



Annual Report 2024

WAITAHA
PRIMARY HEALTH



Front cover: Hanmer Springs

Inside cover: Canterbury farm gate



Contents

About us	5
Chair and Chief Executive's Report	6
Waitaha Primary Health Board members	7
Welcome	7
Clinical Governance Group	8
The year in review	9
Waitaha Pasifika team recognised for their pandemic efforts	10
WINZ Outreach Service	10
Kaupapa Māori Services	11
Placement fuels desire to help	12
Peer support for breastfeeding	12
HIP role empowers patients to thrive	13
Foundation Standard Update	14
The role of Artificial Intelligence in primary healthcare consultations	13
Directory	16
Annual Report of Directors	17
Statement of Financial Responsibility	18
Statement of Service Performance	18
Statement of Comprehensive Revenue and Expense	20
Statement of Changes in Net Assets	20
Statement of Financial Position	21
Statement of Cash Flows	22
Notes to the Financial Statements	23
Independent Auditor's Report	30



Pohutukawa tree in Akaroa



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 healthcare 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 for which Kiwis are renowned. 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.



Chair and Chief Executive's Report

Tēnā ra Koutou, i runga i nga āhutenga o te wā

On behalf of the Board and Chief Executive of Waitaha Primary Health, we have pleasure in presenting the Annual Report and financial statements for the year ending 30 June 2024.

This year has had challenges and opportunities as we supported General Practices in the significant impacts they face in both workforce and funding. Waitaha Primary Health will continue to advocate and work together to ensure the wellbeing of the people within our four Territorial Local Authorities. We also acknowledge the contribution and the pivotal role that our General Practice and diverse Community Agencies play in delivering wellbeing across our communities.

As an organisation, our focus has been on addressing inequalities in healthcare and the new changes developing through the health reforms. Māori, Pasifika, and rural people are identified nationally and locally as priority demographics – often encountering additional barriers to healthcare. We will continue to support the direction of these changes and contribute to co-designing a new system with all our partners, placing health equity and accessibility at its core in accordance with Te Tiriti o Waitangi. We look forward to working more closely with our local Iwi Māori Partnership Board Te Tauraki in the coming year.

Throughout the year, Waitaha Primary Health was proud to be involved in events alongside (for example) Tangata Atumotu Trust, He Waka Tapu, Te Pūtahitanga o Te Waipounamu, Vaka Tautua, Life Pharmacy, the Heart Foundation, Cancer Society, Te Ha Waitaha and Hakatere Marae. These were great opportunities for us to work collaboratively with significant providers that support healthcare needs across the wider Canterbury district.

Special relationships

One of the special attributes in our working relationships is with our



Dr Lorna Martin, Chair

Territorial Local Authorities' Mayors and Councils. Their representative health committees have provided invaluable ongoing preventative work, which has allowed us to work in a collaborative partnership model and ensuring Hauora.

We must acknowledge the efforts of others to ensure recognition of the Pae Ora legislation in regard to the rural health strategy. We have appreciated working alongside Hauora Taiwhenua, General Practice NZ, Primary & Community Health Aotearoa, GenPro, and the Rural Commissioning team at Te Whatu Ora. There are already several activities underway to review funding, immunisation, urgent and unplanned care, access to care for workforce and rural communities. We look forward to progressing these over the next 12 months.

We would like to take this opportunity to recognise Waitaha's General Practice team members for their tireless efforts to deliver and support patients' and whānau health and wellbeing in what has been a very busy year. Your support across our network knows no bounds as we continually focus on achieving equitable outcomes.

The current health reforms have had a significant impact on our Te Whatu Ora and Te Aki Wai Ora colleagues during the past year, however, through this process, we have been grateful for their ongoing support, integrity and mahi.



Bill Eschenbach, Chief Executive

As always, we want to thank the Board, Clinical Governance Group, and the Finance, Risk and Audit Committee for their stewardship throughout the year.

A special mention to our Māori and Pasifika providers including our many volunteer groups such as Hato Hone St John and FENZ. Your ongoing support is critical and it is our sincere wish that these ties strengthen further over the coming years.

Waitaha Primary Health values our relationships with our PHO colleagues across Te Waipounamu and we look forward to progressing a number of initiatives that will see a South Island-centric approach. These potential measures are evolving and we will endeavour to proactively adopt them as appropriate.

Finally, our thanks to every staff member for the professional way they have undertaken their roles. We know that the new health system presents genuine opportunities for Waitaha Primary Health, and we will work collaboratively to ensure the health reforms goals are realised.

Ehara taku toa i te toa takitahi, engari he toa takitini.

Success is not the work of an individual, but the work of many.

Board members

Waitaha Primary Health



Dr Lorna Martin
Chair
GP Representative,
Waimakariri



Tsarina Dellow
Hurunui District Council
Community Representative



Dr Esther Avnit
GP Representative,
Ashburton



Lyn Leslie
Christchurch City Council
Community Representative
for Banks Peninsula



Tumanako Stone Howard
Manawhenua ki Waitaha



Dan Gordon
Waimakariri District Council
Community Representative



Jaana Kahu
Manawhenua ki Waitaha



David Matthews
Ashburton District Council
TLA Community Representative

Welcome

We were delighted to welcome Jaana Kahu, Lyn Leslie, and David Matthews to the Waitaha Primary Health Board within the last year.

Jaana Kahu Manawhenua ki Waitaha

Ko Tapu ae o Uenuku me Pihanga Nga Maunga. Ko Waiautoa me Tongariro Nga Awa. Ko Takahanga me Hirangi Nga Marae. Ko Ngati Kuri me Turangitukua Nga Hapu. Ko Ngai Tahu me Tuwharetoa Nga Iwi. Ko Jaana Kahu toku ingoa. Ko Amorangi-Tekoha taku tamaiti. Kei te mihi, Kei te mihi.

Kia ora koutou

Jaana Kahu was born and raised in Kaikōura and comes from a large whānau who have always practised the value of whanaunatanga. She has a huge passion for the wellbeing of whānau, hapū and iwi and holds several health portfolios for Ngātii Kuri. These include Deputy Chair Manawhenua Ki Waitaha treaty partnership between Ngāi Tahu and the Canterbury District Health Board, Rural Work Stream and Māori Caucus (Canterbury Clinical Network).

Lyn Leslie Christchurch City Council Community Representative

Born and raised in rural New Zealand, Lyn brings a farm girl's resourcefulness and community spirit to her work. With a background in marketing and tourism, she has honed her skills in promotion, collaboration, and strategic planning. Lyn is Chair of the Banks Peninsula Community Board and has developed strong governance and leadership expertise, driving initiatives that enhance community wellbeing and resilience. Living and working on Banks Peninsula, she is deeply connected to the unique and diverse community and proud to contribute to its growth and prosperity.

David Matthews Ashburton District Council TLA Community Representative

A New Zealander born in England, David is a former Chief Executive of CCS Disability Action and has been involved in education, administration and disability services for over 50 years. He represents the Ashburton District where he spends a significant proportion of his time living in Mt Somers.

David has a life-long commitment to social justice and providing support for people living in rural and remote areas. He is married to Helen with three adult children and four grandchildren.

Waitaha Primary Health Board



From left: Dr Esther Avnit, David Matthews, Dan Gordon, Tumanako Stone Howard, Bill Eschenbach (CEO), Jaana Kahu, Dr Lorna Martin.
Inset: Tsarina Dellow, Lyn Leslie.

Clinical Governance Group

The way Waitaha Primary Health delivers care is influenced by the Clinical Governance Group. Its role is to provide Governance of clinical Standards within the Primary Health Organisation.

The Group is responsible for reporting to and advising on achieving and optimising health outcomes for the enrolled population of Waitaha Primary Health. It also advises on clinical issues relating to the PHO such as quality improvement, health and safety, clinical issues and risks, and education, and ensures that programmes define and target at-risk and priority populations and minimise barriers to accessing care. It also ensures that Waitaha Primary Health's clinical programmes meet national standards and best practice guidelines.

Looking ahead, the group will continue to provide feedback on current programmes, areas for improvement, and redesign. They will also advise of any upcoming changes in health reforms in Waitaha PHO's widespread geographical area.

Members are elected every three years and may be re-elected after their three-year term.

The Clinical Governance Group membership consists of:

- Two General Practice representatives
- Two Practice Nurses
- A pharmacy representative
- A Tangata Whenua representative
- Members of the Waitaha Primary Health senior management team as required
- Secondment as required

Members:

Dr Martin Seers, GP, Chair, Christchurch
Dr Lorna Martin, GP, Rangiora
Dr Eti Avnit, GP, Ashburton
Alex De Roo, Pharmacist, Rangiora
Chris Long, Registered Nurse, Amberley
Dr Eric Spink, GP, Christchurch
Nerissa Cameron, Registered Nurse, Amuri

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.



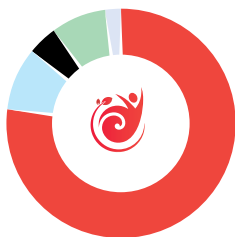
Waitaha Primary Health enrolled population data

Total enrolled population

As at 1 July 2024 **51,275**

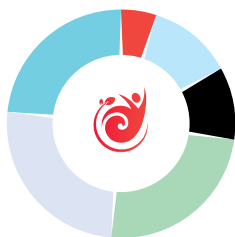
Enrolled population by ethnicity

NZ European	77%
Māori	9%
Pasifika	4%
Asian	8%
Other	2%



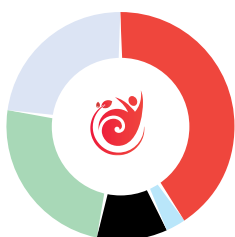
Enrolled population by age

< 5 yrs	5%
5 - 14 yrs	12%
15 - 24 yrs	10%
25 - 44yrs	24%
45 - 64yrs	25%
65 yrs +	23%



Enrolled population by Territorial Local Authority

Ashburton	41%
Banks Peninsula	3%
Christchurch	10%
Hurunui	24%
Waimakariri	23%



Our Practices

- Akaroa Health Centre Limited
- Amberley Medical Centre
- Amuri Community Health Centre
- Ashburton Health First
- Cheviot Community Health Centre
- Hanmer Springs Health Centre
- Kaiapoi Family Doctors
- Moore St Medical LP
- Rangiora Medical LP Good St
- Rangiora Medical LP Victoria St
- Selwyn Village Healthcare
- Three Rivers Health
- Tinwald Medical Centre
- Waikari Health Centre

Of the total enrolled population

- 91%** of current smokers have received smoking cessation advice and support
- 75%** have had a CVD risk assessment
- 94%** immunisation of eligible population at milestone age of eight months
- 869** referrals for Lactation Consultant Support
- 506** Before School Checks done
- 3487** attendees at WPH Peer Support Groups
- 229,972** Total patient contacts at General Practice
- 100%** support coverage in practices
- 1,185** mental health referrals
- 5,988** mental health contacts
- 2,372** Te Temu Waiora referrals
- 5,524** Te Temu Waiora assessments

COLLABORATION

Waitaha Pasifika team recognised for their pandemic efforts

Our exceptional services to Pacific communities during the pandemic was recognised earlier this year by Sir Ashley Bloomfield, the former Chief Executive of the Ministry of Health.

He presented the awards to three organisations and three individuals.

Janetta Skiba, Director of Nursing, received the award on behalf of Waitaha Primary Health at the Christchurch event, which was led by the Pacific Youth Leadership and Transformation (PYLAT) council.

Janetta said WPH was humbled to even be considered for an award.

“Our aim during Covid was to support the health and welfare of the various Pacific communities in Waitaha. We share this special award with many of our colleagues, in particular, Maria, Malu, Suli, Mena, Brenna and Monica. We could not have been as successful without their ongoing personal commitment and contribution. They were with us all the way. We also recognise the organisations Tangata Atumotu Trust and Etu Pasifika and the Pacific churches and their leaders,” Janetta says.

“Success and strength is enabled by working together as cohesive teams.



WPH CEO Bill Eschenbach, former WPH Pasifika Navigator Malu Tulia, Director of Nursing Janetta Skiba and former Chief Executive of the Ministry of Health, Sir Ashley Bloomfield

We are truly in awe of how 14 different Pacific nations came together to work in a united way to improve the health and welfare of their populations.”

Following the award presentations, Sir Ashley shared some of his personal thoughts about the ways in which Pacific people handled the pandemic.

“What I remember of the Pacific community is how everyone just came together and did what was asked of them to protect not just their whānau or their aiga, not just their own community, but to protect everybody. That shows real leadership.” - Sir Ashley

PRACTICE SUPPORT

WINZ Outreach Service

Practice Support Navigator Pam Black has been hard at work in the Hurunui.

One of her community projects was to organise a better service for those requiring WINZ support in the area. Waitaha Primary Health, MSD, Together Hurunui, and the Hurunui Libraries planned and completed a pilot for a Work & Income Outreach service located in the Hurunui.

Access to the service was initially through the Medical Centres but the

Work and Income Outreach Service has been very successful and is now accessible to all Hurunui residents. Hurunui people can get support from WINZ via the satellite service based at the Amuri Library in Culverden and the Cheviot Library. An approved volunteer oversees the smooth running of the sessions and the technology.

This initiative has made a huge difference for the people of the Hurunui.



Practice Support Navigator Pam Black

MĀORI HEALTH TEAM

Kaupapa Māori Services

Mā te whakarongo, ka mōhio, mā te mōhio, ka mārama, mā te mārama, ka matau, mā te matau, ka ora. Through listening, comes knowledge, through knowledge, comes understanding, through understanding, comes wisdom, through wisdom, comes wellbeing.

We are extremely proud to offer kaupapa Māori services for our enrolled population. Our team of six kaimahi Māori are committed to improving access and outcomes for whānau whai ora who are ready to take a step towards achieving their aspirations. Our kaupapa Māori team are deeply connected in our rural and urban communities and are regularly involved in community events and activities. They also collaborate with a variety of community services, government agencies, and NGOs.

The kaupapa Māori services team start their Monday mornings by leading Mauri Tau activities for Waitaha Primary Health staff. This includes learning karakia and waiata together, kanikani, poi fit, and a lot of laughs! Once everyone has nourished their whare tapawhā, the team head off to weave their collective and individual gifts into our community by providing support and aroha for whānau whai ora who have been referred to our services.

Our Navigators are whānau-centered practitioners whose aim is to empower our whānau Māori to grab their futures with both hands and not let go.

Whānau Ora ki WPH

Whānau Ora is a kaupapa Māori approach to wellness that ensures whānau are the decision makers of their own journeys.

Our role as Whānau Ora Navigators is to walk alongside whānau and assist them in navigating their self-identified journey towards achieving their aspirations.

This can include advocating for more equitable access and outcomes in areas such as health, education, housing, employment, and cultural identity. Whānau success and Whānau Ora outcomes are measured through seven Pou which are:

- Self-managing and empowered leaders
- Leading healthy lifestyles
- Participating fully in society



Pae Ora and Whānau Navigators Ngairo Heretaunga, Kaihoutu Marama Buck, Shannon Robinson, Marie Clark, Awhi Lee, and Tamara Downes

- Confidently participating in te ao Māori
- Economically secure and successfully involved in wealth creation
- Cohesive, resilient and nurturing
- Responsible stewards of their living and natural environments

A popular tool we use is the Pathway Planning methodology. Others may describe it as a vision board or an action plan, and it is widely used throughout Whānau Ora navigation. Each Pathway Plan is unique to the whānau and provides an important opportunity to explore current experiences and develop ways of navigating through them.

Whānau Ora Navigators understand and acknowledge that whānau carry with them both intergenerational ancestral gifts, and intergenerational trauma. Part of the navigation process is often exploring the causes and effects of these. We know that access to health, wealth and education has caused inequality and inequity for Māori and so much of our mahi is in the advocacy space.

*Inā kei te mohio koe ko wai koe,
I anga mai koe i hea, kei te mohio
koe. Kei te anga atu ki hea*

If you know who you are and where you are from, then you will know where you are going.

Collaboration between Whānau Ora and other services, both internally at WPH

and within our rural communities is something of which we're very proud. We share our experiences, connections, invitations, and collaborations so we can explore new and innovative ways of solving problems and empowering whānau.

We know we are making a difference with our whānau and are contributing to building healthy communities for young and old alike. We celebrate the Annual Report as an opportunity to thank those who share the vision of healthy, equitable, self-sustaining communities.

Pae Ora ki Waitaha

Pae Ora ki Waitaha is a healthy lifestyles promotion service developed in consultation with kaupapa Māori and Pasifika providers to support priority populations to access holistic health improvement programmes.

Kaumatua Matariki Celebration

WPH had the honour of supporting Te Puna Oranga in their annual Kaumatua Matariki Celebration, held at Ngā Hau e Whā Marae in June.

Our team of Navigators had an absolute blast being involved in celebrating and serving our kaumatua as we welcomed in the New Year. From kapa haka to karaoke and disco to dishes, the day was filled with aroha, kotahitanga, manaakitanga, and of course...kai!

Tīhei Mauri Ora!

PRACTICE SUPPORT NAVIGATOR PROFILE

Placement fuels desire to help

During Kahlia Godinet's tenure as a student at the University of Canterbury, she had the opportunity to complete her placement under the distinguished leadership of Malu Tulia at Waitaha Primary Health.

Kahlia says this experience significantly shaped her professional aspirations, fostering a deep-seated ambition to contribute to the work the organisation offers.

"Now, three years later, I am honoured to hold a position as a Practice Support Navigator at Waitaha Primary Health, where I continue to be passionate about my growth within the organisation and am committed to working diligently to serve the communities we support."

As a Practice Support Navigator, Kahlia collaborates with the General Practices she supports (Kaiapoi Family Doctors and Selwyn Village Health) to enhance patient access to additional health and social services.

"My role involves identifying appropriate resources and building connections to address the diverse needs of our patients."



Waitaha PHO Practice Support Navigators Sala Touli and Kahlia Godinet, and Pasifika Support Navigator Olivia Tusa

"By engaging directly with patients and their whānau, I aim to provide personalised guidance and assistance as they work towards their health goals."

Through collaboration and coordination, I strive to ensure that people receive the comprehensive care and support necessary to improve their health outcomes and overall wellbeing," Kahlia explains.

HEALTH PROMOTION

Peer support for breastfeeding

Claire, Ruth and Vicki were recently in Kaikoura to recognise the completion of the Mother 4 Mother (M4M) Peer Support course.

Canterbury is fortunate to have so many wonderful mothers who volunteer their time to support other breastfeeding mothers. Waitaha Primary Health has nine great groups running across Canterbury.

WPH warmly welcomes and congratulates the Kaikoura graduates and the other WPH graduates trained by Claire this last year.



Kaikoura Mother 4 Mother Peer Support Group

COLLABORATION

HIP role empowers patients to thrive

Te Tumu Waiora (TTW) has been embedded in Canterbury General Practices since 2019, delivering wellbeing, mental health, and addiction support. TTW services offer free 30-minute behavioural health sessions with a Health Improvement Practitioner (HIP), Health Coach (HC), or Community Support Worker (CSW).

Leanne Willett-Hall started with Waitaha Primary Health in late 2020 as a HIP in North Canterbury. A Registered Social Worker, she is studying for a Postgraduate in Professional Supervision at ARA to develop her skills as a team leader and supervisor.

Leanne says there have been significant changes in Waitaha North Canterbury medical practices. Rangiora Medical encompasses Woodend Medical and Rangiora Family Doctors, while Good Street Medical and Rangiora Family Doctors merged and are now called Rangiora Medical. They work collaboratively across two locations, Good Street and Victoria Street. This merger has health benefits as patients can access HIPs and HCs at both locations.

“A major highlight of my role as Waitaha HIP Team Lead has been collaborating with Pegasus Health and the Te Tumu Waiora Team. Integrating TTW into multiple General Practices across Canterbury is a challenging task,” Leanne says.

“Witnessing the collaboration, passion, and professional commitment to implementing this new health model and observing its positive impact on patient health outcomes is truly affirming and fuels my enthusiasm for the work.”

As a 0.2FTE HIP Team Leader, she attends Clinical Team Lead meetings, coordinates practice reviews, and completes line management duties. She prioritises fortnightly one-to-one supervision and peer support for Waitaha HIPs. She also supports HIPs in practising self-care as the roles are intense and involve managing many professional relationships and complex patient issues.



Social Worker and HIP Team Leader Leanne Willett-Hall at Good Street Medical Centre, Rangiora

“The HIP role requires professionals who are assertive, creative, and able to build rapport with GP teams in the busy primary care context. Advanced HIPs can connect with up to 14 patients a day through phone, and face-to-face meetings, or group support. Working as generalists, HIPs see all patients regardless of age or health issues,” Leanne explains.

Patient presentations can include stress, anxiety, depression, grief, alcohol, drugs, and other addiction. There is no wrong referral to a HIP as they support all life problems and stressful issues.

Leanne says Three Rivers Ashburton and Amberley Medical Centre are exemplary Waitaha practices where the TTW model effectively operates. Advanced HIPs Rachel Clulee and Eleisha Telford, along with the HC and CSW wellbeing roles, play vital parts in this success. At Three Rivers Ashburton, Rachel regularly attends Pathfinder Meetings to develop comprehensive wrap around team health plans for the patients. At Amberley Medical, Eleisha streamlines patient health pathways and provides educational resources and wellbeing guidance for the busy rural practice staff.

As a HIP, Leanne works four days a week across three General Practices

and continues to develop new clinical initiatives to meet patients’ needs. A chronic pain/illness pathway and monthly support group has been established. In collaboration with Pegasus Health HIPs and the community, the team is developing a brain health group for those experiencing cognitive decline and for their carers/partners.

“As a HIP, we can refer patients to our extended Waitaha Primary Health services which include Brief Intervention Coordinators, Rural Mental Health Specialists, Whānau Ora Navigators, Pae Ora Ki Waitaha, Pasifika Support, and Practice Navigators. These services are designed to meet patients’ cultural and diverse health needs,” Leanne says.

“I thoroughly enjoy working collaboratively and being a HIP to empower patients to thrive while supporting my fellow HIPs in their roles.”

I highly recommend this role to Registered Mental Health clinicians who enjoy providing effective patient health outcomes in a fast-paced work environment.”

PRACTICE SUPPORT

Foundation Standard Update

General Practice teams are working hard to achieve their Foundation Standard Certification, despite the challenging environment.

The Foundation Standard is a three yearly programme and includes elements of diversity, equity and cultural safety. This aligns practices to the New Zealand Health Strategy of achieving health equity and improving health outcomes for all New Zealanders. The Foundation Standard provides a consistent benchmark of quality assurance that qualifies practices for capitation funding as required by the Primary Health Service Agreement Amendment Protocol.

The first step in the Foundation Standard is the self-assessment that is completed in an interactive software platform called Smartsheet. Practices need to show they have met the criteria of 15 quality assurance indicators. The next step is an on-site visit by an assessor who is endorsed by the Royal New Zealand College of General Practitioners. If the practice meets all the criteria, they will be awarded their Foundation Standard certification.

In the 2023-24 year, Amberley Medical Centre, Good Street Medical Centre, Rangiora Family Doctors, Three Rivers Health and Tinwald Medical Centre have been awarded their Foundation Standard. Thank you too for your dedication and hard work to meet the required standard.



Team members from Good Street Medical Centre (above) and Tinwald Medical Centre (below) with the Foundation Standard certification they received in the last year



Check out our Facebook page as it's really good, really current and informs people of upcoming events, and what we've been up to.

facebook.com/WaitahaPrimaryHealth

COLLABORATION

The role of Artificial Intelligence in primary healthcare consultations

Artificial Intelligence (AI) is rapidly transforming various sectors, including healthcare. In New Zealand's primary healthcare, it presents a promising opportunity to streamline administrative tasks, such as generating consultation notes. While the integration of AI in this area offers considerable benefits, including time savings and enhanced patient care, it also brings significant privacy concerns that need careful consideration.

Primary healthcare providers, particularly GPs, spend a lot of time documenting patient encounters, a task that is essential but can be time-consuming. AI-driven tools for consultation notes offer a solution to this challenge by automating the process, allowing GPs to focus more on patient care rather than paperwork.

AI tools can transcribe conversations between doctors and patients in real-time, converting them into structured consultation notes. This automation can save GPs hours each week, which can be redirected towards direct patient care.

AI can also enhance the accuracy and consistency of consultation notes. By standardising the documentation process, AI can help minimise human errors that may occur during manual entry. It can also ensure that all relevant information, such as medical history, symptoms, and treatment plans, is captured comprehensively and accurately.

With AI handling the bulk of the documentation, GPs can devote more time to engaging with their patients, understanding their concerns, and building stronger doctor-patient relationships. This shift from administrative tasks to patient-centred care could potentially improve health outcomes and patient satisfaction.

Privacy measures

To effectively integrate AI into primary healthcare in New Zealand, a "privacy by design" approach is essential. This means embedding privacy measures into the AI systems from the outset rather than as

an afterthought. By doing so, healthcare providers can leverage the benefits of AI while maintaining patient trust and compliance with regulatory standards.

By making the data less identifiable, the risks associated with data breaches or unauthorised access can be significantly reduced.

Healthcare providers must ensure transparency regarding the use of AI.

Educating patients about the benefits and risks of AI in healthcare, and obtaining their informed consent, can help build trust and acceptance.

The use of AI in generating consultation notes in New Zealand's primary healthcare system offers a powerful tool to improve efficiency and patient care. But, to fully realise these benefits, it is crucial to proactively address privacy concerns. By adopting robust data protection measures and maintaining transparency with patients, New Zealand's healthcare sector can harness

the potential of AI while safeguarding the privacy and trust of its patients.

A delicate balance

Waitaha Primary Health is actively supporting its practices by advising practices on integrating AI-driven consultations into their services. The PHO can help implement software packages such as Nabla Copilot and Heidi AI to be integrated into the practice's PMS system. By leveraging AI, Waitaha Primary Health ensures that healthcare providers can offer timely and personalised care, ultimately improving patient outcomes and reducing the burden on traditional healthcare resources.

AI's role in healthcare is poised to grow, and its effective use requires a delicate balance between innovation and the protection of sensitive patient information. With careful planning and adherence to privacy standards, AI can be a valuable asset in the future of primary healthcare in New Zealand.

By Darren Walmsley, IT Manager



Directory

Waitaha Primary Health Limited

as at 30 June 2024

Principal Business

Primary Health Organisation

Shareholder

Waitaha Primary Health Trust

Registered Office

Polson Higgs Limited
139 Moray Place
Dunedin Central

Directors

E Avnit
T Dellow
D Gordon
J Kahu (Appointed 07 Feb 2024)
L Leslie (Appointed 02 Aug 2023)
L Martin
D Matthews (Appointed 04 Oct 2023)
T Stone-Howard

Solicitors

Saunders Robinson & Brown
Christchurch

Bankers

ASB Bank

Auditors

Audit Professionals Limited
Dunedin



Waimairi Beach



Annual Report of Directors

For the year ended 30 June 2024

The Directors present the Annual Report including financial statements for the year ended 30 June 2024.

Under section 211(3) of the Companies Act 1993, the shareholder of the Company has exercised its right and agreed that this annual report need not comply with Section 211(1) paragraphs (a) and (e) - G) of the Act.

For and on behalf of the Board of Directors:

Director *Dana Neal*

Director *[Signature]*

Date 8/10/2024

Statement of Financial Responsibility

For the year ended 30 June 2024

The Directors are responsible for preparing the financial statements and statement of service performance 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 2024 and the results of its operations and cash flows and the level of service performance 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.

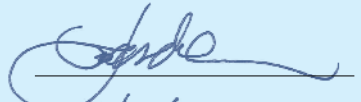
The Directors believe that proper accounting records have been kept which enable, with reasonable accuracy, the determination of the financial position of the Company and facilitate compliance with generally accepted accounting practice in New Zealand.

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 and statement of service performance.

The Directors are pleased to present the financial statements and statement of service performance of the Waitaha Primary Health Limited for the year ended 30 June 2024.

For and on behalf of the Directors:

Director 
Dated 08/10/2024

Director 
Dated 8/10/2024

Statement of Service Performance

For the year ended 30 June 2024

Vision:

A leader of innovative community whānau centered healthcare, ensuring social determinants of health and wellbeing are enhanced from grass roots up.

Purpose:

Achieve health equity outcomes across our vulnerable demographics, acknowledging partnerships, social mechanisms, resources that are required including utilising a Whānau Ora approach to improve service delivery for Māori and Pasifika.

Values:

Caring, collaborative, respectful and culturally appropriate transparent services acknowledging manaakitanga.

About Waitaha Primary Health (WPH)

WPH is funded to deliver and support a wide range of primary and community care programmes.

Our main aim is to enable the people of Banks Peninsula, Ashburton, Waimakariri and Hurunui to maintain and improve their health and wellbeing. We do this by supporting patients to enrol in general practices or community providers including offering or own clinical services to help General Practice Teams provide better care.

	Year	Female	Male	Another gender	Unknown			
Gender	23/24	48.9%	50.6%	0.0%	0.4%			
	22/23	48.6%	50.5%	0.0%	0.8%			
	Year	NZ European	Māori	Pasifika	Asian	Other	Unknown	
Ethnicity	23/24	77.6%	8.8%	4.1%	8.0%	1.4%	0.2%	
	22/23	79.2%	8.9%	4.0%	6.3%	1.3%	0.4%	
	Year	00-04	05-14	15-24	25-44	45-64	65+	Total
Age bands	23/24	2,589	6,221	5,279	12,185	12,947	12,058	51,279
	22/23	2,580	6,095	5,111	11,571	12,992	11,832	50,181

What We Do:

1. **Supporting those in our region to access primary and community care equitably by reducing barriers to access and deliver equity focused programmes.**

We ensure that all those who live in our General Practice geographical regions have fair access and equitable access to primary healthcare services. WPH aims to identify and eliminate barriers preventing certain communities or individuals from accessing care e.g., Whānau Ora, Pae Ora and Pasifika Navigators.

2. **Support primary care providers to continuously improve processes and care delivery through understanding data.**

WPH recognises the importance of data driven decision making in healthcare. We help Primary Care providers to analyse data related to their services and patient outcomes by providing monthly information. This helps providers to identify areas of improvement in their care delivery processes ultimately leading to better patient care and outcomes.

3. **Innovate and respond to the needs of our population, providers and changing health care system.**

Currently the healthcare landscape is constantly evolving. We actively seek new approaches, technologies and partnerships to address the changing dynamics of healthcare. This includes responding to the unique needs of various different Local Government Authority populations and adapting to shifts in the broader healthcare system.

	Year	NZ European	Māori	Pasifika	Asian	Other	Unknown
BIC Referrals	23/24	974	135	21	37	7	11
	22/23	820	118	17	28	9	11
BIC Contacts	23/24	5,246	857	99	175	38	65
	22/23	5,040	732	96	176	88	44
Mental Health Extended Consults	23/24	1,117	181	28	32	5	4
	22/23	1,116	175	24	29	11	0
CVD Risk Assessments	23/24	3,081	329	100	197	22	6
	22/23	4,158	378	175	227	19	0
End of Life Registration	23/24	163	4	3	0	0	1
	22/23	163	6	2	0	0	0
End of Life Consult	23/24	676	22	16	0	0	5
	22/23	584	27	1	0	0	0
Bowel Screening	23/24	87	4	0	2	0	0
	21/22	59	4	2	0	0	0

We note the comparisons from the 22/23 year. We continue to target Māori and Pasifika populations. Currently we are scrutinising Immunisation data capture and further analysis and reporting will be available in 24/25.

An evaluation of our current Pae Ora contract is due for completion by December 2024. WPH Pae Ora successes include Whai Ora reporting an increased participation in physical activity, deeper connections within their respective communities, and an increase in their overall wellbeing. The challenges include consistent access for Rural Whānau and lack of access to Community Wellbeing Services, e.g. Gym, Swimming Pool.

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Contract revenue - non exchange transactions		21,329,608	19,788,631
Total revenue from non exchange transactions		21,329,608	19,788,631
Contract payments		17,368,347	16,030,728
Wages, salaries and other employee costs		3,143,749	2,929,584
Other operating expenses	6	892,340	848,050
Total expenses		21,404,436	19,808,362
Interest income		26,105	15,624
Operating deficit		(48,723)	(4,107)
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense for the year		(48,723)	(4,107)

Statement of Changes in Net Assets

For the year ended 30 June 2024

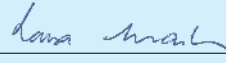

	2024 \$	2023 \$
Balance 1 July	409,806	413,913
Deficit for the year	(48,723)	(4,107)
Other comprehensive income	-	-
Balance 30 June	361,083	409,806

Statement of Financial Position

As at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
<i>Current</i>			
Cash and cash equivalents	7	1,620,503	1,495,872
Receivables from non exchange transactions	8	1,288,455	914,787
Prepayments		16,310	42,470
Total current assets		2,925,268	2,453,129
<i>Non-current</i>			
Plant and equipment	9	153,789	205,970
Total non-current assets		153,789	205,970
TOTAL ASSETS		3,079,057	2,659,099
LIABILITIES			
<i>Current</i>			
Payables under non exchange transactions	10	403,818	400,033
Employee entitlements	11	196,636	183,161
GST payable		87,124	58,147
Finance lease payable	14	-	43,772
Deferred revenue	12	2,030,396	1,564,180
Total current liabilities		2,717,974	2,249,293
TOTAL LIABILITIES		2,717,974	2,249,293
NET ASSETS		361,083	409,806
EQUITY			
Share Capital	17	-	-
Accumulated Funds		361,083	409,806
TOTAL EQUITY		361,083	409,806

Approved for and on behalf of the Directors:

Chairperson		Director	
Dated	08/10/2024	Dated	8/10/2024

Statement of Cash Flows

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Cash flow from operating activities			
Cash was provided from/(applied to):			
Receipts from contract transactions and other income		20,688,125	19,684,966
Interest received		26,105	15,559
Payments for contract and supplier transactions		(17,434,269)	(16,215,739)
Payments for employees		(3,130,274)	(2,863,786)
Goods and services tax (net)		28,977	(1,710)
Net cash from operating activities		178,664	619,290
Cash flow from investing activities			
Cash was provided from/(applied to):			
Acquisition of plant and equipment		(10,261)	(53,713)
Net cash used in investing activities		(10,261)	(53,713)
Cash flow from financing activities			
Cash was provided from/(applied to):			
Repayment of finance leases		(43,772)	-
Net cash used in financing activities		(43,772)	-
Net increase in cash and cash equivalents		124,631	565,577
Cash and cash equivalents, beginning of the year		1,495,872	930,295
Cash and cash equivalents at end of the year	7	1,620,503	1,495,872

Notes to the Financial Statements

For the year ended 30 June 2024

1. Reporting Entity

These financial statements comprise the financial statements of Waitaha Primary Health Limited (the "PHO") for the year ended 30 June 2024.

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 21.

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 \$33 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.

Certain reclassifications have been made to the prior period comparatives to conform

to the current year's presentation. These reclassifications had no effect on previously reported net surplus or deficit, cash flows or total equity.

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.

The Company applies the PBE IPSAS 41 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all receivables.

(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.

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 25-33% DV

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

(e) 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.

(f) 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, "amortised cost", being financial assets held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest. After initial recognition these are measured at amortised cost using the effective interest method, less provision for any impairment.

(g) Provisions

A provision is recognised for a liability when the settlement amount or timing is uncertain; when there is a present legal or constructive obligation as a result of a past event; it is probable 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.

(h) 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.

(i) 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 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.

(j) Income tax

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

(k) Goods and Services Tax (GST)

The Company is registered for 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.

(l) Finance leases

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

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

(m) 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.

(n) 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 PBE Standards 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. The main significant management judgements relate to the useful estimated lives of plant and equipment, which are reviewed regularly.

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

	2024	2023
	\$	\$
Administration expenses		
Advertising	8,906	4,370
Audit fee	12,155	14,552
Bank charges	700	671
Conference expenses	1,284	1,639
Consultancy fees	16,043	24,797
Education CME/CNE	34,037	22,936
General expenses	53,939	68,223
Insurance	19,879	22,960
Legal fees	1,413	676
Management services	136,656	132,353
Motor vehicle lease	18,108	22,396
Motor vehicle running costs	131,378	113,677
PHO alliance membership	17,698	4,329
Printing and stationery	13,895	16,147
Repairs and maintenance	554	1,437
Telephone and tolls	18,015	17,065
Total administration expenses	484,660	468,228
Occupancy expenses		
Electricity	18,852	17,095
Office cleaning	17,346	17,333
Rental	197,606	166,383
Total occupancy expenses	233,804	200,811
Governance expenses		
Board expenses	31,002	35,375
Directors' fees	73,097	59,000
Clinical governance	7,335	8,707
Total governance expenses	111,434	103,082
Depreciation	62,442	75,929
Total	892,340	848,050

7. Cash and cash equivalents

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

The effective interest rate on term deposits in 2024 was 2.85% - 4.20% (2023: 2.85%-4.00%).

	2024	2023
	\$	\$
ASB current account	903,837	788,059
Term Deposits less than 3 months	716,666	707,813
Total cash and cash equivalents	1,620,503	1,495,872

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.

All overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

	2024	2023
	\$	\$
Current Assets		
Trade debtors	1,286,604	911,368
Sundry receivables	1,851	3,419
Total	1,288,455	914,787

9. Plant and equipment

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

2024	Motor Vehicles	Computer Equipment & Plant	Total
	\$	\$	\$
Gross carrying amount			
Opening balance	366,058	122,030	488,088
Additions	10,261	-	10,261
Disposals	-	-	-
Closing balance	376,319	122,030	498,349
Accumulated depreciation and impairment			
Opening balance	206,113	76,005	282,118
Depreciation for the year	50,121	12,321	62,442
Disposals	-	-	-
Closing balance	256,234	88,326	344,560
Carrying amount 30 June 2024	120,085	33,704	153,789

2023	Motor Vehicles \$	Computer Equipment & Plant \$	Total \$
Gross carrying amount			
Opening balance	326,145	117,900	444,045
Additions	39,913	13,800	53,713
Disposals	-	(9,670)	(9,670)
Closing balance	366,058	122,030	488,088
Accumulated depreciation and impairment			
Opening balance	143,605	72,254	215,859
Depreciation for the year	62,508	13,421	75,929
Disposals	-	(9,670)	(9,670)
Closing balance	206,113	76,005	282,118
Carrying amount 30 June 2023	159,945	46,025	205,970

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.

	2024 \$	2023 \$
Current liabilities		
Trade creditors	355,297	349,013
Sundry payables	48,521	51,020
Total current liabilities	403,818	400,033
Total payables under non exchange transactions	403,818	400,033

11. Employee entitlements

	2024 \$	2023 \$
Current liabilities		
Annual leave entitlements	196,636	183,161
Total	196,636	183,161

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.

	2024 \$	2023 \$
Unexpended contract revenue	2,030,396	1,564,180
Total deferred revenue	2,030,396	1,564,180

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 "amortised cost" and 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.

2024	Assets at amortised cost \$	Liabilities at amortised cost \$	Total carrying amount \$	Fair value \$
Financial Assets				
Trade and other receivables	1,288,455	-	1,288,455	1,288,455
Cash and cash equivalents	1,620,503	-	1,620,503	1,620,503
Total current assets	2,908,958	-	2,908,958	2,908,958
Total assets	2,908,958	-	2,908,958	2,908,958
Financial liabilities				
Trade and other payables	-	403,818	403,818	403,818
Total current liabilities	-	403,818	403,818	403,818
Total non-current liabilities	-	403,818	403,818	403,818
Total liabilities	-	807,636	807,636	807,636
2023				
Financial Assets				
Trade and other receivables	914,787	-	914,787	914,787
Cash and cash equivalents	1,495,872	-	1,495,872	1,495,872
Total current assets	2,410,659	-	2,410,659	2,410,659
Total assets	2,410,659	-	2,410,659	2,410,659
Financial liabilities				
Trade and other payables	-	400,033	400,033	400,033
Finance lease payables	-	43,772	43,772	43,772
Total current liabilities	-	443,805	443,805	443,805
Finance lease payables	-	-	-	-
Total non-current liabilities	-	-	-	-
Total liabilities	-	443,805	443,805	443,805

14. Finance leases

The Company leased four motor vehicles. All leases were for a three year term and concluded on 2 September 2023. Interest was at a rate of 1.6% per annum.

	2024 \$	2023 \$
Finance leases as payable as follows		
Less than one year	-	43,772
Between one and five years	-	-
More than five years	-	-
Total	-	43,772

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.

(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 \$1,860 (2023:\$Nil).

(2) E Avnit is a director of the Company and a director in Tinwald Medical Services Limited. Tinwald Medical Services 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 \$2,040 (2023:\$Nil).

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.

2024	Directors \$	Snr mgmt \$	Total \$
Salaries and other short-term employee benefits	73,097	619,823	692,920
Total remuneration	73,097	619,823	692,920
Number of persons recognised as key management personnel	5	5	10

2023	Directors \$	Snr mgmt \$	Total \$
Salaries and other short-term employee benefits	59,000	618,367	677,367
Total remuneration	59,000	618,366	677,367
Number of persons recognised as key management personnel	5	5	10

Close family members of key management personnel are employed by the Company on normal employment terms. The total aggregate remuneration paid to close family members was \$21,689 (2023: \$18,547).

16. Contingent assets and contingent liabilities

Waitaha Primary Health Limited has no contingent assets and has one contingent liability relating to a bond provided to ASB Bank for \$308,570 for payroll purposes (2023: Same).

17. Share Capital

As at 30 June 2024, 100 ordinary shares have been allocated to the shareholder and remain unpaid. They have no par value. All shares rank pari passu and have equal voting rights.

18. Commitments

As at 30 June 2024 Waitaha Primary Health Limited has no other capital commitments other than those disclosed in Note 14 (2023: Same).

<i>Operating Leases Commitment</i>	2024 \$	2023 \$
Non-cancellable operating leases as payable as follows		
Less than one year	191,080	103,027
Between one and five years	302,544	12,072
More than five years	-	-
Total	493,624	115,099

The Company leases premises.

19. Subsequent Events

The Company has no events since 30 June 2024 that would impact these financial statements.

Independent Auditor's Report

To the Shareholder of Waitaha Primary Health Limited

Our Opinion

We have audited the financial statements and service performance report of Waitaha Primary Health Limited (the Company). The financial statements comprise the statement of financial position as at 30 June 2024 and the statement of comprehensive revenue and expense, the statement of changes in net assets and the statement of cash flows for the year then ended, and the notes to the financial statements that include a summary of significant accounting policies and other explanatory information.

In our opinion:

- (a) the financial statements of the Company present fairly, in all material respects, the financial position of the Company as at 30 June 2024 and its financial performance and cash flows for the year then ended on that date
- (b) the statement of service performance of the Company presents fairly, in all material respects, the service performance for the year ended 30 June 2024 in that the service performance information in appropriate and meaningful and prepared in accordance with the Company's measurement bases or evaluation methods in accordance with the accounting standard, Public Benefit Entities Standards Reduced Disclosure Regime (PBE Standards RDR).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the New Zealand Auditing Standard (NZ AS 1) The Audit of Service Performance Information (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 (Revised) *Code of Ethics*

for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 auditors we have no relationship with, or interests in, the Company.

Director's Responsibilities for the Financial Statements and Service Performance Information

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

- (a) the preparation and fair presentation of the financial statements and overall presentation, structure and content of the service performance information in accordance with Public Benefit Entity Standards;
- (b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with Public Benefit Entity Standards; and
- (c) such internal control as the Directors determine is necessary to enable the preparation of the financial statements and service performance report information 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 the Directors 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 and Service Performance Information

Our objectives are to obtain reasonable assurance about whether the financial statements and service performance statement 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) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements and service performance information.

A further description of our responsibilities for the audit of financial statements is located on the External Reporting Board website: https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx

This report is made solely to the Company's Shareholder. Our audit work has been undertaken so that we might state to the shareholder those matters which we are required to state 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 for our audit work, for this report or for the opinions we have formed.

Audit Professionals Limited

Audit Professionals Limited
CHARTERED ACCOUNTANTS

Dunedin, 9 October 2024



Braided Rakaia River



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PRIMARY HEALTH

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YOUR WHANAU
OUR COMMUNITY