

2023-2024
Annual Report



West Coast Health
Community Wellbeing Services

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Trustees' Report

Trustees' Report - Presenting the Annual Report and Financial Statements for the year ended 30th June 2024.

Tēnā koutou katoa

This is my final annual report as Chair. I had the good fortune to follow Julie Kilkelly's able tenure in the role and after my four years I am very pleased to have been able to pass the baton to Helen Wilson. I know Helen will do a fantastic job, and I wish her the best of success.

This past year has marked some changes for the organisation that have taken several years to complete. Most visible has been the adoption of our new name, but underlying that has been a marked shift away from a predominant focus on efficient transfer of resourcing from central government to general practice. West Coast Health is, instead, starting to emerge as a substantial and pivotal provider of services, based in the community. The year has seen closer relationships with Poutini Waiora, Te Mana Ora, the local team from Te Whatu Ora and with Takiwā Poutini. I want to mention Takiwā Poutini especially because we have been a key supporter of the locality model and can now see glimpses of an integrated service that is proactive in assessing needs broadly and then uses a whānau ora approach to ensure these are met. There is a lot of work still to do to establish this approach, but it has the potential to meet needs sooner and more effectively, achieve more equitable outcomes and relieve pressure on more specialised services, in health and other sectors. West Coast Health is leading some of the trials of aspects of this approach.

In this year we also finally succeeded in gaining the access to all the building blocks needed to be able to access high quality (anonymised) information about the health needs of our population and the

services being provided so that better decisions can be made about focus and effort, and the Board has approved resources being allocated to make the best possible use of this new capability. While data and information perhaps sound dry, this is a major step forward in being able to better meet our communities' health needs.

I think it is appropriate to also bring to your attention some of the obstacles West Coast Health has faced. For all of the talk of local decision-making, many of the Government decisions we have needed to wait for have been made centrally and have been unnecessarily slow and cumbersome. And although there is absolute consensus in the health sector that the system needs to focus on meeting needs in the community and through primary care, funding for these services has failed to keep pace even with inflation, let alone increasing and aging population and increasing complexity of need - we all need primary care to be able to do more, but it is being funded to do less. These are both mission-critical problems for the health sector and require urgent resolution.

I want to express my deep gratitude to my fellow Board members, who have all contributed to making the best decisions we can, and to our Chief Executive and her fantastic and dedicated team - you're all stars!

Ngā mihi mahana, ngā mihi aroha ki a koutou,



Kevin Hague
Independent Chair

Chief Executive's Report

Kia ora koutou

It has been another challenging year for the primary health sector with the long awaited capitation review still uncompleted. This means primary care practices struggle to remain financially viable. As we head into new financial year it is clear that we will continue to be operating in an environment of uncertainty for the foreseeable future. As well as the capitation review we are still awaiting the findings of the "meso-level organisation" project undertaken by the Te Whatu Ora Primary Care and Commissioning teams.

West Coast Health has undergone some significant changes. The first was our rebrand from the West Coast PHO to West Coast Health. The new branding includes the strapline Community Wellbeing Services which demonstrates our commitment to making a broader contribution to community wellbeing than we may have done previously. Along with our rebrand we launched our new website which is designed to be "customer facing" and easily navigable.

We have been successful in completing a number of key projects including a review of our Long Term Condition Programme, bringing a HealthPathways

resource back to the Coast, and reconstituting a whānau voice mechanism after the Te Whatu Ora Consumer Councils were disestablished. We also successfully implemented the Comprehensive Primary and Community Teams contract and are thrilled that we now have two Equity Pharmacists on board with us. We were also thrilled when Poutini Waiora asked us to partner with them in the provision of Community Nurse Practitioner Clinics up and down the Coast; focusing particularly on Māori whānau, people disconnected from the health system, and those living in remote rural locations.

We have a number of projects agreed for 24/25 and will continue to focus on our three goals of improving access, equity, and system integration.

The West Coast Health team remains a dedicated, and positive group of community members that I am proud to work with.

Ngā mihi nui ki a koutou katoa



Caro Findlay
Chief Executive

West Coast Health

Improving Access, Equity, and System Integration



Enrolled population - **31,911**



Area of the Coast - **23,246 km²**



Length of the Coast - **600 km**



Majority **R3** and **R2** Remainder **R1**

Our Services

Free Navigator Service

Free Physical Activity Support Service (PASS)

Free Dietitian Service

Free Support for Breastfeeding Mothers

Free Retinal Screening

Free HPV Screening

Free Immunisations

Free Brief Intervention Counselling Service

Free Online Counselling for Youth

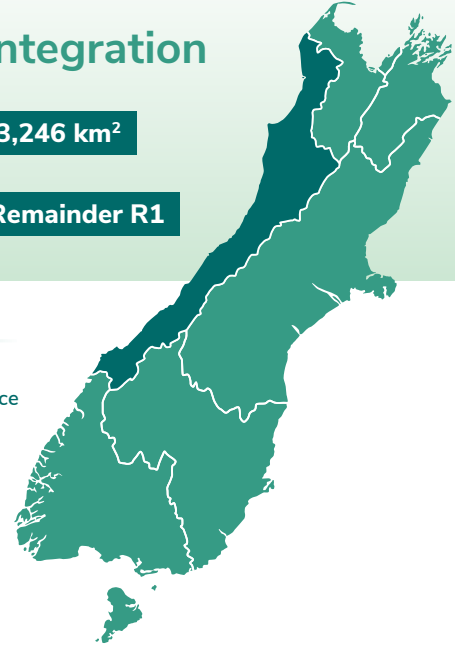
Free Health Coaches

Free Health Improvement Practitioners

Free Equity Pharmacists

Free Smokefree Services

Diabetes Project Specialist



Achievements 2023 - 2024



Rural outreach Nurse Practitioner service Te Waka Ngākau o Poutini

Our partnership with Poutini Waioara to expand free Nurse Practitioner Clinics up and down the Coast; focusing particularly on Māori whānau, people disconnected from the health system, and those living in remote rural locations.



Establishment of the Community Voice

A new collaboration between West Coast Health and Health NZ Te Tai o Poutini to enable local voices to join with us in the co-design and review of our health services.



Launched new primary care afterhours telehealth service Ka Ora across West Coast

Ka Ora replaced the old 2 – 3 hour weekend clinics with 24/7 weekend access to a GP. Ka Ora has relieved workforce and financial pressures on West Coast primary care practices.



Long Term Condition Programme review

Redesign of our long-term condition programme to focus funding on high priority groups and empower clinicians to make individual patient care plans. Now includes asthma and gout.



Health Pathways localisation

West Coast Health achieved funding for a local Health Pathways Co-ordinator to improve care and make life easier for our clinicians.



A fresh start - West Coast Primary Health Organisation to West Coast Health

We rebranded and launched a new, more accessible website.



Local GP and Nurse Education

A range of presentations from Specialist services to raise our clinicians' skills and knowledge.

Want to learn more? westcoasthealth.nz

West Coast Health is the Primary Health Organisation (PHO) for Te Tai o Poutini, operating as a not-for-profit community trust. It is responsible for planning, coordinating, funding, and delivering comprehensive primary health care services across the region, working with healthcare providers to ensure integrated, patient-centred care, tailored to the community.



West Coast Health
Community Wellbeing Services

Our People

West Coast Health Board Members

Kevin Hague	Chair
Anna Dyzel/Calum Stannett	GP Representative
Jessie Chapman/Jim Butzbach	Nurse Representative
Mahara Doig	Admin Representative
Shelley Mills	Poutini Waiora Representative
Marie Mahuika-Forsyth/Nikki-Leigh Condon	Te Rūnanga o Makaawhio
Lisa Tumahai	Te Rūnanga o Ngati Waewae
Graeme Neylon	Buller District Council
Jim Butzbach/Ashley Cassin	Westland District Council
Kate Kennedy	Grey District Council

West Coast Health Clinical Governance Committee Members

Kerri Miedema	Chair
Dr Catriona McWhirter, Dr Murray Wiggins	GP Representatives
Kathy Hines	Nurse Practitioner Representative
Fiona Blair NP	South Westland Representative
Sarah Falvey	Practice Nurse Representative
Sarah Birchfield	Community Representative
Tracy Sollitt	Poutini Waiora Representative
Ginny Brailsford	Community Pharmacy Representative
Dr Graham Roper	Secondary Care Representative
Dr Cheryl Brunton	Public Health Representative
Joanne Shaw	Practice Admin Representative
Diana Panapa	Iwi Representative
Stephanie Blackman	Clinical Quality Manager, WCH
Dr Emma Boddington	Clinical Director, WCH

West Coast Health Senior Leadership Team

Caro Findlay	Chief Executive
Roz Stuart	Administration Manager
Dr Emma Boddington	Clinical Director
Stephanie Blackman	Clinical Quality Manager
Danielle Dawson	Health Navigator Team Leader
Ayla Tranter	Health Lifestyles Programme Manager
Catherine O'Leary	Mental Health Team Leader
Maggi Forsyth	Innovation & Improvement Lead
Kyle Forde	Digital CIO

West Coast Health team members during 2023/24 financial year

Adam Gilshnan	Alisa Duncan	Amy Bruhn	Anne Hines
Beth Wiechern	Bronwyn Beavon	Chelsea West	Emma Smith
Erin Turley	Eva Berther-Lindmeier	Gary Bowden	Hannah Green
Jade Breeze	Jeannine Colville	Jenni Beckett	Jennie Bell
Joanne Smith	Karla Skates	Kylie Carlson	Laurence Bell
Lexine Jarden	Marty Greaney	Moira Green	Nancy McNoe
Natasha Jones	Nicky Searle	Patricia Hsu	Rosalie Waghorn
Stacey Hazeldine	Sarah Hayden	Stephen Brassett	Tina Emsden
Rebecca Smith	Vaughan Warren		

Financial Statements

For the year ended 30th June 2024

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WEST COAST PRIMARY HEALTH ORGANISATION TRUST

DIRECTORY

AS AT 30 JUNE 2024

PRINCIPAL BUSINESS:	Primary Health Organisation	
ADDRESS:	PO Box 544 163 Mackay Street GREYMOUTH	
TRUSTEES:	Trustees at 30 June 2024	
	Anna Dyzel	Term End November 2023
	Jessie Chapman	Term End March 2024
	Jim Butzbach	
	Graeme Neylon	
	Marie Mahuika-Forsyth	Term End March 2024
	Shelley Mills	
	Ashley Cassin	Appointed June 2024
	Mahara Doig	
	Lisa Tumahai	
	Catherine Kennedy	
	Calum Stannett	Appointed December 2023
	Nikki Leigh Condon	Appointed April 2024
CHAIRPERSON:	Kevin Hague	Term End June 2024
AUDITORS:	Crowe New Zealand Audit Partnership DUNEDIN	
SOLICITORS:	Hannan & Seddon GREYMOUTH	
BANK:	Westpac Bank	



WEST COAST PRIMARY HEALTH ORGANISATION TRUST
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
REVENUE			
Operating revenue - non-exchange transactions		16,374,708	14,506,648
Other revenue		3,310	2,616
		<u>16,378,018</u>	<u>14,509,264</u>
EXPENDITURE			
Contract payments		12,874,999	(11,550,135)
Wages, salaries and other employee costs		2,346,892	(2,077,556)
Overheads and administrative expenses	6	684,724	(658,662)
Depreciation, impairment and loss on disposal	7	37,984	(27,368)
		<u>15,944,599</u>	<u>(14,313,721)</u>
FINANCING ACTIVITIES			
Interest income		126,411	52,901
		<u>126,411</u>	<u>52,901</u>
Net Financing Income/(Costs)		<u>126,411</u>	<u>52,901</u>
SURPLUS / (DEFICIT) FOR THE YEAR			
		<u>559,830</u>	<u>248,444</u>
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
Total other comprehensive revenue and expense		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR YEAR			
		<u><u>559,830</u></u>	<u><u>248,444</u></u>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	8	4,323,657	2,083,086
Current investments	8	737,133	726,527
Receivables from non-exchange transactions	9	782,337	552,775
Prepayments		26,887	24,257
<u>TOTAL CURRENT ASSETS</u>		5,870,014	3,386,645
<u>NON-CURRENT</u>			
Property, plant & equipment	11	152,827	95,159
<u>TOTAL NON-CURRENT ASSETS</u>		152,827	95,159
<u>TOTAL ASSETS</u>		6,022,841	3,481,804
<u>CURRENT LIABILITIES</u>			
Payables under non-exchange transactions	10	289,774	390,853
Employee entitlements	12	177,636	113,463
GST payable		140,796	58,678
Deferred revenue	13	3,293,925	1,357,930
<u>TOTAL CURRENT LIABILITIES</u>		3,902,131	1,920,924
<u>TOTAL LIABILITIES</u>		3,902,131	1,920,924
<u>NET ASSETS</u>		2,120,710	1,560,880



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
<u>EQUITY</u>			
Trust capital		10	10
Accumulated funds		<u>2,120,700</u>	<u>1,560,870</u>
<u>TOTAL EQUITY</u>		<u>2,120,710</u>	<u>1,560,880</u>

These financial statements have been authorised for issue by the trustees

Chairperson  Date 6.12.2024

Trustee  Date 6.12.24





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2024

	Note	TRUST CAPITAL \$	ACCUMULATED FUNDS \$	TOTAL \$
2023				
Balance 1 July 2022	10		1,312,426	1,312,436
Surplus/(deficit) for the year	-	-	248,444	248,444
Other comprehensive income	-	-	-	-
<u>Total comprehensive revenue and expenses</u>		-	248,444	248,444
<u>Balance 30 June 2023</u>	10		1,560,870	1,560,880
2024				
Balance 1 July 2023	10		1,560,870	1,560,880
Surplus/(deficit) for the year	-	-	559,830	559,830
Other comprehensive income	-	-	-	-
<u>Total comprehensive revenue and expenses</u>		-	559,830	559,830
<u>Balance 30 June 2024</u>	10		2,120,700	2,120,710



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
<u>Cash flow from operating activities</u>			
Cash was provided from/(applied to):			
Receipts from non-exchange transactions		18,065,388	15,511,955
Payments to suppliers		(13,644,369)	(12,689,239)
Payments to employees		(2,282,719)	(2,074,438)
Interest received		126,411	42,552
GST		82,118	-
<u>Net cash from/(used in) operating activities</u>		2,346,829	790,830
<u>Cash flow from investing activities</u>			
Cash was provided from/(applied to):			
Acquisition of property, plant and equipment		(95,652)	(32,587)
Disposal of property, plant and equipment		-	-
Investment movement		(10,606)	(102,965)
<u>Net cash from/(used in) investing activities</u>		(106,258)	(135,552)
<u>Cash flow from financing activities</u>			
Cash was provided from/(applied to):			
		-	-
<u>Net cash from/(used in) financing activities</u>		-	-
<u>Net increase/(decrease) in cash and cash equivalents</u>		2,240,571	655,278
Cash and cash equivalents, beginning of the year		2,083,086	1,427,808
<u>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</u>	8	4,323,657	2,083,086





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Reporting entity

These financial statements comprise the financial statements of West Coast Primary Health Organisation Trust (the "PHO") for the year ended 30 June 2024.

The PHO is a Public Benefit Entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013.

The PHO is a charitable organisation, domiciled in New Zealand, incorporated in accordance with the provisions of the charitable Trust Act 1957.

The financial statements were authorised for issue by the Trustees on the date signed on page 4.

2 Basis of preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standard) as appropriate for Tier 2 Not for Profit (NFP) Public Benefit Entities, for which all disclosure exemptions have been adopted.

The PHO is eligible to report in accordance with Tier 2 PBE (NFP) Standards on the basis that it does not have public accountability, and annual expenditure does not exceed \$33 million.

The PHO is deemed a public benefit entity for financial reporting purposes, as its primary objective is to act as a primary health organisation for the rural West Coast community and has been established with a view to supporting that primary objective rather than a financial return.

(b) Basis of measurement

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

The accrual basis of accounting has been used unless otherwise stated and the financial statements have been prepared on a going concern basis.

(c) Presentation currency

The financial statements are presented in New Zealand dollars, which is the PHO's functional currency.

All numbers are rounded to the nearest dollar (\$), except when otherwise stated.

(d) Comparatives

The comparative financial period is 12 months.

The net asset position and net surplus or deficit reported in comparatives is consistent with previously authorised financial statements.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

(e) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year

3 Summary of significant accounting policies

The accounting policies of the PHO have been applied consistently to all years presented in these financial statements.

The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Cash and cash equivalents

Cash and cash equivalents include cash on hand, term deposits and other short-term highly liquid investments with original maturities of three months or less.

(b) Debtors and other receivables

Trade debtors and other receivables are measured at amortised cost using the effective interest method. An allowance for impairment is established where there is objective evidence the PHO will not be able to collect all amounts due according to the original terms of the receivable.

(c) Creditors and other payables

Trade creditors and other payables are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest method.

(d) Property, plant, and equipment

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

Additions and subsequent costs

Subsequent costs and the cost replacing part of an item of plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential will flow to the PHO and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

In most instances, an item of plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date.

All repairs and maintenance expenditure is charged to surplus or deficit in the year in which the expense is incurred.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use.

When an item of property, plant or equipment is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the net sale proceeds and the carrying amount of the asset.





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

Depreciation

Depreciation is recognised as an expense in the reported surplus or deficit and measured on diminishing value (DV) basis on all property, plant, and equipment over the estimated useful life of the asset. The following depreciation rates have been applied at each class of property, plant, and equipment:

Building improvements	9.5% - 33% DV
IT, plant, and furniture	9.5% - 40% DV

The residual value, useful life, and depreciation methods of property, plant and equipment is reassessed annually.

(e) Impairment

At each reporting date, the PHO assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the PHO estimates the asset's recoverable amount. Recoverable amount is determined for an individual asset. An asset's recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised immediately in surplus or deficit.

(f) Financial instruments

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, and Fair Value Through Surplus or Deficit (FVTSD).

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Trust's business model for managing them. With the exception of short-term receivables and payables that do not contain a significant financing component or for which the Trust has applied the practical expedient, the Trust initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

In order for a financial asset to be classified and measured at amortised cost it needs to give rise to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through surplus or deficit, irrespective of the business model.

The Trust's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

(i) Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of financial performance.

This category includes derivative instruments and managed funds which the Trust had not irrevocably elected to classify at Fair Value Through Other Comprehensive Revenue or Expenses (FVOCRE).

After initial recognition, the financial assets in this category are measured at fair value with gains or loss on re-measurement recognised in surplus or deficit.

(ii) Financial Assets at amortised cost

Financial assets at amortised cost are non-derivative financial assets or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, are subsequently measured at amortised cost using the effective interest method (EIR) and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified, or impaired. The Trust's cash and cash equivalents are categorised as financial assets at amortised cost.

Derecognition of Financial Assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Trust's statement of financial position) when:

- The rights to receive cash flows from the asset have expired or
- The Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Trust has transferred substantially all the risks and rewards of the asset, or (b) the Trust has neither transferred not retained substantially all the risks and rewards of the asset but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged, waived, cancelled, or expired. 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, then 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 the statement of financial performance.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

Financial Liabilities

Financial liabilities at amortised cost are classified, at initial recognition and include payables.

After initial recognition, payables are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains or losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process.

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 EIR. The EIR amortisation is included as finance costs in the statement of financial performance.

(g) Provisions

A provision is recognised for a liability when the settlement amount or timing is uncertain; when there is a present legal or constructive obligation as a result of a past event; it is probable the expenditures will be required to settle the obligations; and a reliable estimate of the potential settlement can be made. Provisions are not recognised for future operating losses.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are discounted to their present values where time value of money is material. The increase in the provision due to the passage of time is recognised as an interest expense.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

(h) Employee entitlements

Short term employee benefits

Employee benefits, previously earned from past services, that the PHO expects to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays.

These include salaries and wages accrued up to the reporting date and annual leave, but not yet taken at the reporting date.

(i) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the PHO and revenue can be reliably measured. Revenue is measured at the fair value of consideration received.

The PHO assesses its revenue arrangement against specific criteria to determine if it is acting as the principal or agent in a revenue transaction. In an agency relationship only the proportion of revenue earned on the PHO's own account is recognised as gross revenue in the Statement of Comprehensive Revenue and Expenses.

The following specific recognition criteria must be met before revenue is recognised.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

Revenue from exchange transactions

Revenue from services rendered is recognised in the surplus or deficit in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed. Under this method, revenue is recognised in the accounting periods in which the services are provided.

When the contract outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Revenue from non-exchange transactions

A non-exchange transaction is where the PHO either receives value from another entity without directly giving equal value in exchange or gives value to another entity without receiving approximately equal value in exchange.

When non-exchange revenue is received with conditions attached, the asset is recognised with a matching liability. As the conditions are satisfied the liability is decreased and revenue recognised.

When non-exchange revenue is received with restrictions attached, but there is no requirement to return the asset if not deployed as specified, then revenue is recognised on receipt.

Condition stipulation – funds received are required to be used for a specific purpose, with a requirement to return unused funds.

Restricted stipulation – funds received are required to be used for a specific purpose with no requirement to return unused funds.

Deferred revenue

To the extent that there is a condition attached that would give rise to a liability to repay funding or to return a granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the PHO has satisfied these conditions.

Interest income

Interest income is recognised as it accrues.

(j) Income tax

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

(k) Goods and Services Tax (GST)

All amounts in these financial statements are shown exclusive of GST, except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position





WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

(l) Leased assets

Payments made under operating leases are recognised in the statement of comprehensive revenue and expense on a straight-line basis over the term of the lease. Associated costs, such as maintenance and insurance where applicable, are expensed as incurred.

4 Significant accounting judgements, estimates and assumptions

The preparation of financial statements in conformity with NZ IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Where material, information on significant judgements, estimates and assumptions is provided in the relevant accounting policy or provided in the relevant note disclosure.

The estimates and underlying assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances. Estimates are subject to ongoing review and actual results may differ from these estimates. Revisions to accounting estimates are recognised in the year in which the estimate is revised and in future years affected.

5 Capital Management Policy

The PHO's capital is its equity, being the net assets represented by accumulated surplus and other equity reserves. The primary objectives of the PHO's capital management policy is to ensure adequate capital reserves are maintained in order to support its activities. The PHO manages its capital structure and makes

adjustments to it, in light of changes to funding requirements. To maintain and adjust the capital structure, budgetary discretionary expenditure is reduced to avoid the need for external borrowings.

6 Overheads and administrative expenses

	2024	2023
	\$	\$
Audit fee	20,449	14,850
Leases	167,626	166,329
Telecommunication	13,456	14,232
Insurance	33,421	27,582
Bank fees	979	978
Other expenses	377,262	364,170
Trustee Meeting Fees	54,500	53,667
Trustee Expenses	2,495	2,147
Committee Fees	12,900	13,500
Committee Expenses	1,636	1,207
	<hr/>	<hr/>
Total overheads and administrative expenses	684,724	658,662
	<hr/>	<hr/>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

7 Depreciation, impairment, and loss on disposal

	2024 \$	2023 \$
Depreciation expense	37,188	27,231
Loss on Disposal	796	137
	<hr/>	<hr/>
Total depreciation, impairment, and loss on disposal	37,984	27,368
	<hr/>	<hr/>

8 Cash and cash equivalents / current investments

	2024 \$	2023 \$
Cash and cash equivalent		
Current account	4,323,657	2,083,086
	<hr/>	<hr/>
Total cash and cash equivalents	4,323,657	2,093,086
	<hr/>	<hr/>

The carrying amount of cash and cash equivalents approximates their fair value.

	2024 \$	2023 \$
Current Investment		
Term Deposit	737,133	726,527
	<hr/>	<hr/>
Total current investments	737,133	726,527
	<hr/>	<hr/>

The effective interest on term deposits in 2024 was 5.90 – 6.10% (2023: 3.90 – 5.70%)



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

9 Receivables from non-exchange transactions

	2024	2023
	\$	\$
Accounts receivables	762,264	427,352
Sundry receivables	20,073	125,423
	<hr/>	<hr/>
Total	782,337	552,775
	<hr/>	<hr/>
	2024	2023
	\$	\$
<i>Classified as:</i>		
Current assets	782,337	552,775
Non-current assets	-	-
	<hr/>	<hr/>
Total	782,337	552,775

Trade debtors and other receivables are non-interest bearing and receipt is normally on 30 days' terms. Therefore, the carrying value of trade debtors and other receivables approximates its fair value.

As at 30 June 2023 and 2024, all overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

10 Payables under non-exchange transactions

	2024	2023
	\$	\$
Current		
Trade payables	239,808	221,643
Sundry payables	49,966	169,210
	<hr/>	<hr/>
Total current	289,774	390,853
	<hr/>	<hr/>
Total payables under non-exchange transactions	289,774	390,853

Trade creditors and other payables are non-interest bearing and normally settled on 30 day terms: therefore, their carrying amount approximates their fair value.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

11 Property, plant, and equipment

Movements for each class of property, plant and equipment are as follows:

	Building improvements \$	IT & Plant \$	Total \$
2023			
Gross carrying amount			
Opening Balance	137,080	474,575	611,655
Additions	-	32,587	32,587
Disposals	-	-	-
Closing balance	137,080	507,162	644,242
Accumulated depreciation and impairment			
Opening balance	119,040	402,675	521,715
Depreciation for the year	2,105	25,090	27,195
Impairment charge for the year	-	173	173
Closing balance	121,145	427,938	549,083
Carrying amount 30 June 2023	15,935	79,224	95,159
2024			
Gross carrying amount			
Opening Balance	137,080	507,162	644,242
Additions	-	95,651	95,651
Disposals	-	-	-
Closing balance	137,080	602,813	739,893
Accumulated depreciation and impairment			
Opening balance	121,145	427,938	549,083
Depreciation for the year	1,743	35,445	37,188
Impairment charge for the year	-	796	796
Closing balance	122,888	464,179	587,067
Carrying amount 30 June 2024	14,192	138,634	152,826



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

12 Employee entitlements

	2024 \$	2023 \$
Current		
Annual leave entitlements	177,636	113,463
Total	177,636	113,463

Short-term employee entitlements represent the PHO's obligation to its current and former employees that are expected to be settled within 12 months of balance date. These mainly consist of accrued holiday entitlements at the reporting date.

There are no provisions in the PHO's employee contracts for long-service leave.

13 Deferred revenue

	2024 \$	2023 \$
Unexpended contract revenue	3,293,925	1,357,930
Total deferred revenue	3,293,925	1,357,930

The PHO receives funding for the delivery of specific health services. Unexpended contract revenue where agreed upon services or conditions have not been fully completed at balance date, and for which a return obligation exists, are recognised as deferred revenue, and are expected to be recognised within the next 12 months.

The unexpended contract revenue is the unspent funds relating to the contracted obligation to provide service for Clinical Services, Keeping People Healthy and Workforce and Rural Support. The funds are transferred to income when expenditure occurs.

14 Financial instruments

(a) Carrying value of financial instruments

The carrying amount of all material financial position assets and liabilities are considered to be equivalent to fair value.

Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

(b) Classification of financial instruments

All financial assets held by the PHO are classified as “loans and receivables” and are carried at cost less accumulated impairment losses.

All financial liabilities held by the PHO are carried at amortised cost using the effective interest rate method.

Classification of financial instruments

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

2023	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	546,887	-	546,887	546,887
Cash and cash equivalents	2,083,086	-	2,083,086	2,083,086
Current investment	726,527	-	726,527	726,527
Total current assets	3,356,500	-	3,356,500	3,356,500
Total assets	3,356,500	-	3,356,500	3,356,500
Financial liabilities				
Trade and other payables	-	266,270	266,270	266,270
Total current liabilities	-	266,270	266,270	266,270
Total liabilities	-	266,270	266,270	266,270
2024	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	782,337	-	782,337	782,337
Cash and cash equivalents	4,323,657	-	4,323,657	4,323,657
Current investment	737,133	-	737,133	737,133
Total current assets	5,843,127	-	5,843,127	5,843,127
Total assets	5,843,127	-	5,843,127	5,843,127
Financial liabilities				
Trade and other payables	-	289,775	289,775	289,775
Total current liabilities	-	289,775	289,775	289,775
Total liabilities	-	289,775	289,775	289,775



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

15 Operating leases

Operating leases are held for premises used for office space, motor vehicles and equipment.

	2024	2023
	\$	\$
<i>Non-cancellable operating leases are payable as follows:</i>		
Less than one year	174,640	126,507
Between one and five years	233,064	40,212
More than five years	-	-
Total	407,704	166,719

16 Related party transactions

Related party transactions arise when an entity or person(s) has the ability to significantly influence the financial and operating policies of the PHO.

The PHO has a related party relationship with its trustees and other key management personnel.

The following arrangements existed with related parties:

(a) Related party transactions

Anna Dyzel is a director / shareholder of Westland Medical Centre (term ended November 2023), which is a sub-contractor to, and receives funding from, the PHO on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding at balance date 2024 \$37,364: - (2023: \$33,997)

Anna Dyzel is also a contractor to the PHO, providing coordination of local continuing education. Balance outstanding at balance date 2024: - (2023 \$Nil).

(b) Key management compensation

The PHO has a related party relationship with its key management personnel. Key management personnel include the PHO's trustees and senior management of the PHO.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

	Trustees	2023 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	48,667	550,832	599,499
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	48,667	550,832	599,499
Number of persons recognised as key management personnel	10	7	17
Full time equivalents (FTEs)	0.11	5.50	5.61

	Trustees	2024 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	52,417	767,127	819,544
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	52,417	767,127	819,544
Number of persons recognised as key management personnel	10	8	18
Full time equivalents (FTEs)	0.11	6.50	6.61

17 Contingent assets and contingent liabilities

The PHO has no contingent assets or contingent liabilities (2023: Nil).

18 Commitments

As at 30 June 2024 West Coast Primary Health Organisation Trust is not aware of any capital commitments or contingencies (2023: Nil).

19 Events after Balance Date

There were no events that have occurred after balance date that would have a material impact on this financial year.

Statement of Service Performance for the Year Ended 30 June 2024

The West Coast PHO T/A as West Coast Health is a not-for-profit organisation that is bound by the Statement of Service Performance obligation (PBE FRS-48). This means that each year we need to explain to the public:

- Why West Coast Health exists (our purpose).
- What do we want to achieve (our goals).
- How we intend to achieve our goals and what West Coast Health actually did during the last financial year to achieve these goals (our performance against those goals).

The following pages constitute our statement of Service Performance for the 23/24 financial year.

Our Purpose

West Coast Health exists to achieve our vision and our mission which are set out below.

Vision

Good health for the whole population of the West Coast, with no inequalities of outcome for at-risk and disadvantaged groups.

Mission

To use community-based services and approaches to promote and enable better health to the population of the West Coast and eliminate inequalities, especially for Māori.

West Coast PHO Values

Collaboration

Professionalism

Courage

Honouring Te Tiriti



Our Goals

1. To keep people healthy and well

- ▶ Work with Te Whatu Ora and agencies from other sectors to create social economic and physical environments that support healthy outcomes.
- ▶ Empower individuals, whanau, and community to engage in co-design of primary care services.

2. To enable individuals and whanau to care for themselves.

- ▶ Provide high quality information about improving, maintaining and restoring health, accessible to those who most need it.
- ▶ Provide coaching and support for individuals and whanau to better manage their health.

3. To ensure effective access to high quality services based in the community.

- ▶ Ensure that everyone has access to comprehensive primary care services.
- ▶ Continue to develop patterns for providing primary care that make the best use of the workforce available (nurse-led care, outreach to workplaces or more remote communities) and of Information and Communication Technologies (ICT) (such as videoconferencing) to provide access where this would otherwise be challenging.
- ▶ Work in partnership with Poutini Waiora to ensure Māori have a choice of services, both of which will be culturally safe, and to learn from each other.

4. To ensure that the Locality approach generally, and Takiwā Poutini, in particular, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission.

- ▶ Engage wholeheartedly at both governance and operational levels to maximise effectiveness of the approach.

Our Performance Against our Goals

PHO GOAL 1: to keep people healthy and well

In order to achieve our goal of keeping people healthy and well West Coast Health works within the wider health system of New Zealand.

Although we are a not-for-profit organisation, we are funded primarily by Te Whatu Ora and the Ministry of Health. This means we are aligned with Pae Ora. Pae Ora is the Government's legislation which reorganised the health system in order to achieve healthy futures for all New Zealanders. The Government issues documents to support the journey towards Pae Ora. The Government Policy Statement on Health 2024-27 sets out five priority areas for the health system.

1. Access – ensuring all New Zealanders have equitable access to the health care services they need, no matter where they live.
2. Timeliness – making sure all New Zealanders can access these services in a prompt and efficient way.
3. Quality – ensuring New Zealand's health care and services are safe, easy to navigate, understandable and welcoming to users, and are continuously improving.
4. Workforce – having a skilled and culturally capable workforce who are accessible, responsive, and supported to deliver safe and effective health care.
5. Infrastructure – ensuring that the health system is resilient and has the digital and physical infrastructure it needs to meet people's needs now and the future.

West Coast Health works to align our strategy and annual improvement priorities with these high level goals.

We work with a large number of Primary Care Practices, health agencies, community groups, Hauora Maori Providers, and individuals to achieve our goals. These groups include Te Whatu Ora Commissioning, Poutini Waiora, the National Public Health Service, Te Whatu Ora Hospital & Specialist Services, Whare Maanaki, Te Hono o Ngā Waka, Te Hā O Kawatiri, West Coast Schools, Safer Westland, the West Coast Interagency Forum, the four Territorial Local Authorities, other South Island PHO's, and many others.



PHO GOAL 2: to enable individuals and whanau to care for themselves

The PHO directly provides a number of services to whanau and community. These services are always free and are designed to empower individuals and whanau to set and reach their own wellbeing goals.

Free Navigator Service

Health Navigators empower people with complex medical and social needs to engage with services and agencies, and to make informed choices about their health and wellbeing. In 2023/2024 there were 277 new referrals into the service. On average our four dedicated Navigators will be supporting 216 clients to access care and support. The Navigators connected with 192 people to support them to participate in the National Bowel Screening Programme.

Comparison with 2022/23

- ▶ Our performance in 23/24 was slightly lower than in 22/23 which was driven by fewer referrals.
- ▶ In 22/23 Navigators supported on average 251 clients to access care and support.
- ▶ In 22/23 Navigators connected with 282 people to support them to participate in the National Bowel Screening Programme. There were fewer connections because Hauora Māori Partners have taken responsibility for contacting Māori whanau.

Physical Activity Support Service (PASS)

PASS (formerly Green Prescription) is West Coast Health's highly successful movement and exercise programme. Our team receives referrals from GPs or Nurses for patients who need support to increase their daily movement levels for health and wellness benefits. There were 357 referrals to PASS this financial year.

Comparison with 2022/23

- ▶ 340 West Coasters entered the Green Prescription programme in 22/23.
- ▶ This means we supported 17 more people than last year.

Free Dietician Service

Our PHO Dieticians use a non-diet approach. This means supporting individuals and whanau to focus on their health, not their weight. They specialise in providing support to people or whanau with long term health conditions or to people trying to address eating behaviours like yo-yo dieting or weight cycling. The Dietitian Service received 343 referrals from people wanting to engage with our service.

Comparison with 2022/23

- ▶ The service received 451 referrals in 22/23.
- ▶ The fewer referrals reflect that we have reduced our team size by 0.8 FTE. There is a shortage of dieticians in New Zealand with the South Island training programme no longer available.

Free support for breastfeeding mothers

The PHO provides free breastfeeding support and education to West Coast mums, whanau, and health or social professionals. Our breastfeeding advocate visits māmā or mums in their own homes to support them through all stages of the breastfeeding journey from pregnancy to weaning. She can also provide virtual support by text or phone. 112 mums and whanau received support from our Breastfeeding advocate. Additionally, 73 mums and whanau received support through mothers trained in the PHO's Mum2Mum programme.

Comparison with 2022/23

- ▶ In 22/23 there were 143 lactation consultancy clients.
- ▶ In 22/23 there were 148 mums and whanau supported by Mum2Mum graduates.
- ▶ There was less demand for this service in 23/24 than there was in 22/23.

Suicide Prevention & Postvention activity

West Coast Health's Suicide Prevention & Postvention Co-ordinator monitored community presentations to the Emergency Department for self-harm or suicide attempts. West Coast Health reports this data to the Ministry of Health to try and identify concerning trends or at-risk groups in Te Tai o Poutini. Our Co-ordinator is responsible for postvention activities and prevention activities.

Comparison with 2022/23

The work completed by the Suicide Prevention Co-ordinator this year was similar to last year with the work being split between postvention support and prevention activities. With the introduction of the Primary Mental Health Clinical Liaison position we have the opportunity to fold the work of the Suicide Prevention Co-ordinator into a broader community wellbeing programme.

Health Promotion activity

West Coast Health undertook a number of health promotion activities last year including supporting free vaccinations in the community at rugby games, and community events like Agfest. We provided free mobile HPV screening clinics in remote areas.

The PHO provided free retinal screening by an Ophthalmologist team to 587 West Coasters with diabetes or pre-diabetes. The purpose of retinal screening is to enable early diagnosis and treatment for macular injury caused by diabetes.

Comparison with 2022/23

- ▶ 528 West Coasters were provided with free retinal screening in 22/23. This means that the PHO screened an additional 59 people in 23/24.
- ▶ Additionally we conducted more proactive screening and immunisation activities in partnership with the National Public Health Service, Coastal Health, Westland Medical, Te Hā o Kawatiri, and Te Hono o Ngā Waka.

Smokefree Services

The PHO co-ordinates Smokefree Services on the West Coast, by ensuring that all General Practices have Smokefree Champions and by ensuring that clinicians are trained in the ABC Approach to Smoking Cessation. Our Co-ordinator also works closely with Te Mana Ora's Smoking Cessation Advisors.

This year 117 smokers on the West Coast enrolled on the Coast Quit Programme.

Comparison with 2022/23

- ▶ 167 West Coasters enrolled on the Coast Quit Programme in 22/23 which means fewer people enrolled than last year. There could be a number of reasons for this such as reducing numbers of smokers, time poor clinicians being able to provide smoke free advice, or the influence of vaping.

Free Brief Intervention Counselling Service

The PHO offers a free brief intervention counselling service to adults and young people who are seeking support with issues such as managing stress, relieving anxiety or depression, increasing resilience or setting a future direction for their life. The BIC service received 736 referrals and delivered 494 packages of care for adults.

Comparison with 2022/23

- ▶ 614 referrals were received and 451 packages of care were delivered in 22/23. The BIS team received a higher number of referrals and consequently delivered more package of care than in 2022/23.

Free online counselling for youth

The PHO provides a free online counselling service for youth. This service seeks to increase access to primary mental health and addiction services for rangitahi aged from 12 - 24. The services focus on young people who are experiencing a mild to moderate (including moderate) level of distress. 1047 sessions of counselling were provided.

Comparison with 2022/23

- ▶ 687 sessions of counselling were provided to youth in 22/23 which means that there was a significant increase in youth accessing the service in 2023/2024

Health Coaches & Health Improvement Practitioners

Health Coaches and Health Improvement Practitioners (or HIPs) are based mainly in General Practice and are available to help patients and whanau deal with the issues that are currently front of mind. Our HIPs have the knowledge and skills to help individuals manage their thoughts, feeling and behaviours while Health Coaches can support people to reach their health goals by developing a healthy lifestyle plan or by connecting patients and whanau to groups or agencies in the community who can help with issues like loneliness, housing, or food security. This year 931 people had a free consultation with a HIP or Health Coach or attended a free group session run by a HIP or Health Coach.

Comparison with 2022/23

- ▶ 991 people had a free consultation with a HIP or HC in 22/23. This slightly lower number is possibly due to vacancies in the Hokitika team.

PHO GOAL 3: to ensure effective access to high quality services based in the community

The PHO administers the Government’s capitation scheme to enable General Practices on the West Coast to provide affordable, high quality care to West Coasters. Additionally the PHO funds enhanced care for individuals with high health needs in a range of situations.

Number of people enrolled at a General Practice on the West Coast

West Coast PHO Enrolment Data

	As at 30 June 2024	As at 30 June 2023
Number of funded patients	31,911	31,357
BY ETHNICITY		
Maori	3,858	3,760
Pakeha/NZ European	25,823	25,771
Pacific Island	451	369
Asian	1,478	1,200
Rest of World	273	238
Unknown	28	19
BY AGE GROUP		
00-04 years	1,521	1,534
05-14 years	3,603	3,624
15-24 years	3,020	2,991
25-44 years	6,844	6,589
45-64 years	9,407	9,468
65+ years	7,516	7,231

Cost of Access

Patient Fees	Children 0 – 13	Young People 14 - 17	Adults 18+	Adults 65+
Buller Health and Clinics	Free	\$13.00	\$19.50	\$19.50
Coastal Health Greymouth	Free	\$13.00	\$19.50	\$19.50
Kawatiri Health	Free	\$13.00 for CSC \$25.00 non CSC	\$19.50 for CSC \$32.50 non CSC	\$19.50 for CSC \$30.00 non CSC
Te Nikau Health Centre	Free	\$13.00	\$19.50	\$19.50
Westland Medical Centre	Free	\$13.00	\$19.50	\$19.50
South Westland Area Practice	Free	\$13.00	\$19.50	\$19.50

CSC = Community Services Card Holder



Clinical Programmes for high needs individuals

Free support for people with long term conditions like Diabetes, COPD, Cardiovascular Disease, and chronic mental health conditions.

West Coast Health provides funding to General Practices to enable them to offer enhanced care to patients with a long term condition. Enrolling in a long term condition programme entitles patients to free GP or Nurse consultations to help them manage their condition.

- ▶ Last year 2389 West Coasters were enrolled in one of West Coast Health's long term condition programmes.
- ▶ 963 patients received a free Cardiovascular Disease annual review.
- ▶ 1031 patients received a free Diabetes annual review.
- ▶ 343 patients received a free COPD annual review.

Outcome 2022/2023

- ▶ 1598 West Coasters were enrolled in one of the PHO's long term condition programmes.
- ▶ 953 patients received a free Cardiovascular Disease annual review.
- ▶ 903 patients received a free Diabetes annual review.
- ▶ 227 patients received a free COPD annual review.

Reducing rates of Cardiovascular Disease.

West Coast Health funds General Practices to undertake Cardiovascular Risk Assessment (CVRA) for people without Cardiovascular disease. The Cardiovascular Risk Assessment offers the opportunity to undertake a comprehensive review of the patient's cardiovascular health status. Patients are supported to explore self-management lifestyle strategies that will increase the likelihood of changes in behavioural risk factors. This approach is partnered with optimal clinical treatment. Critically the programme has an emphasis on reducing treatment inequalities that exist between Maori / non-Maori and females / males.

- ▶ Last year 1912 patients undertook a cardiovascular screening.

Outcome 2022/2023

- ▶ 1999 patients undertook a cardiovascular screening in 22/23 which means a slighter higher number received a screening in 23/24.

Free Sexual Health checks and Contraception advice for young people.

West Coast Health funds free sexual health checks and free contraception consultations for patients under 25 years to remove any social and financial barriers to contraceptive services and sexual health checks for young people. As well as a free appointment with a clinician the programme funded free prescriptions.

- ▶ This year young people in Te Tai o Poutini received 959 free GP or Nurse consultations for contraception or sexual health checks.

Comparison with 2022/23

- ▶ Young people received 994 free GP or Nurse consultations for contraception or sexual health checks in 22/23 which means slightly fewer young people accessed this service in 23/24.

Free health checks for clients of the Community Probation Service.

The PHO supports clients of the Community Probation Service to access free primary health care as a way to improve their wellbeing. A client can make an appointment with a GP or Nurse for a full review covering their physical and mental health. A client can also access free GP or Nurse consultations for acute (immediate) needs.

- ▶ Last year clients of the Community Probation Service received 64 free GP or Nurse consultations.

Comparison with 2022/23

- ▶ Clients of the Community Probation Service received 64 free GP or Nurse consultations in 22/23.

Free Palliative Care Services.

The PHO Palliative Care programme aims to relieve any financial barriers to care for patients and their whanau in the terminal stage of their illnesses. It also supports General Practices to make home visits by subsidising the cost of these.

- ▶ This year patients in the terminal stage of their illness received 706 palliative care consults and 105 people were referred to the service.

Comparison with 2022/23

- ▶ Last year patients enrolled in the programme to received 690 free visits to General Practice, or home visits. 141 people were referred to the service

PHO GOAL 4: to ensure that the Locality approach generally, and Takiwā Poutini in particular, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission

Takiwā Poutini is a locality prototype which was established under the Pae Ora legislation to eliminate inequities and fundamentally improve the health and wellbeing of all Coasters.

From the Takiwā Poutini website www.takiwapoutini.nz:

The locality model is built on the understanding that a whole range of different things can impact a person's wellbeing. It focuses on avoiding people getting sick and helping whānau stay well, giving iwi and communities a strong voice in deciding what's needed in their local area, and getting different health and wellbeing organisations to work together better to improve people's experiences of healthcare.

The PHO is one of the founding partners of Takiwā Poutini and has a seat on the governance committee and the operational leadership group. The PHO has operated as fund holder for Takiwā Poutini and has some operational projects to deliver under the Takiwā banner.

Key Judgements in Compiling the Statement of Service Performance

In preparing the non-financial information presented in the Statement of Service Performance the trustees in conjunction with management have sought to highlight areas of importance to our community. In doing so we acknowledge it is not possible to provide information on all our outcomes but have sought to provide information which we have considered relevant to reflect our overall results and significant outcomes for the year.

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INDEPENDENT AUDITOR'S REPORT**To the Trustees of West Coast Primary Health Organisation Trust****Opinion**

We have audited the general purpose financial report of West Coast Primary Health Organisation Trust (the Trust) which comprise the financial statements on pages 2 to 20, and the service performance information on pages 21 to 33. The complete set of financial statements comprise the statement of financial position as at 30 June 2024, 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, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Trust as at 30 June 2024, and its financial performance and its cash flows for the year then ended; and
- the service performance of the Trust for the year ended 30 June 2024 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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

Information Other than the General Purpose Financial Report and Auditor's Report

The Trustees are responsible for the other information. Our opinion on the general purpose financial report does not cover the other information included in the annual report and we do not and will not express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

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In connection with our audit of the general purpose financial report, if other information is included in the annual report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the general purpose financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact.

Trustees' Responsibilities for the General Purpose Financial Report

The Trustees are responsible on behalf of the Trust for:

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

In preparing the general purpose financial report, the Trustees are responsible for assessing the Trust'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 Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

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

As part of an audit in accordance with ISAs (NZ) and NZ AS 1, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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



- Obtain an understanding of the process applied by the entity to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the Public Benefit Entity Accounting Standards Reduced Disclosure Regime.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the general purpose financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the general purpose financial report, including the disclosures, and whether the general purpose financial report represents the underlying transactions, events and service performance information 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.

Restriction on Use

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

A handwritten signature in blue ink that reads "Crowe".

Crowe New Zealand Audit Partnership
CHARTERED ACCOUNTANTS

Dated at Dunedin this 6th day of December 2024



West Coast Health

Community Wellbeing Services

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