

# Comprehensive Care

Primary Healthcare Organisation  
Annual Report 2021-2022



## Our Purpose

To enable equitable health and wellbeing for all by nurturing and empowering people and providers in our communities so they understand their choices, connect with the right services and experience quality care.

## Our Vision

Optimum health and wellbeing for all.

## Our Mission

To champion, source and deliver progressive and accessible health and wellbeing services with the whānau at its heart. At the same time grow and innovative, efficient and thriving primary care community network.

## Contents

Comprehensive Care - Chairperson Report .....	4
Tumu Whakarae - Chief Executive Officer's Report .....	6
Serving Practices and People .....	8
Our Strategy .....	9
Strategic Highlights - Our Impact .....	10
Health Promotions and Partnerships .....	11
Immunisations and Cold Chain .....	14
Referred Services .....	18
Mental Health and Psychological Services .....	20
Lifestyle Options .....	21
Asian Smokefree Services .....	22
Respiratory Services .....	22
Practice Liaison Services .....	23
Quality Assurance through Cornerstone and Foundation Standards .....	23
Issues and Exceptions .....	23
Northland Services .....	24
Service Utilisation .....	26
Fees for Service .....	28
Clinical Directorate Focus on Service Quality .....	28
Provider Support Services .....	30
Workforce Development .....	30
Our People .....	33
Governance .....	34
Financial Statements .....	35
Member Practices and Locations .....	62

# Comprehensive Care - Chairperson Report

On behalf of the Comprehensive Care Board, it is an honour to present our Annual Report for the year ending June 2022. This report reflects the collective achievements of our network and the organisation as a whole.

Last year we welcomed our new Tumu Whakarae - Dr. Jacqueline Schmidt-Busby. Almost immediately on starting her new role we went into yet another COVID-19 lockdown. Not the ideal start, however Jacqueline has been able to see the organisation and wider network mobilise and respond. I am sure this has given her unique insight into the team she has been chosen to lead.

There have been changes to our Board as well, with the resignation of one of our independent members - Jane Reitimana. Jane brought wise counsel and business acumen to the board and was a valued member. We also accepted the resignation of one of our longest serving members and former Chair - Dr. Heidi McRae. We will miss her leadership and passion.

Over the past year, our network has continued to grapple with COVID-19 and its far-reaching impact on our practice teams and the people in our communities. I acknowledge the resilience of our organisation and wider network; however, I am cognisant that the constant demands of the pandemic response have been wearisome and at times extremely frustrating. My sincere hope is the worst is behind us and we can look forward to a more settled working environment.

Our primary health care teams continued to deliver services despite many challenges, in particular, workforce challenges. We have risen to the challenge of increasing workload, at pace at times - vaccinations, navigating bureaucratic processes, new ways of working and increasing costs of delivery while funding remains tight. We are also facing the impact of an aging workforce and increasing demand from our community. Recruitment and training of primary care workforce is a key issue facing our General Practice teams and our health system.

The health reforms are continuing to be rolled out. There remains a lot of uncertainty as the details of the changes in primary care are still indistinct. What does not change is our collective commitment to the vision of improved equitable health outcomes for all evidenced by wider access to health services especially for our Māori and Pacific whānau, while continuing to support our general practice/primary care providers to remain sustainable.

Comprehensive Care strives to advocate on the broad issues affecting general practice and their teams in every interaction we have with regional and central government and those charged with effecting these health reforms.

I want to acknowledge all the hard work done this year across our whole organisation; by my colleagues on the Board, by our Tumu Whakarae/CEO Dr. Jacqueline Schmidt-Busby and her Executive Leadership Team, and by each

and every staff member of Comprehensive Care. I would also like to acknowledge the vital mahi delivered by all our network partners despite the challenges of COVID-19 and the health reforms.

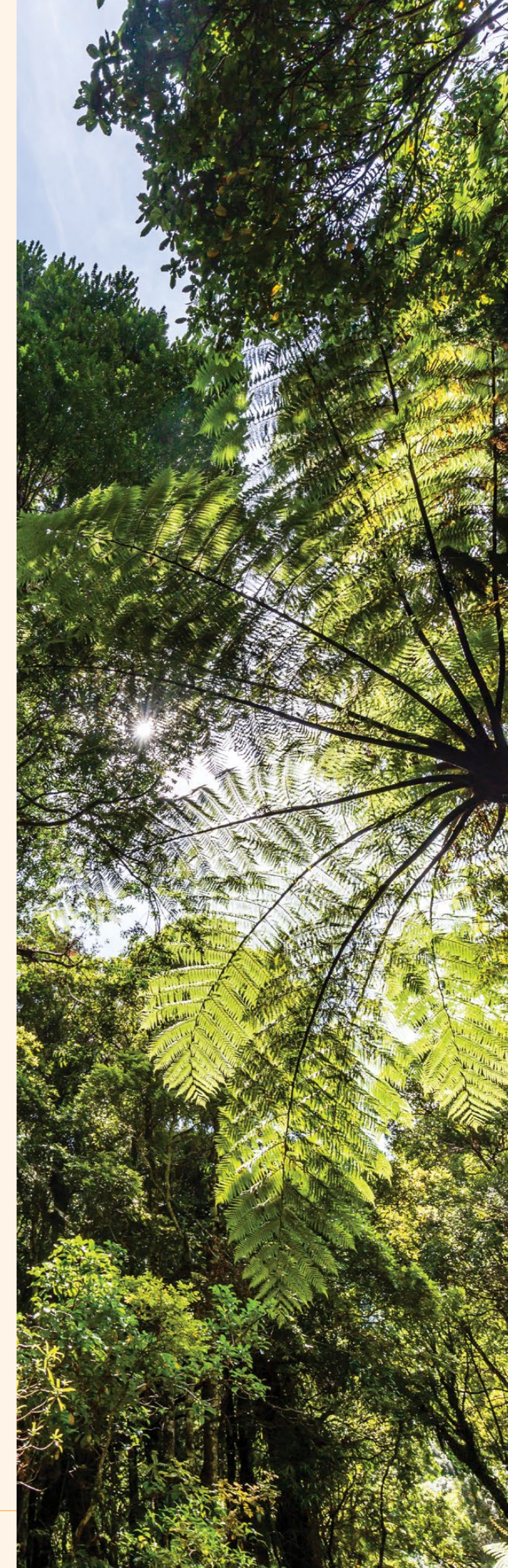
I want to congratulate Jacqueline on embracing our Equity Strategy and making excellent progress this year despite all the challenges encountered. Her determination and focus have been outstanding and the board and I thank her for her perseverance and seemingly unlimited energy. Thank you and we look forward to continuing this journey.

Looking ahead, I am confident that Comprehensive Care will continue to serve our community by championing, sourcing and sharing progressive and accessible health and wellbeing services with whānau at its heart, along with delivering vital and important tools and services to the Doctors, Nurses and their wider practice teams who work in our communities - so that they can focus on doing what they do best - caring for people and their whānau. We remain excited about the contribution we can make to realising our vision of optimum health and wellbeing for all.

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



Dr. Lynne Coleman, MNZM  
Comprehensive Care Chair



# Tumu Whakarae - Chief Executive Officer's Report



Tēnā koutou katoa,

Talofa lava ma mālō le soifua maua ma le lagi e mamā,

Like other leaders in health, I am extremely proud that we, within Primary Health Care, have continued to deliver quality care to our patients, whanau and service users (our communities), despite the demand faced at both the individual practice and network levels. Primary Care played a key role throughout the COVID-19 pandemic; often the first point of patient care, including for those needing urgent attention. Being able to provide high quality healthcare has become vital in this environment. For the second time, Comprehensive Care and its General Practice network demonstrated their agile capability in response to the challenges of COVID-19 as well as continuing to address non-COVID-19 related health needs.

I must acknowledge the significant efforts of our entire General Practice network along with our network partner Coast To Coast Health Care Limited who, despite high workloads, exhaustion, and managing their own experiences of COVID-19, reacted swiftly to the evolving needs of communities; their efforts were the driving force of our performance. This acknowledgement also extends to the staff within the PHO, especially those within the Emergency Operations Centre who tirelessly worked to provide a significant and timely coordinated response.

During the FY21/22, Comprehensive Care PHO supported General Practices across Auckland and Northland regions with an enrolled population of up to 245,000. We welcomed three Auckland practices (VECA Medical Services Limited, MyDoctors Matakana, Waipu Medical Centre) and four Northland practices (Bush Road Medical Centre, Central Family Health Care, Kensington Health, West End Medical Centre) to our network, and we prepared to welcome Rata Family Health, Te Aroha Noa, and James Street Doctors in the new financial year. We also said thank you and farewell to Apollo Medical Centre, Glenfield Doctors on Chartwell, and Integrated Medical who will continue their good work under another PHO.

While the past year has largely been surrounded by continued uncertainty from the Health System Reform, this has not distracted us from strengthening our strategic direction. In response, we have embraced the prospective changes to create better opportunities that will empower communities through authentic contributions to healthcare. What this means is that we are taking seriously, the task of ensuring all people get the services they require to meet future health needs and challenges. Everything we strive to do now, and in the future, must lead to improved health outcomes and/or quality enhanced best practice treatment.

The extensive talent held within our team is something to be taken account of. For example, our reputation for specialist Learning and Development products has seen us engaged in creating innovative educational experiences and health education (GASP, CCCM, Taku ako). Similarly, our membership on key regional and nation-wide forums, national and international research projects, and significant advisory groups, has continued to allow us to considerably contribute to, advocate for, and represent the needs of health professionals and people within primary, secondary, and tertiary healthcare sectors.

I stepped into the Tumu Whakarae/CEO role in August last year, and have truly enjoyed the many challenges encountered and rewards received. Leading change is often challenging, yet is made less so with a supportive and committed Board - for which I am deeply appreciative. Equally, coming into the role, I am thankful for the support afforded to me by the previous interim CEO Stephen Powell, the Executive Leadership Team, and Comprehensive Care staff.

A key focus for me has centred on the strategic direction and the forging of a sustainable business-oriented plan that will provide a viable foundation for the Comprehensive Care of the future. Strong primary health care makes health systems more effective, efficient, and equitable. As leaders in health, we must actively realise

the potential of primary health care and progress a future that encompasses lessons learned from the past along with innovative capabilities that decrease the risk of avertable morbidity within our communities.

In looking forward to another exciting year ahead, I am confident it will bring a significant period of change for Comprehensive Care as we earnestly work with our communities to generate solutions that will better serve the needs of our Practice and patient populations.

It is a privilege to present this year's Annual Report in what I believe, is an important milestone in our journey towards becoming fit for purpose.

Soifua ma ia manuia,

Dr. Jacqueline Schmidt-Busby  
Comprehensive Care CEO

# Serving Practices and People

Who we serve:

**47**  
Member practices

**755** Staff at member practices

**238** General Practitioners

**213** Nurses

**40** Auckland and Rodney  
**7** Northland

Who we care for:

**245,237**  
Enrolled population

**211,794** CCPHO

**33,443** CCPHO Northland

**39,786**  
Children under 13 enrolled

**21,909** Māori people enrolled  
**12,412** Chinese people enrolled  
**7,323** Pacific people enrolled

**71%** Contract performance

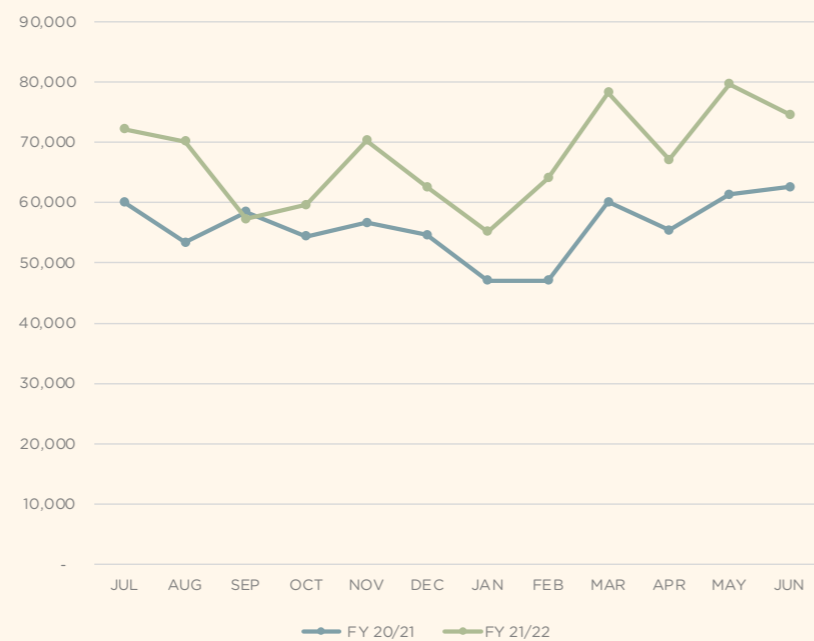
**1,676** People received podiatry services  
**184%** Contract performance

**356** People received diabetes nutrition advice  
**100%** Contract performance

**9394** People received retinal screening

**205** Asian Smokefree  
**93%** Contract performance

Total monthly consultations across the network



# Our Strategy

Our strategy for equitable primary care focusses on building long-term capability, resilience and improved health equity across in our communities, driven by the needs of the patients in our communities and underpinned by the principles of Te Tiriti o Waitangi.



# Strategic Highlights - Our Impact



## Removing barriers to healthcare for high-needs populations

Equitable access to health care is fundamental to Comprehensive Care's vision of optimum health and wellbeing for all. Māori and Pacific peoples and people in Quintile 5 are often disadvantaged in access to health services. These groups are likely to have financial, geographical, language, and cultural barriers that prevent them from getting the health services they need. Comprehensive Care manages and supports a number of initiatives that help remove or minimise barriers to primary health care for these groups of people.

## Community Project Vouchers

We offer financial vouchers to people who need it through partnerships with Salvation Army (Glenfield), North Shore Women's Centre (Glenfield), Public Health Nurses (Warkworth and Rodney) and Homebuilders (Warkworth). This initiative reduces inequalities of timely and affordable access to healthcare for our enrolled and non-enrolled population.

## Palliative Care

We support patients to access home-based GP and practice nurse terminal care services at no cost, lifting the financial burden on patients and whānau in the last months of life. Māori, Pacific and Asian whānau generally prefer to have family members end of life care managed at home but often cannot afford the practice team services required.

## Radiology

Our x-ray and ultrasound services are available for enrolled patients whose health may be detrimentally affected if they have to wait a long time for hospital services, for patients who do not have private medical insurance and patients who face financial barriers in paying for the service.

## Skin Lesion Removal

This successful programme has been running for ten years supporting enrolled patients to receive timely access to general practices for cancerous skin lesion removal.

## Youth Sexual Health

In some communities, where sexual health services for rangitahi is not easily accessed, we supply vouchers to assist youth in receiving timely and affordable sexual health care. This funding provides free treatment and advice, contraception, sexually transmitted infection screening and health education for under 23-year-olds, who receive a consultation at one of our general practices. Removing financial and other access barriers helps them receive timely intervention and enables opportunistic cervical screening, along with screening for abuse. These vouchers are distributed by Public Health Nurses in Warkworth and the Hibiscus Coast.

## Health Promotions and Partnerships

Comprehensive Care supports health promotion activities in our communities alongside a number of community partners to enable people to improve their health and wellbeing through lifestyle changes and knowledge sharing to address chronic illness in the community. These initiatives improve health literacy, reduce inequalities and aim to improve long-term health outcomes.

## Te Oranga Kaiora

Te Oranga Kaiora ki Te Raki Paewhenua (TOK) (the good life on the North Shore of Auckland) project aims to empower Māori living in Te Raki Paewhenua to live healthier lives.

Lead by Harbour Sport and supported by Comprehensive Care, TOK is a whānau centred, kaupapa Māori healthy lifestyle project that focuses on Māori whānau with school aged tamariki living in Te Raki Paewhenua. Whānau are supported for a minimum of six months starting with a whānau assessment, followed by weekly group sessions where they focus on improving nutrition, mental well-being, COVID-19 education and getting whānau active.

Over the past year 22 tamariki participated, along with 12 matua and two kaumatua engaged in individualised support, and two hapu māmā have also welcomed healthy pēpi into te ao marama.

All participants reported they have a better understanding of healthy kai and have increased the amount of physical activity they do at home.

100% of participants reported increased levels of physical activity outside of sessions and improved understanding of healthy nutrition.



## Pacific Equip'd

Comprehensive Care funds the nutritional component of the Pacific Equip'd programme to improve the health and wellbeing Pacific youth via North Shore secondary school partnerships at Northcote Intermediate, Northcross Intermediate, Birkdale Intermediate, Mahurangi College and Carmel Girls High School.

In the past year, 155 students attended weekly sessions to learn about nutrition and healthy food choices.

## North Shore Women's Tai Chi Centre

Our support of the North Shore Women's Centre's (NSWC) Tai Chi programme helps participants improve their health and wellbeing through better posture, strength, injury and falls prevention for older people.

The one hour classes are held four times a week in our North Shore communities of Northcote, Beach Haven, Devonport and Glenfield with more than 107 participants coming together to reap the health and wellbeing benefits.

Participants consistently report positive results in terms of their physical and emotional wellbeing. Some of these participants live alone and have made good friendships and report feeling more connected to their communities.

"The teacher is inclusive, a great facilitator and Tai Chi advocate. This is a major health need for older people that prevents falls and undue hospitalisations"

Dame Judy McGregor

## 'PHAB' - fitness and nutrition for people with disabilities

Comprehensive Care supports PHAB to run the ACE program - an award-winning fitness and nutrition programme designed for people with disabilities aged 16 and over, who want to improve their general health and create lifestyle change through exercise and nutrition education.

Young adults with physical, sensory, and intellectual impairments, along with their parents and caregivers attend weekly exercise and nutrition sessions that include a full body warm up, jogging, sprinting, circuit work, resistance work, agility, games and plenty of walks around Takapuna. The routine also involves conversations around healthy food and drink choices.



PHAB participants exercising together again for their health and wellbeing.

## Community Connections

Comprehensive Care maintains strong links with community and voluntary sector groups and organisations to help us work together to improve the health and wellbeing of the populations we serve, as well as influence other factors in the lives of people in our communities that impair health, such as low physical activity, isolation, finances and health literacy challenges. Our network of relationships includes:

- NGOs
- Community network meetings
- Community coordinators
- Waitakere HealthLink
- PHO representative on WDHB groups including Health of older persons, Asian and MELAA Primary Care working group



## Immunisations and Cold Chain

### COVID-19

In the past year Comprehensive Care managed the roll out, support and implementation of COVID-19 vaccination into 70% of our Primary Care providers; seven of these also offered multiple COVID-19 vaccines, with Coast-to-Coast Healthcare also operating as a COVID-19 vaccination centre for their region.

Our Cold Chain and immunisations team supported NRHCC and IMAC with training and development of the COVID-19 vaccination process and assisted with onboarding new clinical teams in Auckland.

We effectively adapted to hybrid service provision to ensure infection control and health and safety, and service continuity.

### Early Childhood Immunisations

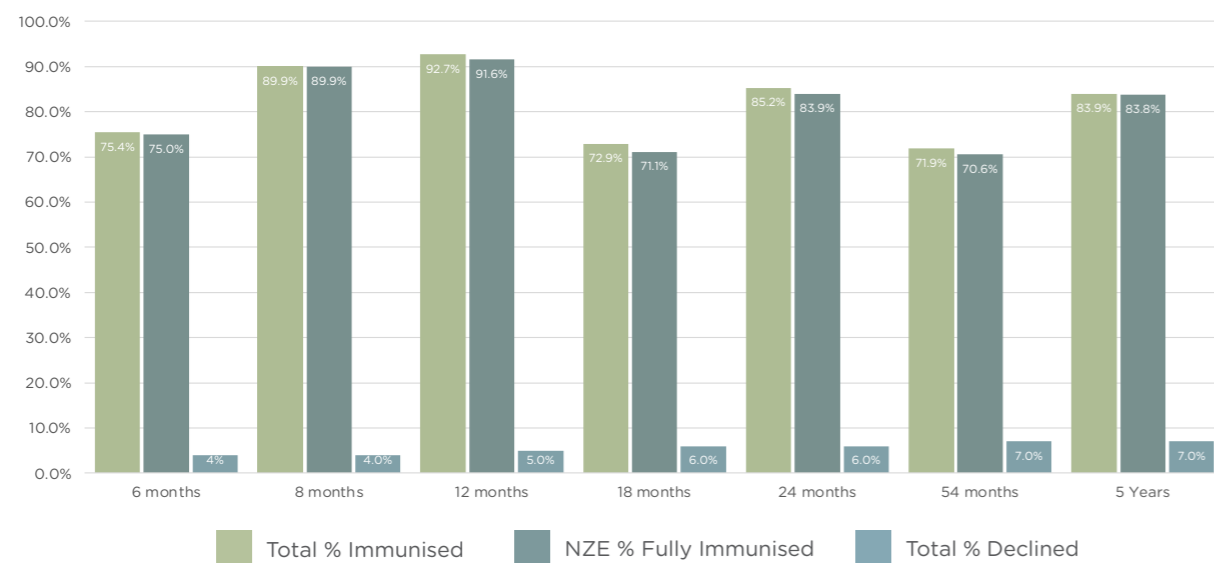
Our early-childhood immunisation rates were significantly impacted the challenges of the pandemic.

Our strategy included developing and promoting green zone solutions for practices, including car park immunisation solutions and a “tamariki hour” was adopted regionally to help address falling immunisation rates. We also funded an additional 0.6 FTE Immunisation nurse and redeployed PHO clinical staff to support tamariki immunisations.

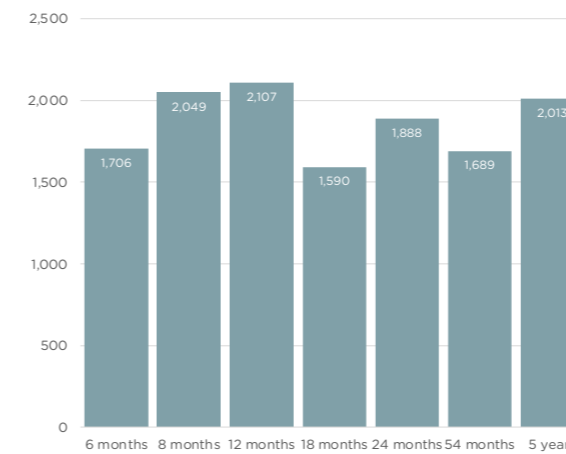
### CCPHO Waitematā 12 month coverage

July 2021 - June 2022

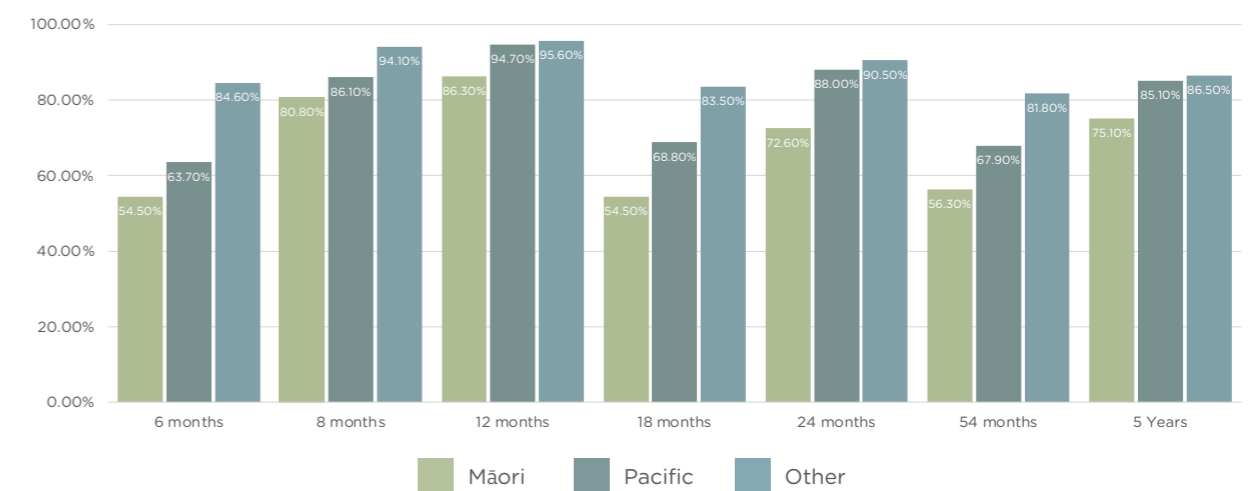
#### Immunisation rate per age group



### Total immunisations



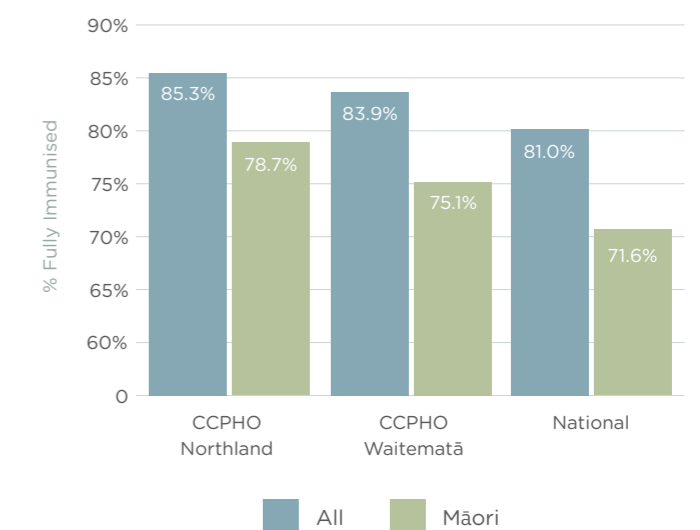
### Immunisation rate per ethnic community



Our immunisation rates for 2021-2022 were impacted by the pandemic, along with the change to the National Immunisation Schedule, which saw the second (catch-up) MMR dose being introduced as a key performance indicator by 24 months. This significantly increased the real number of tamariki that providers needed to immunise, in addition to the pressures of managing COVID-19 needs in the community.

Comprehensive Care consistently performed well against National and regional rates, see ‘five-year immunisation rates’ following.

### Five-year immunisation rates

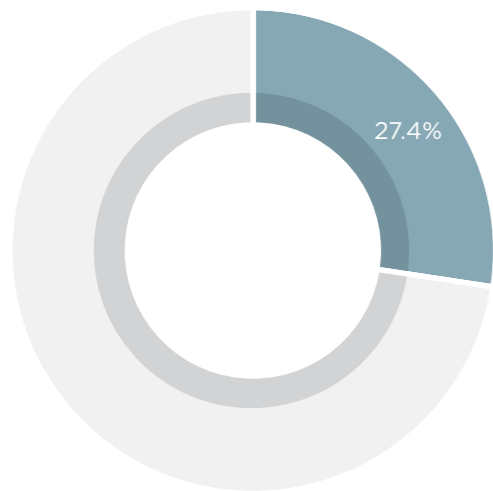




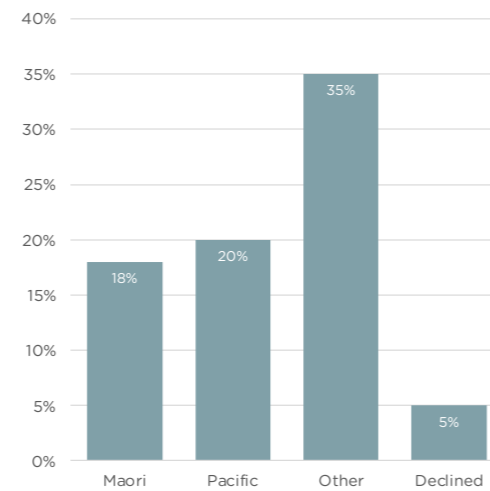
## Influenza

A widened influenza eligibility programme, COVID-19 and winter illnesses put significant pressure on the system.

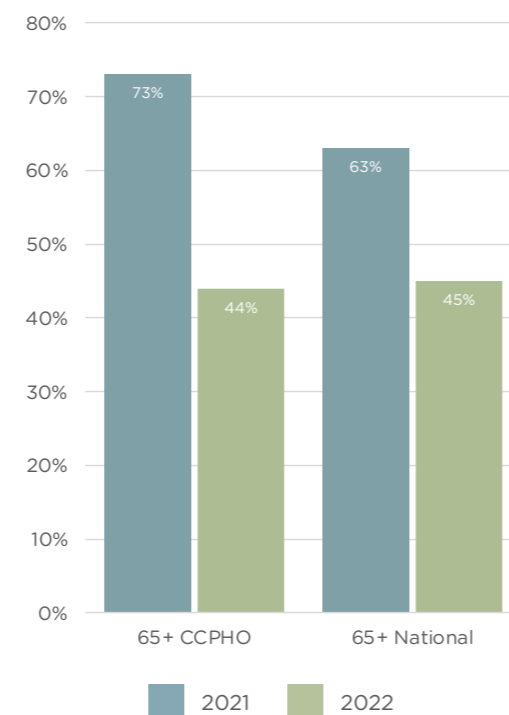
### Total vaccinated



### Vaccination rate per ethnic community

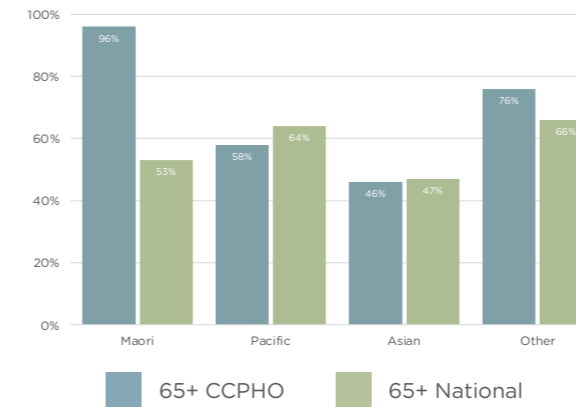


### 65+ total vaccination rate

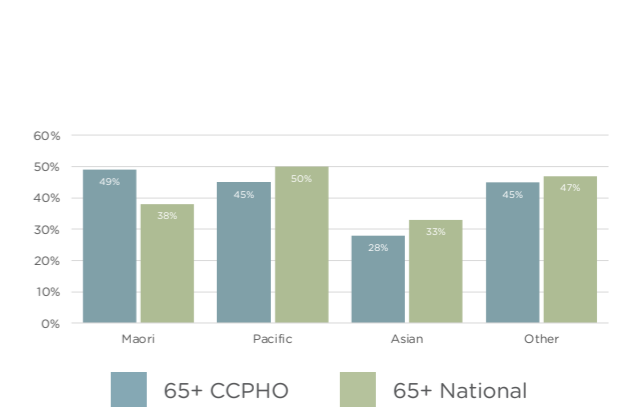


### 65+ vaccination per ethnic group

#### 2021



#### 2022



As of 30 June 22, in the 65yr+ we are seeing low but equitable coverage across all ethnicities, of 40%\* in WDH and 50%\* in Northland, which equates to more than 18,000 doses administered in this age group alone. An additional 11,000 doses have been administered to the under 65Yrs olds, where the equity gaps between the population increases. Comprehensive Care is working with our NGO partners to support the increase in influenza immunisation uptake in Maori and Pacific.

(\*limitations data on National Immunisations Register & 2013 census denominator.)

Throughout the year, via regional and national working groups, we continued to advocate for our practices and patients for quality immunisation outcomes. This has included working with NRHCC, MoH's new CIR Influenza form and development of the new AIR (Aotearoa Immunisation Register) as SME (subject matter expert).

### Assessments: Vaccinator and Cold Chain

Comprehensive Care supports 200 vaccination providers across the Waitemata region, completing 73 Cold Chain Assessments and 5 Peer and 47 vaccinator clinical assessments over the year to ensure National Standards are being upheld. We are proud to have maintained an extremely high standard of service, with zero Cold Chain failures throughout the multiple lockdowns and report minimal service provision impact by COVID-19.





## Referred Services

We offer a range of specialist healthcare services to our Practice network and the wider community to support our vision of optimum health and wellbeing for all people.

### Diabetes Services

Our diabetes services include Diabetes Self-Management Education courses (DSME), and dietitian consultations. These services operate throughout the Waitematā DHB region to improve the health and wellbeing of diabetes patients.

We work collaboratively with a range of community groups including Harbour Sport, TANI Asian forum and North Shore diabetes support groups, and we act as an agent to support sharps disposal service.

Our nurses and dietitians also actively support both the evening and morning sessions of the North Shore diabetes support groups by sharing knowledge at their events on various topics as requested.

### Diabetes Self-management Education (DSME)

DSME is available for people diagnosed with Type 2 Diabetes, helping them improve their understanding of their condition and empowering them to self-manage their health.

Due to the ongoing pandemic, DSME services pivoted to be delivered remotely through individual phone or zoom, or group zoom sessions. With a return to in person DSME courses in 2022, we were able to reach 71% of the contract target. Since May, there has been a steady increase in self-referrals and referrals from our network such as Green Prescription, our Practice network and sources.

This year we ran courses in the communities of Birkdale, Beach Haven, Albany, Bayview, Ranui, Hobsonville, and Henderson. Most DSME courses are delivered as a one-day peer group education programmes but we also offer flexibility for 1:1 consults with a dietitian for people who face barriers to attendance.

Māori and Pacific attendance at DSME have improved significantly with resumption of in person DSME groups. We held our first zoom DSME group for Mandarin speakers in March 2022 with great success.

We offer people with Type 2 Diabetes who attend DSME up to four individual dietitian consultations for further support.

### Dietitian Service

Free 1:1 consultations with a New Zealand registered dietitian are utilised by people with Type 2 Diabetes who request individual appointments with our dietitians after completing a group DSME course. We also receive referrals for people with prediabetes, high cardio vascular disease, and irritable bowel syndrome who fall outside our contract scope.

The demand for dietetic support continues with an average of 20 consultations per week during lockdown, which more than doubled once in person group DSME resumed. Dietitians have also supported DSME, practice nurse education courses and presented to the North Shore Diabetes support groups.

### Podiatry

Our fully-funded community-based podiatry programme continues to deliver over and above contractual obligations. This service supports people with Type 1 or Type 2 Diabetes who have been assessed by their general practice team as being at risk for foot complications.

The severity of risk determines the number of visits available, generally to a maximum of three per year. It is now mandatory for practices to conduct a foot check when completing funded diabetes annual reviews. This programme ensures equitable access to foot care.



## Mental Health and Psychological Services

Te Tumu Waiora, or the Integrated Model of Care, has now been implemented in nine member practices, with an additional six mental health professionals being recruited over the past year. These practices, chosen based on their high Māori, Pacific and youth populations, now have a Health Improvement Practitioner and/or a Health Coach who can deliver immediate wellbeing support on a range of health concerns.

From 1st June 2021 to 30th June 2022, over 9,045 patients have been seen by either a Health Improvement Practitioner or a Health Coach.



“I feel so invigorated and satisfied with where I’m at .... I want to thank you for being such a breath of fresh air in an uncertain time for me. You really helped me and I’m forever grateful for what I learnt from you.”

- Patient at MedPlus

“It’s nice to know that somebody is there for me, and the service feels very empowering”.

- Patient at Hobsonville  
Medical Centre

## Lifestyle Options

Our Lifestyle Options programme offers patients in our community the ability to attend our Managing Mood Group - a thirteen-week group that focuses on stress and anxiety management, emotional regulation, interpersonal effectiveness, values and goals. Support is offered for depression and anxiety, relationship issues, work difficulties, physical abuse and violence, sleeping disorders, exercise and substance misuse. During the COVID-19 restriction settings, Managing Mood Group was provided by zoom and telehealth.

Over the past year, General Practice has been under significant pressure to meet the ever-increasing needs of their patients with mental health and wellbeing concerns. We’ve seen unprecedented demand for and referrals to the Lifestyle Options programme. To meet this demand and help our communities achieve optimum health and wellbeing, we have delivered an additional Managing Mood Group and managed our waiting time within 1-2 weeks.

“[The Managing Mood Group] was so valuable and I have learned so much. I now have a toolbox to use to prioritise my wellbeing, and feel better able to cope with stress, anxiety and relationship issues.”

- Lifestyle Options attendee

“I wanted to say a general thanks for all of the care you have given, and all that you have taught me. But I realise that specific thanks are needed, as I use Skills every day!”

- Lifestyle Options attendee

## Asian Smokefree Services

Our Asian Smokefree team are passionate about helping smokers quit and have over 39 years of combined experience to support clients on their smokefree journey.

Contracted to Waitemata DHB to offer a specialised stop smoking service for those living in the Waitematā region, our practitioners have set targeted quit dates with 90% of their clients with a success rate at 4 weeks of 92.5%.

We offer personalised service for Mandarin, Cantonese, Korean and English and use WATIS interpreting services for language specific support.



## Respiratory Services

Respiratory disease now affects one in six New Zealanders and is the 3rd leading cause of death\*. (\*Asthma and Respiratory foundation report 2018). Comprehensive Care's respiratory team educates, champions best practice and provides funding to support individuals access the respiratory care they need.

We develop training programmes for health professionals who work with people that have respiratory issues - predominantly asthma and Chronic obstructive pulmonary disease (COPD). Mentorship and support is provided to health professionals to improve their respiratory skills.

Our Giving Airways Support to Patients (GASP) tool enables primary care health professionals to capture an asthma assessment and provide decision support appropriate to the person based on the most current guidelines.



## Practice Liaison Services

Our Practice Liaison Team supports our frontline General Practice teams to achieve their targets, helping people in our communities to live a happier, healthier life for longer, through:

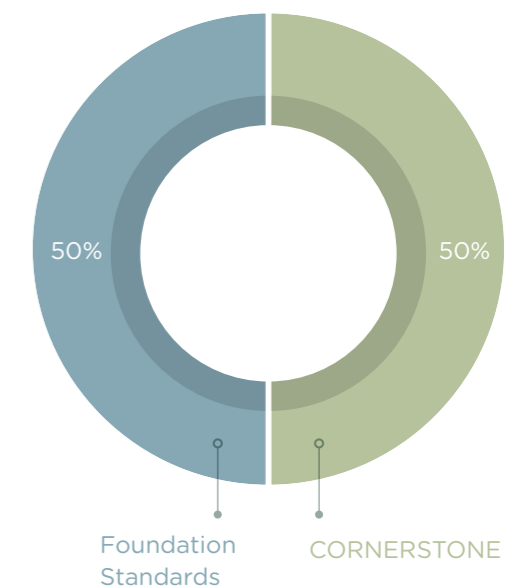
- Business management and professional support
- Practice Manager and receptionist professional development and education
- Quality standard management, including Patient Experience Surveys, Cornerstone and Foundation
- Standards Accreditation and Health Care Homes Brief advice on smoking cessation

Our focus on developing strong collaborative relationship and advocating for General Practice helps our member practices deliver high quality community care.

## Quality Assurance through Cornerstone and Foundation Standards

All Comprehensive Care PHO practices are registered with Royal New Zealand College of General Practitioners (RNZCGP) for Cornerstone or Foundation Standard accreditation.

These standards represent nationally consistent benchmarks for practices to measure their quality of care and progress towards equity. At 3 June 2021, 22 practices have CORNERSTONE accreditation and 22 have completed Foundation Standard accreditation. This includes Satellite Practices.



## Issues and Exceptions

Demand on Comprehensive Care PHO's clinical services continue to exceed contracted capacity. This has resulted in a requirement to threshold manage those with greater clinical need being referred to secondary services. A low limit threshold management is being considered in some areas to manage capacity and financial risk to the PHO.

## Northland Services

Northland Practices are funded by the then Northland DHB under a flexible funding model. This has enabled the development of services by the participating practices to utilise Care Plus, Health Promotion and Subsidised Interim Access (SIA) funding.

The following key initiatives have been implemented:

### After-Hours Clinical Phone Triage

Whakarongorau Aotearoa (formerly known as Homecare Medical) has been funded to provide an after-hours telehealth triage service run by registered health professionals to the practices' enrolled populations.

### Acute Demand Innovation

Funding has provided additional means of addressing acute demand across the practices' enrolled populations outside of usual business hours.

Extended Care Paramedics (ECPs) support patients with urgent, unscheduled primary healthcare needs. An ECP specialises in assessing patients with low acuity conditions and providing treatment for common minor illnesses and injuries at home, referring back to the patient's GP wherever appropriate. The ECP then closes the loop with the patient's GP by sending an ambulance care summary after seeing the patient and can also refer the patient to other health providers if needed.

### Community Access Flexifund

This initiative reduces the financial inequalities of timely and affordable access to healthcare and broader supports for wellbeing. Supports for an individual or whanau have been identified by a member

of the care team, and referred via the Community Workers or Health Coaches for identifiable health/wellbeing outcomes.

### Community Kaiawhina

This initiative provides a mobile kaiawhina to undertake intensive support with high need and high user whanau within the same household.

This role will focus on developing whanaungatanga to assist with improving health literacy and supporting whanau navigation and access to services and supports spanning the range of social determinants of health and wellbeing.

### Community Worker

This initiative has funded two Community Development Workers, to undertake activities across the broader practice communities, including:

- developing peer and service networks and encouraging self-sustaining connections within a community
- supporting people to take leadership of community initiatives
- working with community members to identify their needs, aspirations and existing resources
- supporting community groups to develop and apply realistic long-term plans
- co-ordinating, establishing, reporting on and maintaining
- keeping up-to-date with community events
- helping community groups to build on successes and learn from failures.

### Neighbourhood Healthcare Homes (NHH) Subsidy

This initiative reflects the historical subsidy from SIA funding for the ongoing sustainable implementation of the NHH model of care across practices.

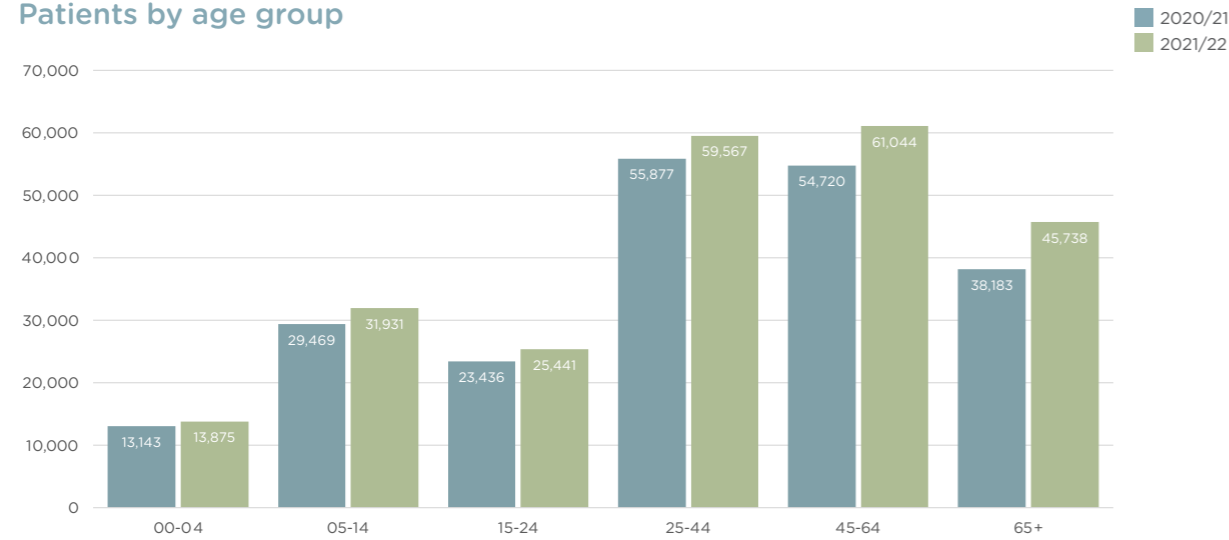
### Practice Kia Ora Vision Initiatives

This initiative provides for the continuation of existing mahi and activities within practices to implement individualised responses to the needs of high health need populations, generally with long-term chronic conditions, who may require intensive support.

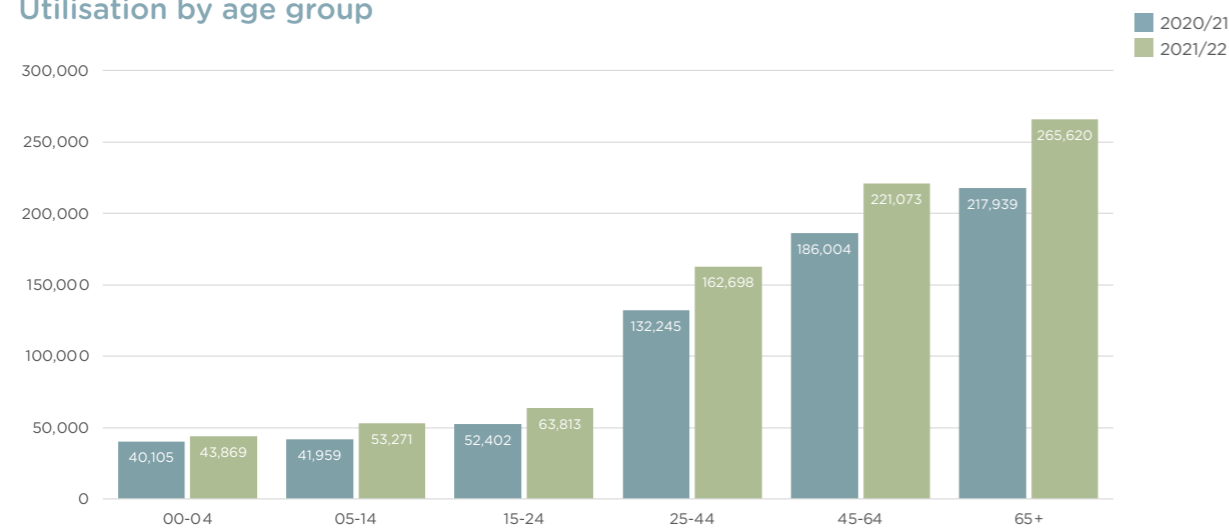


# Service Utilisation

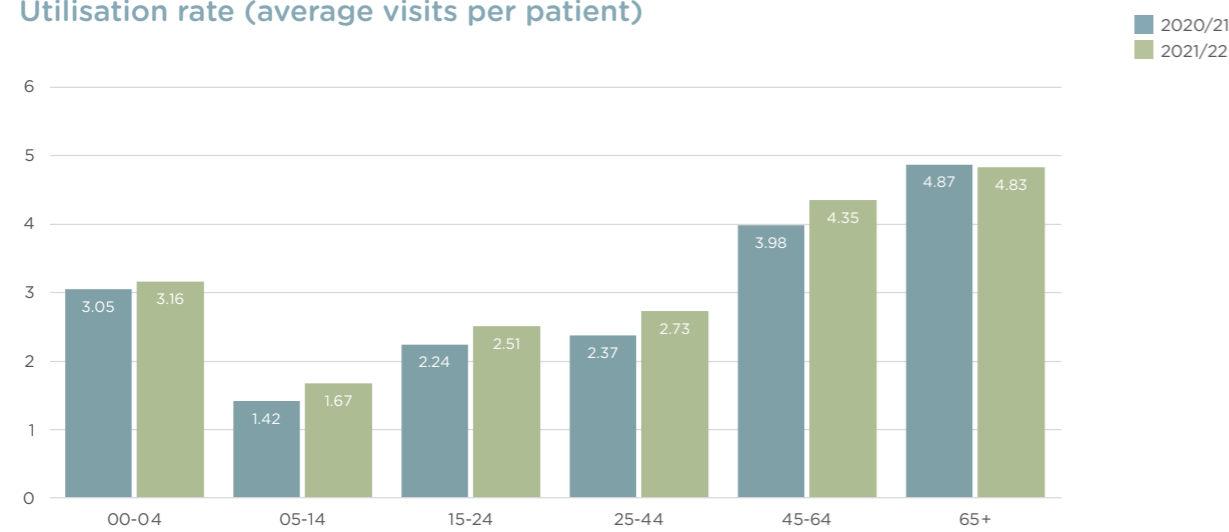
Patients by age group



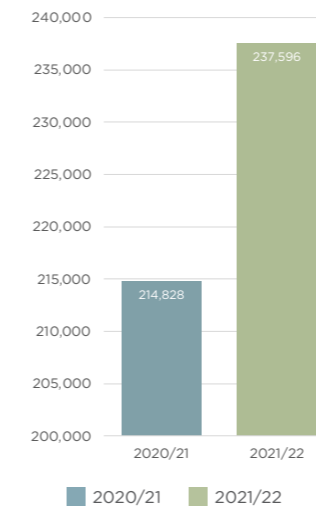
Utilisation by age group



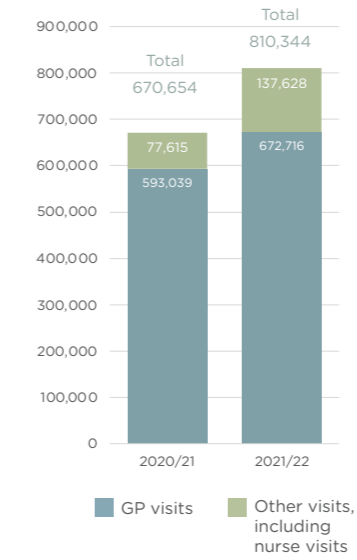
Utilisation rate (average visits per patient)



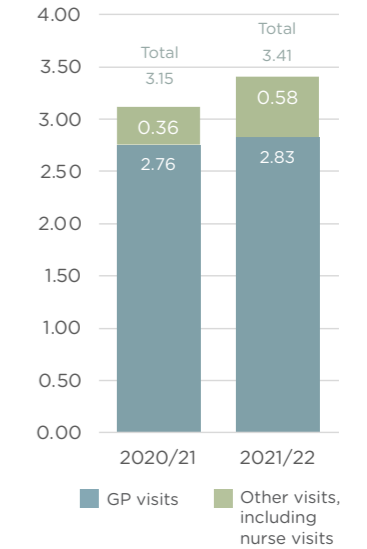
Funded patients



Utilisation



Utilisation rate (average visits per patient)



# Fees for Service

Age	0-5	6-13	14-17	18-24	25-44	45-64	65+
Non-VLCA	\$0-\$37	\$0-\$43	\$12.50-\$47	\$19-\$58	\$19-\$63	\$19-\$63	\$19-\$63
VLCA	\$0	\$0	\$13	\$19.50	\$19.50	\$19.50	\$19.50

VLCA - Very low cost access practice

# Clinical Directorate Focus on Service Quality

The Comprehensive Care Clinical Directorate is a small team working to provide strategic leadership, high quality education, support and representation in internal, regional and national clinical quality forums to ensure the delivery of accessible, high-quality healthcare.

This team manages strong relationships with medical clinical directors and nursing directors through Clinical Directorate and nurse group meetings, across the region. These relationships help us understand and navigate regional changes in service planning, support consistent messaging to our general practices and help us advocate for our Practices and the needs of our communities

The Clinical Directorate supports our clinical providers in our General Practice Teams, the PHO population and the communities we serve. This team also manages and supports:

- The clinical component of complaints
- Quality improvement activities
- Workforce development education, training and ongoing professional development for doctors and nurses
- Relationships with the regional providers including DHBs and Northern Region Health co-ordination centre - providing feedback for guidelines around IPC and COVID-19 management and COVID vaccine roll-out

## COVID-19 Response

With the COVID-19 delta outbreak starting in Aug 2021, we supported the outbreak response for our network practices through active engagement with the Northern Region Health Coordination Centre (NRHCC) and other stakeholders like MoH, other PHOs, Labtests. We provided loop back mechanisms for feedback both ways and advocating for patients and practices.

Communications support included the facilitation of more than 70 Practice Zoom meetings over a period of 10 months to support peep-to-peer communications and clarify concerns in a frequently changing COVID-19 Testing and Management framework. Additionally, the clinical directorate and our operations team supported individual needs from practice staff including clinicians and non-clinical staff.

## Clinical Quality Group

This internal group consists of members from the Clinical Directorate, our Practice Liaison team and service managers of clinical teams, who focus on System Level Measures, public health imperatives, mental health, cardiovascular conditions, diabetes and cervical screening. In addition, the group notes and addresses specific practice complaints, and clinical risk areas of practice breaches.

## Clinical Advisory Group (CAG)

Our Clinical Advisory Group (CAG) includes PHO representation along with external health and community representatives. The group makes recommendations to the Comprehensive Care Board on health care programmes, education models, potential service changes, and opportunities that could improve health outcomes in the district and throughout our practices.

## Primary-secondary Care Regional Interface

Our Clinical Directorate represent Comprehensive Care on working groups and project teams across the region. The table below shows the distribution of representation amongst members of Clinical Directorate.

This includes engagement with:

- Alliance Leadership Team (Auckland-Waitematā ALT)
- Diabetes Service Level Alliance and working groups
- Waitematā DHB Professional Development and Recognition Programme Group
- Clinical Pathways Interim steering group (CPISG) and Operational steering group (CPOG )
- POAC Clinical Governance Group
- Metro Auckland Clinical Governance Forum (MACGF)

- Primary Care Connections Forum (WDHB)
- Clinical Advisory Group
- System Level Measures Steering Group
- Creating the Future planning summit
- Regional Primary Health Care Nurse Reference Group
- Metro Auckland Regional Standing Order steering group
- SLM PHO implementation groups
- Northern Region Medication Safety Workshop
- Auckland Primary Care Leader's Group (APLG)
- PHO Clinical Leaders Group (National group of PHO Clinical leads)
- Health Informatics NZ - Clinical Informatics Leaders Group
- NRHCC (Covid Response in Metro Auckland)

## Primary Care Leaders Forum

Comprehensive care Clinical Directorate participated actively in this forum that meet weekly during COVID-19 outbreak and currently fortnightly and discussed issues at National level and gained insights into how things are done across the country and able to build strategic relationships and feedback to our workforce on relevant matters. Since then the focus has moved on addressing other challenges in Primary Care.



## Provider Support Services

Comprehensive Care's Provider Support Services team works to support the management, funding, technology and information needs of the Doctors and Nurses in our community so they can serve the healthcare needs of our enrolled members and all the people in our community.

Some of the services this team provides includes:

- Information management and systems support
- Project management
- Finance (accounts payable, accounts receivable, payroll, general ledger management and annual financial auditing and reporting)
- Register and claims administration and management
- Communications
- Facilities management support
- Contract management (funding and procurement)

The team has led or supported a number of important projects over the past year, including:

- Further updates and improvements to decision support and claiming tools in practices for Diabetes, CVD and Asthma to support new guidelines, and to the Primary Options tool to support COVID-19 vaccination and care in the community services.
- New reporting through DrInfo to support COVID-19 services.
- Creation of a workforce management platform integrating

a recruitment management system with a human resources Information system and a payroll system.

- Planning improvements to our PHO portal for engaging and communicating with all the members in our clinical provider network and future communities.
- Migration of our Qlik reporting platform to QlikSense to improve our capability to deliver specified clinical quality reporting.
- Completing Cybersecurity reviews and improvements.

Among other activities, in the next year the team will focus on the ongoing development and implementation of:

- The clinical quality reporting framework and management of data to support patient and population health initiatives.
- A data & digital strategy.
- Provider business support services.

## Workforce Development

Development of our clinical workforce is a key focus of our work. Our providers' knowledge and skills are essential to ensuring equitable, quality care is delivered to our population. We offer clinical staff a range of short courses, connect them to professional education as well as offering education support, coaching, mentorship, supervision and pastoral care.

Comprehensive Care's workforce development maximises continuing professional development for clinicians and extending this to include support office roles, together with further developing leadership, management and cultural capabilities.

## Tāku Ako - Learning Management System

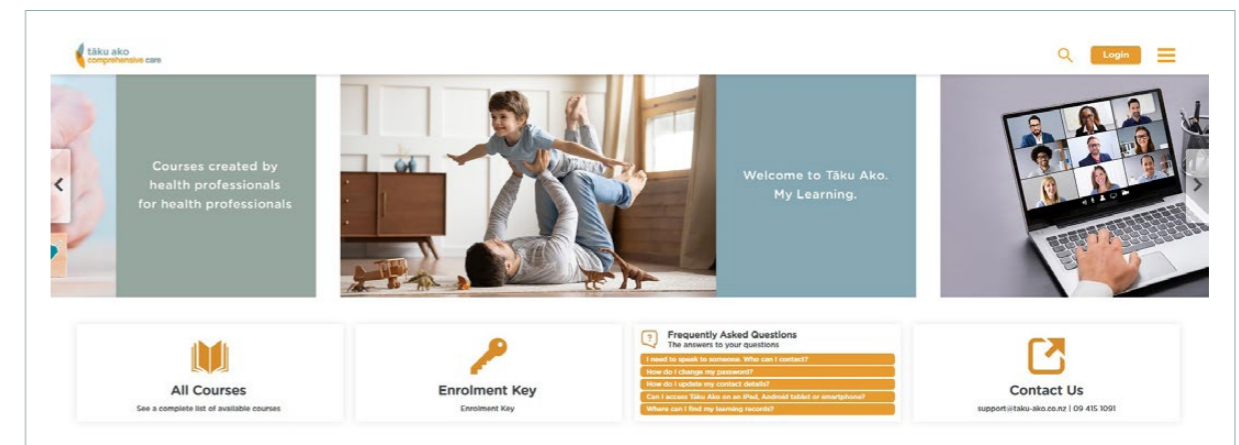
Comprehensive Care's learning platform was launched in February 2022. At the end of June 2022, 205 active learners had enrolled in more than 395 courses on the site. Of those enrolments, 261 courses have been completed and 53 courses have learners in progress.

Courses offered include:

- CPR
- GASP Foundation
- Advanced CVD/Diabetes
- Anxiety for Frontline Staff
- Responding and Supporting Patients with Challenging Behaviour
- Risk Factors for Suicide Prevention
- Privacy Act 2020, Health ABC
- Health 101

New courses in development for release include:

- Time Management
- Treaty of Waitangi
- Customer Service
- Privacy Act
- Digital Literacy for Word, Excel and Outlook



### CPR

Resuscitation recertification is now offered in Auckland, Warkworth and Whangarei. The enrolment, pre-reading and certificates are all automated on Tāku Ako.



## N95 Mask Fit Testing

In response to the pandemic and our focus on ensuring our frontline people are able to work safely, N95 Mask Fit testing was delivered to 203 health professionals. Each test included training on how to best fit the mask, together with the Don and Doffing the mask.

The testing was available to Massey university students (83) so they could go on placement, podiatrists (14) who were contracted by the PHO to deliver a clinical service, retinal screening staff (6) who had patient contact, visits to our Northland practices (46) and ongoing testing of staff within our network (44).

A national training programme was delivered in March 2022, to train individuals (10) how to conduct the N95 mask fit testing. This was a privately funded programme.

## Giving Airway Support for Patients GASP(TM)

A revision of the GASP training has been completed, and the GASP Foundation Programme and the GASP Update course are now online, for stability and scalability.

## GASP Foundation Programme

A new GASP Foundation programme is now available. The first section consists of eighteen online modules. The modules link to the New Zealand Adult Respiratory Nursing Knowledge and Skills Framework (2020) and are designed to be completed within three weeks.

After the first three weeks, the student is expected to have completed a clinical assessment with a patient and the nurse educator. There is a period of four weeks allocated to have this assessment booked and successfully completed. The clinical assessment will be online, to remove the barrier of location. The assessment will take

approximately one and a half hours of the assessor's time per student.

After the clinical assessment, there is a patient -focused tutorial to complete the programme. This is to ensure the student is confident with different patients. Each student is asked to present one patient and ten students are in each tutorial. There will be two tutorials per day for a week, following the end of the clinical assessment period.

This planned transition from theory to practice enables the health professional to safety out into action, all they have learnt and increases their confidence in their ability to assist patients with asthma.

## GASP Update

The GASP trained nurses will be expected to attend a GASP Update 1 day course, once every three years. This will ensure their skills are up to date and they are working with the latest Asthma Guidelines. In addition, there are clinical update webinars available online and peer group meetings each quarter.

## Collaborative Mental Health and Addictions Credentialing Programme for Primary Care Nurses

This successful regional programme, developed and delivered across three DHBs and seven PHOs in Auckland, has supported improvements in the capability and confidence of nurses working with people in primary health care who present with low mood, anxiety, or depression.

This foundational course has been supplemented with ongoing clinical updates, which are available on Tāku Ako.

- Anxiety for Frontline Staff
- Responding and Supporting Patients with Challenging Behaviour
- Risk Factors for Suicide Prevention

## Our People

This has been another challenging year for everyone, including our people at Comprehensive Care with the ongoing COVID-19 pandemic. Once again our team have come together and displayed dedication, commitment and professionalism; and they have continued to provide vital support to our network, partners and communities, constantly showing their resilience.

Our team has adapted to the new working environments through hybrid working models. They have successfully transitioned to being able to work remotely when required while still providing outstanding contributions.

## Recruitment for Retinal Screening Team

Effective January 2022 Comprehensive Care established a significantly expanded Retinal Screening Service for the diabetic population of the Waitemata district. This represented a significant recruitment drive as the original team has expanded from 3 to 16 staff to provide an estimated 17,980 retinal screens per year.



# Governance

## Board of Directors

Comprehensive Care's governing body represents a range of interests within primary care, including clinical and governance.

They work to lead the organisation's strategic direction and relationships in accordance with the NZ Health Strategy, our local District Health Board strategy and the Comprehensive Care strategic plan.

- Jo Bennett
- Dr. Judy Blakey MNZN
- Dr. Lynne Coleman MNZN
- William 'Tama' Davis
- Dr. Siobhan Trevalyan

There are two Board-Led Committees supporting the operational Governance of the organisation:

- Audit and Risk
- Clinical Advisory Group



# Financial Statements

Business profile as at 30 June 2022 .....	36
Annual report .....	37
Statement of Comprehensive Revenue and Expenses for the year ended 30 June 2022 .....	38
Statement of Changes in Net Assets / Equity for the year ended 30 June 2022 .....	39
Statement of Financial Position as at 30 June 2022 .....	40
Cash Flow Statement for the year ended 30 June 2022 .....	42
Notes to and forming part of the Financial Statements for the year ended 30 June 2022 .....	44
Independent Auditor's Report .....	60

## Business profile as at 30 June 2022

<b>Nature of Business</b>	Provision of Medical Services
<b>Business Address</b>	Building A, 42 Tawa Drive Albany Auckland 0632
<b>Postal Address</b>	P O Box 302163 North Harbour Auckland 0751
<b>IRD Number</b>	106-499-039
<b>IRD Status</b>	Registered Charity, exempt from income tax
<b>Share Capital</b>	100 Ordinary Shares
<b>Shareholder</b>	Ordinary Shares
	Comprehensive Care Limited 100
	Total Shares 100
<b>Directors</b>	Lynne Coleman Heidi MacRae (resigned 11 July 2022) Judy Blakey Joanne Bennett William Davis Clare Dudding (resigned 11 July 2022) Jane-Renee Retimana (resigned 11 November 2021) Siobhan Trevallyan (appointed 3 November 2021)
<b>Registered Office</b>	Building A, 42 Tawa Drive Albany Auckland 0632
<b>Company Number</b>	3203807
<b>Date of Incorporation</b>	7 December 2010
<b>Registered Charity no</b>	CC47077
<b>Auditor</b>	RSM Hayes Audit 1 Broadway Newmarket Auckland 1023
<b>Accountants</b>	Nexia New Zealand 5 William Laurie Place Albany Auckland 0632

## Annual report

The directors present their annual report including financial statements of the company for the year ended 30 June 2022.

The directors of the company have authorised these financial statements for issue.

<b>Financial Results</b>	<b>2022</b>	<b>2021</b>
	\$	\$
Total Comprehensive Revenue / (Expenses)	121,769	(235,591)

### Reporting Exemptions

Pursuant to Section 211(3) of the Companies Act 1993, the shareholder has resolved not to comply with paragraphs (a), and (e) to (j) of subsection (1) of this Section.

### Dividends

As the company is a not-for-profit entity, the holder of ordinary shares is not entitled to receive dividends or distributions of any kind from the company as stated in the company's constitution.

### Audit

It is proposed RSM Hayes Audit continues in office as auditor in accordance with the Companies Act 1993.

### Statement of Directors

In the opinion of the directors, the financial statements and notes

- comply with New Zealand generally accepted accounting practice and present a fair view of the financial position of the company as at 30 June 2022 and the results of its operations for the year ended on that date.
- have been prepared using appropriate accounting policies, which have been consistently applied and supported by reasonable judgements and estimates.

The directors believe that proper accounting records have been kept which enable, with reasonable accuracy, the determination of the financial position of the company and facilitate compliance of the financial statements with the Financial Reporting Act 2013.

### For and on behalf of the Board:

Dr. Lynn Coleman (Chair)

Date: 19/10/2022

Dr. Siobhan Trevallyan (Director)

Statement of Comprehensive Revenue and Expenses  
for the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Revenue from non-exchange transactions</b>			
Health Services contracts		65,675,423	53,331,565
		65,675,423	53,331,565
<b>Revenue from exchange transactions</b>			
Interest Received		45,040	72,016
		45,040	72,016
<b>Total Revenue</b>		<b>65,720,463</b>	<b>53,403,581</b>
<b>Expenses</b>			
Cost of Providing Services		58,014,318	47,618,469
Amortisation	11	12,196	5,650
Auditors remuneration	13	7,461	4,500
Depreciation	10	63,231	49,163
Directors fees		89,677	95,437
Donations		5,413	3,408
Interest		-	209
Management fee		2,189,000	2,100,000
Operating lease and rental payments		307,419	242,719
Other operating expenses		904,737	719,469
Salary and wages		4,005,243	2,800,148
<b>Total expenses</b>		<b>65,598,694</b>	<b>53,639,172</b>
<b>Total surplus/(deficit) for the period</b>		<b>121,769</b>	<b>(235,591)</b>
Other comprehensive revenue and expenses		-	-
<b>Total comprehensive revenue and expenses attributable to the owners of the controlling entity</b>		<b>121,769</b>	<b>(235,591)</b>

Statement of Changes in Net Assets / Equity  
for the year ended 30 June 2022

	Share Capital \$	Retained Earnings \$	Total \$
<b>Balance at 1 July 2021</b>	-	1,509,900	1,509,900
Surplus/(Deficit) for the year	-	121,769	121,769
Other Comprehensive Revenue / (Expense)	-	-	-
<b>Balance at 30 June 2022</b>	-	<b>1,631,669</b>	<b>1,631,669</b>
<b>Balance at 1 July 2020</b>	-	1,745,491	1,745,491
Surplus/(Deficit) for the year	-	(235,591)	(235,591)
Other Comprehensive Revenue / (Expense)	-	-	-
<b>Balance at 30 June 2021</b>	-	<b>1,509,900</b>	<b>1,509,900</b>

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Auditor's Report.

## Statement of Financial Position as at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Current Assets</b>			
Cash & Cash Equivalents	5	776,510	325,278
Short Term Deposits		3,234,307	3,820,317
Receivables from Exchange transactions	6	25,274	14,770
Receivables from Non-exchange transactions	7	1,084,657	766,291
Related Party Receivables	15	8,535	-
Prepayments		7,123	10,383
Inventory - Clinical Equipment		12,176	383
<b>Total Current Assets</b>		<b>5,148,583</b>	<b>4,937,422</b>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	10	240,804	178,590
Intangible Assets	11	44,807	32,040
Development in Progress	11	235,180	138,388
<b>Total Non-Current Assets</b>		<b>520,791</b>	<b>349,018</b>
<b>Total Assets</b>		<b>5,669,373</b>	<b>5,286,440</b>

## Statement of Financial Position as at 30 June 2022 continued

	Note	2022	2021
		\$	\$
<b>Current Liabilities</b>			
Trade and Other Payables	8	2,510,185	2,246,661
Employee Entitlements		538,649	383,261
Income in Advance - Non Exchange Transactions	9	988,007	1,121,253
Related Party Payables	15	863	25,365
<b>Total Current Liabilities</b>		<b>4,037,704</b>	<b>3,776,540</b>
<b>Total Liabilities</b>		<b>4,037,704</b>	<b>3,776,540</b>
<b>Total Net Assets</b>		<b>1,631,669</b>	<b>1,509,900</b>
<b>Equity</b>			
100 Ordinary Shares	12	100	100
Uncalled Capital	12	(100)	(100)
Issued & Paid Up Capital		-	-
Retained Earnings		1,631,669	1,509,900
<b>Net Assets attributable to the owners of the controlling entity</b>		<b>1,631,669</b>	<b>1,509,900</b>

These Financial Statements have been authorised for issue by the Directors.

For and on behalf of the Board:



Dr. Lynn Coleman (Chair)

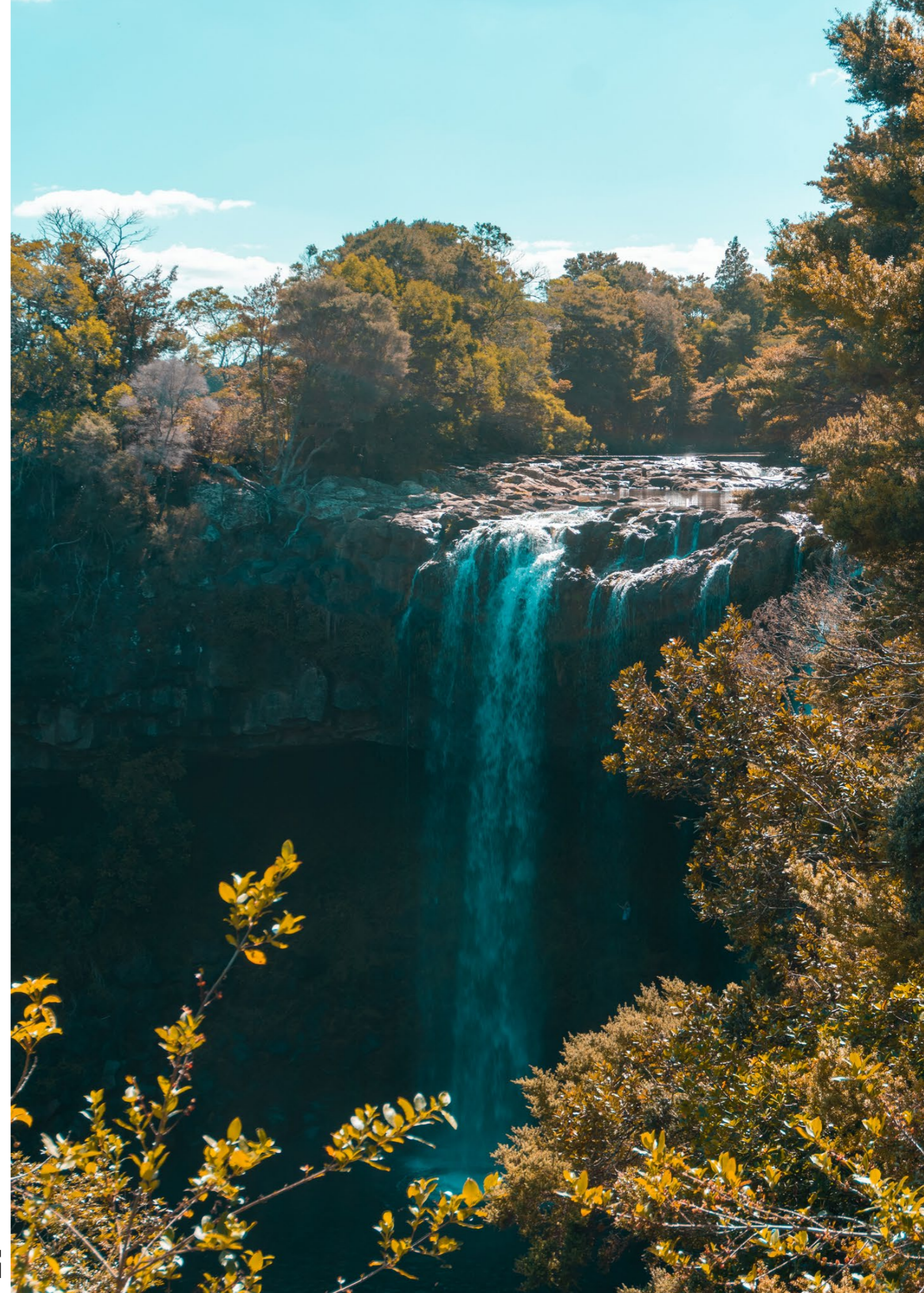


Dr. Siobhan Trevalyan (Director)

Date: 19/10/2022

## Cash Flow Statement for the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from non-exchange transactions		65,244,329	52,962,495
		65,244,329	52,962,495
<b>Payments</b>			
Payments to Suppliers		60,885,523	50,449,017
Directors fees		89,823	104,971
Operating lease and rental payments		307,419	240,401
Employee costs		3,849,855	2,765,691
Interest Paid		-	209
		65,132,620	53,560,290
<b>Net cash flows from operating activities</b>		111,709	(597,795)
<b>Cash flows from investing activities</b>			
<b>Receipts</b>			
Interest received		34,536	83,763
Withdrawals from Short Term Investments		586,010	-
		620,546	83,763
<b>Payments</b>			
Purchase of Intangible Assets		121,755	134,607
Purchase of Fixed Assets		126,399	75,614
Investing in Short Term Investments		-	64,806
		248,154	275,027
<b>Net cash flows from investing activities</b>		372,392	(191,264)
<b>Cash flows from financing activities</b>			
<b>Receipts</b>			
Proceeds from Related Party Loans		-	50,802
		-	50,802
<b>Payments</b>			
Repayment of Related Party Loans		32,869	-
Repayment of Finance Lease		-	9,241
		32,869	9,241
<b>Net cash flows from financing activities</b>		(32,869)	41,561
<b>Net increase/(decrease) in cash and cash equivalents</b>		451,231	(747,498)
Cash and Cash Equivalents - opening balance	5	325,278	1,072,776
<b>Cash and Cash Equivalents - closing balance</b>	5	776,510	325,278



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### 1. Summary of Significant Accounting Policies

#### Reporting Entity

Comprehensive Care PHO Limited (previously known as Waitemata PHO Limited) (“the company”) is a company incorporated and domiciled in New Zealand. The company is a charitable organisation registered under the Charities Act 2005.

The financial statements of the company are for the year ended 30 June 2022. The parent company is Comprehensive Care Limited.

The Company has been established as a Primary Health Organisation and operates exclusively for charitable purposes. The objective of the Company is to provide comprehensive, quality primary health care in order to enhance the health and wellbeing of all individuals, families and communities within New Zealand. Accordingly, all income of the Company will be applied to carrying out and fulfilling those charitable purposes.

These financial statements have been approved and were authorised for issue by the Board of Directors on the date indicated on page 41.

#### 2. 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 International Public Sector Accounting Standards (“PBE IPSAS”) and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the company is a public benefit not-for-profit entity and is applying Tier 1 Not-For-Profit PBE IPSAS as it has expenditure of more than \$30 million. This report is in compliance with Tier 1 Not-For-Profit PBE Standards.

The financial statements have been prepared in accordance with the requirements of the Companies Act 1993 and the Financial Reporting Act 2013.

#### 3. Changes in Accounting Policy

For the year ended 30 June 2022, there have been no changes to accounting policies.

#### 4. Summary of accounting policy

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

##### a. Basis of Measurement

The financial statements are prepared on the historical cost basis as modified by the fair value measurement of non-derivative financial instruments which are measured at fair value.

##### b. Presentation Currency

These financial statements are presented in New Zealand dollars (\$), rounded to the nearest dollar.

##### c. Revenue Recognition

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured, and all required service delivery criteria have been met.

##### Revenue from non-exchange transactions

The company has contracts with the Waitemata District Health Board for the supply of health services. The entity recognises revenue to the extent that the conditions in the contract have been satisfied. Payments received in advance are recognised as revenue in advance and released to the income statement once the conditions have been met. The contracts have claw back provisions and the funding must be returned should they not be used for the purpose intended.

##### Revenue from exchange transactions

Interest income is recognised as it accrues, using the effective interest method.

##### d. Income tax

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

##### e. Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of an asset, are recognised as an expense on the straight-line basis over the lease term.

Leases where the entity assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the entity is expected to benefit from their use or over the term of the lease.

##### f. Financial instruments

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

- The company has transferred substantially all the risks and rewards of the asset; or

- The company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

##### Financial assets

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

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

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

##### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The company’s cash and cash equivalents, short-term deposits, receivables from exchange transactions, receivables from

non-exchange transactions and related party receivables fall into this category of financial instruments.

#### Impairment of financial assets

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

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

In determining whether there are any objective evidence of impairment, the company first assesses whether there are objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the company determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial asset with similar credit risk characteristics and collectively assesses them for impairment.

Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

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

#### Financial liabilities

The company's financial liabilities include trade and other creditors, employee entitlements, related party payables and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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

#### g. Cash and cash equivalents

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

#### h. Short term deposits

Short term deposits comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

#### i. 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 is included as part of receivables or payables in the Statement of Financial Position.

#### j. Property, Plant and Equipment

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

#### Depreciation

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

Clinical Equipment	10 - 21%	SL
Leasehold Property Improvements	6 - 40%	SL
Computer Hardware	40%	SL
Office Equipment	8.5 - 67%	SL
Furniture & Fittings	8.5 - 17.5%	SL

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

#### k. Intangible Assets

Intangible Assets are measured at cost. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self constructed intangible assets includes the following:

- The cost of materials and direct labour;
- Costs directly attributable to bringing the assets to a working condition for their intended use.

Amortisation is charged on a straight line basis over the useful life of the asset.

Amortisation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Software	20% - 40%	SL
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#### l. Critical Estimates and Judgements

##### Revenue Recognition

In determining the appropriate amount of income to defer when certain performance conditions have not been met under a contract term, there is often estimates and judgements made as to the timing and probability of meeting certain conditions over a multiple year contract that crosses the reporting period. These estimates are based on the historical performance under the contract, the expected deliverables over the remaining period and other risk factors. Some estimation is also required to determine the annual performance against MOH targets, which is based on the extrapolation of historical performance with the application of a probability factor.

##### Development in progress - Intangible Assets

The value of these assets is considered annually for indications of impairment. In doing so the value is reviewed relative to the initial viability plan of each



development project and then re-evaluated based on more recent information, including experience gathered from the projects being undertaken and capability of the tools, as well as the external sector, to determine the likely cashflows that will be generate over their life and the benefits derived by the sector.

#### m. Employee benefits

##### i. Short term employee benefits

Liabilities for wages and salaries (including non-monetary benefits), annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services, and are generally expected to be settled within 12 months of reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

##### ii. Long term employee benefits

Long-term employee benefit obligations are recognised when the Company has a legal or constructive obligation to remunerate employees for services provided beyond 12 months of reporting date. The Company's long term employee benefits include long service leave.

#### 5. Cash and Cash Equivalents

	2022	2021
	\$	\$
Bank of New Zealand - 00 account	177,002	4,278
Bank of New Zealand - 25 account	189,558	119,196
Bank of New Zealand - 97 account	409,318	1,037
Bank of New Zealand - 98 account	581	200,716
Cash on Hand	50	50
	<b>776,510</b>	<b>325,278</b>

#### 6. Receivables from exchange transactions

	2022	2021
	\$	\$
Accrued income	25,274	14,770
	<b>25,274</b>	<b>14,770</b>

#### 7. Receivables from non-exchange transactions

	2022	2021
	\$	\$
Accounts Receivable	767,178	483,165
Sundry Debtors	882	1,279
Accrued Revenue	316,597	281,847
	<b>1,084,657</b>	<b>766,291</b>

#### 8. Trade and other payables

	2022	2021
	\$	\$
Accounts Payable	697,402	189,540
BNZ Visa	6,847	4,412
Sundry Payables and Accruals	1,804,999	2,030,371
GST Payable	938	22,338
	<b>2,510,185</b>	<b>2,246,661</b>

#### 9. Income in Advance - non-exchange transactions

	2022	2021
	\$	\$
Contracts - where obligations not yet completed	988,007	1,121,253
	<b>988,007</b>	<b>1,121,253</b>

#### 10. Property, Plant and Equipment

	Cost	Accumulated Depreciation	Opening BV	Additions/ (Disposals)	Depreciation	Book Value
<b>This year</b>						
Clinical Equipment	17,793	11,998	6,760	-	964	5,796
Leasehold Property Improvements	194,723	101,329	71,570	32,282	10,458	93,393
Computer Hardware	215,406	155,123	39,044	53,966	32,726	60,284
Office Equipment	59,528	30,672	29,798	11,725	12,666	28,856
Furniture & Fittings	113,985	61,511	31,418	27,472	6,415	52,474
<b>Total Property, Plant &amp; Equipment</b>	<b>601,435</b>	<b>360,632</b>	<b>178,590</b>	<b>125,444</b>	<b>63,231</b>	<b>240,804</b>

	Cost	Accumulated Depreciation	Opening BV	Additions/ (Disposals)	Depreciation	Book Value
<b>Last year</b>						
Clinical Equipment	17,793	11,034	7,724	-	964	6,760
Leasehold Property Improvements	162,441	90,871	81,977	(560)	9,847	71,570
Computer Hardware	173,484	134,440	14,599	38,992	14,547	39,044
Office Equipment	47,804	18,005	19,175	27,889	17,265	29,798
Furniture & Fittings	86,513	55,095	27,776	10,182	6,539	31,418
<b>Total Property, Plant &amp; Equipment</b>	<b>488,035</b>	<b>309,445</b>	<b>151,250</b>	<b>76,503</b>	<b>49,163</b>	<b>178,590</b>

#### 11. Intangible Assets

	Cost	Accumulated Amortisation	Opening BV	Additions/ (Disposals)	Amortisation	Book Value
<b>This year</b>						
Software	91,625	46,818	32,040	24,963	12,196	44,807
<b>Total Intangible assets</b>	<b>91,625</b>	<b>46,818</b>	<b>32,040</b>	<b>24,963</b>	<b>12,196</b>	<b>44,807</b>
Development in Progress	235,180	-	138,388	96,792	-	235,180
<b>Total Intangible assets</b>	<b>235,180</b>	<b>-</b>	<b>138,388</b>	<b>96,792</b>	<b>-</b>	<b>235,180</b>

	Cost	Accumulated Amortisation	Opening BV	Additions/ (Disposals)	Amortisation	Book Value
<b>Last year</b>						
Software	66,662	34,622	17,970	19,720	5,650	32,040
<b>Total Intangible assets</b>	<b>66,662</b>	<b>34,622</b>	<b>17,970</b>	<b>19,720</b>	<b>5,650</b>	<b>32,040</b>
Development in Progress	138,388	-	23,501	114,887	-	138,388
<b>Total Intangible assets</b>	<b>138,388</b>	<b>-</b>	<b>23,501</b>	<b>114,887</b>	<b>-</b>	<b>138,388</b>

#### 12. Share Capital

	2022 \$	2021 \$
<b>Issued &amp; Paid Up Capital</b>		
100 Ordinary Shares	100	100
Uncalled Capital	(100)	(100)
	-	-

At 30 June 2022, share capital comprised 100 Ordinary Shares (Last year: 100).

All shares are uncalled and have no par value.

As the company is a not for profit entity, the holder of ordinary shares is not entitled to receive dividends or distributions of any kind from the company, as stated in the company's constitution.

#### 13. Remuneration of Auditors

	2022 \$	2021 \$
Amounts paid or payable to the auditor of the company for auditing the accounts of the company	7,461	4,500
	7,461	4,500

There were no non-audit services provided by RSM Hayes Audit during the year. (Last year: \$0)

The majority of the audit fees for Comprehensive Care PHO Limited are paid by the parent company, Comprehensive Care Limited, and on-charged through management fees paid to them.

#### 14. Commitments for Expenditure

##### Capital Commitments

There were no material commitments for capital expenditure outstanding at balance date. (Last year: \$0)

	2022 \$	2021 \$
<b>Operating Lease Commitments</b>		
As at the reporting date, the company has entered into the following operating lease commitments		
Payable:		
Not later than one year	383,524	164,975
Later than one year but not later than 2 years	168,057	164,975
Later than 2 years but not later than 5 years	148,898	27,496
	700,479	357,446

Vehicle leases are for a 45 month period. The final expiry date of vehicles leased is August 2025. Premises leased are for a non-cancellable term of 4 years, expiring 26 August 2023 with further rights of renewal.

### Contingent Assets and Liabilities

There are no contingent assets at the reporting date. (Last year: \$0)

There were no material contingent liabilities at balance date. (Last year: \$0)

### 15. Related Party Transactions

The company is a subsidiary of Comprehensive Care Limited ("Parent")

	2022 \$	2021 \$
Company expenses paid by parent	194,218	141,229
Parent expenses paid by company	2,124,430	2,362,683
Management fee paid to Parent	2,517,349	2,415,000
Parent support and data warehouse charge	100,000	100,000

All amounts were reimbursed, there was a Parent Company Receivable balance of \$8,535 at Balance Date (Last year: Related Party Payable \$24,334).

Innovation Health Systems Limited is also a subsidiary of the company's parent, Comprehensive Care Limited.

During the year, the company entered into transactions with certain directors in their capacity as general practitioners. The transactions were at arms length.

There were no related party amounts written off or forgiven during the year (Last year: \$0).

The company had transactions with the following entities related by some common Directors

			2022 \$	2021 \$
Clare Dudding Family Trust	C Dudding	Director fee	4,195	12,585
Dr. Lynne Coleman Ltd	L Coleman	Director fee	17,259	12,585
Dr. Lynne Coleman Ltd	L Coleman	Peer review meeting	-	945
MedPlus Ltd	H MacRae	Director fee	-	14,945
MedPlus Ltd	H MacRae	Advisory	-	-
MacRae & Partners Limited	H MacRae	Director fee	16,015	4,982
MacRae & Partners Limited	H MacRae	GPNZ Meeting	1,950	2,100
Jobe Management Limited	J Bennett	Director fee	12,955	12,585
Jobe Management Limited	J Bennett	CAG Meetings	600	-
Trevallyan Medical Services Limited	S Trevallyan	Director fee	8,760	-

Related Party Accounts	2022 \$	2021 \$
<b>Current Assets</b>		
Comprehensive Care Limited	8,535	-
	8,535	-
<b>Current Liabilities</b>		
Comprehensive Care Limited - Loan	-	24,334
MedPlus Limited - Accounts Payable	863	1,031
	863	25,365

### Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are those responsible for the strategic direction and operational management of an entity, and are entrusted with significant authority. In CCPHO, these are the directors and members of the senior management group.

The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	2022 \$	2021 \$
Total remuneration	898,052	707,543
Number of FTE's	5.4	5.4

### Remuneration and compensation provided to close family members of key management personnel

During the reporting period, total remuneration and compensation of \$0 (Last year: \$0) was provided by the company to employees who are close family members of key management personnel.

## 16. Donations

The following donations were made by the entity during the reporting period:

	2022 \$	2021 \$
Breast Cancer Foundation New Zealand	100	-
Foster Hope New Zealand	513	-
Givealittle - Rongopai	1,000	-
Kidney Kids	-	550
Koha for Tamariki	1,000	-
Special Children's Christmas Party New Zealand	-	1,200
The Foodbank Project	1,800	1,658
Woman's Refuge	1,000	-
<b>Total Donations</b>	<b>5,413</b>	<b>3,408</b>

## 17. Reconciliation of surplus/(deficit) with net cash flow from operating activities

	2022 \$	2021 \$
<b>Reported surplus/(deficit) for the period</b>	121,769	(235,591)
<b>Non-cash items</b>		
Amortisation	12,196	5,650
Depreciation	63,231	49,163
Loss on disposal of Fixed Assets	-	1,191
<b>Add/(deduct) items classified as investing activities:</b>		
Interest received	(34,536)	(83,763)
<b>Financing activities:</b>		
Loans to Related party	-	-
<b>Movements in working capital items</b>		
(Increase)/Decrease in Receivables - exchange transactions	(10,504)	11,747
(Increase)/Decrease in Receivables - non-exchange transactions	(318,366)	(167,547)
(Increase)/Decrease in Prepayments	3,260	(2,103)
(Increase)/Decrease in Inventory	(11,793)	4,208
Increase /(Decrease) in Trade Creditors and Other Payables	264,478	42,630
Increase/(Decrease) in Revenue in Advance	(133,246)	(246,872)
Increase/(Decrease) in Employee Entitlements	155,388	34,457
Increase/(Decrease) in Related Party Payables	(168)	(10,964)
<b>Net cash flow from operating activities</b>	<b>111,709</b>	<b>(597,795)</b>

## 18. Categories of financial assets and liabilities

	2022	2021
	\$	\$
<b>Financial assets</b>		
<b>Loans and receivables</b>		
Cash & Cash Equivalents	776,510	325,278
Receivables from Exchange transactions	25,274	14,770
Receivables from Non-exchange transactions	1,084,657	766,291
Short Term Investments	3,234,307	3,820,317
Related Party Receivables	8,535	-
	<u>5,129,284</u>	<u>4,926,657</u>
<b>Financial liabilities</b>		
<b>At amortised cost</b>		
Trade and Other Payables	2,510,185	2,246,661
Related Party Payables	863	25,365
Finance Lease	-	-
	<u>2,511,048</u>	<u>2,272,026</u>

## 19. Financial instrument risk

### Risk management objectives and policies

The company is exposed to various risks in relation to financial instruments. The company's financial assets and liabilities by category are summarised in note 17. The main types of risks are credit risk and liquidity risk.

The company's risk management policy is to ensure they can continue to adhere to their objectives in the long term in providing comprehensive, quality primary health care in order to enhance the health and wellbeing of all individuals, families and communities within New Zealand.

There were no material changes in the company's risk exposure and risk management objectives and policies during the reporting period.

The company does not actively engage in trading of financial assets for speculative purposes.

### Credit risk analysis

Credit risk is the risk that a counterparty fails to discharge an obligation to the company. The company's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at the reporting date as follows:

	2022	2021
	\$	\$
<b>Classes of financial assets</b>		
<b>Carrying amounts</b>		
Cash & Cash Equivalents	776,510	325,278
Receivables from Exchange transactions	25,274	14,770
Receivables from Non-exchange transactions	1,084,657	766,291
Short Term Investments	3,234,307	3,820,317
Related Party Receivables	8,535	-
	<u>5,129,284</u>	<u>4,926,657</u>

No receivables from exchange or non-exchange transactions are required to be impaired.

The directors have assessed that all of the above financial assets are not impaired for each of the reporting dates under review and are of good credit quality. The credit risks for cash and cash equivalents, short term investments is considered negligible, since the counterparties are reputable banks with high quality external credit ratings. The carrying amounts disclosed above are the company's maximum possible credit risk exposure in relation to these instruments.

The company's policy is to deal only with creditworthy counterparts. No collateral is held by the company in respect of its exposure to credit risk.

## Liquidity risk analysis

Liquidity risk is the risk that the company might not be able to meet its obligations. The company manages its liquidity needs by monitoring forecast cash inflows and outflows due in day-to-day operations. The data used for analysing these cash flows is consistent with those used in the contractual maturity analysis below. Liquidity needs are monitored on a monthly basis projected for the next 3 years.

The company's objective is to maintain sufficient cash and marketable securities to meet its liquidity requirements for two months at a minimum. This objective was met for the reporting period.

The company considers expected cash flows from financial assets in assessing and managing liquidity risk, in particular its cash resources, receivables and short term deposits. The company's existing cash resources (including short-term term deposits) significantly exceeds the current cash flow requirements.

	2022		2021	
	Within 6 months	6 to 12 months	Within 6 months	6 to 12 months
	\$	\$	\$	\$
Trade and other creditors	2,510,185	-	2,246,661	-
Employee entitlements	390,314	148,335	302,244	81,017

## Interest Rate Risk

The Company has exposure to interest rate risk to the extent there is cash in the bank. The interest earned is as determined by the banker. The key driver of interest income to the company is bank rates and amounts on deposit. A 100 basis point change in the interest rate would affect the group by an annualised amount of interest equal to approximately \$9,700 (Last year: \$72,000).

## 20. Capital management

In determining its capital management policy, the main objective of the directors is to ensure there are sufficient funds to continue with its main purpose of providing comprehensive, quality primary health care in order to enhance the health and wellbeing of all individuals, families and communities within New Zealand.

Capital for the company consists of its accumulated funds.

## 21. Events after the reporting date

The directors are not aware of any other matters or circumstances since the end of the reporting period not otherwise dealt with in these financial statements, that have significantly or may significantly affect the operations of the Company (Last year \$0).

## 22. Standards and Interpretations issued but not yet effective

The standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these standards, if applicable, when they become effective.

### PBE IPSAS41 – Financial instruments

PBE IPSAS41 introduces into PBE Standards the reforms introduced by NZ IFRS 9 in the for-profit sector.

This standard replaces most of the requirements of PBE IPSAS 29.

This new standard:

- Introduces a new classification model for financial assets, which may cause certain financial assets to be classified and measured differently as compared to PBE IPSAS 29.
- Introduces a more flexible and less rules-based hedge accounting model, which allows hedge accounting to be applied to a wider range of risk management strategies.
- Introduces a more forward-looking impairment model for financial assets, based on expected credit loss, which may cause certain assets to be impaired earlier than they would be under the current "incurred loss" model.
- Requires PBEs to provide additional disclosures about hedge accounting and impairment.

Effective date of the standard is 1 January 2022.

### PBE FRS 48 – Service Performance Reporting

This Standard was issued in November 2017 and establishes requirements PBEs to select and present service performance information.

PBEs within the scope of this Standard will need to provide users with:

- Sufficient contextual information to understand why the entity exists, what it intends to achieve in broad terms over the medium to long term, and how it goes about this; and
- Information about what the entity has done during the reporting period in working towards its broader aims and objectives.

The effective date of the standard is 1 January 2022.

## 23. Going Concern Considerations

The Health System Reforms announced in April 2021 are a significant opportunity for all healthcare organisations to evolve and deliver better equity, efficiency and outcomes for our communities. The reforms will have a material implication for the delivery of primary care services and in time the replacement of the PHO Services Agreement. Comprehensive Care has developed and is implementing strategies that support not only the Health Reforms but also the demands of our providers and enrolled population. In the next 12 months Comprehensive Care will continue to operate, grow and evolve our specialist primary healthcare services, and support, that is relied upon by our network of providers and enrolled population. While the future primary care environment, beyond the next 12 months, is uncertain, the successful implementation of strategies is expected to ensure Comprehensive Care remains an important entity in the support and delivery of primary care services.

RSM Hayes Audit

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## Independent Auditor's Report

### To the Shareholder of Comprehensive Care PHO Limited

#### Opinion

We have audited the financial statements of Comprehensive Care PHO Limited (company) which comprise:

- the statement of financial position as at 30 June 2022;
- the statement of comprehensive revenue and expense for the year then ended;
- statement of changes in net assets/equity for the year then ended;
- statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies.

In our opinion, the accompanying financial statements on pages 38 to 59 present fairly, in all material respects, the financial position of Comprehensive Care PHO Limited as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We are independent of the company 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 company.

#### Other information

The directors are responsible for the other information on pages 2 to 37 and 62 to 63 of the Annual Report (but does not include the financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### Responsibilities of directors for the financial statements

The directors are responsible, on behalf of Comprehensive Care PHO Limited, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible, on behalf of Comprehensive Care PHO Limited, for assessing Comprehensive Care PHO Limited's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Comprehensive Care PHO Limited or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

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

#### Who we report to

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



RSM Hayes Audit  
Auckland

31 October 2022

## Member Practices and Locations


Name	Address	Suburb
Northcare Accident and Medical	5 Home Place	Albany
Albany Family Medical Centre	368 Albany Highway	Albany
Apollo Medical	119 Apollo Drive	Rosedale
Health and Counselling Centre, Massey University	Lvl 2, Student Central, Albany Expressway	Albany
Beachhaven Birkdale Medical	330 Rangatira Road	Beach Haven
Belmont Medical Centre	3 Williamson Avenue	Belmont
Birkenhead Medical Centre	4 Rawene Road	Birkenhead
Family Medicine Birkenhead	29 Birkenhead Avenue	Birkenhead
Onewa Doctors	162 Mokoia Road	Birkenhead
Browns Bay Family Doctors	65 Clyde Road	Browns Bay
Browns Bay Medical Centre	13-15 Bute Road	Browns Bay
Archers Medical Centre	130 Archers Road	Glenfield
Glenfield Doctors on Chartwell	52 Chartwell Avenue	Glenfield
Glenfield Medical Centre	452 Glenfield Road	Glenfield
Kowhai Clinic	424 Glenfield Road	Glenfield
East Coast Bays Doctors	512 East Coast Road	Mairangi Bay
HealthZone	17 Antares Place	Rosedale
North Harbour Medical Centre	Unit 16 / 326 Sunset Road	Mairangi Bay
Sunset Road Family Doctors	Unit 3/317 Sunset Road	Sunnynook
Dodson Medical Centre	4 Dodson Avenue	Milford
Kitchener Road Medical Centre	174 Kitchener Road	Milford
Northcote Point Doctors	73 Onewa Road	Northcote
Sunnynook Medical Centre	119 Sunnynook Road	Sunnynook
Byron Medical	2 Byron Avenue	Takapuna
Medplus	327 Lake Road	Takapuna
Torbay Community Doctors	987 Beach Road	Torbay
Torbay Medical Centre	1042 Beach Road	Torbay
Waiake Medical Centre	1 Hebron Road	Waiake
Hibiscus Coast Medical Centre	13 Moana Avenue	Orewa


Name	Address	Suburb
Kowhai Surgery	10 Percy Street	Warkworth
Kawau Bay Health/Warkworth Medical Centre	11 Alnwick Street	Warkworth
Coast to Coast Health Care	220 Rodney Street	Wellsford
Palomino Medical	Shop 8, 138 Sturges Road	Henderson
Waitakere Union Health	55 - 57 Lincoln Road	Henderson
Integrated Medical Centre	511 South Titirangi Road	Titirangi
Redhills Medical Centre	8/3 Red Hills Road	Massey
West Harbour Medical Centre	86 Oreil Avenue	West Harbour
Hobsonville Family Doctors	124 Hobsonville Road	Hobsonville
Te Atatu Health	554B Te Atatu Road	Te Atatu
<i>Equinox Health</i>	-	
<i>Third Age Health</i>	-	
Bush Road Medical	6/1 Three Mile Bush Road	Kamo
Central Family Health Care	7 Mansfield Tce	Regent
Kensington Health	8 Kensington Ave	Kensington
Coast to Coast Healthcare - Matakana	74 Matakana Valley Road	Matakana
Coast to Coast Healthcare - Maungaturoto Medical Centre	138 Hurndall Street	Maungaturoto
Coast to Coast Healthcare - Snells Beach	145 Mahurangi East Road	Snells Beach
Coast to Coast Health Care - Mangawhai Medical Centre	4 Fagan Place	Mangawhai Heads
Coast to Coast Healthcare - Paparoa	187 Paparoa Valley Road	Paparoa
Coast to Coast Healthcare - Warkworth	77 Morrison Drive	Warkworth
Snells Beach Medical Centre	Dalton Road	Snells Beach
Medplus Devonport	29 Anne Street	Devonport
Long Bay Medical	55A Glenvar Ridge Road	Long Bay







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