



HĀPAI TE HAUORA

— MĀORI PUBLIC HEALTH —



Hāpai te Hauora | Māori Public Health

Annual Report

2019-2020

"Hāpaitia te hauora kia nanaioare ai ki te ikeiketanga o ōu tātou tūpuna"

*Tihei mauri ora, tihei uriuri, tihei nakonako.
Ka tau hā, whakatau hā ki te rangi i runga nei.
Ka tau hā whakatua hā ki te papa i raro nei.*

*Ka tau hā, ki te kura mai i Hawaiki.
Ko ia i rukuhia manawa pou roto.
Ko ia i rukuhia manawa pou waho.*

*Whakatīna! Kia tīna!
Te more i Hawaiki, e pupū ana hoki, e wawau ana hoki.
Tārewa tū ki te rangi!
Haumī e, hui e, tāiki e!*

*Kei ngā toka tū moana e tū mātārae ana i waenganui i ngā
puhitai o tēnei wai pakaihi, ahakoa ngā taumaha, ahakoa ngā
uaua o te tau, kua takahi tonu ōu waewae ki runga i te ara
tika. Mokori anō ka rere ā mihi taioreore ki a koutou e ngā
taringa rahirahi, e ngā taringa puakaha. Koutou, kua kaha nei
te taituarātanga ki ngā whānau katoa e noho haumaruru ana. Nei
rā te wai ora, nei rā te wai aroha o ngā kupu e pūheke atu ai ki
a koutou mā.*

*Ko te reo whakakipakipa tēnei o Hāpai te Hauora e rere atu nei
i runga i ngā ngaru o te wā ki a koutou. Kei ngā toka whakahī
o ngā hapori e tū tonu ana hei rangatira. Tū tonu, ū tonu,
whanake tonu ki tēnei o ngā puna hauora kia nanaiore ai ki te
ikeiketanga o tō tātou tūpuna.*

*Heoi anō kia hoki rā anō ki ngā kōrero a ngā tūpuna, āpiti hono,
tātai hono, rātou te hunga kua wairuatia ki a rātou. Āpiti hono,
tātai hono, tātou ngā ritaritatanga o rātou mā ki a tātou, huri
noa, tēnā koutou, tēna koutou, tēnā koutou katoa.*



Annual Report

2019-2020



Content

01.	CHAIRPERSONS STATEMENT	4
02.	CHIEF EXECUTIVE STATEMENT	6
03.	MĀORI ORA MAURI ORA	8
04.	MĀORI PUBLIC HEALTH LEADERSHIP	10
05.	MINIMISING GAMBLING HARM	11
06.	NATIONAL SUDI COORDINATION	12
07.	NCS	13
08.	TE KĀKANO	14
09.	TĀTAIHONO	15
10.	NATIONAL TOBACCO CONTROL	16
11.	TE PUNA WHAKAMAUNU	17
12.	FINANCIAL REPORTS	18



HĀPAI TE HAUORA
— MĀORI PUBLIC HEALTH —



HE KŌRERO NĀ TE HEAMANA O TE POARI MATUA CHAIRPERSON'S STATEMENT

Welcome to the annual report for the 2019/2020 financial year. As the Chairperson, I want to say that it has been a lesson in resilience observing the way that Hāpai Te Hauora responded to a year of unprecedented challenges. Congratulations to the team for sticking together and supporting whānau, while continuing to deliver on all your contracts, advancing the cause of public health for all New Zealanders. This report highlights both the strength of experience in the team, continuing to deliver to long-held portfolios such as tobacco control and

gambling harm prevention, and the growing capacity in newer contracts such as SUDI prevention and mental health.

I wish to personally thank all of the Hāpai Te Hauora staff who have remained committed and servants of our communities, whilst navigating the effects of a global pandemic. Our collective service to and for māori communities, stakeholders, iwi and hāpori, speaks volumes of the whakatauaki of Hāpai, Ko Te Amorangi ki mua, Ko Te Hāpai o ki muri. Whilst our government and decision makers set the

stage on an international level in our collective response to quickly respond and protect the health of all New Zealanders, we, as a small but impactful organisation, continue to work hard to address the multitude of non-communicable public health issues that our Māori communities face every day.

Evelyn Taumaunu
Chairperson





HE KŌRERO NĀ TE TUMU WHAKARAE CHIEF EXECUTIVE STATEMENT

As CEO I am proud of the achievements of the Hāpai whānau in this financial year. It was a challenging year, with the COVID-19 pandemic forcing us to adapt quickly to the changing needs of our community during this time, and to the new reality of service provision in our contract areas.

This report highlights that Hāpai continues to be the most effective and relevant Māori public health organisation in Aotearoa. Hāpai now has five national contracts and three regional contracts, including a growing overarching research and evaluation service. The National SUDI Prevention Coordination Service was renewed for three years, reflecting the success of the team in working towards the reduction of SUDI in our communities. Another notable success was the addition of the Tātaihono – National Māori Mental Health and Addictions Coordination Service, a direct response to Māori communities by the government for providers and whānau supporting them and navigating kōrero and

resource in a global pandemic. Hāpai delivers services for all New Zealanders, with a focus on Māori as tangata whenua and Pasifika as a key population group. Hāpai has long-standing trusted working relationships with institutions, community groups and local and central government. Hāpai continues to prioritise partnerships with organisations that have an explicit commitment to being good Treaty partners and have notably signed two MOU's during this period with Moana Research and The Immunisation Advisory Centre (IMAC) we look forward to collaborating with these two organisations more in the future.

In this report Hāpai notes significant achievements across core kaupapa areas, in addition to evidence of rapidly innovating to provide an exemplary COVID-19 response for kaimahi and whānau during the ongoing challenges imposed by the global pandemic. It is clear that we were well placed to adapt to the remote provision of contract deliverables such as workforce development, education and

research, due to the investment in previous years in innovative e-learning and online platforms. With this foundation it was relatively straightforward to move our work online, and to support staff to work remotely during lockdown. We prioritised whānau wellbeing inside and outside of Hāpai, ensuring kaimahi were well provisioned to continue working, and supporting their own whānau, and also providing our community with support in the form of culturally relevant health information, PPE and assistance with food and housing.

Several changes were made to the team with promotions and reallocations of roles, and with the notable addition of experienced researcher Maria Ngawati in the research and evaluation team. Hāpai is well placed with a full complement of experienced and qualified kaimahi to build on the successes of this reporting period into 2020/2021.

Selah Hart
CEO



Māori Ora Mauri Ora



WHENUA



AROHA



PONO



TIKA



TANGIHANGA



MATAURANGA



MANAAKI



TAUTOKO

TIKA

The unique feature of TIKA is the Arero which represents integrity, the Kanohi - tupuna and whakapapa and the koru provides balance in life

PONO

The pono image illustrates how the moko flows outward from the mouth. This is a reminder that the moko is something that is only worn on the outside but a reflection of those ambitions, values and principles from within

TAUTOKO

the TAUTOKO image is illustrated by the three supporting poupou, Te Pou Tahu, Te Pou Tokomanawa, Te Pou Tuarongo, as well as the kurutao highlighted in red which is a well known battle of the Maori

WHENUA

The WHENUA image is the representation of the awa, ngahere, maunga and Papatuanuku. The WHENUA tohu reflects our connection to the environment, history and heritage

MANAAKI

The MANAAKi image is illustrated as Mangopare Te Ururoa, the hammer head shark. Mangopare represents strength and determination

AROHA

The AROHA image is composed of many spirals working in harmony and illustrate individual and whanau growth and development which can be intertwined and merged

TANGIHANGA

The TANGIHANGA tohu is the illustration of a life journey. In that journey there are occasions of great sorrow, achievements and celebration

MATAURANGA

The MATAURANGA image is illustrated by the three baskets of knowledge.

Nga Kete Wananga - Te Kete Tuauri, Te Kete Tuatea & Te Kete Aronui. Nga Kete reminds us of the challenges that Tane overcame in his quest to attain knowledge.



TĀMAKI MAKĀURAU MĀORI PUBLIC HEALTH LEADERSHIP

Our Whānau Whānui Public Health Collective continues to deliver Māori Public Health Leadership and Health Promotion across Tāmaki Makaurau. We have seen the development and implementation of 32 policies in workplaces, schools, kohanga and community organisations across our 3 issue areas - nutrition and physical activity, alcohol and other drugs, and tobacco control. We saw the passing of the Smoke Free Cars legislation as a result of high community response to the submission process.

Hāpai once again ran a successful Fizz Free Whānau campaign in February on the surface, the Fizz Free Whānau challenge is a strength-based approach to go without sugary drinks for the month of February. However, more than just a challenge, FFW takes a whānau

Centred approach to support challenge takers, and those struggling with nutrition, by providing ongoing support and education. This year we had over 800 formal signups and more than 10,000 interactions during the month.,

We continued to grow our community champions, with an additional 18 recruited across Tāmaki Makaurau who will act as leaders of their own settings including kura, kōhanga reo, marae and workplaces, leading the change to enable Māori communities to flourish in environments like our tūpuna did historically, free of harmful products and lifestyles that many experience the burden of today.



TĀMAKI MAKĀURAU MINIMISING GAMBLING HARM PUBLIC HEALTH

Our Minimising Gambling Harm team continue to explore collaborative, community led projects in an effort to support and amplify the voices of our Māori communities and to advocate for the prevention of gambling related harm. Our priority areas continue to focus on those who will benefit most from building resiliency within their communities as well as engaging with a number of regional and national stakeholders who have shown a commitment to moving away from accepting gambling proceeds to fund their activities.

A key highlight has been a re-centralization of the communities with whom we work, through projects such as “He Whare Oranga”, a kaupapa that aimed to fulfil the needs of those members of our hāpori Māori most affected by gambling harm, by providing an alternative space for whānau to spend time with one another and to check in on our individual and collective wellbeing. And the “Reconnect” series which sees whānau, rangatahi and tamariki engage in other activities as a means to deter whānau from engaging in harmful gambling.

We continue to maintain communication with our communities on the evolution of policy issues such as Online gambling, and are renewing conversations around the moral dilemma of applying for and accepting funding from the proceeds of Gambling



SUDDEN UNEXPECTED DEATH IN INFANCY

NATIONAL SUDI COORDINATION SERVICE

Hāpai has completed three years as the National SUDI Prevention Coordination Service and were recently advised of the continuation of this contract will continue for a further three years. This reflects the confidence of the Ministry of Health, DHBs and partners in the sector in our leadership for this important kaupapa. The SUDI team was awarded the National Leadership Award for Māori Public Health – Tu Rangatira mo te Ora by the Public Health Association of New Zealand (PHANZ) in recognition of the SUDI Prevention online training modules which were launched in late 2019. This innovative e-learning tool led to the initiation of two relationship-strengthening Memorandum of Understanding agreements, with Moana Research and the Immunisation Advisory Centre (University of Auckland). As with any of our partnerships, Hāpai will use these memoranda to seek out opportunities to influence projects, policy and communications activities to ensure a Māori perspective is prioritised, and that whānau are at the centre of all mahi.

Highlights:

- The SUDI team’s response to the COVID-19 pandemic focussed on the purchase of wahakura with an emphasis on providing these safe sleep beds and education resources to our partner owner services in the first instance. An ongoing result from this mahi is the Te Pā Harakeke o Papatūanuku project, partnering with Whānau-Āwhina Plunket and HPA to develop a series of proposal plans, interventions and activities in preparation for Safe Sleep Day 2020. This has been shown to be a critical focus during the COVID-19 lockdowns, as hapū māmā and their whānau faced additional and unprecedented stressors impacting on access to services and disruption to maternity and perinatal care pathways.



NCS

NATIONAL COORDINATION SERVICE FOR THE PREVENTION AND MINIMISATION OF GAMBLING HARM

Hāpai continue to lead out all communications and activities on behalf of the Ministry of Health to the workforce who deliver both Clinical and Public Health services to all population groups (Māori, Pacific, Asian and General) throughout Aotearoa, and were successful in tendering and being selected to continue delivering this important coordination service alongside the Public Health Workforce service – Te Kākano.

In March 2020 we fare welled Rebecca Ruwhiu-Collins, who had

led this service since 2017, and we welcomed Maria Ngawati (Ngāti Hine, Ngāti Porou) who resides in Rotorua and is the new lead for the NCS. Maria brings with her a wealth of knowledge in workforce development, education and research. These skills have helped us drive out deliverables during a very tumultuous time, and we look forward to coordinating and delivering training and whanaungatanga opportunities to and for the workforce as we support communities to reduce the impact and harm of problem gambling.



TE KĀKANO

NATIONAL PREVENTION AND MINIMISATION OF GAMBLING HARM PUBLIC HEALTH WORKFORCE DEVELOPMENT SERVICE

Hāpai was fortunate to be able to offer an internal promotion to Nari Faiers, who has taken over Te Kākano with the transfer of Stephanie Erick to the Tobacco Control Advocacy portfolio. Nari now leads this work stream with a focus across the whole organisation in harm reduction, PMGH and SUDI prevention.

In November 2019, the team held the Regional Training Forums in Auckland and Wellington, including very successful training sessions with Kataraina Pipi, Tetra mapping through music and mātauranga Māori. Feedback from participants was extremely positive.

The COVID-19 response for this service included rapidly innovating to ensure the workforce was adequately supported. Fortunately, the PMGH WFD team have spent several years developing online resources. COVID-19 specific responses included resourcing the workforce with headphones to support virtual learning and engagement. A webinar with Tamati Patuwai, MadAve Community Trust on community

mobilisation and engagement was offered to the sector to maintain learning during this time, and it was well received.



TĀTAIHONO

NATIONAL MĀORI MENTAL HEALTH AND ADDICTIONS COORDINATION SERVICE



TĀTAIHONO

Building on Hāpai's expertise in delivery of National Coordination Services, Hāpai has been approached to deliver the National Coordination Service for Māori Mental Health and addictions providers formulated as a part of the psychosocial response to Mental Health and Addictions which have arisen due to COVID-19 in Aotearoa.

The Psychosocial Response National Coordination service is a direct response to COVID-19, with the overarching goal of ensuring whānau Māori are not at a double disadvantage due to the impacts of the pandemic.

For whānau Māori, support and connection are instrumental to wellbeing, and this service will privilege the needs of whānau in conjunction with the knowledge systems and practices of kaupapa Māori organisations. Key connections in Addiction Treatment, Public Health, Research and Evaluation are critical elements in this work and Tātaihono provides strong sector leadership in this matter.

This interim service supports the Māori Mental Health and Addiction providers in planning, coordinating and delivering psychosocial interventions and mental health and addiction services, whilst advocating for policy and regulations which best service Māori providers, during the current Alert Level response to COVID-19 and beyond, into the long-term implications of COVID-19 for whānau, hapū, iwi and hāpori.



NATIONAL TOBACCO CONTROL ADVOCACY SERVICE

Hāpai Te Hauora are proud of their leadership in Tobacco Control over 2019-2020 that included a record number of media engagements across all platforms. In particular the number of TV interviews on both mainstream and Māori media covering a number of issues around the harms of smoking and what is needed to achieve Smokefree 2025 for Aotearoa.

Legislation for Smokefree cars and the long-awaited Vaping Bill have progressed and Hāpai have ensured that strong Māori and Pacific voices have been included in the conversations around what these pieces of law could look like for our communities. More importantly how our communities could benefit from such laws.

For a long time Hāpai have led the discussions around vaping and the need for evidence-based, effective and appropriate information around these new tools and how they can be used to support whānau to stop smoking. Smoking is the main driver of early death and disease for our iwi, hapu, whānau and we

have advocated that the focus remains on the killer product and less on vape products. Just to be clear we do believe in a vape-free future, just not right now because they are so useful to some whānau.

While there is focus on Smokefree Cars and Vaping Products, our next job for 2020-21 is getting a National Smokefree Action Plan that can support everybody's contribution to a Smokefree Aotearoa by 2025.



RESEARCH AND EVALUATION TE PUNA WHAKAMAUNU

Hāpai Te Hauora have had an exciting and expansive year in the space of research and evaluation over this last 12 months, being successful in our very own Health Research Council Research Grant titled: Exploring the lived experiences of whānau Māori with a Foetal Alcohol Spectrum Disorder (FASD) diagnosis, which funds a research project speaking with whānau over 18 months to understand the impacts our whānau are experiencing due to this impactful disorder.

In addition to this, we have gathered a number of partnership research projects with partner groups as below:

- NIHI - University of Auckland
- ASPIRE2025 - University of Otago
- BODE3 – University of Otago
- Moana Research

These partnership projects include topics such as:

1. Public Policy
2. Alcohol Attributable Fractions
3. Improving the Respiratory Health of Children in New Zealand Through Research
4. Tobacco Control
 - o Whakahā o Te Pā Harakeke and
 - o Developing optimal strategies to support smoking cessation in Roll Your Own users

Our research unit continues to develop and build a robust research agenda that focuses our efforts on achieving and contributing to research that builds a body of knowledge and evidence that supports achieving improved māori health outcomes.



HĀPAI TE HAUORA
— MĀORI PUBLIC HEALTH —

Financial Reports



“ HĀPAITIA TE HAUORA KIA PUAWAI AI I NGĀ HAPORI MĀORI ”

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Statement of comprehensive revenue and expense

for the year ended 30 June 2020
in New Zealand Dollars

	Note	2020 \$	2019 \$
Revenue			
Service revenue		2,671,854	2,399,721
Other revenue		116,902	79,024
Total revenues		2,788,756	2,478,745
Expenses			
Wages and salaries		1,457,856	1,358,562
Operating expenses		721,151	664,328
Contractor fees		525,000	419,000
Depreciation	4	53,391	42,523
Total expenses		2,757,398	2,484,413
Surplus/(Deficit) for the year		31,358	(5,668)

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Statement of financial position

as at 30 June 2020
in New Zealand Dollars

	Note	2020 \$	2019 \$
Assets			
Cash and cash equivalents		209,692	100,661
Accounts receivable		310,235	176,514
Prepayments		55,866	6,342
Term investments		61,503	114,563
Amount due from related parties	3	-	16,343
Property, plant and equipment	4	100,703	132,082
Total assets		737,999	546,503
Liabilities			
Accounts payable and accruals		145,593	41,968
Amount due to related parties	3	60,123	63,625
Employee entitlements		84,835	77,460
Deferred revenue		202,640	150,000
Total liabilities		493,191	333,053
Equity			
Retained earnings		244,808	213,450
Total equity		244,808	213,450
Total liabilities and equity		737,999	546,503

“ NĀU TE ROUROU NĀKU TE ROUROU KA ORA AI TE IWI ”

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Statement of changes in equity

for the year ended 30 June 2020
in New Zealand Dollars

	Retained earnings	Total
	\$	\$
Balance at 1 July 2019	213,450	213,450
Surplus for the year	31,358	31,358
Balance at 30 June 2020	244,808	244,808
Balance at 1 July 2018	219,118	219,118
Deficit for the year	(5,668)	(5,668)
Balance at 30 June 2019	213,450	213,450

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Statement of cash flows

for the year ended 30 June 2020
in New Zealand Dollars

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Cash received from customers		2,765,531	2,640,445
Cash paid to suppliers		(1,238,691)	(1,262,806)
Cash paid to employees		(1,450,481)	(1,337,919)
Net cash from operating activities		76,358	39,720
Cash flows from investing activities			
Interest received		1,626	3,040
Investment in short term deposits		53,060	(3,822)
Net acquisition of property, plant and equipment	4	(22,012)	(81,619)
Net cash from investing activities		32,674	(82,401)
Net increase / (decrease)		109,032	(42,681)
Opening cash and cash equivalents 1 July		100,661	143,342
Closing cash		209,692	100,661

“ MĀ PANGO, MĀ WHEREO KA OTI AI TE MAHI ”

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Notes to the financial statements

1 General Overview

a) Reporting entity

Hāpai Te Hauora Tāpui Limited is an entity incorporated in New Zealand, registered under the Charities Act 2005, and is domiciled in New Zealand

b) Basis of preparation

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 (Not-For-Profit) and disclosure concessions have been applied, on the basis that it does not have public accountability meaning that its debt or equity instruments are not traded in a public market and has total annual expenses of equal to or less than \$30 million.

The financial statements are presented in New Zealand Dollars (\$), which is the Company's functional currency. All financial information presented in New Zealand Dollars has been rounded to the nearest dollar, except when otherwise indicated.

The financial statements have been prepared on the historical cost basis. The statement of financial position has been presented using the order of liquidity basis.

c) Use of estimates and judgements

The preparation of the financial statements in conformity with Public Benefit Entity Standards Reduced Disclosure (Not-For-Profit) requires management to make judgement, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

There have been no significant estimates or judgements made in applying accounting policies and that effect amounts recognised in the financial statements.

d) Tax

Hapai is exempt from income tax due to its charitable nature. The company registered with the Charities Commission on 30th June 2008 and its registered number is CC35364. All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Notes to the financial statements (continued)

2 Accounting policies

a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Company 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.

Service and non-service income is recognised as earned when all attaching conditions have been met. Where recognition criteria have not been met, the unearned amount is recorded as a liability under "Deferred Revenue".

Interest income is recognised using the effective interest method.

b) Cash and cash equivalents

Cash comprises of cash at bank, cash on hand and short term deposits with maturities of less than three months.

There is a security held over deposits in the name of Hāpai for letter of credit facility of \$50,000 in place with Datacom.

c) Term investments

Term investments comprise of bank term deposits held for periods of greater than three months and less than 1 year.

d) Employee entitlements

Employee entitlements are accrued and recognized in the statement of financial position. These entitlements include annual leave earned but not taken, unpaid salary and wages or other remuneration due at balance date, including deductions held on employees' behalf. Annual leave is recorded at the undiscounted nominal values based on accrued entitlements at current rates of pay.

e) Accounts receivable

Accounts receivable are recognised and carried at original invoice amount less any allowance for doubtful debts. These are a financial asset and classified as a loan and receivable.

f) Accounts payable and accruals

Accounts payable and accruals represent liabilities for goods and services provided to Hāpai which have not been paid, and income received but not yet earned at the end of the financial year. These amounts are non interest bearing and usually settled within 30 days. Accounts payable are classified as financial liabilities at amortised cost.

“ME MAHI TAHI TĀTOU MŌ TE ORANGA O TE KATOA”

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Notes to the financial statements (continued)

3 Related parties

a) Key management personnel

Key management personnel include the Directors and senior management personnel, which includes the Chief Executive Officer, Operations Manager and General Managers for various contracts.

Remuneration and benefits are as follows:

	# of personnel		2020	2019
	2020	2019	\$	\$
Directors	6	5	35,817	35,817
Senior Management	11	8	743,865	564,227
			779,682	600,044

b) Other related parties

These transactions and balances have been identified as related party as they are with the three shareholders who have an equal ability to influence the operating and financing activities of the company.

The nature of these related party transactions and balances are:

- subcontracting for service delivery
- back office support
- lease of office space

30 June 2020	Transactions		Balances	
	To	From	Owed to	Due from
	\$	\$	\$	\$
Te Whānau O Waipareira Trust	340,175	-	26,581	-
Te Rūnanga O Ngāti Whātua	175,000	-	16,771	-
Raukura Hauora O Tainui	175,000	61,460	16,771	-
	690,175	61,460	60,123	-

30 June 2019				
Te Whānau O Waipareira Trust	353,327	-	30,083	-
Te Rūnanga O Ngāti Whātua	175,000	-	16,771	-
Raukura Hauora O Tainui	175,000	20,730	16,771	16,343
	703,327	20,730	63,625	16,343

Hāpai Te Hauora Tāpui Limited
Annual report for the year ended 30 June 2020

Notes to the financial statements (continued)

4 Property, plant and equipment

Property, plant and equipment is stated at cost, less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation is provided for based on rates that allocate the assets' cost less estimated residual value, over its estimated useful life.

The major categories are plant and equipment and motor vehicles. These have depreciation period of 3 years.

30 June 2020	Plant & equipment	Motor vehicles	Total
Cost or valuation	\$	\$	\$
Balance at 1 July 2019	277,990	196,909	474,899
Additions	22,012	-	22,012
Balance at 30 June 2020	300,002	196,909	496,911
Depreciation			
Balance at 1 July 2019	(219,881)	(122,936)	(342,817)
Depreciation for the year	(31,104)	(22,287)	(53,391)
Balance at 30 June 2020	(250,985)	(145,223)	(396,208)
Net value 30 June 2020	49,017	51,686	100,703
Net value 30 June 2019	58,109	73,973	132,082

5 Commitments and contingencies

Operating lease commitments:

	2020	2019
	\$	\$
Less than one year	54,521	42,376
Between 1 and 5 years	28,475	63,564
Total operating lease commitments	82,996	105,940

The company has one operating lease commitment relating to the rental of office space in the Whānau Centre from Te Whānau O Waipareira Trust.

There are no other commitments and contingencies.

6 Subsequent events

There have been no significant events subsequent to balance date that affect the information presented in financial statements (2019: nil).

“TE AMORANGI KI MUA TE HĀPAI O KI MURI”



Independent Auditor's Report

To the shareholders of Hāpai Te Hauora Tāpui Limited

Report on the audit of the financial statements

Opinion

In our opinion, the accompanying financial statements of Hāpai Te Hauora Tāpui Limited (the 'company') on pages 3 to 10:

- present fairly in all material respects the company's financial position as at 30 June 2020 and its financial performance and cash flows for the year ended on that date; and
- comply with Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit).

We have audited the accompanying financial statements which comprise:

- the statement of financial position as at 30 June 2020;
- the statements of comprehensive revenue and expense, changes in equity and cash flows for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information.



Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the company in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (NZ) are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

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



Other information

The Directors, on behalf of the company, are responsible for the other information included in the Company's directory. Our opinion on the financial statements does not cover any other information and we do not express any form of assurance conclusion thereon.

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



Use of this independent auditor's report

This independent auditor's report is made solely to the shareholder as a body. Our audit work has been undertaken so that we might state to the shareholder those matters we are required to state to them in the independent 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 shareholder as a body for our audit work, this independent auditor's report, or any of the opinions we have formed.



Responsibilities of the Directors for the financial statements

The Directors, on behalf of the company, are responsible for:

- the preparation and fair presentation of the financial statements in accordance with generally accepted accounting practice in New Zealand (being Public Benefit Entity Standards Reduced Disclosure Regime (Not For Profit));
- implementing necessary internal control to enable the preparation of a set of financial statements that is fairly presented and free from material misstatement, whether due to fraud or error; and
- assessing the ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

Our objective is:

- to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and
- to issue an independent auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs NZ will always detect a material misstatement when it exists.

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

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

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

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



KPMG
Auckland

28 October 2020



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