



Annual Report 2021



WAITAHA
PRIMARY HEALTH



Front cover: Sione Tonu and Waitaha Primary Health
Pasifika Support Navigator Malu Tulia at a COVID-19
vaccination clinic in Ashburton.
Inside cover: Onawe Peninsula near Akaroa.

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WAITAHA
PRIMARY HEALTH

About us

Waitaha Primary Health is passionate about your health, your whānau and our community.

We provide and support health services in rural and urban Canterbury.

We work closely with General Practices and other community-based health providers to deliver exceptional health outcomes for the people in our region, including those with the greatest need.

The area we cover is incredibly diverse, stretching from Cheviot in the north, to Tinwald in the south, west to Hanmer Springs; and east to Akaroa.

In fact, we are the Canterbury Primary Health Organisation with the longest history and greatest knowledge of rural primary health care and the needs of rural communities. We carry this grassroots knowledge of New Zealand through to our work with urban General Practices and community services and work in a way that kiwis are renowned for. We build close relationships, talk things through and then get things done.

Our goal is to ensure that you (and everyone else in our communities) have the ability to enjoy your life with good health and wellbeing. You, your whānau and our community are at the heart of everything we do.

A vineyard near Waipara, in North Canterbury

Chair's Report

The Waitaha Primary Health Chair's report has traditionally been a review of the last 12 months. June 2021 was the end of a long and complicated year.

The ups and downs, lockdowns, MIQ centres, our lives revolved around the daily COVID-19 reports. This last year has seen New Zealand face major changes, with the most dominant trigger being COVID-19. It has affected the world. It has set a new norm for us all.

Although we have been in lockdown, to date New Zealand has handled the pandemic well, or has been very lucky. Either way, we have all had to adjust. Waitaha Primary Health has worked closely with Christchurch PHO, Pegasus Health and Canterbury District Health Board (CDHB). Coordination and collaboration will hopefully result in us winning this battle.

The other major factor affecting health provision in the last year has been the final report from the Health and Disability System Review. We are amid a period of fundamental change, some of which has been defined and commenced in October 2021. The second layer of the new health structure is still in development.

The Health and Disability Review Transition Unit strongly advocates for an inclusive Primary Care workforce, crossing boundaries that have the potential to divide. The relationship that Waitaha Primary Health has with relevant territorial authorities and NGOs means that we already interact regularly and know our community organisations. Waitaha Primary Health is committed to the concept of the new health system providing patient centred equitable services for all.

Having spoken of the major concerns for 2020/21, I have to acknowledge the commitment of the PHO team in continuing to provide normal services during this time.



Dr Lorna Martin

The fundamental functions of the PHO have continued.

Waitaha Primary Health is proud to report that the Hurunui area has achieved an area-wide, after hours coordinated service. Hard work, commitment, and negotiation were required and the outcome is to be commended. On behalf of the Board, I would like to thank both the people of Hurunui and the personnel of Waitaha Primary Health for their commitment and perseverance.

Workforce requirements and the ability to balance supply and demand have not changed. The more rural the practice, the harder it is to recruit any primary care provider. This does not mean that maintaining a strong workforce is only a rural issue. We will continue to focus on recruitment and locum availability.

Ashburton, Akaroa and the Waimakariri districts are all undergoing growth and change. This can be seen in the rapid increase in population in the Waimakariri; the change

in population dynamics and ethnicity data from Ashburton; and the ongoing development of the Akaroa joint practice and rural hospital. Two separate entities do not easily merge into one without some fine coordination and balancing.

Thank you for your support and thank you from the Waitaha Board to all members of the Primary Health Organisation for your commitment throughout the year.

Dr Lorna Martin

Chief Executive's Report

After another challenging year for the health sector, I am proud to say Waitaha Primary Health has performed well and is in an excellent position to embrace the new ways of working that will come from Aotearoa's upcoming health reforms.

I must first acknowledge the significant amount of additional work and support delivered by our General Practice teams, the Waitaha Primary Health team and the rest of the Canterbury Primary Response Group (CPRG) over the last year, to ensure as many Cantabrians as possible were fully vaccinated against COVID-19. This work is continuing and by the end of September 2021, when this report was written, 75 per cent of the eligible Canterbury population had received at least one of their vaccinations.

In the 2020/21 year, we worked with our communities to identify and meet their needs. We also partnered with a broad range of agencies to improve Canterbury's health services; we had a strong focus on improving equity of care in our region; and we supported our member practices through their business as usual activities, as well as a global pandemic and the Mid Canterbury floods.

We also came to learn more about what the government's reform of the health and disability sector would entail. While there are still many unknowns, we believe that much of what we are proud of at Waitaha Primary Health fits perfectly with what will be required.

We understand our communities and we understand the value of partnership in the truest sense of the word. While we deliver excellent services, and ways of working in our communities, we know that our role is not always to deliver them ourselves but sometimes to support others to deliver them and to assist people to access them. Our delivery of navigator services is a prime example, where we work alongside other health providers, NGOs, government agencies and key people in our communities to meet the very specific and often complex needs of individuals and their whānau. For a long time, our focus has been on equity of access



Bill Eschenbach

to healthcare for Māori, Pasifika and others in our communities, who for a variety of reasons have not always been well served by our health system.

Because of our reputation and the strong contributions we are making in Canterbury, we are among those involved in the development of the new national health agency, Health NZ, and the new Māori Health Authority. We are also part of discussions about the new health charter through Hauora Taiwhenua Rural Health Network. This Network is itself in its infancy but when fully functional will provide a much stronger representative voice for rural health.

Later in this report, our Kaihautū, Pari Hunt outlines our proposed new Waitaha Primary Health Māori Health directorate - Te Waka Hourua o Waitaha. This directorate will work alongside our Board and management team to strengthen the partnership between Waitaha Primary Health and our Māori community. The structure of this new directorate will be flexible to work hand-in-hand with the new Māori Health Authority when it is established. The proposal for the directorate has been submitted to the government in support of the Interim Māori Health Authority.

A strong IT system, including the ability to use telehealth for virtual consultations, has been essential during the pandemic and will continue to be an imperative in primary care.

We are taking a future-focused approach to our IT infrastructure and the IT support we provide to practices. As part of this, we were delighted to be selected from 105 applicants to develop TeleOra - a new way of working that will focus on encouraging whānau to use online health services. It will also involve working with internet service providers to get faster broadband to rural areas and encourage General Practices to provide online access to their services for those affected by travel barriers and geographical challenges.

In the 2020/21 year, we continued to provide a broad range of health services through our relationships with our practices, in partnership with other agencies and as standalone contracts. Our mental health services were in particularly high demand and on page 20 we talk about our mental health contracts with the Corrections Department. We also highlight our baby feeding team, the many and varied activities of our navigators, and the support we provided to the Mid Canterbury community following the 2021 floods. We are also proud of our work in supporting ACC and St John and were delighted to be able to assist St John in bolstering its services in North Canterbury,

Board members

Waitaha Primary Health

including eight additional staff in the Hurunui District and an additional paramedic in the Kaikoura area.

There are a number of people I want to thank for their support in the last year. Firstly, the Waitaha Primary Health team, who went above and beyond in so many ways. It was an absolute pleasure working alongside you. I am also very appreciative of our strong working relationship with the CPRG, our CCN alliance members, Canterbury District Health Board's Planning and Funding team, our Māori and Pasifika partners, and the mayors and staff of our local Councils. Thank you also to the many volunteers who supported our work throughout the year.

Last but not least thank you to the Board and in particular our chairperson Lorna Martin.

Your wisdom and guidance has been critical in a time of both incredible challenges and opportunities for Waitaha Primary Health. I am looking forward to the future and the strong contribution we will make to the health of our communities in the years to come.

Bill Eschenbach



Dr Lorna Martin
Chair
GP Representative,
Waimakariri



Dr Andrew Richardson
Hurunui District Council –
Community Representative



Dr Esther Avnit
GP Representative,
Ashburton



Toriana Hunt
Māori Representative
(Manawhenua ki Waitaha)



Georgina McLeod
Ashburton District Council –
Community Representative



Dan Gordon
Waimakariri District Council –
Community Representative



Pamela Campbell
Allied Health Representative



Bill Eschenbach
Chief Executive Officer

WELCOMES AND FAREWELLS

Farewell to Dr Peter Sparks

A big thank you to our Ashburton GP representative Dr Peter Sparks who, after two-and-a-half terms, stepped down from the Waitaha Primary Health Board in March 2021.

Acting as a liaison between his local colleagues and the Board was a highlight of the experience, he says. During his time on the Board, Waitaha Primary Health saw plenty of change, including the organisation's name change, COVID-19, and shifts in the way GP practices operate. Dr Sparks has worked for many years as a full-time GP at Moore Street Medical Centre, but now describes himself as being in 'peri-retirement'.

"I started on the Board in February 2013, and early last year a local doctor, Esther Avnit, stepped up to replace me," he says.

"There have also been changes to GP practice, including more of an emphasis on what can be done in the community for people," Dr Sparks says. "Waitaha has been a lead driver in putting many initiatives into the community."

"It will be interesting to see what's going to happen with PHOs in the upcoming Government review. I still believe PHOs are a good conduit for GP funding around the country."

Another significant highlight of his time on the Board was taking part in a Treaty of Waitangi workshop, led by the previous Māori health advisor Moana O Hinerangi. "Discussion about the texts in te reo Māori and English, and the subsequent injustices meted out to Māori over the following 140 years, is something that has stayed with me," he says.



Dr Peter Sparks

Board welcomes new Ashburton representative

Waitaha Primary Health is delighted to welcome Dr Esther Avnit to its Board as the GP representative for Ashburton. She replaces Dr Peter Sparks who has stepped down after eight years of service.

Esther (also known as Eti) moved to New Zealand five years ago from Israel, with her husband and two young sons. Eti works at Tinwald Medical Centre as a GP.

She has a particular interest in preventative medicine and has also completed a second degree in health management.

"I am very proud to be selected to be part of the Waitaha Primary Health Board. The people on it do a great job, and they do it because they want to help support their communities, which is amazing," she says. "I'm really looking forward to contributing to

the Board and being a voice for the Ashburton community to highlight people's needs and any issues affecting them."

Eti says one of the key issues she has observed in Ashburton has been seeing many rurally-based patients living too far away from urgent care to access it when it is needed. She says initiatives like the mobile BreastScreen Clinic visiting Ashburton are an essential element of preventative medicine for a rural community, and she hopes to help bring more of it to the area.

"Ashburton District is one of the most beautiful places in the world and we love living here. I've wanted to do more for the community and believe it's important to advocate for our rural areas, like Waitaha Primary Health does," she says.



Dr Esther Avnit

THE YEAR IN REVIEW

Waitaha Primary Health is proud to provide and support health services in Canterbury. Our year in review offers a snapshot of the enrolled population that our member practices and staff work with across rural and urban communities.

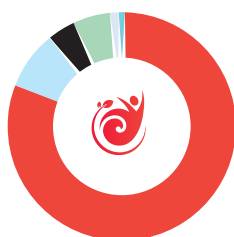


WAITAHA
PRIMARY HEALTH

Waitaha Primary Health enrolled population data At 1 July 2021

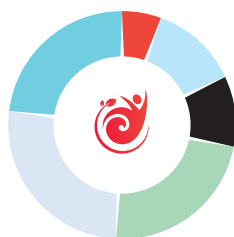
Enrolled population by ethnicity

NZ European	38,706
Māori	3,974
Pacific Island	1,818
Asian	2,576
Other	610
Unknown	104



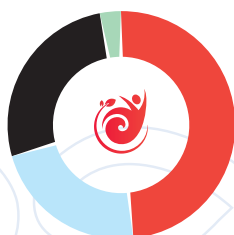
Enrolled population by age

< 5 yrs	2,732
5 - <15 yrs	5,977
15 - <25 yrs	4,801
25 - <45 yrs	10,843
45 - <65 yrs	12,506
65 yrs +	10,929



Enrolled population by Territorial Local Authority

Ashburton	23,068
Hurunui	10,951
Waimakariri	12,262
Banks Peninsula	1,507



Our Practices

Akaroa Health Centre
Amberley Medical Centre
Amuri Community Health Centre
Ashburton Health First
Cheviot Community Health Centre
Good Street Medical Centre LP
Hanmer Springs Health Centre
Kaiapoi - Kaye Buchan Medical Centre
Kaiapoi Family Doctors
Moore St Medical Ltd. Partnership
Rakaia Healthcare Ltd
Rangiora Family Doctors
Three Rivers Health
Tinwald Medical Centre
Waikari Health Centre
Woodend Medical Centre

Referrals from Ashburton Hospital for people seeking support to enrol in general practice

July 2020 – June 2021

Total referrals **135**

Enrolment referrals by ethnic group

NZE	49%
Māori	20%
Pasifika	24%
Asian	23%
European	2%
South African	5%
Other	12%

Of the total enrolled population

92% of current smokers have received smoking cessation advice and support

75% have had a CVD risk assessment

62% of eligible women have received cervical screening

93% immunisation of eligible population at milestone age of eight months

Lactation referrals **943**

Pasifika team swings into action supporting COVID-19 vaccinations

The COVID-19 vaccine rollout has kept our Pasifika Support Navigator, Malu Tulia, busy throughout the year. Alongside logistical work ensuring people received their vaccinations at the right time, a significant amount of work went into community education.

Covering a large area from Cheviot to Hinds, Malu supports families to access the support or education they need to improve their health and wellbeing. Because a major part of her role in the last year has involved the COVID-19 vaccination rollout, Waitaha Primary Health also employed Ashburton-based Pasifika Navigator Lagilagia Kelsall for six months to provide an added layer of support.

“My role has changed to help with the vaccination rollout, so it’s been wonderful to have the extra help but there’s still been a lot to do,” Malu says.

On 15 August, Malu helped to coordinate a mobile Pasifika vaccination clinic at Ashburton College, alongside Tangata Atumotu Trust (TAT) and CDHB teams. Thanks to the local

Malu Tulia



churches encouraging their congregation to attend, the vaccinators were kept busy. Malu says 167 people were enrolled before the event and 210 people were vaccinated on the day. “It was very successful, and we used up all of the vaccinations we took down there,” she says.

“We also held a health and education day about the vaccine and COVID-19, the day prior to the event, which really helped.”

A second vaccination event is planned for Ashburton and similar events are being planned for Christchurch. At the time of print, Malu was also organising an event in Waikari.

Malu says most people have been happy to have their vaccinations but when she has encountered push-back, it has generally been because of the spread of fear and misinformation.

“Sometimes, I can sense the hesitation from people and when I ask why, you realise most of their influences are coming from other people or Facebook. It really does help when they can hear a Pasifika person explain that the vaccine helps to protect their family and their community.”

When the country went into Alert Level 4 lockdown in August 2021, Malu says people reported feeling much better because they had been vaccinated. “When I was ringing and checking in on people, I noticed that during

New Kaitukutuku Manaaki for Waitaha Primary Health

In the last year, Waitaha Primary Health has welcomed Suzi Clarke into the whānau as Kaitukutuku Manaaki. Suzi, who was previously employed by Te Pūtahitanga o Te Waipounamu, works collaboratively across Waitaha Primary Health and Christchurch PHO, from the Waitaha Primary Health Whānau Ora team.

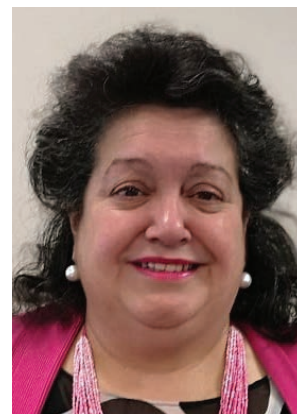
The team supports whānau to overcome challenges they are facing and to improve their health.

Suzi says in her former job she was supporting kaimahi in the organisation but she was interested in a role that engaged directly with whānau. “This role really resonated with me because of the need that is out there.”

Since starting in May, Suzi says it has been all go, helping practices in their efforts to contact Māori patients and support them to receive the COVID-19 vaccine.

“My role is to help support whānau and this can involve linking people to immediate help when urgent things pop up, like finding firewood or food. It is all about helping whānau feel supported because if they have too much going on it can impact how they address other concerns. It can be pretty hard to focus on getting vaccinated when you’re wondering if you have enough kai to put on the table.”

Referrals to Suzi and the Whānau Ora team can be made through the Waitaha Primary Health website.



Suzi Clarke

the first lockdown, people were very scared but after having had the vaccine by the second lockdown, they felt much more protected.”

Other focal points during the year included housing issues and managing overcrowding in some homes. “The shortage of housing is increasing,” Malu says. “We hear stories from people who have been looking for a place for over a month and when they turn up to an open home, there are 20 other people there too, which really scares them.”

“A core issue of health is environment. I don’t know when we will be able to get a solution, but we are working hard on it.”

Another of Malu’s initiatives during the past year has been coordinating Pasifika health days, where different professionals and the



Our Pasifika Support Navigator Malu Tulia with Minister for Pacific Peoples Hon Aupito William Sio.

community come together to share their experiences and knowledge. Topics have included growing vegetable gardens, tips on aerating the home, fire protection at home; preparing healthy lunchboxes and kai for kids, increasing digital awareness, and exercise through dance.

Malu has also been very active promoting bowel screening awareness throughout Canterbury. She is doing some wonderful work in this programme. Early screening is the key to better health outcomes.

New telehealth application to improve access to healthcare

Thanks to funding from the Ministry of Health’s Digital Enablement Programme, Waitaha Primary Health has begun developing TeleOra, a digital solution to support people who have difficulty accessing healthcare, including Māori and Pasifika.

TeleOra is a telehealth application that is being built for practices, other health practitioners and whānau, to deliver digital care. Its benefits include the ability for GPs to prescribe medication online and send the prescription to their patient’s chosen pharmacy for collection. TeleOra will assist people who live in rural areas, have high health needs, or experience mobility challenges. It will also have a focus on empowering Māori and Pasifika whānau to use the service to manage their health and wellbeing.

Waitaha Primary Health Kaihautū/Māori Health Advisor Pari Hunt, who is leading the project, says TeleOra will provide an equitable approach to making health care accessible, by reducing logistical barriers and in some cases reducing costs. It will also give organisations

increased opportunities to work together and share information.

“Initially, TeleOra will include five General Practices in Hurunui. Translation services and access to other support such as Health Improvement Practitioners, Health Coaches and others will be included in the application. We also intend to include a payment mechanism to ensure whānau are able to manage any costs related to their appointments,” he says.

Virtual appointments have proven to be very effective throughout the COVID-19 pandemic, increasing the number of Māori and Pasifika patients booking appointments and self-managing their health.

Pari says some whānau will also be given digital devices so that they can access TeleOra once it is launched. Practices will be supplied with hardware and the various applications needed to ensure a streamlined approach. He says some of the benefits of the service will include reduced waiting times and the need to travel to a General Practice. “In some areas getting to a General Practice can be a

challenge for whānau, if they don’t have a car or don’t live near public transport.”

Other aspects of the TeleOra initiative will involve working with internet providers to improve the speed of broadband in rural areas, and helping to increase the confidence of clinicians in using telehealth services to support their patients. All TeleOra services will be culturally appropriate, and will allow patients to book appointments and view their health records or test results.

The practices that will initially be involved in TeleOra include:

- Amuri Community Health Centre
- Cheviot Community Health Centre
- Hanmer Springs Health Centre
- Waikari Health Centre
- Amberley Medical Centre

Māori roopu such as Te Ohu Urupare, which upholds Te Tiriti responsibilities in the Canterbury health system, supports the Waitaha Primary Health approach in the roll out of TeleOra.

MĀORI HEALTH TEAM

COVID-19 vaccinations and looking after whānau top priorities for Māori health team

Supporting Waitaha Primary Health's 6000 Māori whānau and 3500 Pasifika whānau to have their COVID-19 vaccinations was an important focus for Waitaha Primary Health in the last year. However, it didn't stop the Māori health team from continuing to work with whānau in a wide variety of ways.

Waitaha Primary Health Kaihautū Pari Hunt (Ngāi Tahu, Te Āti Awa) says the team needed to change the way they worked to be involved in the COVID-19 vaccination rollout, but didn't want to lose sight of their core roles, or start using processes that did not fit for Māori.

"We didn't think the best way to reach whānau about vaccination was through a mass email or text, so we took a kanohi ki te kanohi approach by either visiting or calling them," he says.

"When we contacted them, we found a lot of people lacked good information about the vaccine and we were able to provide them with some reassurance about what it did and why it was important."

"Practices also signified the importance of ensuring that the Māori population was

vaccinated by allowing Waitaha Primary Health access to their databases to contact whānau directly."

"At the same time as talking to whānau about vaccination, we could ask them about other needs they might have." Suzi Clarke, who in the last year has been employed as Waitaha Primary Health's Kaitukutuku Manaaki, was given a key role in explaining the importance of vaccination to whānau and at the same time was able to check to see if people had enough kai and other essentials.

"There was a much bigger demand for kai over lockdown. People are often too shy to ask for help, so it is really important to get to know our whānau, so they feel they can talk to us," Pari says. Along with delivering kai parcels supplied by Te Pūtahitanga o Te Waipounamu and Ngāi Tahu, the Māori health team distributed 1000 face masks to people in the community.

By the time this Annual Report is completed in September 2021, 90 per cent of Māori in South Canterbury will have been vaccinated thanks to the collaboration between Waitaha Primary Health, Māori Indigenous Health Institute (MIHI), Ashburton Health First and other health providers. "It is unprecedented

getting that many people across the line in such a short time. We had no DNAs (Did Not Attend), only five per cent were unsure, didn't want to be vaccinated, or required more information. The rest are still in the pipeline."



Pari Hunt

Inhouse Māori Health Directorate

In the last year, work has begun on developing an inhouse Māori health directorate – Te Waka Hourua o Waitaha - to strengthen the partnership between Waitaha Primary Health and the Māori community. The directorate will work alongside Waitaha Primary Health's current structure and embed the 'Ten Key Pointers for the Future' outlined by Tā Mason Durie at Te Hui Whakaoranga in Ōtākou in May 2021.

Pari Hunt says the directorate is being established now, so that it can align with the Government's new Māori Health Authority when it is in place. "We'll obviously be able to adjust it to fit the Authority's criteria but we want to be able to hit the ground running, as soon as we know what is happening at a national level."

The proposal for the inhouse directorate has been submitted to the government in support of the Interim Māori Health Authority.

Te Ohu Urupare

Pari Hunt says Waitaha Primary Health's work with whānau is backed by the Māori health leadership group Te Ohu Urupare, which aims to ensure all parts of the health sector in Canterbury are adhering to their responsibilities under Te Tiriti o Waitangi. Waitaha Primary Health, Mana Whenua Ki Waitaha, Pegasus Health, Ngāi Tahu, Canterbury District Health Board, the Ministry of Health, local NGOs and local Māori health organisations are represented on the group.

The group is guided by the principles, which underpin the health sector's commitment to Te Tiriti:

- **Tino Rangatiratanga** – providing for Māori self-determination and Mana Motuhake

in the design, delivery and monitoring of health and disability services.

- **Equity** – being committed to achieving equitable health outcomes for Māori.
- **Active Protection** – acting to the fullest extent practicable to achieve equitable health outcomes for Māori.
- **Options** – providing for and properly resourcing Kaupapa Māori health and disability services.
- **Partnership** – working in partnership with Māori in the governance, design, delivery and monitoring of health and disability services. Māori must be co-designers with the Crown of the primary health system for Māori.

Productive year for Whānau Ora Navigators

The challenges of the last year have highlighted the benefits of having Whānau Ora navigators with wide ranging skills and specialties. “We are able to use a Kaupapa Māori approach to really get the best for whānau and place whānau at the centre of the decision making process,” Waitaha Primary Health Kaihautū Pari Hunt says.

In the Waitaha Primary Health team, navigator Katie Gordon (Te Āti Awa ki Waikawa) has many years’ experience working directly with whānau; navigator Deb Hough (Ngāti Mutunga ki Wharekaui, Te Āti Awa) specialises in community and emergency housing; and our new Kaitukutuku Manaaki Suzi Clarke (Ngāi Tahu) is highly skilled in identifying and supporting people’s needs. “Other local navigators that we work alongside are known for specialties as diverse as their knowledge of the disability sector, mahinga kai, and setting up community gardens,” Pari says. “They are

called on to make things work and can often achieve far more than government agencies.”

Prior to being drawn into work on the COVID-19 vaccination programme, one of Suzi Clarke’s key projects was assisting people to make low cost, healthy meals. She had applied for COVID-19 response funding and purchased crockpots for a number of Canterbury families.

“The team had been seeing some whānau go hungry, not because of a lack of food but because they didn’t know how to make cheap, nutritious kai,” Pari says. “Crockpots provide one of the easiest ways to make cheap kai and use very little power.” When the COVID-19 response settles, Suzi will return to this work.

When they have not been working on the COVID-19 response, Deb Hough has been very involved in helping whānau find housing and Katie Gordon was seconded to Oranga Tamariki for several months as an intensive

intervention practitioner. Having such a close connection with Oranga Tamariki has been very helpful when our whānau have needed support from them, Pari says.

“It has been a very busy and productive year for the team, and I think we can all be very proud of what we have achieved.”



Katie Gordon

Hauora Taiwhenua advocating for rural communities

A united front of health professionals and organisations will soon be leading rural health advocacy in Aotearoa, with the establishment of Hauora Taiwhenua Rural Health Network.

The new entity is a collaboration between Rural Health Alliance Aotearoa New Zealand (of which Waitaha Primary Health is a member); New Zealand Rural General Practice Network; Rural Nursing New Zealand; and Rural Hospital Network New Zealand.

Significant progress on developing Hauora Taiwhenua was made at the National Rural Health Conference in Taupō on 1 May 2021, and efforts are continuing to complete its establishment.

Until now, rural health advocate groups such as Primary Health Organisations, nurses and

GPs have had no all-encompassing national body, Waitaha Primary Health Chief Executive Bill Eschenbach says. “The new Network will bring these experts and special interest groups together in a more cohesive collective.”

It is envisaged that the new Network will assist health providers to meet and identify concerns facing the sector, while working strategically to plan and deliver health services for the country’s rural communities.

The decision to implement Hauora Taiwhenua resulted from discussions on the future of New Zealand’s health system and how the needs of rural people could be better met. The Network will also contribute to the design of the Government’s Health and Disability Reforms. “With one unified organisation representing all aspects of

rural health, the Government will be able to connect with a strong and well-connected organisation for advice and insights,” Bill says.

Hauora Taiwhenua Rural Health Network will be committed to the principles of Te Tiriti o Waitangi, with oversight from Te Rūpō Ārahi. Chapters established around rural health interest groups will be on the council, ensuring that each group can retain its own identity and promote its values. This will be important in allowing the various voices involved in rural health delivery to be heard.

Bill says, “Waitaha Primary Health is looking forward to seeing further progress on the transition to this new Network and the positive outcomes it will seek to achieve in advocating for and responding to the needs of all New Zealanders.”

New role provides more support for breastfeeding mums

We were delighted to welcome Claire Coates to our baby feeding team in 2021, as our new Peer Supporter Administrator (PSA). Claire replaces Janine Pinkham who has retired from her role with Waitaha Primary Health after many years of service to mothers and babies

The new six-month pilot programme provides educational advice and support to volunteers working in our Mother4Mother Peer Support groups. The groups are a Canterbury-wide service that involves trained Peer Supporters, who have had their own experiences with breastfeeding, providing one-to-one help to other parents.

Claire describes her new role as that of a Senior Peer Supporter who is available in an educational capacity and to help the groups run smoothly.

While the role of a Peer Supporter has been designed for mothers to support other mothers, Waitaha Primary Health also provides specialist Lactation Consultancy services for women with more complex breastfeeding issues.

"We were finding that mothers were being told by their midwives, or through word-of-mouth, that if they turned up to the Peer Support groups, they could be seen by a Lactation Consultant all in one go," Claire says.

"It was really a product of its own success. We aim to give our Peer Supporters the confidence to help women within the scope of normal. More complex cases should be referred directly to our Lactation Consultants and our Peer Supporters can create a referral should they be unable to help a woman in the group setting."

With a background as a childbirth educator, Claire completed her Peer Support training and began volunteering in Halswell before helping to set up the Rolleston Mother4Mother group in 2016. "I ended up helping out in Papanui too and never left," Claire laughs. "I attended three groups a week and got to know the Lactation Consultants quite well. As time went on, I decided to train to become one."

The Mother4Mother Peer Support groups were significantly interrupted throughout the 2020/21 year with the onset of first the measles outbreak, then the COVID-19 lockdowns, and then the spread of Respiratory Syncytial Virus (RSV). They didn't want to risk mothers and babies, or volunteers, being exposed to the viruses, so they kept their doors shut for the required periods of time.

The Mothers4Mothers' Facebook group became a lifeline for many seeking information and referrals to the Lactation Consultants.



Claire Coates

"When the groups are able to meet, the Peer Supporters do a wonderful job of helping mothers to feed their babies by drawing on their own experiences and passing that information on to other women," Claire says.

"There's research that shows breastfeeding peer support groups work because we are so isolated in our modern-day lives. We are really lucky in Canterbury to have these services. They also help to normalise breastfeeding and motherhood and help women understand what babies do at all their different ages and stages."

Lactation Consultant support

With the added pressure of COVID-19, welcoming a baby into the world, bonding, and getting used to a new way of life has been more challenging for some new parents.

Our lactation consultants have been working around the clock to support new mothers, often providing virtual consultations to reach people during the various COVID-19 alert levels.

We have been thrilled to welcome new peer supporters to the Mothers4Mothers Breast Feeding Peer Support Training programmes this year. Participants completed the programme through video conferencing and face-to-face training. They now have the knowledge and skills to offer valuable information, support and encouragement to mothers with new babies. Our Baby Feeding Team includes Lactation Consultants Vicki Patterson and Ruth O'Donovan, and our new Peer Support Administrator (PSA) Claire Coates.



Primary health COVID-19 response

Primary health care providers have played an important part in the rollout of the COVID-19 Pfizer vaccine across Canterbury, helping to firstly ensure those most vulnerable to the virus were protected and then supporting as many people as possible to be vaccinated.

Kim Burgess, from the Canterbury Primary Response Group (CPRG), says the region's vaccination response has been a collaborative effort involving all three Canterbury Primary Health Organisations and the Canterbury District Health Board. She says a lot of hard work went into setting up COVID-19 vaccination services and ensuring vaccinations were administered as smoothly as possible.

"The PHOs have had several roles in delivering the Canterbury vaccination response, including assisting with establishing designated clinics and ensuring people with respiratory illnesses are well triaged at General Practices to prevent any possible spread of COVID-19."

Waitaha Primary Health has been particularly involved in setting up vaccination services at General Practices and pharmacies in rural and semi-rural parts of Canterbury. The rural practices that were up and running by 30 June 2021 included Akaroa Health Centre; Amberley Medical Centre; Amuri Community Health Centre; Ashburton Health First; Cheviot Community Health Centre; Hanmer Springs



Waitahi Primary Health Director of Nursing/ Education Coordinator Janetta Skiba (from left) with Tangata Atumotu Trust General Manager Carmen Collier and Pasifika Support Navigator Malu Tulia.

Health Centre; Rakaia Healthcare, and Waikari Health Centre. Other practices that were to start vaccinating after 30 June included Kaiapoi Family Doctors; Three Rivers Health; Tinwald Medical Centre; and Moore Street Medical Centre in Ashburton.

Kim says, "Waitaha Primary Health Chief Executive Bill Eschenbach and his team have been very cooperative and it has helped having an experienced workforce to contribute to the rollout."

Waitaha Primary Health has proactively addressed equity issues throughout the vaccine rollout, she says. This has included its

team of practice navigators contacting Māori and Pasifika patients and inviting them and their whānau to be vaccinated. The organisation has also worked with local iwi to establish pop up vaccination clinics in rural areas.

"This work is outside business as usual, so aspects of the rollout have been tricky, particularly around training and the different protocols. There has been significant effort from practices and pharmacies to get themselves in a position to deliver the vaccination programme, and there has also been a lot of work involved in identifying eligible people in each priority group and notifying them about their eligibility," Kim says.

Importance of screening and testing

Waitaha Primary Health worked hard in the last year to encourage people to keep up their regular screening appointments, where possible.

This included bowel screening, which was rolled out in Canterbury in November 2020.

The National Bowel Screening Programme now sends a self-test kit in the mail to people aged between 60 and 74. A sample is then returned to the programme for testing.

We also encouraged women to keep up their regular cervical and breast screening appointments, and promoted the importance of vaccinations, with a particular focus on vaccinating against measles. We know these important measures save lives.

The Health Promotion team was also out and about in January at the Ashburton Pasifika Festival, and in March with a stall at the Hawarden Agricultural & Pastoral Association's

114th Annual Show. Sharing space with the Canterbury National Bowel Screening team, we got to work providing visitors with health information such as the importance of health

screening, and checking their blood pressure and blood sugar levels. Many thanks to the staff at the Waikari Health Centre who came along and supported the team at Hawarden.

Waitaha Primary Health working alongside the National Bowel Screening Team. Pasifika Support Navigator Malu Tulia (second from left) and Practice Support Navigator Rosie Carr (third from right).



PRACTICE SUPPORT NAVIGATOR REPORT

Busy year for Practice Navigators

Amid the challenges of the past 12 months, Waitaha Primary Health Practice Support Navigators continued to work hard in their communities. This report highlights some of the work that Malu Tulia, Brenna Russell, Sarah Saunders and Rosie Carr have done over the past year.

Assisting the rollout of the COVID-19 vaccine, and supporting people through the different alert level changes and lockdowns, formed a major part of our mahi throughout the 2020/21 year. Just as important, however, was ensuring the delivery of our other essential services, including supporting referred patients and families with complex health needs; health promotion; education; and advocating for the importance of regular screening programmes.



Ashburton
Pasifika
Festival 2021

COVID-19 Vaccination Preparation

There was plenty of work to be done leading up to the rollout of the COVID-19 vaccination - the largest immunisation programme in Aotearoa's history.

After assisting with the planning, Waitaha Primary Health teams were at the forefront of this important work. The team have often been stationed at clinics to welcome and direct people coming to receive their COVID-19 vaccinations.

In June, we attended a COVID-19 Vaccination Fono in Ashburton to hear from Dr Apisalome Talemaitoga and the Minister for Pacific Peoples, Hon Aupito William Sio. The message was clear: 'fear the virus, not the vaccine'. Both

Dr Talemaitoga and Minister Sio answered questions from the audience.

Our Pasifika Support Navigator, Malu Tulia, also worked hard throughout the year organising vaccination clinics in Canterbury, which you can read about on page 10.



Pasifika Support Navigator Malu Tulia
with Community Connector/Practice
Support Navigator Brenna Russell.

Waitaha Primary Health's Ruth Donovan checks the blood pressure of a member of the Canterbury Men's Cricket Team.



Canterbury Cricket

We had a great time in February, when we held a screening and health promotion event for the Canterbury Men's Cricket Team.

The Waitaha Primary Health team met the cricketers at the Hagley Oval, as part of our support of Kidney Health New Zealand's screening programme. We checked the team's blood pressure and blood sugar levels, as well as doing urine dipstick tests to assess their kidney health. Thank you to the Canterbury Men's Cricket Team and good luck for your upcoming season!

Truck Stops

Once again, we took health promotion to the people this year with our successful truck stop events.

On 29 July 2020, we teamed up with the New Zealand Police, and based ourselves at the Waipara Truck Stop. While trucks were given a routine inspection by Police, our Waitaha Primary Health team sat down with the drivers to monitor their blood pressures and discuss their overall health and wellbeing. We thanked those who participated with a healthy morning tea.

Practice Support Navigator Sarah Saunders led this event, and it was repeated in Waipara on 26 February 2021, with a special focus on oral health and lifestyle modifications. Many thanks to the New Zealand Police and the New Zealand Transport Agency (South Island) for working with us on this very worthwhile project. We are now running this truck stop on an ongoing basis, when COVID-19 alert level changes allow.



Waitaha Primary Health's Rachael Settle checks a driver's blood pressure at one of our successful truck stop events.

Strengthening Relationships

Waitaha Primary Health is making sure it remains visible in the communities it serves, through the numerous challenges of COVID-19 and flooding in Canterbury.

Practice Support Navigator Brenna Russell says there have been several large projects across Canterbury that have been important to continue. These have included enrolling patients coming into the Ashburton's Acute Assessment Unit (AAU), attending vaccination clinics, and helping to coordinate a variety of health days.

Brenna says one of the highlights from the past year was the success of a parenting week in Ashburton. The event was well-attended, despite being held just after the COVID-19 alert level changed, tightening restrictions around gatherings.

"The support we provided during lockdowns and floods strengthened our relationships with the communities that we work with," she says.

"Sometimes, you might not notice the impact these events have on people straight away. It could be six months down the track that they find themselves struggling. For us to help them, we make sure we are active in the community, so that people know to refer to us if they need support."

Practice Support Navigators Brenna Russell (right) and Sarah Saunders (centre) at the North Canterbury Youth Futures Careers Expo.



Other Happenings

In June 2020, we launched a new initiative with Ashburton Hospital to support people wanting to enrol with a General Practice in the district.

The system was adapted from a successful scheme used in Christchurch Hospital's emergency department. Patients who come to the hospital, mainly through the Acute Assessment Unit (AAU), and do not have a GP, are assisted to join a medical practice. Once patients have provided consent and details, our Practice Support Navigator Brenna Russell coordinates their enrolment. Special thanks to Ashburton Hospital, Ashburton Service Level Alliance, and Pegasus Health for supporting this initiative.

Brenna also organised a health and wellbeing presentation to Ashburton Creative Fibre in March, alongside Age Concern and the Ministry of Social Development. In the workshop, we covered a variety of subjects including pensions and allowances; elective surgery; enduring power of attorney; attending a General Practice; equipment such as rails and ramps; home help; Advanced Care Plans; Community Services Cards; retirement and more. We enjoyed meeting the group and answering their questions.

In May, the Practice Support Navigators attended the North Canterbury Youth Futures Careers Expo at Rangiora High School. It was a busy afternoon with the team answering questions from youth and their parents about careers in health.

Health access important as Canterbury recovers from floods

When a severe weather event hit Canterbury on 29 May 2021, Waitaha Primary Health leapt into action to ensure affected communities could access the health support they needed for their recovery.

The Canterbury floods, thought to be a one in 200-year event, threatened people's safety and caused widespread damage to the region, particularly in the Ashburton, Waimakariri and Selwyn districts.

In the Ashburton district, Mayor Neil Brown says the impact on residents was widespread, and in many cases, quite severe.

"There's been damage to people's homes and farms, fences have been destroyed, and prime pastures are still covered in silt and debris."



Heavy rain caused the Waimakariri River to flood.

"People have coped in different ways, depending on their circumstances," he says.

It's a similar story further north in the Waimakariri district, where Mayor Dan Gordon says four areas had to be evacuated to escape the rising water.

"While there was immediate stress from debris clean up, fixing fences and replacing lost assets, there will also be longer-term effects that will carry over into spring and summer (2021/22), as damaged farmland is left unproductive in successive seasons.

We're also aware that while there is significant Government aid for farms, there's been very little for lifestyle properties, which is another big issue for our district."

Recognising that access to healthcare, particularly mental health support, would be an important factor in people's recovery, Waitaha Primary Health together with Pegasus Health and Christchurch PHO, worked with the Canterbury District Health

Board to ensure those directly affected by the floods could access free GP consultations.

The free service was intended to encourage people to see their doctor if they were struggling with flood-related issues. It also removed the cost burden of accessing an appointment at a time when people have been facing significant financial stress. The free consultations were made available between late June and 16 August 2021.

To access the support, people simply needed to make an appointment with their GP and state that the reason for the visit was flood-related.



Waimakariri
Mayor Dan
Gordon

IT team have their eyes on the future

Mayor Neil Brown says the initiative was “really good and very helpful”. “People didn’t have to worry about having the funding to see their GP or wait in a queue. Some people needed it and some didn’t, but it’s important we had that available.”

Mayor Dan Gordon says, “Access to healthcare has been really good. The cumulative impacts of drought and flooding created serious concerns for some farmers.”

But alongside the devastation and destruction felt across Canterbury has come stories of hope. Mayor Brown says the flood emergency has helped bring out the best in his community.

“It’s shown the comradeship we have. Funds have been donated to Givealittle and there have also been a lot of non-monetary items donated. People have been volunteering and going out to help farmers build and repair their fences, which has been great to see.”



Ashburton Mayor
Neil Brown

Waitaha Primary Health takes a future-focussed approach to its IT infrastructure and the IT support provided to practices.

Waitaha Primary Health IT Systems Manager Darren Walmsley says that while COVID-19 presented a number of challenges over the past year, it was important to make sure business as usual work continued to keep systems and software secure.

“We undertake ongoing audits to strengthen the Waitaha Primary Health IT infrastructure and ensure patient data is protected,” Darren

says. “Through the use of Microsoft 365 and backup cloud services, we have built in redundancies for data retention (storing data in separate locations). This strengthens our resilience to potential malware attacks and is an area that we will continue to focus on.”

Video conferencing software has also been embraced. Darren says that using the software has been critical to maintaining the day-to-day running of the PHO, and has become an essential tool.

“This way of working is seen as just the start, there is a lot of potential in this space,” he says. “It has opened opportunities and built and strengthened relationships around the country. Clinicians being able to use patient-centred tools for consultations is a key to reducing barriers to accessing healthcare services.”

The IT team has also provided support to the re-established CBAC in Ashburton, and continues to monitor population data about COVID-19 testing and vaccination rates.



CORRECTIONS

Corrections programme addressing mental health needs

Waitaha Primary Health's provision of mental health services in three Canterbury prisons has continued to provide targeted support for people in need.

Our contract with Ara Poutama Aotearoa - Department of Corrections entered its fourth year in 2020, with our team of mental health clinicians continuing to make good progress in their work at Christchurch Men's, Christchurch Women's and Rolleston prisons.

Manager of Waitaha Primary Health Mental Health Services, Paul Wynands says, "After the challenges of the pandemic in 2020, much of the 2020/21 year was an opportunity to focus on business-as-usual activities - meeting the prisons' clinical demands."

"We see a significant number of people with often complex and acute mental health needs. Our highly skilled clinicians are passionate about improving health outcomes and making a lasting impact for our communities."

He says "Waitaha Primary Health is very interested in prisoner release, and given our community connections, we are very helpful in this regard".

In 2019, Ara Poutama Aotearoa launched its strategy for 2019-2024 - Hōkai Rangi. The document aims to address the significant over-representation of Māori in New Zealand prisons and on community sentences and orders. Paul says Waitaha Primary Health

has been working alongside Corrections to understand how the strategy might be implemented.

"The statistics show that more than 50 per cent of the prison population is Māori, which is an alarming internment rate. Hōkai Rangi offers a path forward for reducing the number of Māori in prison and looks to incorporate a Te Ao Māori worldview. We are working alongside Corrections to develop what this may look like. As part of best practice, we are also reviewing our own approaches with the guidance of our Māori Health Advisor/Kaihautū, Pari Hunt," he says.

Putting Māori at the forefront of healthcare design and direction will continue to be a vital piece of work for Waitaha, especially in its role as a prison mental health provider, Paul Wynands says.

"With such a significant portion of the prison population being Māori, we can see the system is inequitable. Our focus is to improve health outcomes and make real change for a more equitable Aotearoa."

Clinical Team Lead in the prisons, Paul Andrew, says the team's work plays an important role in improving people's health outcomes at a time of great need.

"Typically, our team encounters people with very poor health literacy. For many, our prison



Paul Wynands

mental health services are the first health support they've ever really interacted with. This can be due to their background and negative attitudes about seeking help. It can also be because services may have been expensive or difficult to access."

"We often see people who outwardly seem very tough, but underneath there are things they need help with. It's about building their trust within the system and developing a rapport so that we can provide them with the skills to cope better when they are released from prison," he says.

"We're now really well known and respected with Corrections personnel," Paul Andrew says. "Staff come to us for advice and we have connected with them really well, which helps us to do our jobs even better."

New faces join prison mental health team

This year, Waitaha Primary Health's prison mental health service was excited to welcome Janice Hampton and Lauren Jackson to the team.

Janice, a registered nurse with 20 years' experience in mental health, joined the team in June following several years as a crisis nurse and manager with the South Canterbury District Health Board.

"For me, it was about getting back to clinical face-to-face care after being in management

positions for some time," she says. "I'd really wanted to work in prisons and felt that the prison population was a group with very high needs that I could help. I was very pleased to join Waitaha Primary Health."

While many people with mental health issues continue to face stigma, Janice says there is also stigma attached to prison. Together, the two create a "double whammy".

"People in prison don't always acknowledge that they need mental health support. Many

do not have a background where they've had the opportunity to think about their health and what they've been through, so engaging with our services can be a really big step," Janice says.

"A lot of people I work with have traumatic experiences in their background but they wear a mask to hide their emotions. This mask-wearing doesn't always start in prison though, it likely starts much earlier in their lives, so it is a dedicated process to build their

HEALTH AND DISABILITY REVIEW

Helping to shape new health system

The reform of New Zealand's health and disability system has been an important issue for the sector this year, and Waitaha Primary Health has been proud to be involved in shaping what the future will look like.

Changes to the system were announced in May 2021, including the fact that New Zealand's 20 District Health Boards (DHBs) would be disestablished so that health services could be centralised under one body, Health NZ. A Māori Health Authority will work alongside Health NZ to improve services and achieve more equitable health outcomes for Māori.

"From the perspective of a primary health provider, the reform provides opportunities to deliver even better outcomes for communities," Waitaha Primary Health Chief Executive Bill Eschenbach says. These include tightening connections between care providers; improved and greater use of digital technology to support care closer to home; and better tailoring of local services to meet community needs. "Waitaha Primary Health is already working hard in each of these areas, so we are in a great position to contribute to the new system," Bill says.

In the last year, Waitaha Primary Health was also pleased to see the appointment of a



Dr Jeremy Webber

Clinical Director of Rural Health, under the New Zealand Rural General Practice Network. Dr Jeremy Webber, who started in the role in May 2021, will be making a significant contribution to ensuring a strong rural voice is incorporated in the Health Reform's implementation. "Waitaha Primary Health has been engaging with Dr Webber as part of his work, sharing our insights on the challenges for rural health and where there is room for improvement" Bill says. This feedback will be collated with that of other providers and presented for consideration during the design stage of the Health Reform.

trust and encourage them to be truly honest about their needs," she says.

For Lauren Jackson, working in crisis mental health teams and at Women's Refuge inspired her to bring her skills to prison services.

Lauren is a social worker and has worked in Canterbury's Specialist Mental Health Services for two years.

"Working at Women's Refuge, I found that a lot of victims ended up in prison with significant trauma. I saw this role as a great

opportunity to really help people. It's a very busy service here, and I've been able to establish really good working relationships in the Corrections environment, which is so important for our work."

We welcome Janice and Lauren to the Waitaha Primary Health team and look forward to seeing the great work they will be doing as part of our prison mental health service.



View from Mt Hutt overlooking Canterbury Plains.

Directory

Waitaha Primary Health Limited

as at 30 June 2021

Principal Business

Primary Health Organisation

Shareholder

Waitaha Primary Health Trust

Registered Office

South Link Health
Burns House, 10 George Street
Dunedin

Directors

P Campbell
D Gordon
T Hunt (Appointed 12/2/20)
L Martin
A Richardson
G McLeod (Appointed 12/2/20)
P Sparks (Resigned 3/3/21)
E Avnit (Appointed 3/3/21)

Solicitors

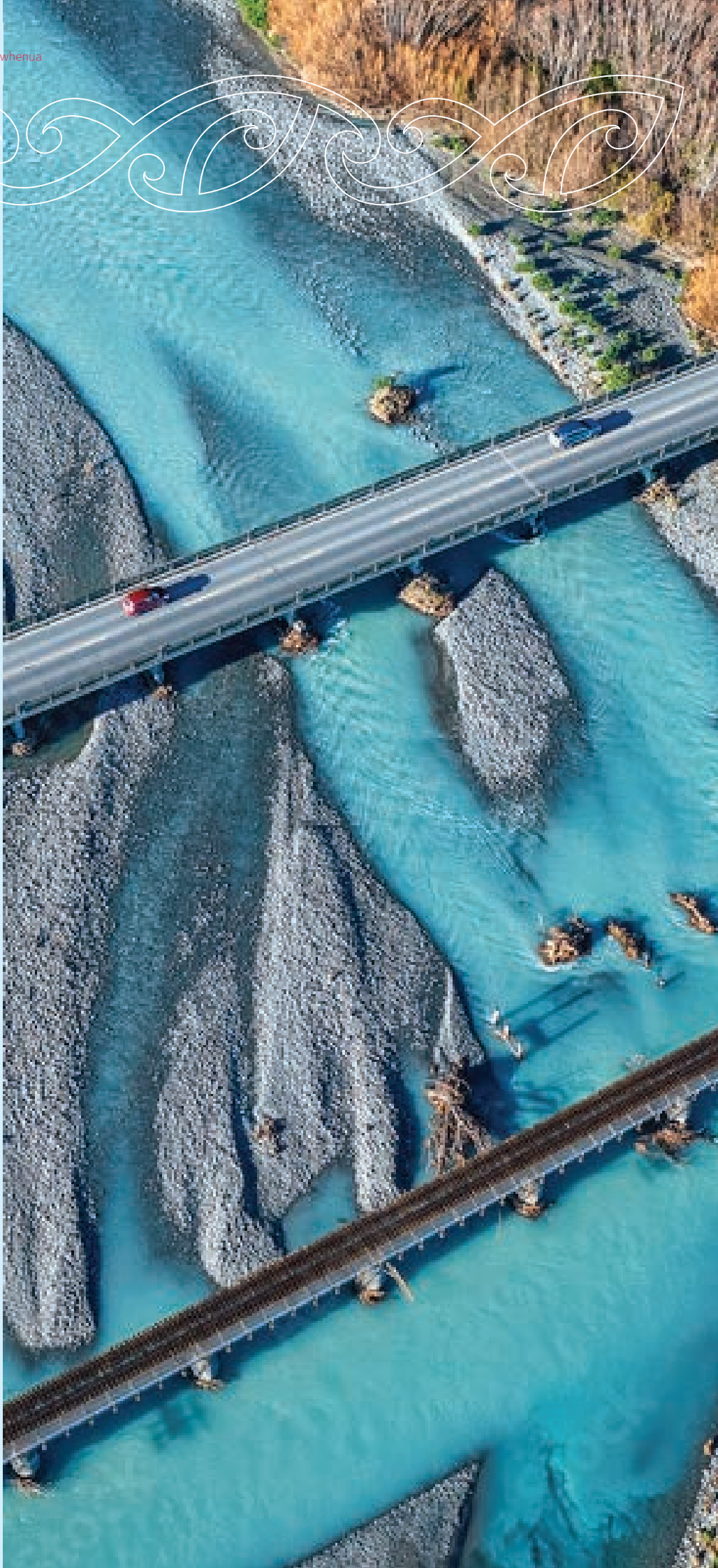
Saunders Robinson & Brown
Christchurch

Bankers

ASB Bank

Auditors

Crowe New Zealand Audit Partnership
Dunedin



Statement of Financial Responsibility

For the year ended 30 June 2021

The Directors are responsible for preparing the financial statements and ensuring that they comply with generally accepted accounting practice in New Zealand, and present fairly the financial position of the Company as at 30 June 2021 and the results of their operations and cash flows for the year ended on that date.

The Directors consider that the financial statements of the Company have been prepared using appropriate accounting policies, consistently applied and supported by reasonable judgements and estimates and that all relevant financial reporting and accounting standards have been followed.

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 with generally accepted accounting practice in New Zealand.

The Directors consider that they have taken adequate steps to safeguard the assets of the Company, and to prevent and detect fraud and other irregularities. Internal control procedures are also considered to be sufficient to provide a reasonable assurance as to the integrity and reliability of the financial statements.

The Directors are pleased to present the financial statements of Waitaha Primary Health Limited for the year ended 30 June 2021.

For and on behalf of the Directors:

Director

Anna Halli

Dated

6.10.2021

Director

[Signature]

Dated

6.10.2021

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Contract revenue - non exchange transactions		17,042,466	16,658,337
Total revenue from non exchange transactions		17,042,466	16,658,337
Contract payments		13,707,245	13,529,507
Wages, salaries and other employee costs		2,669,557	2,597,503
Other operating expenses	6	663,341	639,590
Total expenses		17,040,143	16,766,600
Interest income		8,932	20,765
Operating surplus / (deficit)		11,255	(87,498)
Other gains / (losses)		-	-
Surplus / (deficit) for the year		11,255	(87,498)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expenses for the year		11,255	(87,498)

Statement of Changes in Net Assets

For the year ended 30 June 2021


	Note	2021 \$	2020 \$
Balance 1 July		391,107	478,605
Surplus / (Deficit) for the year		11,255	(87,498)
Other comprehensive income		-	-
Balance 30 June		402,362	391,107


Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
<i>Current</i>			
Cash and cash equivalents	7	1,480,094	1,661,791
Term deposits	7	-	-
Receivables from non exchange transactions	8	542,582	495,429
Prepayments		19,294	18,329
Total current assets		2,041,970	2,175,549
<i>Non-current</i>			
Plant and Equipment	9	204,843	155,663
Total non-current assets		204,843	155,663
TOTAL ASSETS		2,246,813	2,331,212
LIABILITIES			
<i>Current</i>			
Payables under non exchange transactions	10	314,189	428,904
Employee entitlements	11	193,394	183,489
GST payable		59,775	58,658
Finance lease payable	14	22,714	-
Deferred revenue	12	1,187,879	1,269,054
Total current liabilities		1,777,951	1,940,105
<i>Non-current</i>			
Finance lease payable	14	66,500	-
Total non-current liabilities		66,500	-
TOTAL LIABILITIES		1,844,451	1,940,105
NET ASSETS		402,362	391,107
EQUITY			
<i>Equity</i>			
Accumulated Funds	17	402,362	391,107
TOTAL EQUITY		402,362	391,107

Approved for and on behalf of the Directors:

Chairperson 
Dated 6.10.2021

Director 
Dated 6.10.2021

Statement of Cash Flows

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flow from operating activities			
Cash was provided from (applied to):			
Receipts from contract transactions and other income		16,914,138	16,774,074
Interest received		8,932	20,765
Payments for contract and supplier transactions		(14,406,957)	(14,079,534)
Payments for employees		(2,659,652)	(2,607,458)
Goods and services tax (net)		1,117	16,703
Net cash / (used in) operating activities		(142,422)	124,550
Cash flow from investing activities			
Cash was provided from (applied to):			
Disposal of plant and equipment		25,900	-
Acquisition of plant and equipment		(65,175)	(80,622)
Maturity of term deposit		-	1,150,000
Net cash / (used in) investing activities		(39,275)	1,069,378
Cash flow from financing activities			
Cash was provided from (applied to):			
Reinvestment of term deposit		-	-
Net cash / (used in) financing activities		-	-
Cash and cash equivalents, beginning of the year		1,661,791	467,863
Net increase / (decrease) in cash and cash equivalents		(181,697)	1,193,928
Cash and cash equivalents at end of the year	7	1,480,094	1,661,791

Notes to the Financial Statements

For the year ended 30 June 2021

1. Reporting Entity

These financial statements comprise the financial statements of Waitaha Primary Health Limited (the "PHO") for the year ended 30 June 2021.

The PHO is registered under the Companies Act 1993. The Company is a charitable organisation, domiciled in New Zealand.

The financial statements were authorised for issue by the Board of Directors on the date indicated on page 23.

2. Basis of Preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with Tier 2 Public Benefit Entity (PBE) Financial Reporting Standards as issued by the New Zealand External Reporting Board (XRB). They comply with New Zealand equivalents to International Public Sector Accounting Standards with Reduced Disclosure Regime (NZ IPSAS with RDR) and other applicable Financial Reporting Standards as appropriate to Public Benefit Entities for which all disclosure exemptions have been adopted.

The Company is eligible to report in accordance with Tier 2 PBE Accounting Standards on the basis that it does not have public accountability and annual expenditure does not exceed \$30 million.

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

(b) Basis of measurement

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

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

(c) Presentation currency

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

All numbers are rounded to the nearest dollar (\$).

(d) Comparatives

The comparative financial period is 12 months.

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

(e) Changes in accounting policies

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

3. Summary of significant accounting policies

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

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

(a) Cash and cash equivalents

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

(b) Debtors and other receivables

Trade debtors and other receivables are measured at their cost less any impairment losses.

An allowance for impairment is established where there is objective evidence the Company will not be able to collect all amounts due according to the original terms of the receivable.

(c) Creditors and other payables

Trade creditors and other payables are stated at cost.

(d) Plant and equipment

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

Additions and subsequent costs

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

In most instances, an item of plant and equipment is recognised at its cost. Where an

asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date.

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

Disposals

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

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

(e) Plant and equipment cont.

Depreciation

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

Computer equipment and plant 20-48% DV

Motor vehicles 30% DV

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

(f) Impairment

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

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

Impairment losses are recognised immediately in surplus or deficit.

(g) 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, trade creditors and other payables and borrowings.

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.

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 the Company 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 the Company in the years reported have been designated into one classification, "loans and receivables", 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.

(h) Provisions

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

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

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

(i) Employee entitlements

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

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

(j) Revenue

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

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

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

Revenue from non-exchange transactions

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

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

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

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

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

Donations, grants and contract revenue

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

Interest income

Interest income is recognised as it accrues.

(k) Income tax

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

(l) Goods and Services Tax (GST)

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

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

(m) Finance leases

Lease arrangements where substantially all the risk and rewards of ownership are classified as finance leases.

Upon initial recognition to the leased asset is measured at an amount equal to the lower of its fair value and present value of minimum lease payments.

(n) Operating leases

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

(o) New standards adopted and interruptions not yet adopted

Certain new accounting standards have been published that are not mandatory for the current reporting period. It is not expected that these standards will have any material impact on the financial statements.

4. Significant accounting judgements, estimates and assumptions

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

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

5. Capital Management Policy

The PHO's capital is its equity, being the net assets represented by accumulated surplus and other equity reserves. The primary objectives of the PHO's capital management policy is to ensure adequate capital reserves are maintained in order to support its activities. The PHO manages its capital structure and makes adjustments to it, in light of changes to funding requirements. To maintain or adjust the capital structure, budgetary discretionary expenditure is reduced to avoid the need for additional external borrowings.

6. Other operating expenses

	2021 \$	2020 \$
Administration expenses		
Advertising	-	85
Audit Fee	10,200	9,500
Bank Charges	881	867
Conference Expenses	906	-
Consultancy Fees	14,877	10,354
Education CME/CNE	9,796	4,045
General Expenses	16,072	25,720
Insurance	14,999	14,484
Legal Fees	5,304	9,691
Management Services	131,663	135,526
Motor Vehicle Lease	12,151	12,187
Motor Vehicle Running Costs	8,585	8,196
PHO Alliance Membership	12,082	6,854
Printing & Stationery	18,283	19,253
Repairs and Maintenance	1,815	831
Telephone & Tolls	8,440	9,377
Total administration expenses	266,054	266,970
Occupancy expenses		
Electricity	20,354	20,315
Office Cleaning	19,912	19,546
Rental	173,441	187,076
Total occupancy expenses	213,707	226,937
Governance expenses		
Board Expenses	33,956	34,316
Board Meeting Fees	65,385	55,899
Clinical Governance	4,930	11,081
Total governance expenses	104,270	101,296
Depreciation	79,310	44,387
Total	663,341	639,590

7. Cash and cash equivalents / investments

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

The effective interest rate on term deposits in 2021 was 0.25%-0.35% (2020: 0.40%-1.75%).

	2021 \$	2020 \$
ASB current account	778,713	456,856
Term Deposits less than 3 months	701,381	1,204,935
ASB term deposit	-	-
Total cash and cash equivalents	1,480,094	1,661,791

Term deposits

	2021 \$	2020 \$
Term Deposits 9-12 months	-	-
Term Deposits greater than 12 months	-	-
Total Term Deposits	-	-

8. Receivables from non exchange transactions

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

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

As at 30 June 2020 and 2021, all overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

	2021 \$	2020 \$
Accounts receivables	542,302	494,046
Sundry receivables	280	1,383
Total	542,582	495,429
Classified as:		
Current assets	542,582	495,429
Non-current assets	-	-
Total	542,582	495,429

9. Plant and equipment

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

	2021 Motor Vehicles \$	Computer Equipment & Plant \$	Total \$
Gross carrying amount			
Opening balance	153,717	121,088	274,805
Additions	154,389	-	154,389
Disposals	(61,356)	-	(61,356)
Closing balance	246,750	121,088	367,838
Accumulated depreciation and impairment			
Opening balance	51,242	67,900	119,142
Depreciation for the year	67,417	11,892	79,309
Disposals	(35,456)	-	(35,456)
Impairment charge for the year	-	-	-
Closing balance	83,203	79,792	162,995
Carrying amount 30 June 2021	163,547	41,296	204,843

During the year the company acquired vehicles included in Motor Vehicles with a carrying value of \$92,341 under a finance lease.

2020	Motor Vehicles \$	Computer Equipment & Plant \$	Total \$
Gross carrying amount			
Opening balance	73,095	121,088	194,183
Additions	80,622	-	80,622
Disposals	-	-	-
Closing balance	153,717	121,088	274,805
Accumulated depreciation and impairment			
Opening balance	22,847	52,481	75,328
Depreciation for the year	28,395	15,419	43,814
Disposals	-	-	-
Impairment charge for the year	-	-	-
Closing balance	51,242	67,900	119,142
Carrying amount 30 June 2020	102,475	53,188	155,663

10. Payables under non exchange transactions

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

	2021 \$	2020 \$
Current		
Trade payables	191,145	291,622
Sundry payables	123,044	137,282
Total current	314,189	428,904
Total payables under non exchange transactions	314,189	428,904

11. Employee entitlements

	2021 \$	2020 \$
Current		
Annual leave entitlements	193,394	183,489
Total	193,394	183,489

12. Deferred revenue

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

	2021 \$	2020 \$
Unexpended contract revenue	1,113,035	1,238,285
Other income received in advance	74,844	30,769
Total deferred revenue	1,187,879	1,269,054

13. Financial instruments

(a) Carrying value of financial instruments

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

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

(b) Classification of financial instruments

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

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

Classification of financial instruments

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

2021	Loans and receivables	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	542,582	-	542,582	542,582
Cash and cash equivalents	1,480,094	-	1,480,094	1,480,094
Term deposit	-	-	-	-
Total current assets	2,022,676	-	2,022,676	2,022,676
Total assets	2,022,676	-	2,022,676	2,022,676
Financial liabilities				
Trade and other payables	-	314,189	314,189	314,189
Finance lease payables	-	22,714	22,714	22,714
Total current liabilities	-	336,903	336,903	336,903
Finance lease payables	-	66,500	66,500	66,500
Total non-current liabilities	-	66,500	66,500	66,500
Total liabilities	-	403,403	403,403	403,403

2020	Loans and receivables	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	495,429	-	495,429	495,429
Cash and cash equivalents	1,661,791	-	1,661,791	1,661,791
Term deposit	-	-	-	-
Total current assets	2,157,220	-	2,157,220	2,157,220
Total assets	2,157,220	-	2,157,220	2,157,220
Financial liabilities				
Trade and other payables	-	428,904	428,904	428,904
Total current liabilities	-	428,904	428,904	428,904
Total liabilities	-	428,904	428,904	428,904

14. Finance leases

The company purchased four motor vehicles. All leases are for a three year term and conclude on 2/9/2023. Interest is at a rate of 1.6%.

Finance leases as payable as follows

	2021 \$	2020 \$
Less than one year	22,714	-
Between one and five years	66,500	-
More than five years	-	-
Total	89,214	-

15. Related party transactions

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

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

Related party balances

- (1) L Martin is a director of the company and a partner of Rangiora Medical Centre Limited Partnership. Rangiora Medical Centre Limited Partnership received PHO funding on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals \$1,886 (2020: \$nil)
- (2) P Sparks, a director of the company, is also a director of Moore Street Medical Centre Limited. Moore Street Medical Centre Limited received PHO funding on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals \$nil (2020: \$1,980).

Key management compensation

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

2021	Directors \$	Snr mgmt \$	Total \$
Salaries and other short-term employee benefits	65,384	558,241	623,625
Total remuneration	65,384	558,241	623,625

Number of persons recognised as key management personnel	8	5	13
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2020	Directors \$	Snr mgmt \$	Total \$
Salaries and other short-term employee benefits	55,899	610,787	666,686
Total remuneration	55,899	610,787	666,686

Number of persons recognised as key management personnel	9	6	15
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16. Contingent assets and contingent liabilities

Waitaha Primary Health Limited has no contingent assets or contingent liabilities (2020: none).

17. Equity

As at 30 June 2021, 100 ordinary shares have been allocated to the shareholder and remain unpaid. All shares rank pari passu.

18. Commitments

As at 30 June 2021 Waitaha Primary Health Limited is not aware of any capital commitments or contingencies (2020: nil).

Operating Leases Commitment

Non-cancellable operating leases as payable as follows

	2021 \$	2020 \$
Less than one year	151,656	113,335
Between one and five years	99,562	12,021
More than five years	-	-

Total	251,218	125,355
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19. Subsequent Events

The Directors are aware of the current Covid-19 emergency and the New Zealand Government's decision that all non-essential businesses are to close effective 17 August 2021. This matter is being addressed with business continuity planning and the Directors have considered that this is a "non-adjusting" subsequent event and there is no impact on the 2021 year.

As Waitaha is a healthcare organisation it has been directly involved in the New Zealand health response in the Canterbury Region helping to organise and run community testing and other associated programs this has resulted in increased demand for its services.

Waitaha continued to deliver on current contracts, on a lessor rate, and there were some delays in receiving contracts but the services continued.

Financial forecasts have been prepared until 30 June 2022, which show that profitability and cashflow are adequate to meeting the investing and financing cashflow requirements of the company. For this reason, the Directors continue to adopt the going concern assumption in preparing the financial statements for the year ended 30 June 2021.

Independent Auditor's Report

To the Shareholder of Waitaha Primary Health Limited

Opinion

We have audited the financial statements of Waitaha Primary Health Limited (the Company) on pages 3 to 19, which comprise the statement of financial position as at 30 June 2021, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime 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.

Information Other than the Financial Statements and Auditor's Report

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

In connection with our audit of the financial statements, if other information is included in the annual report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact.

Emphasis of Matter

We draw attention to Note 19 of the financial statements, which describes the effects of the New Zealand Governments decision that all non-essential businesses were to close effective 17 August 2021 relating to the spread of COVID-19. Our opinion is not modified in respect of this matter.

Directors' Responsibilities for the Financial Statements

The Directors are responsible on behalf of the Company for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, 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 for assessing the Company'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 Company 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), 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, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design

audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 the Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Restriction on Use

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

Crowe New Zealand Audit Partnership

CHARTERED ACCOUNTANTS

Dated at Dunedin this 6th day of October 2021



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