



**Sexual  
Wellbeing  
Aotearoa**

# Annual Report

## Pūrongo ā Tau

1 July 2023 – 30 June 2024

### Chief Executive and President's Report

Te Pūrongo  
a te Mana  
Whakahaere  
rāua ko te Pou  
Wharae

In February this year we launched our new name and brand. In a once in a lifetime change, Family Planning – one of New Zealand's most iconic organisations – became Sexual Wellbeing Aotearoa.

The new name better reflects the work we do, and our ambition to see that people are well, and well-informed, when it comes to issues of the heart, the mind, and the body.

As a new organisation in 1936, we adopted the name the Sex Hygiene and Birth Regulation Society. In 1939 we became Family Planning and that had been our name ever since.



Despite iconic status, we knew that our name was a barrier to the very people we wanted to see using our services. When we tested the Family Planning name and brand, many confused it with a support group for struggling parents, or as a government agency like WINZ, among others.

The idea that Family Planning was New Zealand’s most experienced and capable provider of sexual wellbeing services – clinical services, education, information, and training – was getting lost. This was especially true for young people.

During the review process that preceded the decision to change our name, it became clear that the name Family Planning was an impediment to our vision of equity, access and choice. Nor did it reflect our role statement “to use our expertise and courageous voice to advance equitable access to sexual and reproductive health services and information.”

Family Planning was too euphemistic – it didn’t say plainly, we know sexual and reproductive health, we know sex and gender, we know sexuality, and diversity. It didn’t say that we understand the impact those things have on health and wellbeing. Sexual Wellbeing Aotearoa is clearer and more direct. It says, you’re safe here with us, we care that you’re well, and that you’re well informed.

Sexual Wellbeing covers all aspects of our work providing clinical services, contraception access, fertility and reproductive health advice, sexuality and relationships education, training and resources, and other services that promote a sense of confidence and openness about a range of subjects, some of which can still be treated as taboo.

Sexual Wellbeing Aotearoa better reflects the current life and times of our organisation and the people we work with, especially young people. Sexual Wellbeing Aotearoa creates spaces where rangatahi and others can build easier, more comfortable relationships with their sexual wellbeing.

The rebrand also required extensive change and refresh across clinics, our online presence, our resources and health promotion collateral. This work was in large part complete within the year under review, with only minor residual work to be done.



### Health Sector Changes

We have quoted Heraclitus – the only constant in life is change – in previous Annual Reports. This has never been more true than over the past 12 months with significant restructure and financial pressure across the Health Sector. While many of the changes remain yet to be fully realised, we continue to advocate for a strong and fully-funded primary and community care sector.

We are also calling for a change in funding to allow us to be a provider of Early Medical Abortion (EMA) services. We currently offer EMA in two clinics – Tauranga (under a contract with the local hospital) and in Whangarei where we self-fund the service to provide a choice for women in the Far North.

Health New Zealand | Te Whatu Ora is working on a better funding model than the current \$75 fee for delivering EMA. This would be a welcome change and broaden access to EMA services. Currently, GPs, midwives, nurse practitioners and some nurses can provide EMAs up to 10 weeks, but only GPs and midwives can claim funding under Section 88. This funding restriction means that cost excludes us from offering this service across our clinic network.

### Pay parity

Across the year, we have been working with a number of other health agencies including Whānau Āwhina Plunket, Hospice New Zealand | Te Kahu Pairuri o Aotearoa, Whakarongorau (formerly Home Care Medical), Nurse Maude and a number of GP-affiliated organisations on a campaign calling for pay parity for our clinical staff. We are ordinarily apolitical, but the current lack of parity is impacting so heavily on our staff, our ability to recruit effectively, and therefore our ability to run services, that we need to push publicly for action.

### Reimagining the Client Journey

An organisation-wide project, Reimagining the Client Journey, is underway to design and implement a new way of delivering our clinical services. The project, focussed on the way clients access our services, is designed to resolve a number of issues that prevent us delivering these services in the way that best responds to client need. There are a number of issues that we are addressing throughout this project.

- Demand for our services is greater than we can deliver with our current model and with current staff shortages.
- Wait times for appointments are too long.
- Wait times for calls coming into our contact centre are too long.
- We are not reaching our strategic objectives, particularly equity.
- We need to ensure we have the best skill mix in our clinics.

### Delivering on our equity strategy

Three key areas of work were identified as foundational for the delivery of our Hauora Māori and Equity Strategy. These are: visibility, leadership and equitable access.

The Ngā Paerewa auditors (see below) noted that we are making steady progress in embedding and enacting Te Tiriti o Waitangi within all our work, providing culturally safe services, and developing partnerships with iwi and Māori organisations.

The development of a clinical services dashboard has allowed for identification of access and service delivery issues with data broken down by ethnicity (with a focus on Māori and Pasifika). This has identified disparities for clients who do not attend their appointment. Identification means these disparities can now be addressed.

We are one of three pilot sites for the Whiria te Muka project through Tokona Te Raki. Whiria te Muka is a follow up project from the Ministry of Health's Ao Mai Te Ra - The Anti Racism Kaupapa. We have undergone an organisational review, using the tools of Whiria Te Muka to ensure we are an organisation that supports anti-racism principles

### The year ahead

Projects such as Reimagining the Client Journey and the Equity Strategy are multi-year projects that will fundamentally shift the organisation and the organisation focus over time. The new brand – future-focussed and client-centred – is a bold and courageous move after 87 years but provides the platform needed to make this change a reality.



**Dr Jacky Percy**  
**President**  
Mana Whakahaere



**Jackie Edmond**  
**Chief Executive**  
Te Pou Whakarae

<p><b>New nurse leads</b></p>	<p>Nurse leadership is critical to our practice with some 80 per cent of our clinical consultations nurse-led. During the year, Erin Pickard and Claire Spinks were appointed Regional Nurse Leads to support the professional development and training of our nurse workforce.</p>
<p><b>Regional hui – staff meetings</b></p>	<p>Staff met in four regional locations in early June 2024 to participate in a series of regional hui. This was our first opportunity since COVID to have staff come together for a day of professional development. Senior Leadership Team members travelled to the regional hui in different locations to provide visibility to their roles.</p>
<p><b>Nationwide audit</b></p>	<p>In late February, we undertook our first ever Ngā Paerewa: Health and Disability Services Audit. These are the Ministry of Health standards for the provision of clinical services in New Zealand.</p> <p>The two auditors interviewed 43 clients and whānau/ support people, nurse practitioners, registered nurses, doctors, medical receptionists, clinic and regional managers, the quality and compliance advisor, most members of the Senior Leadership Team and two Council representatives. Some 57 clinical records were reviewed in addition to a range of other documents, policies and reports.</p> <p>There were no areas of improvement identified within the clinical section of the standards which the auditors noted is an indication of the high standard of the clinical practice within the service.</p>
<p><b>UNFPA delegation visits</b></p>	<p>UNFPA Director Dr Natalia Kanem, and her team, visited Aotearoa in April as part of their work as the United Nations sexual and reproductive health agency.</p> <p>UNFPA aims to end the unmet need for contraception, end preventable deaths in pregnancy and childbirth, and end gender-based violence and harmful practices in all forms, including an end to child marriage and female genital mutilation. They undertake vital work in the population and development space across the world including through humanitarian crises.</p> <p>They also support key sexual and reproductive health investments around the world such as supply of commodities and advocacy, including funding for Sexual Wellbeing Aotearoa’s International Programmes team to establish and support the New Zealand Parliamentarians Group on Population and Development (NZPPD).</p>

**Staff Survey**

Sexual Wellbeing employs some 200 people across the country. Our staff survey, completed in March and April 2024 gave insight into things we're doing well and areas for improvement. Some 85 per cent of our staff reported that they believe in the values on which we base our work and that they believe in what we are here to achieve.

Two key pieces of work were identified from the survey results as areas for improvement – a more structured and visible reward and recognition programme, and improved internal communication processes. We are proposing to undertake regular surveys to track progress in these areas.

**International Programmes**

Our partner programmes in the Pacific continue. In April this year, a four-day clinical refresher course on long-acting reversible contraception was held in Kiribati. The first two days covered theory with some practice inserting and removing implants on models. Days 3 and 4 saw the nurses bring in 14 clients to the KFHA clinic, where they got to both insert and remove implants while being supervised by Sexual Wellbeing Aotearoa's team. While the clinical training with the nurses was in progress, Kiribati Family Health Association (KFHA) our partner in the programme which is funded by the New Zealand Ministry of Foreign Affairs and Trade (MFAT), also held their second governance committee meeting for the project year, at the New Zealand High Commission office in South Tarawa.

Also in April, staff from our International Programmes team visited Vanuatu for an orientation programme for Planem Gud Famili Blong Yumi (PGFBY) Phase 3. The project is delivered jointly by Vanuatu Family Health Association and Sexual Wellbeing Aotearoa and is funded by the New Zealand Ministry of Foreign Affairs and Trade.

The project aims to reduce unplanned pregnancies and STIs for people in hard-to-reach communities in Vanuatu. We have been working with Vanuatu Family Health Association on this project since its first phase, which ran from April 2018 to May 2020. Phase 2 ran from June 2020 to December 2023, and the third phase, which began in March this year, will run until February 2027.

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## Independent Auditor's Report

To the Council of Sexual Wellbeing Aotearoa (Registered as New Zealand Family Planning Incorporated)

### Report on the Audit of the Performance Report

#### Opinion

We have audited the performance report of Sexual Wellbeing Aotearoa registered as New Zealand Family Planning Incorporated (the "Association") which comprise:

- a. the financial statements set out on pages 24 to 42, which comprise the statement of financial position as at 30 June 2024, and the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies; and
- b. the statement of service performance on page 11 to 23.

In our opinion, the accompanying performance report present fairly, in all material respects:

- a. the financial position of the Association as at 30 June 2024 and its financial performance and cash flows for the year then ended; and
- b. the service performance for the year ended 30 June 2024 in accordance with the Association's service performance criteria

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

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and 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 interest in, the Association.



## Other Matters

The financial report of the Association for the year ended 30 June 2023 was audited by another auditor who expressed an unmodified opinion on the financial statements on 19 October 2023.

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

The Council are responsible for the other information. The other information obtained at the date of this auditor's report is Information including in the Annual Report, but does not include the performance report and our auditors report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with 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 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 the Council for the Performance Report

Those charged with governance are responsible on behalf of the Entity for:

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

In preparing the general-purpose performance report, the Council on behalf of the Entity are responsible for assessing the Association'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 Association or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether performance report 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 the performance report.

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

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

conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements and the service performance information, including the disclosures, and whether the financial statements and the service performance information represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

#### **Restriction on Use of Our Report**

This report is made solely to the Association's Council, as a body. Our audit work has been undertaken so that we might state to the Association's Council, as a body, 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 Association and its Council, as a body, for our audit work, for this report or for the opinion we have formed.

**Grant Thornton New Zealand Audit Limited**



**B Kennerley**

**Partner**

**Wellington**

**15 October 2024**

# Statement of Service Performance

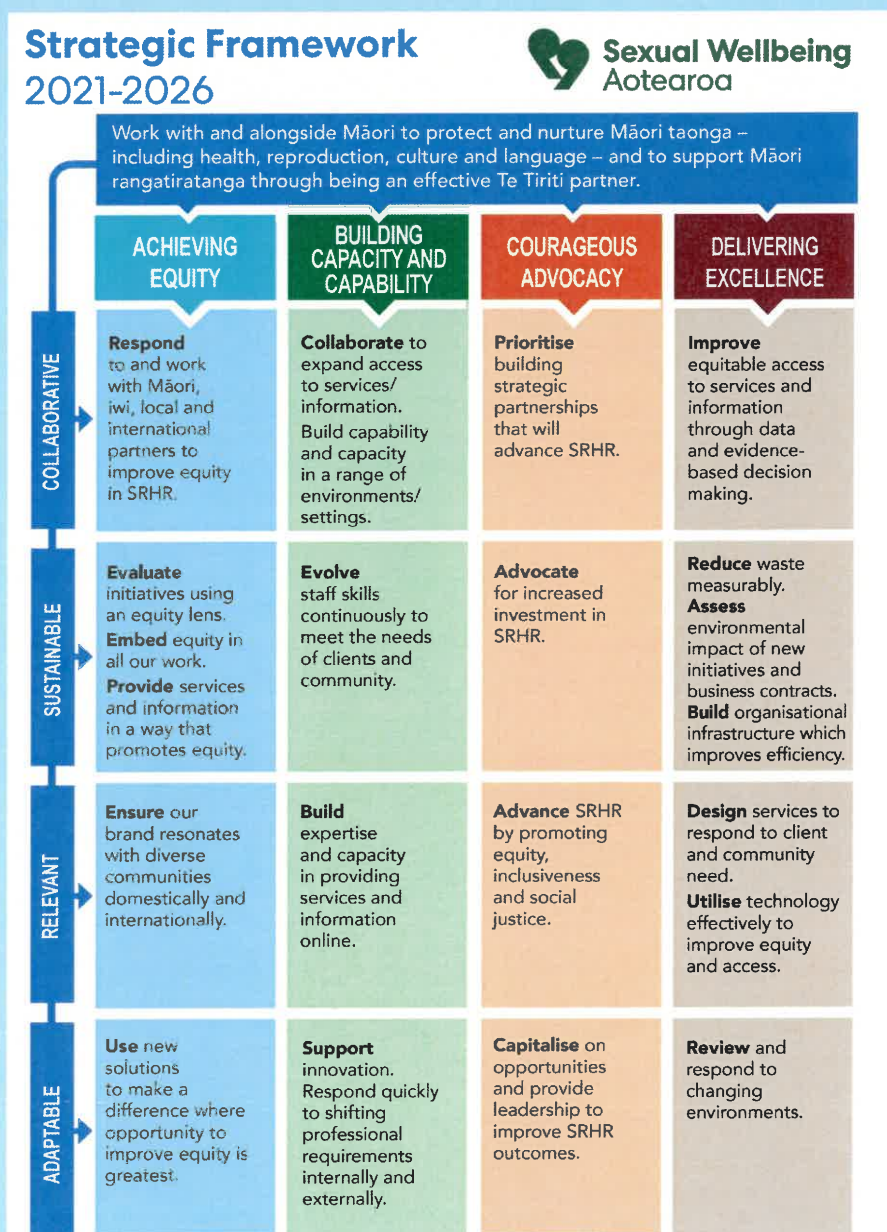
## Our purpose

People enjoy the best sexual and reproductive health and rights.

## Our role

To use our expertise and courageous voice to advance equitable access to sexual and reproductive health services and information.

## Strategic Framework

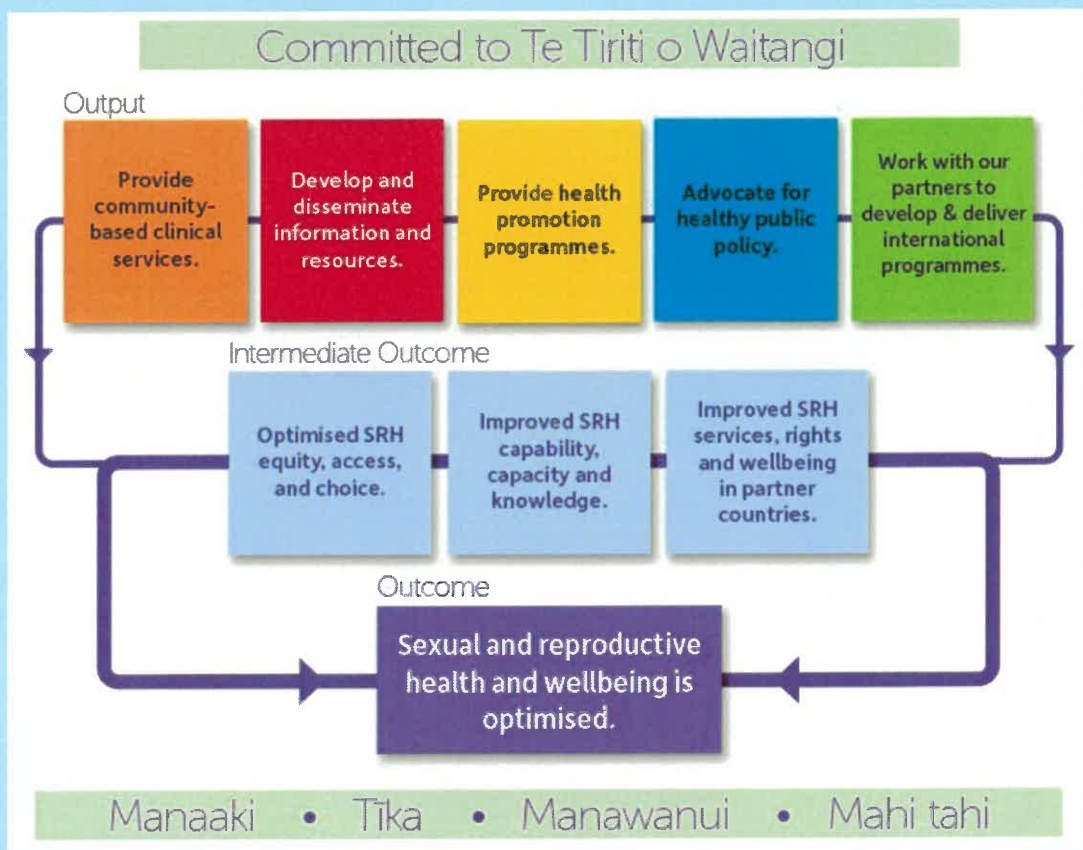


## Non-financial results framework

Family Planning delivers services to achieve intermediate and long-term outcomes which contribute to optimised sexual and reproductive health and wellbeing in Aotearoa New Zealand, and for our international partners. The outcomes are set out in the following framework together with our outputs. The outputs are the things we do to achieve our intermediate outcomes, and ultimately contribute to the overarching outcome.

The tables following the framework, provide measures of our success during the year.

Our values are key in describing the behaviours that drive Family Planning’s culture and the way we provide services to our clients. We are committed to the principles of Te Tiriti o Waitangi to achieve equitable outcomes.



Intermediate outcome:

Optimised sexual and reproductive health equity, access, and choice

Sexual Wellbeing Aotearoa is New Zealand’s only national provider specialising in sexual and reproductive health services in primary care and health promotion. Our clinical staff are trained specialists and provide comprehensive sexual and reproductive health care with services provided virtually and in person across Aotearoa New Zealand. Our objectives are to provide access to sexual and reproductive health information and services in ways that improve equity outcomes, particularly for Māori and Pacific peoples and those with disabilities. Additionally, we aim to improve accessibility to our services for clients who hold a Community Services Card and those who fall into Quintile 5<sup>1</sup>.

Provide Community-based clinical services

Measures	Actual 2024	Actual 2023
Percentage of clients by:		
Quintile 5	21.4%	20.5%
Those with a Community Services Card	23.0%	14.4%
Percentage of total clients by the following demographics:		
Māori	19.2%	18.2%
Pasifika	6.0%	5.7%
Under 25 years	53.5%	47.3%
Number of:		
Locations	23	23
Outreaches	9	8
Schools	1	2
Virtual consultations	14,416	23,713
Service volumes in key groupings <sup>2</sup> :		
Long-acting contraception	19,236	32,626
Oral Contraception	16,498	26,076
Depo provera	11,366	15,266
Cervical Screening	11,515	10,838
Client satisfaction by age and ethnicity percentage satisfied or very satisfied with service		
Māori	87.5%	81.7%
Pasifika	78.9%	74.1%
Under 25 years	81.6%	89.3%

While there has been a drop in the volume of clients overall, there has been increases in the percentage of clients who are most in need of our services. Community Service cardholders grew to 23% of all clients seen, and there has been growth of clients Identifying as Māori,

<sup>1</sup> New Zealand uses an IMD (Index of Multiple Deprivation) tool to identify geographical concentrations of deprivation in New Zealand. The concentrations are divided into quintiles. Quintile 5 represents geographical areas where there is a high concentration of deprivation.

<sup>2</sup> One consultation may include delivery of multiple services.



followed by Quintile 5 residents. There have also been percentage increases for under 25-year-olds and Pasifika.



Family Planning clinic locations have not changed over the reporting year.



There were 23 full and part-time clinics in addition to outreach clinics run in small community locations for a day or two each week. Outreaches are demand driven and dependent on the ability to resource them.

Virtual consultations have declined markedly compared to 2023 with all clinics operating normally post COVID. While virtual consultations make our services more accessible, consultation types that can be offered virtually are limited.



The service volumes in key groupings is not a comprehensive list of the services that we provide, but they represent our more common services. All these services have decreased over the year including long-acting reversible contraception (LARC) – a form of contraception that remains active and safe for up to 10 years – and while LARCS are still the first choice for many of our clients, they are not as popular with young people, Māori, or Pasifika.

A national client satisfaction survey was undertaken in August/September 2023 and captured feedback from 1088 clinic clients. The survey was distributed to clients through an SMS message at the completion of their consultation with us. The survey was also sent to clients who had a phone consultation. Key findings this year are that:

- 93 per cent of respondents said it was easy to make an appointment with us, with some 80 per cent able to get an appointment on the day and at the time they wanted.
- Close to two-thirds (65 per cent) of respondents came to the clinic to discuss contraception.
- A new question in this year's survey asked why clients had chosen to come to us instead of another health provider. Almost half (48 per cent) said it was because they felt welcome/comfortable at our clinic. Just over a quarter (26 per cent) cited privacy, saying it was more private at Sexual Wellbeing Aotearoa (formerly Family Planning). A significant number of clients also reported that they did not have a primary health care provider and were unable to register with a GP.
- In addition to the qualitative information obtained through client surveys, Sexual Wellbeing Aotearoa undergoes external quality audits to maintain memberships, accreditations, funding, and training programmes.
- Sexual Wellbeing Aotearoa has historically used EQUIP6 as our external auditing tool to ensure compliance and external review of our service and systems. In July 2023, the decision was made to more closely align our auditing processes with Pae Ora, the Women's Health Strategy, our Strategic Framework, and our Hauora and Equity Programme. Sexual Wellbeing Aotearoa is now audited against Ngā Paerewa Health and Disability Services Standards. These standards were specifically developed by the Ministry of Health to address the unique health and disability needs of Māori communities and to provide a framework for a culturally competent and responsive service.

The inaugural Ngā Paerewa Health and Disability Services Standards audit was completed in February 2024. The audit encompassed two days reviewing national process and governance, followed by 11 clinic visits, from Whangarei to Invercargill. There were no clinical corrective actions required which is an excellent result and the auditors commented that they had never before experienced this result. The operational actions related to work being undertaken as part of our strategic action plans.

We have also received a positive post-assessment moderation report from the Toitū Te Waiora Workforce Development Council (WDC) confirming that our assessor judgements of learner performance for our *Conduct Cervical Screening* course are at the National Standard.



Intermediate outcome:

Improved sexual and reproductive health and wellbeing capability, capacity, and knowledge.

Sexual Wellbeing Aotearoa provides training programmes, courses and teaching resources to health professionals, community groups and schools. These programmes and resources directly impact recipients' capability and knowledge and increase the capacity of health professionals to improve Aotearoa New Zealand's sexual and reproductive health and wellbeing.

Information on sexual and reproductive health and wellbeing is also available to the public from Sexual Wellbeing Aotearoa's website.

The content of the programmes and resources are developed and reviewed by specialist professionals to ensure they reflect best practice and any new health information.

Though a small part of our work, we also provide submissions on public health policy and advocate for policy that continually improves sexual and reproductive health outcomes for Aotearoa New Zealand and internationally.





## Develop and disseminate information and resources

Measures	Actual 2024	Actual 2023
<b>Number of new or updated training programmes and resources:</b>		
Health promotion resources	10 developed 100% teaching resources reviewed	Nil developed 100% teaching resources reviewed
Clinical Professional Training & Development programmes	Nil new for external programmes 100% reviewed (10)	Nil new for external programmes 100% reviewed (10)
Number of people registered for online learning	1,846 enrolments 983 people	2,456 enrolments 1,384 people
Number registered for professional training	884 enrolments 759 people	1,286 enrolments 798 people
% Māori	13%	13%
% Pasifika	2%	3%
Percentage of professional training clients who are at least satisfied with training resources and engagement	99%	99%
Percentage of health promotion settings that meet health equity criteria	42% Jul- Dec 2023 58% Jan- June 2024	68% Jul-Dec 2022 41% Jan-Jun 2023
<b>Website:</b>		
Number of page views	4,087,258	5,969,192
Users	774,486	2,899,720
<b>Top 5 pages (by page views):</b>		
Homepage	344,531	482,519
Ask for an appointment	278,701	285,997
Appointments	204,828	-
Find a clinic	180,197	-
Fees	136,994	-
Contraceptive methods		320,742
Combined oral contraceptive pill		222,672
Contraceptive implant		208,885



This year we created and filled two new positions of Health Promotion Specialists, supporting the development of a number of new resources, training, and education. 49.7% of schools are using one of our curriculum-aligned relationships and sexuality education resources such as *Navigating the Journey*. An introduction webinar and a new in-person professional training programme for teachers have been developed to support this.

New self-directed knowledge modules for easy online access are under development to meet a wider need and enable our Community Health Promoters to hold space for kanohi ki te kanohi with our highest priority groups.

Three new teaching resource videos on how to use condoms, oral dams, or internal condoms, and three new youth-focussed videos normalising clinical visits and sexual and reproductive health conversations, have been developed for website, social media, and health promotion purposes.

Professional Training and Development programmes were reviewed for currency and republished. This included redeveloping all courses with the new Sexual Wellbeing Aotearoa brand.

In 2023, we significantly re-developed our *Conduct Cervical Screening* course to reflect changes in the version of the unit standard.

On top of the public training programmes, when requested, Sexual Wellbeing Aotearoa designs and delivers customised training programmes for health organisations. There were 9 of these customised programmes delivered over the year:

- 3 providing an overview of cervical screening for midwives
  - 1 on contraception and standing orders
  - 1 on cervical screening
- 2 providing a certificate in contraception and sexual health
- 1 Q&A and overview for contraception.

Sexual Wellbeing Aotearoa's online learning is still attracting good numbers of enrolments, though there was a downward shift compared to the previous year. This trend is similar to the in-person and virtual workshops. The percentage of Māori and Pasifika participants engaged in professional training in the reporting period has held steady for Māori but decreased slightly (1%) for Pasifika.

We ask participants to rate their satisfaction with the training resources and levels of engagement at the training sessions. The training courses are well received by participants as can be seen by the ongoing high levels of satisfaction from year to year.

Our website is our biggest public facing access point for information on sexual and reproductive health. During the year under review, we delivered two new websites – the second with our new [www.sexualwellbeing.org.nz](http://www.sexualwellbeing.org.nz) URL and a new site structure based on the user experience testing we completed during the website build. We are using search engine optimisation tools and processes to grow user numbers on our website. The differential in website numbers reflects the change in URL referenced above.



## Provide health promotion programmes

Measures	Actual 2024	Actual 2023
Number of schools and agencies supported to deliver Relationships and Sexuality Education	105	131
Number of community engagements	586	146
Number of teaching resources provided to schools by equity index		
Navigating the Journey		
Equity Index 530-569	15	23
Equity Index 510-529	11	18
National total	191	255
Colours of Sexuality		
Equity Index 530-569	-	3
Equity Index 510-529	-	2
National total	21	36
Number of education sessions delivered to high priority community groups		
Alternative Education	29	45
Justice settings	7	24
Mental Health facilities	13	32
Disability groups	15	19
Wānanga and Kura	2	12
Care & Protection residences	-	10
Youth Guarantee Progs	9	14
National total	220	252

During the reporting year, we continued to implement Phase One of Health Promotion Vision 2025, to recruit and train Community Health Promoters nationwide. We also developed a strategy for Phase Two of the Vision, entitled Health Promotion Vision 2025: Strategy. The strategy was approved by Council in April 2024 and then we began implementation.

The Strategy focusses on Youth under 25 years, with highest priority for Māori, Pasifika, rural, Rainbow youth, and disabled people of all ages. New Community Health Promoters were appointed to all Health Promotion regions during the year. Team focus has been on guiding them through professional development and coaching to fully understand how to prioritise equity, access, and choice for our highest priority populations. Due to the relative newness of our team and the simultaneous redevelopment of resources and training offerings, the first half of the year was slower in activity. Community Health Promoters focussed on creating strong relationships with priority groups.



## Advocate for healthy public policy

Measures	Actual 2024	Actual 2023
Number of submissions on public policy:	8	20
Number with equity focus	8	20
Number where there has been change that aligns with Sexual Wellbeing Aotearoa’s positions	4	10
Social media:		
Number of followers	24,441	17,566
Reach	189,429	277,394
Number of collaborations for improving public policy that impacts SRHR	27	26

Our advocacy work is often driven by the public policy programme. In providing submissions on public health policy, we are advocating for improvements in sexual and reproductive health outcomes for Aotearoa New Zealand and internationally. There were 8 submissions to the government legislative process during the year.

The number of policies where a change has been made that aligns with our position is not only dependent on our submission, but also on the release of policies that had been subject to the consultation process.

The number of followers across our social media has continued to grow over the year. The reduced reach figure in large part reflects the demise of Twitter where we used to get a lot of reach previously. A focus on social media, including additional resource, is a feature of the Health Promotion strategy developed to take us into 2025. For young people, our focus will be almost entirely on TikTok and Instagram and success will be measured only by reach.

A collaboration is described as an exchange of information, partnership or other initiative with another like-minded organisation or government body to advance sexual and reproductive health and rights. In 2024, these included, RANZCOG, College of GPs, NZNO, New Zealand Family Violence Clearing House, Mental Health Foundation, the Burnett Foundation, several academics working in the field of sexual and reproductive health, among others.



Intermediate outcome:

Improved sexual and reproductive health services, rights, and wellbeing in partner countries.

As an organisation we are committed to championing sexual and reproductive health and rights domestically, as well as regionally and on the global stage. Our international work increases local sexual and reproductive health services in partner countries, helps to build local capacity, raise awareness and advocate for sexual and reproductive rights. This work is funded by New Zealand’s Ministry of Foreign Affairs and Trade (MFAT), International Planned Parenthood Federation (IPPF), and UNFPA.

## Work with our partners to develop and deliver international programmes

Measures	Actual 2024	Actual 2023
Number of engagements <sup>3</sup> with stakeholders to promote awareness and funding for international SRHR	31	9
Number of SRH services provided in international projects	3,451	2,046
Number of people trained	561	550

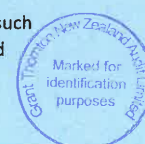
During the 2023/24 financial year there were four international programmes run by Sexual Wellbeing Aotearoa. The two biggest projects are based in Vanuatu and Kiribati. These programmes helped to improve sexual and reproductive health services by training and supporting local health providers in country. We also continue to provide secretariat support to the New Zealand Parliamentarians’ Group on Population and Development (NZPPD) - a cross-party parliamentary group that champions sexual and reproductive rights in the Pacific.

Newly established during the 2023/2024 financial year, Sexual Wellbeing Aotearoa now also works across 9 different Pacific countries supporting IPPF to implement their regional strategy Niu Vaka II, with a focus on advocacy.

There was a notable increase in the number of engagements with stakeholders during the year. This reflects an increase in travel and in person meetings through our existing work programme as well as a focus on expanding our advocacy efforts.

During the reporting period, notable engagements include Sexual Wellbeing Aotearoa participating in the United Nations International Conference on Population and attendance at the Asia Pacific Alliance for Sexual and Reproductive Health and Rights annual meeting. These engagements continue to solidify Sexual Wellbeing Aotearoa’s role as a champion for progressive sexual and reproductive health and rights regionally and globally.

<sup>3</sup> Engagements are defined as forums or events attended by Sexual Wellbeing Aotearoa staff or partners under our projects, such as NZPPD members. Both domestic (same location as attendee) and international engagements are displayed in the combined figure.



There has also been a number of notable engagements for NZPPD. UNFPA Executive Director, Dr Natalia Kanem, and her delegation also met with the NZPPD Chair and Deputy Chair, the chair of NZPPD attended and presented at the International Parliamentarians' Conference on the Implementation of the ICPD Programme of Action and the Deputy Chair attended and presented at the Asian Forum of Parliamentarians on Population and Development (AFPPD) Standing Committee on Active Ageing Parliamentarians' Meeting.

During the 2023/2024 financial year, Phase Two of Planem Gud Famili Blong Yumi, our Vanuatu based project with the Vanuatu Family Health Association (VFHA) finished. This phase had a range of achievements including:

- 3,517 appointments were held at outreach clinics for sexual and reproductive health services.
- 5,077 people attended sexual and reproductive health and rights awareness-raising workshops during outreach trips.

The final year of Phase Two saw a positive increase in the percentage of people who reported their pregnancy as planned, in line with the Project objectives, and this was further supported by feedback from local health staff who witnessed successful family planning and an increase in contraceptive use in the Project areas.

Sexual Wellbeing Aotearoa and VFHA will continue to build on this progress in the next phase by expanding to new remote areas of need in Vanuatu and focusing on supporting diverse communities. Phase three, which will run for three years, started in early 2024 with an orientation that brought together stakeholders from across target locations and has provided a strong foundation for project activities. Successful outreach clinics have already occurred with one local Chief being appreciative of the visit from VFHA given how remote their community was, particularly for the young people who don't have access to information about sexual health.

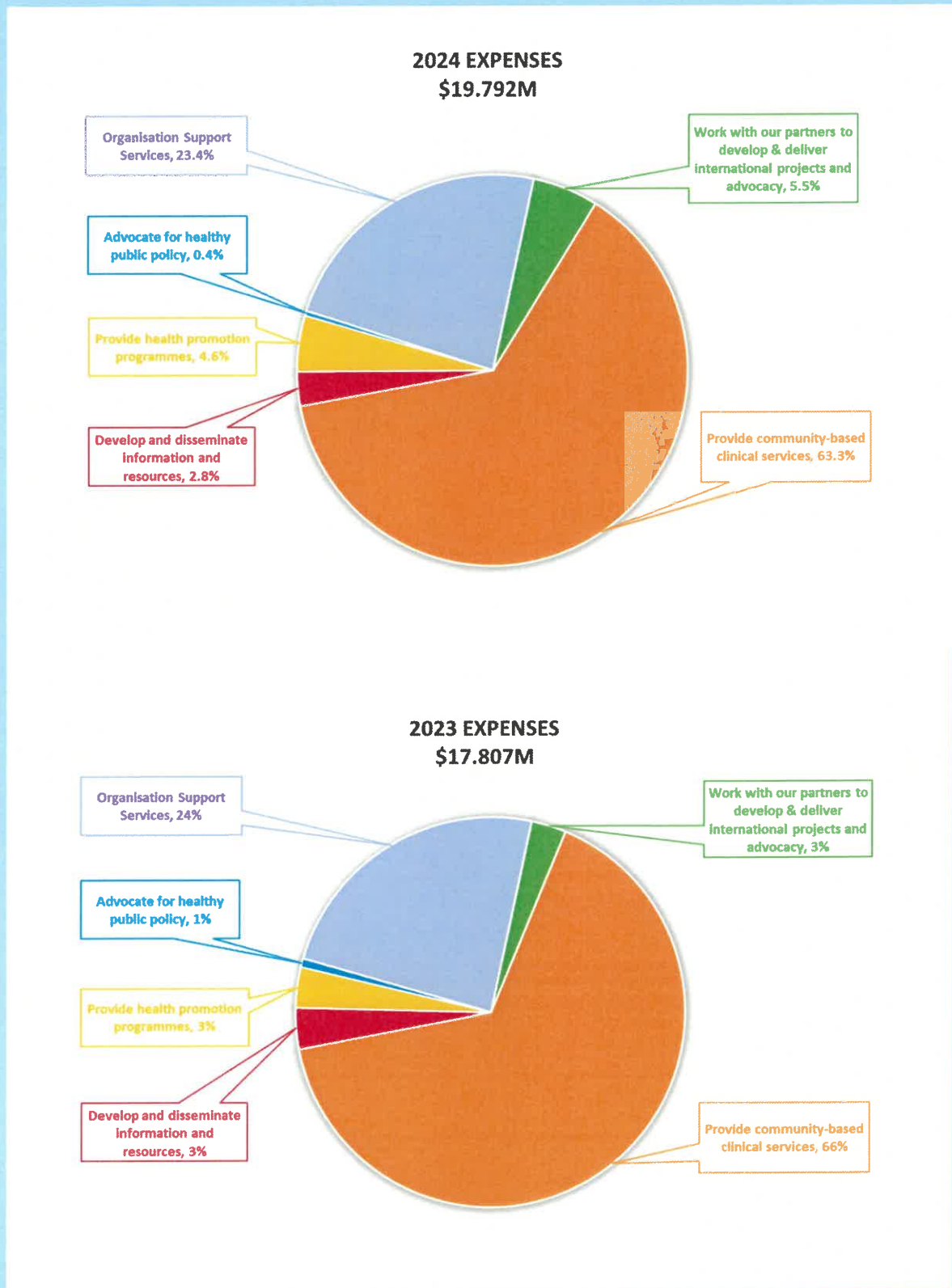
Phase three of the Kiribati Healthy Families Project has been running since 2020 with the Kiribati Family Health Association (KFHA). Clinical appointments for contraception and sexual and reproductive health services have gone up in the most recent year compared to 2022/2023 indicating a positive upward trend in line with the objectives of the project to reduce unplanned pregnancies and STI transmission. There was a continued dedication to delivering training under this project over the last year. KFHA delivered workshops for Ministry of Education teachers, church youth, and schools across South Tarawa and outer islands. On top of that, for the first time in this phase, two Sexual Wellbeing Aotearoa clinicians went in country to deliver training to 13 nurses on Long-Acting Reversible Contraceptives. This was well received by all who attended.

Feedback from participants and trainers noted the appreciation of the 'real-life practice' on both models and clients, which was trialled for the first time in the clinical training conducted by Sexual Wellbeing Aotearoa. One clinician said she learnt a lot and now knew how to treat women who experience prolonged bleeding after contraceptive use.

A new work programme was established during the year with the IPPF Sub-Regional Office for the Pacific to support the implementation of the Niu Vaka II Strategy across the Pacific. As the first activity, Sexual Wellbeing Aotearoa delivered a three-day advocacy workshop bringing together organisations from 9 different Pacific countries where attendees shared experiences, participated in skills building sessions and developed advocacy plans.



## Expenses



# Statement of Comprehensive Revenue and Expenses

For the year ended 30 June 2024

	Note	2024	2023
<b>Revenue from non-exchange transactions</b>			
Government contracts	<u>7</u>	16,191,301	15,597,434
Clinical fees		1,521,287	1,565,004
Grants revenue	<u>8</u>	1,090,038	536,448
Donations		22,072	29,672
Other non-exchange revenue	<u>9</u>	275,845	311,755
<b>Revenue from exchange transactions</b>			
Training fees		290,367	340,238
Rental revenue		7,136	37,254
Finance revenue	<u>10</u>	473,446	295,323
Other exchange revenue	<u>11</u>	19,729	21,046
<b>Total Revenue</b>		<b>19,891,222</b>	<b>18,734,174</b>
<b>Expenses</b>			
Employee costs	<u>12</u>	13,328,665	12,007,438
Rent		1,315,722	1,264,207
IT and communications		1,506,327	1,395,863
Rates and utilities		689,381	736,310
Clinical supplies		411,839	424,952
Consultants & contractors		294,337	367,581
Grant disbursements		455,213	137,144
Office expenses		356,759	305,791
Travel expenses		537,166	329,060
Medical inventory		48,467	33,312
Insurance		76,188	65,391
Audit fees		46,500	50,210
Other operating expenses	<u>13</u>	294,138	272,111
Bad & doubtful debts		103,260	64,658
Depreciation	<u>18</u>	287,714	304,543
Amortisation	<u>19</u>	40,705	48,350
<b>Total Expenses</b>		<b>19,792,381</b>	<b>17,806,921</b>
<b>Net Comprehensive Revenue and Expenses</b>		<b>98,841</b>	<b>927,253</b>

The accompanying notes form part of, and should be read in conjunction with, these financial statements.





# Statement of Financial Position

As at 30 June 2024

	Note	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	<a href="#">14</a>	2,951,118	3,117,971
Term Investment	<a href="#">15</a>	6,928,269	6,668,677
Accounts receivable	<a href="#">16</a>	141,389	447,360
Accrued interest revenue		63,777	88,011
Prepayments		133,784	86,329
Inventories	<a href="#">17</a>	8,865	16,227
		<b>10,227,202</b>	<b>10,424,575</b>
<b>Non-current assets</b>			
Plant and equipment	<a href="#">18</a>	1,086,072	738,661
Intangible assets	<a href="#">19</a>	68,513	94,418
		<b>1,154,585</b>	<b>833,079</b>
<b>TOTAL ASSETS</b>		<b>11,381,787</b>	<b>11,257,654</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	<a href="#">20</a>	446,220	438,096
Income in advance	<a href="#">21</a>	998,026	1,026,322
Employee entitlements	<a href="#">22</a>	1,031,871	945,702
GST payable		(109,826)	(87,119)
		<b>2,366,291</b>	<b>2,323,001</b>
<b>Non-current liabilities</b>			
Long service leave	<a href="#">22</a>	26,877	44,875
		<b>26,877</b>	<b>44,875</b>
<b>TOTAL LIABILITIES</b>		<b>2,393,168</b>	<b>2,367,876</b>
<b>NET ASSETS</b>		<b>8,988,619</b>	<b>8,889,778</b>
<b>EQUITY</b>			
Accumulated comprehensive revenue and expense		8,988,619	8,889,778
<b>TOTAL EQUITY</b>		<b>8,988,619</b>	<b>8,889,778</b>

The accompanying notes form part of, and should be read in conjunction with, these financial statements.




# Statement of Changes in Net Assets /Equity

For the year ended 30 June 2024

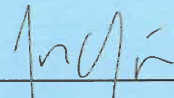
	Note	2024	2023
Opening balance as at 1 July		8,889,778	7,962,525
Net comprehensive revenue and expenses for the year		98,841	927,253
<b>Total net assets as at 30 June</b>		<b>8,988,619</b>	<b>8,889,778</b>

These Financial Statements were approved for issue by the Family Planning Council on 15 October 2024.



**Dr Jacquelyn Percy**

President



**Ian Olan**

Chair of Assurance & Risk Committee



# Statement of Cash Flows

For the year ended 30 June 2024

	Note	2024	2023
<b>Cash flows from operating activities</b>			
Membership subscriptions		3,090	6,235
Fundraising, donations, and bequests		22,072	29,672
Government contracts		16,365,716	14,841,968
Receipts from grants and subsidies		1,090,038	536,448
Receipts from other goods and services provided to customers - non-exchange transactions		1,794,042	1,870,523
Receipts from other goods and services provided to customers - exchange transactions		317,234	398,539
Interest received		497,680	238,147
Payments to suppliers		(5,515,332)	(4,967,625)
Payments to employees		(13,346,663)	(12,057,368)
Grants, contributions, and sponsorships paid		(455,213)	(137,144)
<b>Net cash flows from operating activities</b>		<b>772,664</b>	<b>759,395</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	<a href="#">18</a>	(635,125)	(115,889)
Purchase of intangible assets	<a href="#">19</a>	(44,800)	(34,720)
Receipts / (Deposits) of funds into term deposits		(259,592)	432,199
<b>Net cash flows from investing activities</b>		<b>(939,517)</b>	<b>281,590</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(166,853)</b>	<b>1,040,985</b>
Cash and cash equivalents at beginning of year		3,117,971	2,076,986
<b>Cash and cash equivalents at end of year</b>	<a href="#">14</a>	<b>2,951,118</b>	<b>3,117,971</b>

The accompanying notes form part of, and should be read in conjunction with, these financial statements.



# Notes to the Financial Statements

## For the year ended 30 June 2024

### 1 Reporting Entity

The financial statements presented are those of NZ Family Planning Association Inc. ("Family Planning") trading as Sexual Wellbeing Aotearoa for the year ended 30 June 2024.

Family Planning is incorporated as a Registered Charity registered under the Charities Act 2005 and is therefore, exempt from income taxation.

The overall goal of Family Planning is to provide a range of services including sexual and reproductive health information, clinical services, education and training, and research.

The financial statements were authorised for issue by the Council on 15 October 2024.

### 2 Basis of Preparation

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS), and other applicable Financial Reporting Standards, as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted. Family Planning is deemed a public benefit entity for financial reporting purposes and has been established to achieve its overall goal rather than a financial return.

Family Planning qualifies as a Tier 2 reporting entity due to having between \$2m and \$30m operating expenditure in the two previous reporting periods.

These financial statements have been prepared on a historical cost basis, with the exception of financial instruments which are measured at fair value. All dollar values are presented in New Zealand dollars and are rounded to the nearest dollar.

### 3 Significant accounting judgements, estimates and assumptions

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

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



Significant judgements, estimates, and assumptions are disclosed within each applicable note and are depicted by a symbol as shown left.



#### 4 Significant accounting policies

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



Significant accounting policies are disclosed within each of the applicable notes to the financial statements and are depicted by a symbol as shown left.

#### 5 Income tax and other taxes

##### *Income tax*

Due to its charitable status, Family Planning is exempt from income tax.

##### *Goods and Services Tax (GST)*

Revenues, expenses, and assets are recognised net of the amount of GST except:

- When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and
- In the case of receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

#### 6 Revenue Recognition



Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to Family Planning and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment.

##### Revenue from non-exchange transactions

##### *Government grants and funding*

Revenue from non-exchange transactions with the Government and government agencies is recognised when Family Planning obtains control of the transferred asset (cash, goods, services, or property), and:

- it is probable that the economic benefits or service potential related to the asset will flow to Family Planning and can be measured reliably; and
- the transfer is free from conditions that require the asset to be refunded or returned to the Government if the conditions are not fulfilled.

Revenue from government grants and funding is measured at the fair value of the assets (cash, goods, services, or property) transferred over to Family Planning at the time of transfer.

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



*Rendering of services - subsidised*

Rendering of services at a price that is not approximately equal to the value of the service provided by Family Planning is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Family Planning to fully recover the cost of providing the service (such as client consultations), and where the shortfall is subsidised by income from other activities, such as government contracts. Generally, there are no conditions attached to such revenue.

Revenue from such subsidised services is recognised when Family Planning delivers the services. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service.

Revenue is recognised by reference to the stage of completion of the service to the extent that Family Planning has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from Family Planning for the service) if the service is not completed satisfactorily.

**7 Government contract revenue**

	<b>2024</b>	<b>2023</b>
Health New Zealand – Personal Health	12,712,904	12,117,935
Health New Zealand – Public Health	2,832,454	2,697,575
Health New Zealand – National Contraception Training	33,202	294,081
Health New Zealand – National Abortion Telehealth Services	511,514	487,843
Health New Zealand – Zero Fees Screening	101,227	0
<b>Total Government contract revenue</b>	<b>16,191,301</b>	<b>15,597,434</b>

In 2024 78% (2023 79%) of total revenue was received from two contracts from the Ministry of Health. The Personal Health contract funds Family Planning to provide clinical sexual and reproductive services at our clinics and school-linked clinics and outreach centres throughout New Zealand. It also provides some funding towards clinical training and development.

The Public Health contract concentrates on health promotion work, which provides programmes and courses on all aspects of sexual health and relationships.

**8 Grants revenue**



*Foreign currency translation*

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction.

Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from then settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognised as income or expenses in the period in which they arise.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.



	<b>2024</b>	<b>2023</b>
Ministry of Foreign Affairs and Trade grant for Healthy Families projects in Kiribati	665,402	262,075
Ministry of Foreign Affairs and Trade grant for 'Planem gud family blong yumi' project in Vanuatu	199,538	141,643
Supporting IPPF's Niu Vaka II strategy in the Pacific funded by the Ministry of Foreign Affairs and Trade	156,810	106,724
UNFPA New York 2021 grant for NZPPD Secretariat	35,727	427
UNFPA New York 2023 grant for NZPPD Secretariat	28,928	-
IPPF	0	25,579
Wellington City Council	1,133	
Lakes District Council	2,500	-
<b>Total Grants revenue</b>	<b>1,090,038</b>	<b>536,448</b>

*Ministry of Foreign Affairs and Trade (MFAT) grants:*

Sexual Wellbeing Aotearoa have two projects underway directly funded by MFAT this year. The first is for providing the Healthy Families programme to reduce unplanned pregnancies and STIs in South Tarawa and six outer islands in Kiribati. Phase 3 of this project commenced from 1 July 2020.

The second project is to reduce unplanned pregnancies and sexually transmissible infections (STIs) among underserved rural communities in Vanuatu. During the last financial year Phase 2 of the project finished and Phase 3 has now started which will run until 2027.

Sexual Wellbeing Aotearoa is also funded by International Planned Parenthood Federation (IPPF), who receive funding from MFAT, to support implementation of the Pacific regional Niu Vaka II Strategy with a focus on advocacy.

*United Nations Population Fund (UNFPA) New York grants for New Zealand Parliamentarians' Group on Population and Development Secretariat:*

This grant is used to fund Sexual Wellbeing Aotearoa's work as Secretariat for the New Zealand Parliamentarians' Group on Population and Development. USD \$30,000 (NZD \$48,848) was received in 2024 (2023 \$41,968).

*International Planned Parenthood Fund grant for Sexual and Reproductive Health Emergencies in the Pacific:*

The programme aims to improve access to life-saving sexual and reproductive health services in emergencies in Kiribati, the Cook Islands and Tuvalu. Deferred Revenue at 30 June 2024 was \$669 (2023 \$669). No activities took place in this financial year.

*Lakes District Council grant:*

This grant provides rent relief for the Health Promotion office located in Rotorua.



**9 Other non-exchange revenue**

	<b>2024</b>	<b>2023</b>
Other contracts revenue	254,820	285,520
Contributions and bequests	9,643	7,060
Membership fees	3,090	6,235
Retail Sales	8,292	12,940
<b>Total Other contracts revenue</b>	<b>275,845</b>	<b>311,755</b>

**10 Finance revenue**

Finance income comprises interest income on financial assets, foreign exchange gains and losses and fair value gains on financial assets at fair value through surplus or deficit. Interest income is recognised as it accrues in surplus or deficit, using the effective interest method. Foreign currency gains and losses are reported on a net basis as either finance income or finance cost depending on whether the foreign currency movements are in a net gain or net loss position

	<b>2024</b>	<b>2023</b>
Interest income	473,446	295,323
<b>Total Finance revenue</b>	<b>473,446</b>	<b>295,323</b>

**11 Other exchange revenue**

**Revenue from exchange transactions**
*Rendering of other services – full cost recovery*

Revenue from the rendering of services (such as some clinical services) are recognised by reference to the stage of completion of the service. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.

*Sale of goods*

Revenue from the sale of goods (such as educational resources and personal products) are recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods, and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to Family Planning.

*Rental revenue*

Rental revenue arising from operating leases is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of comprehensive revenue and expenses due to its operating nature.

*Other gains and losses*

Other gains and losses includes fair value gains and losses on financial instruments at fair value through surplus or deficit, unrealised fair value gains and losses on the revaluation of investment properties, share of surplus or deficit of associates and joint venture, and realised gains and losses on the sale of fixed assets held at cost.





	2024	2023
Resource sales	19,729	21,046
<b>Total Other exchange revenue</b>	<b>19,729</b>	<b>21,046</b>

## 12 Employee costs

	2024	2023
Wages and salaries	12,939,227	11,654,680
KiwiSaver employer contributions	225,625	323,675
Other employee benefits	163,813	29,083
<b>Total Employee costs</b>	<b>13,328,665</b>	<b>12,007,438</b>

## 13 Other operating expenses

	2024	2023
Bank fees	19,016	20,101
Course expenses	39,769	41,795
Equipment leases	38,771	37,068
Family Planning Conference expenses	0	40
General expenses	19,147	21,469
Health & safety expenses	15,225	29,210
Legal fees	34,709	2,829
Minor asset purchases	32,582	25,001
Payroll expense	29,800	29,202
Promotion & marketing	18,117	16,762
Quality expenses	17,512	26,150
Recruitment costs	29,490	21,039
Repairs and maintenance	0	1,445
<b>Total other operating expenses</b>	<b>294,138</b>	<b>272,111</b>

## 14 Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand with an original maturity of less than 90 days that are readily converted to known amounts of cash and which are subject to an insignificant risk of changes in value.

	2024	2023
Cash on hand	1,716	1,958
Cash at bank	2,949,402	3,116,013
<b>Total cash and cash equivalents</b>	<b>2,951,118</b>	<b>3,117,971</b>

The Statement of Cash Flows is prepared exclusive of GST, which is consistent with the method used in the Statement of Comprehensive Revenue & Expenses. The following are the definitions of the terms used in the cash flow statement:



*i. Operating Activities*

Operating activities include all transactions and other events that are not investing or financing activities.

*ii. Investing Activities*

Investing activities are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.

*iii. Cash and Cash Equivalents*

Cash includes coins and notes both local currency, demand deposits and other highly liquid investments readily convertible into cash and includes all call investments as used by Family Planning as part of their day-to-day cash management.

The carrying value of cash and cash equivalents approximate their fair value.

**15 Investments**

For the purposes of the Statement of Cash Flows, funds invested longer than 90 days are classed as term investments and are held to maturity.

	<b>2024</b>	<b>2023</b>
Term deposits	6,928,269	6,668,677
<b>Total investments</b>	<b>6,928,269</b>	<b>6,668,677</b>

**16 Accounts receivable**

	<b>2024</b>	<b>2023</b>
<b>Receivables from non-exchange transactions</b>		
Health New Zealand contracts	13,319	131,713
<b>Receivables from exchange transactions</b>		
Trade receivables	272,142	210,485
Other exchange receivables	54,175	200,149
Less Provision for impairment	(198,247)	(94,987)
<b>Total Accounts receivable</b>	<b>141,389</b>	<b>447,360</b>

Trade receivables, loans and other receivables that have fixed or determinable payments and that are not quoted in an active market are classified as loans and receivables. Loans and receivables are measured at amortised cost using the effective interest rate method, less any impairment. Interest income is recognised by applying the effective interest rate. Bad debts are written off in the period in which they are identified.





*Provisions*

Provisions are raised and management determine an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**17 Inventories**

	<b>2024</b>	<b>2023</b>
Inventory held for sale or provision of services at commercial terms	8,865	16,227
<b>Total Inventories</b>	<b>8,865</b>	<b>16,227</b>

Inventories are measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is at fair value at the date of acquisition.

Family Planning’s finished goods inventory includes items held for resale via its clinics (medical products) and some personal products through its web shop. The Resource Unit also create products in the form of pamphlets, booklets, posters, books and other educational productions to sell to the public or make available at its clinics or health promotion sites. These resources come to Family Planning as finished products via various printing sources, but the content is designed by Family Planning.

After initial recognition, inventories held for resale are valued at the lower of cost or net realisable value. However, inventory held for distribution or deployment at no charge or for a nominal charge is measured at cost, adjusted when applicable for any loss of service potential.

**18 Plant and equipment**



*Useful lives, residual values, and impairment*

Useful lives, residual values and impairment of assets are assessed annually based on the following:

- The condition of the asset based on the assessment of experts employed by Family Planning;
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- The nature of the processes in which the asset is deployed;
- Availability of funding to replace the asset; and
- Changes in the market in relation to the asset.

Adjustments to useful lives are made when considered necessary.

All items of plant and equipment are shown at cost less accumulated depreciation and any impairment losses to date. Cost includes the value of consideration exchanged, or fair value in the case of donated or subsidised assets, and the costs directly attributable to bringing the item to working condition for its intended use.



Subsequent expenditure relating to an item of plant and equipment is capitalised to the initial costs of the item when the expenditure increases the economic life of the item or where expenditure was necessarily incurred to enable future economic benefits to be obtained. All other subsequent expenditure is expensed in the period in which it is incurred.



#### Depreciation

Depreciation is calculated using the straight-line method. The annual rates of depreciation applicable are based on the estimated useful lives as follows:

- Leasehold improvements Term of lease (mostly 3 years)
- Office equipment 5 years
- Furniture & fittings 5 years
- Computer equipment 3 years

There are no restrictions on title of Plant and Equipment, nor are there any contractual commitments for the acquisition for such assets.

	Leasehold Improvements	Furniture & Fittings	Clinic & Office Equipment	Computer Hardware	Work in Progress	TOTAL
<b>Cost or valuation</b>						
As at 1 July 2023	1,122,174	258,079	380,626	698,745	17,715	2,477,339
Additions	547,226	15,784	56,234	25,950	(10,069)	635,125
Disposals	-	-	-	-	-	-
<b>As at 30 June 2024</b>	<b>1,669,400</b>	<b>273,863</b>	<b>436,860</b>	<b>724,695</b>	<b>7,646</b>	<b>3,112,464</b>
<b>Accumulated depreciation</b>						
As at 1 July 2023	693,600	154,013	275,499	615,566	-	1,738,678
Depreciation for year	157,815	41,478	50,989	37,432	-	287,714
Disposals	-	-	-	-	-	-
<b>As at 30 June 2024</b>	<b>851,415</b>	<b>195,491</b>	<b>326,488</b>	<b>652,998</b>	<b>-</b>	<b>2,026,391</b>
<b>Net book value</b>						
As at 1 July 2023	428,574	104,066	105,127	83,179	17,715	738,661
<b>As at 30 June 2024</b>	<b>817,985</b>	<b>78,372</b>	<b>110,372</b>	<b>71,697</b>	<b>7,646</b>	<b>1,086,073</b>

## 19 Intangible assets

Licenses and software are finite life intangibles and are recorded at cost less accumulated amortisation and impairment. Amortisation is charged on a straight-line basis over their estimated useful lives of 5 years. The estimated useful lives are reviewed at the end of each reporting period.



Amortisation is calculated using the straight-line method. The annual rates of amortisation applicable are based on the estimated useful lives as follows:

- Computer software / Website 5 years

There are no restrictions on title of Intangible Assets, nor are there any contractual commitments for the acquisition for such assets.



	Website	TOTAL
<b>Cost or valuation</b>		
As at 1 July 2023	282,346	<b>282,346</b>
Additions	44,800	<b>44,800</b>
Disposals	-	-
<b>As at 30 June 2024</b>	<b>327,146</b>	<b>327,146</b>
<b>Accumulated amortisation</b>		
As at 1 July 2023	217,928	<b>217,928</b>
Amortisation for year	40,705	<b>40,705</b>
Disposals	-	-
<b>As at 30 June 2024</b>	<b>258,633</b>	<b>258,633</b>
<b>Net book value</b>		
As at 1 July 2023	64,418	<b>64,418</b>
<b>As at 30 June 2024</b>	<b>68,513</b>	<b>68,513</b>

#### *Software-as-a-Service (SaaS) arrangements*

SaaS arrangements are service contracts providing Family Planning with the right to access the cloud provider's application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

Some of these costs incurred are for the development of software code that enhances or modifies, or creates additional capability to, existing on-premise systems and meets the definition of and recognition criteria for an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis.

## 20 Accounts payable

Trade and other payables represent the liabilities for goods and services provided to Family Planning prior to the end of the financial year that are unpaid. These amounts are usually settled within 30 days, are non-interest bearing and are initially recognised at their fair value and subsequently at amortised cost.

	2024	2023
Trade payables	310,602	276,200
Other payables and accruals	135,618	161,896
<b>Total Accounts payable</b>	<b>446,220</b>	<b>438,096</b>



**21 Income in advance**

	<b>2024</b>	<b>2023</b>
Health New Zealand - Personal Health	135,931	135,941
Health New Zealand - Public Health	-	-
Health New Zealand - National Contraception Training	-	-
Health New Zealand - National Abortion Telehealth Services	-	-
Health New Zealand – HPV zero fee Screening	88,973	-
Ministry of Foreign Affairs and Trade grant for Healthy Families projects in Kiribati	181,545	317,600
Ministry of Foreign Affairs and Trade grant for ‘Planem gud family blong yumi’ project in Vanuatu	310,402	272,721
Ministry of Foreign Affairs and Trade grant for supporting IPPF’s Niu Vaka strategy in the Pacific	8,973	158,521
UNFPA New York 2022 grant for NZPPD Secretariat	15,365	35,727
UNFPA New York 2023 grant for NZPPD Secretariat	49,315	41,968
IPPF – SHRIE Pacific	669	669
IPPF – Manaaki	110,000	-
Professional Training Course Fees in advance	44,484	19,130
Bequests	22,154	21,797
Wellington City Council Green Business Grant	-	1,133
Lakes District Council	-	2,500
Funds Alice Bush Scholarship	4,399	4,399
Kaupapa Māori Research	14,216	14,216
Estate of Jonathan Stanley Eugene Griffin	11,600	-
<b>Total Income in Advance</b>	<b>998,026</b>	<b>1,026,322</b>

**22 Employee entitlements**

All employee benefits of Family Planning that are expected to be settled within 12 months of balance date, with the exception of Long Service Leave, and are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, plus annual leave earned and accrued to, but not taken at balance date.

*Wages, salaries, annual leave and sick leave*

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 the 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.



*Long Service Leave*

Employees of Family Planning become eligible for long service leave after a certain number of years of employment, depending on their contract. The liability for long service leave is recognised and measured by:

- Adjusting current pay rates for inflation using NZ Government Treasury forecasts;
- Using discount factors to calculate the present value of future payments in respect of service provided by employees up to the reporting date using the projected unit credit method. NZ Government Treasury bond rates have been used for discount factors.
- Assessing the likelihood of the entitlement being consumed. Probability factors were calculated based on length of service data from Family Planning's payroll system.

	2024	2023
<b>Current Liabilities</b>		
Accrued salaries and wages	269,888	228,538
Annual leave	714,199	671,062
Long service leave	47,784	46,102
	<u>1,031,871</u>	<u>945,702</u>
<b>Non-current Liability</b>		
Long service leave	26,877	44,875
	<u>26,877</u>	<u>44,875</u>

Gains and losses on the long-term incentives are fully accounted for in the statement of comprehensive revenue and expenses.

**23 Financial instruments**



A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity. Financial instruments are comprised of trade debtors and other receivables, cash and cash equivalents, other financial assets, trade creditors and other payables, borrowings, and other financial liabilities.

*Initial recognition and measurement*

Financial assets and financial liabilities are recognised initially at fair value plus transaction costs attributable to the acquisition, except for those carried at fair value through surplus or deficit, which are measured at fair value and amortised cost.

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

*Derecognition of financial instruments*

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or if Family Planning transfers the financial asset to another party without retaining control or substantially all risks and rewards of the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled, or expires.



*Subsequent measurement of financial assets*

The subsequent measurement of financial assets depends on their classification, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition and re-evaluates this designation at each reporting date.

All financial assets held by Family Planning in the years reported have been designated into "amortised cost", being 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 provision for impairment.

*Subsequent measurement of financial liabilities*

Financial liabilities are measured subsequently at amortised cost using the effective interest method, except for financial liabilities held for trading or designated at fair value through surplus or deficit, that are subsequently measured at fair value with gains or losses recognised in the surplus or deficit.

Family Planning holds a number of financial instruments in the course of its normal activities. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in the accounting policies.

*Fair Value*

The carrying amount of financial assets and financial liabilities recorded in the financial statements represents their respective fair values, determined in accordance with Family Planning's accounting policies.

*Liquidity Risk*

Family Planning manages its liquidity risk by managing cash flows and ensuring that adequate liquid funds are available at all times.

*Credit Risk*

Financial instruments which potentially subject Family Planning to credit risk consist of bank balances, short term bank deposits and accounts receivable. Family Planning does not require collateral or security to support financial instruments. The organisation's bank and short-term deposit accounts are held with ANZ, BNZ and ASB. Accounts receivable predominately comprise invoiced fees for services provided to clients, and are considered fully recoverable.

*Interest Rate Risk*

Financial instruments which potentially subject Family Planning to interest rate risk consist of bank balances and short term bank deposits. Interest rate risk is limited by investing funds in term deposits for period where these funds are not required for liquidity purposes.





The table below shows the carrying amounts of Family Planning's financial assets and financial liabilities:

	Carrying Amount			
	Financial assets		Financial liabilities	
	Fair value	Amortised cost	Amortised cost	Total as at 30 June 2024
Cash and cash equivalents	2,951,118	-	-	2,951,118
Term deposits	6,928,269	-	-	6,928,269
Receivables	-	141,389	-	141,389
Payables	-	-	(446,220)	(446,220)
	<b>9,879,386</b>	<b>141,389</b>	<b>(446,220)</b>	<b>9,574,556</b>

	Carrying Amount			
	Financial assets		Financial liabilities	
	Fair value	Amortised cost	Amortised cost	Total as at 30 June 2023
Cash and cash equivalents	3,117,971	-	-	3,117,971
Term deposits	6,668,677	-	-	6,668,677
Receivables	-	447,360	-	447,360
Payables	-	-	(480,096)	(480,096)
	<b>9,786,648</b>	<b>447,360</b>	<b>(480,096)</b>	<b>9,753,912</b>

## 24 Operating lease commitments

Family Planning leases buildings across New Zealand for its clinics and National Office. Operating lease payments, where the lessors effectively retain all the risks and benefits of ownership of the leased items, are included in the Statement of Comprehensive Revenue & Expenses in equal instalments over the lease term. There are no assets acquired via finance leases.

Non-cancellable operating lease rentals are payable as follows:

	Premises 2024	Other 2024	Premises 2023	Other 2023
No later than one year	1,098,031	-	1,076,819	-
More than one year, but less than 2 years	772,065	-	800,251	-
More than 2 years	1,622,481	-	1,506,515	-
<b>Total</b>	<b>3,492,577</b>	<b>-</b>	<b>3,383,585</b>	<b>-</b>

Family Planning leases premises and equipment under operating leases. The premises leases are for up to 5 years. No leases contain contingent rental payments.



**25 Related Party Transactions**

*Key Management Remuneration*

Family Planning classifies its key management as the Senior Leadership Team, including the Chief Executive. Council members receive no remuneration.

	Remuneration 2024	No. of individuals 2024	Remuneration 2023	No. of individuals 2023
Senior Leadership Team	1,691,543	9	1,454,693	9

**26 Contingencies**

Family Planning has no contingent liabilities as at 30 June 2024 (2023: nil).

**27 Subsequent events**

There were no material subsequent events after the balance date.



**Our People**  
Ko mātou

**Staff anniversaries for 2023/204**

He aha te mea nui o te ao? He tangata, he tangata, he tangata.

What is the most important thing in the world? It is people, it is people, it is people.

Some momentous staff anniversaries were celebrated this year. Congratulations and thank you to our long-serving staff.

**30 years**

Sandie Halligan, Nurse Practitioner, Christchurch  
Kate Bridgman-Smith, Nurse, Christchurch

**25 years**

Julia Drury, Senior Health Promoter, Hamilton

**20 years**

Sandra Hamilton, Nurse, Hamilton  
Gina Miller, Medical Receptionist, Christchurch

**15 years**

Kevin Maennchen, IT, National Office  
Stephanie Duffy, Nurse, Lower Hutt  
Shan McCann, Doctor, Manukau

**10 years**

Saroj Singh, Medical Receptionist, Manukau  
Tui Maxwell, Nurse, Wellington  
Pam Robertson, Medical Receptionist, Dunedin  
Rachell Webb, Nurse Practitioner, Blenheim  
Ciara Doherty, Nurse, New Plymouth  
Karen Johnsen, Medical Receptionist, Invercargill  
Inge de Villiers, Doctor, Manukau  
Hannah Wills, Nurse, Henderson

**5 years**

Laura Edgar, Doctor, Gisborne  
Carol Smith, Nurse, Henderson  
Hilary Cook, Communication Coordinator, National Office  
Alice Bell, Nurse, Hamilton  
Kim Mitchell, Nurse, Gisborne  
Erin Pickard, Regional Nurse Lead, Hamilton  
Lisa Dennison, Nurse, Invercargill



**Family  
Planning  
Council**  
Te Kaunihera

**From left to right:**

- **Dr Nina Bevin** (Waikato, Tainui)
  - **Stephanie Townsend**
  - **Dr Jacky Percy**  
President, Te Pou Whakarae
  - **Dr Elizabeth McLean** (Waikato, Tainui, Ngāti Maniapoto, Ngāti Pukenga)  
Vice President, Te Pou Whakarae Tuarua
  - **Ian Olan**
  - **Manihera Te Hei** (Ngāti Raukawa, Ngāti Porou, Ngāpuhi, Tainui)
  - **Andreas Prager**  
Immediate Past President, Te Pou Whakarae o MuaTōnu Nei
  - **Jackie Curtis**
- Missing: Dr Waimarama Matena** (Ngāti Maniapoto, Ngāti Tuwharetoa, Te Atihaunau-i-a-Paparangi)



## Senior Leadership Team

Te Tira Whakahaere Matu

### From left to right:

- **Elizabeth Lowndes**  
Director Corporate Services, Tumuaki, Ratonga Rangatōpū
- **Jackie Edmond**  
Chief Executive, Mana Whakahaere
- **Sue Reid**  
Communication Manager, Kaitohutohu Tauwhitiwhiti
- **Julie Avery**  
Director of Nursing, Hautū Tapuhi
- **Dr Tania Huria** (Ngāi Tahu, Ngāti Mutunga o Wharekauri)  
Director Hauora Māori and Equity, Tumuaki, Hauora Māori, Mana Turite
- **Hayley Hachey**  
Head of People and Capability, Pou Tangata, Āheitanga hoki
- **Fiona McNamara**  
Director Health Promotion, Tumuaki Whakatairanga Hauora
- **Kirsty Walsh**  
Director Clinical Services, Hautū Ratonga Haumanu
- **Dr Beth Messenger**  
Medical Director, Hautū Hauora

## Members

### Kaitautoko

## Honorary Vice Presidents

Dame Silvia Cartwright PCNZM, DBE, QSO,  
Dr Margaret Catley-Carlson,  
Rt Hon Helen Clark,  
Margaret Dagg,  
Hon Lianne Dalziel,  
Hon Ruth Dyson,  
Hon Christine Fletcher QSO,  
Dame Jenny Gibbs DNZM,  
Professor John Hutton,  
Dame Areta Koopu DNZM, CBE,  
Professor Malcolm Potts,  
Dean Reynolds,  
Rt Hon Dame Jenny Shipley DNZM,  
Dame Margaret Sparrow DNZM, MBE,  
Hon Judith Tizard,  
Dame Marilyn Waring CNZM,  
Dame Fran Wilde DNZM, QSO.

## Honorary Life Members

Dr Barbara Adkins,  
Dame Sue Bagshaw DNZM,  
Daphne Bell MNZM,  
Jan Brown,  
Joy Brown Douglas,  
Hon Steve Chadwick QSO,  
Candis Craven ONZM,  
Margaret Dagg,  
Helen Eskett MNZM,  
Sue Farrant,  
Dame Jenny Gibbs DNZM,  
Jan Gilby,  
Dr Maxine Gray,  
Dr Gill Greer MNZM,  
Naomi Haynes,  
Peggy Kelly,  
Dr Win Kennedy,  
Dr Gill Lough,  
Jan Lockyer,  
Mani Mitchell,  
Linda Penno ONZM,  
Dean Reynolds,  
Dr Helen Roberts,  
Dr Carol Shand,  
Dame Margaret Sparrow, DNZM, MBE,  
Sheila Stancombe,  
Dr Tammy Steeves,  
Dawn Wardle,  
Glenys Wood MNZM,  
Valda Woods,  
Simon Woolf.