvements - 10% DV
Plant & Equipment - 10% DV to 40% DV
Technical Equipment - 13% 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 estimated 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.

5. Cash and Cash Equivalents

	2024	2023
ASB Current Account	49,699	48,418
ASB Business Saver 50	1,935,702	2,163,612
ASB Business Saver 51	2	2
ASB Business Saver 53	52,426	49,873
ASB Term Deposit 79 (30 days)	300,000	300,000
Total Cash and Cash Equivalents	**2,337,829**	**2,561,905**

6. Term Deposits

	2024	2023
ASB Term Deposit 80 (3 Months)	321,640	305,914
ASB Term Deposit 81 (6 Months)	848,389	800,000
Reported As:		
Current Assets:	1,170,029	1,105,914
Non-Current Assets	-	-

7. Accounts Receivable

	2024	2023
Accounts Receivable	2,424,940	891,904
Accrued Interest	3,524	3,050
Total Accounts Receivable	**2,428,464**	**894,955**

8. Property, Plant & Equipment

	Plant & Equipment	Fixtures & Fittings	Technical Equipment	Leasehold Improvements	Total
2024					
Opening Balance	44,868	93,473	127,714	0	**266,055**
Additions	11,635	0	77,754	18,334	**107,723**
Disposals	(9,175)	(10,067)	(32,176)	(0)	**51,418**
Closing Balance	**47,328**	**83,406**	**173,292**	**18,334**	**322,360**
Depreciation					
Opening Accumulated	23,082	50,802	64,353	0	**138,237**
Deptn on Disposals	(7,271)	(8,402)	(20,890)	(0)	**(36,563)**
Depreciation Charge	5,298	5,441	48,943	1,681	**61,363**
Closing Accumulated	21,109	47,841	92,406	1,681	**163,037**
Closing Book Value	**26,219**	**35,564**	**80,886**	**16,653**	**159,322**
2023					
Opening Balance	35,754	83,313	91,054	0	**210,120**
Additions	9,115	10,160	58,695	0	**77,970**
Disposals	(0)	(0)	(22,035)	(0)	**(22,035)**
Closing Balance	**44,868**	**93,473**	**127,714**	**0**	**266,055**
Depreciation					
Opening Accumulated	18,399	44,867	42,634	0	**105,899**
Deptn on Disposals	(0)	(0)	(16,464)	(0)	**(16,464)**
Depreciation Charge	4,683	5,935	38,184	0	**48,802**
Closing Accumulated	23,082	50,802	64,353	0	**138,237**
Closing Book Value	**21,786**	**42,671**	**63,360**	0	**127,818**

9. Related Party Transactions

Linda Steel is a trustee of Te Ao Hou Trust which has been paid $180,189 in provider payments for the year with an amount owing of $18,131 (gross) at 30 June 2024. (2023: Paid $180,163 with amount owing of $17,267).

Dickie Farrar is a director of Te Pou Oranga O Whakatohea Limited which has been paid $584,266 in practice payments for the year with an amount of $18,487 (gross) owing at 30 June 2024 (2023: Paid $280,560 with amount owing of $120,204). Whakatohea Health Centre is a service being delivered on behalf of Te Pou Oranga O Whakatohea Limited which has been paid $1,259,902 for the year with an amount of $89,610 (gross) owing at 30 June 2024. (2023: Paid $1,133,865 with amount owing of $20,834). Dickie Farrar is also CEO of Whakatohea Maori Trust which has been paid $457 in practice payments for the year with an amount of $nil (gross) owing at 30 June 2024. (2023: Paid $1,632 with amount owing of $1,704).

Dr Cecile De Groot is a director of Wade Medical Limited who owns Riverslea Medical Centre which has been paid $2,160,267 in practice payments for the year with an amount owing of $74,004 (gross) at 30 June 2024 (2023: Paid $1,920,554 with amount owing of $25,658).

Dr Marieke Roelofs-Heijtel is a director of Ohope Beach Medical Centre Limited which has been paid $977,405 in practice payments for the year with an amount owing of $59,483 (gross) at 30 June 2024 (2023: Paid $489,420 with amount owing of $9,192).

Fiona Wiremu is a director of Whakatane Medical Practice Limited which as been paid $1,428,341 in practice payments for the year with an amount owing of $70,870 (gross) at 30 June 2024. (2023: Paid $1,036,278 with amount owing of $15,789). Fiona resigned from the Board o 25 October 2023.

Dr Chris McKnight is a director of McKnight Medical Limited and resigned from the Board on 25 January 2023 (2023: Paid $389,316 with amount owing of $nil).

Erin Beeler is a director in Eastern Bay Podiatry Limited and resigned from the Board on 22 March 2023 (2023: Paid $112,915 with amount owing of $21,642).

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:

2024
Total Remuneration: $433,690
Number of FTE's: 2.08

2023
Total Remuneration: $383,347
Number of FTE's: 2.05

10. Categories of Financial Assets and Liabilities

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

	2024	2023
Financial Assets		
Loans and Receivables	2,424,464	894,955
Cash and Cash Equivalents	2,337,829	2,561,905
Term Deposits	1,170,030	1,105,914
Financial Liabilities		
At Amortised Cost	1,549,226	958,489

11. Capital Commitments

There are no capital commitments to capital purchases at balance date (2023: $Nil).

12. Contingent Assets and Liabilities

The trustees are not aware of any contingent assets or liabilities at balance date (2023: $Nil).

13. 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 (2023: $Nil).

	2024	2023
14. Commitments Under Non-Cancellable Operating Leases		
Not later than one year	313,032	103,843
Later than one year and not later than five years	60,680	112,984
Later than five years	-	-
Total Commitments Under Non-Cancellable Operating Leases	**373,712**	**216,827**

	Rental Time Remaining	Monthly Rate
Lease of Property		
Photocopier	22 months	$1,020.80
Vehicles		
NSR267	1 month	$356.12
NSC997	1 month	$321.27
NTS492	2 months	$551.02 to July 24, then $460.50
NTS493	3 months	$539.16 to August 24, then $450.59
NUF613	3 months	$838.16 to August 24, then $261.25
PSW336	7 months	$655 to December 2024, then $160.05
PSW337	7 months	$655 to December 2024, then $160.05
QAG840	11 months	$642.84 to April 2024, then $21.12
QAG842	11 months	$659.45 to April 2024, then $21.67
QAG843	11 months	$659.45 to April 2024, then $21.67
QNW583	33 months	$708.26 to February 2027, then $93.08
Property		
5 Louvain Street, Whakatane	12 months	$19,062.45
263 The Strand, Whakatane	19 months	$916.50

The total cost of leases during the year is $356,443 (2023: $292,271) and is included in other expenses.

15. Agency 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:

	2024	2023
Revenue from Agency Transactions		
Capitation	8,201,398	7,742,294
Rural After Hours	96,332	91,745
Rural Primary Health Care Premium	384,159	365,866
Covid 19 Income	87,369	856,548
Primary Care Equity Adjustment	1,027,640	-
Total Revenue from Agency Transactions	**9,796,899**	**9,056,453**

16. Health System Reserve

The Health System Reserve was established in 2024 to provide funds for clinical and health system projects not funded by the Health New Zealand | Te Whatu Ora. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.

17. General Reserve

The General Reserve was established in 2024 to provide for future possibilities in respect of the PHA's continuity. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.

EASTERN BAY PRIMARY HEALTH ALLIANCE

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