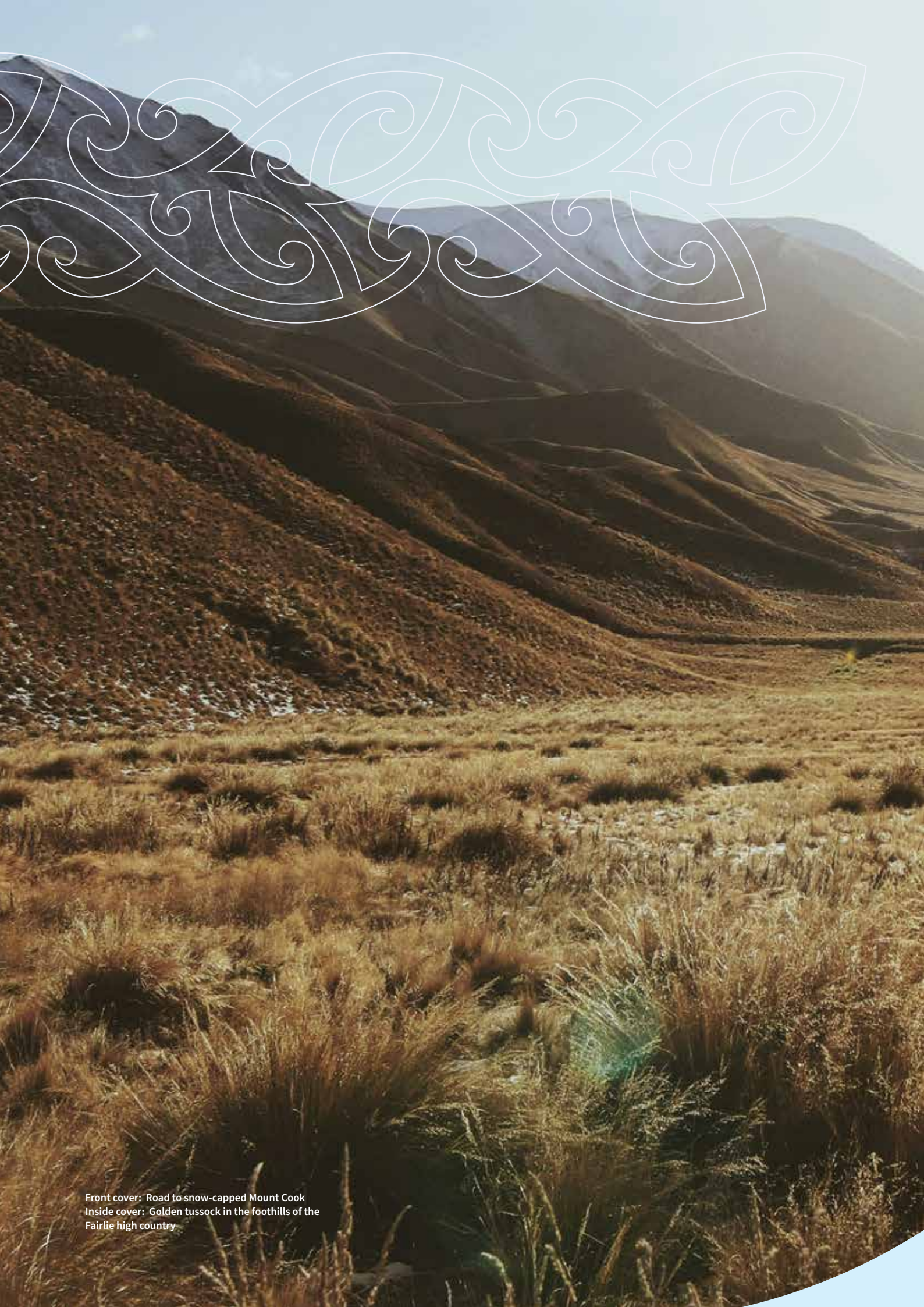


Annual Report 2026

WAITAHA
PRIMARY HEALTH



Front cover: Road to snow-capped Mount Cook
Inside cover: Golden tussock in the foothills of the Fairlie high country



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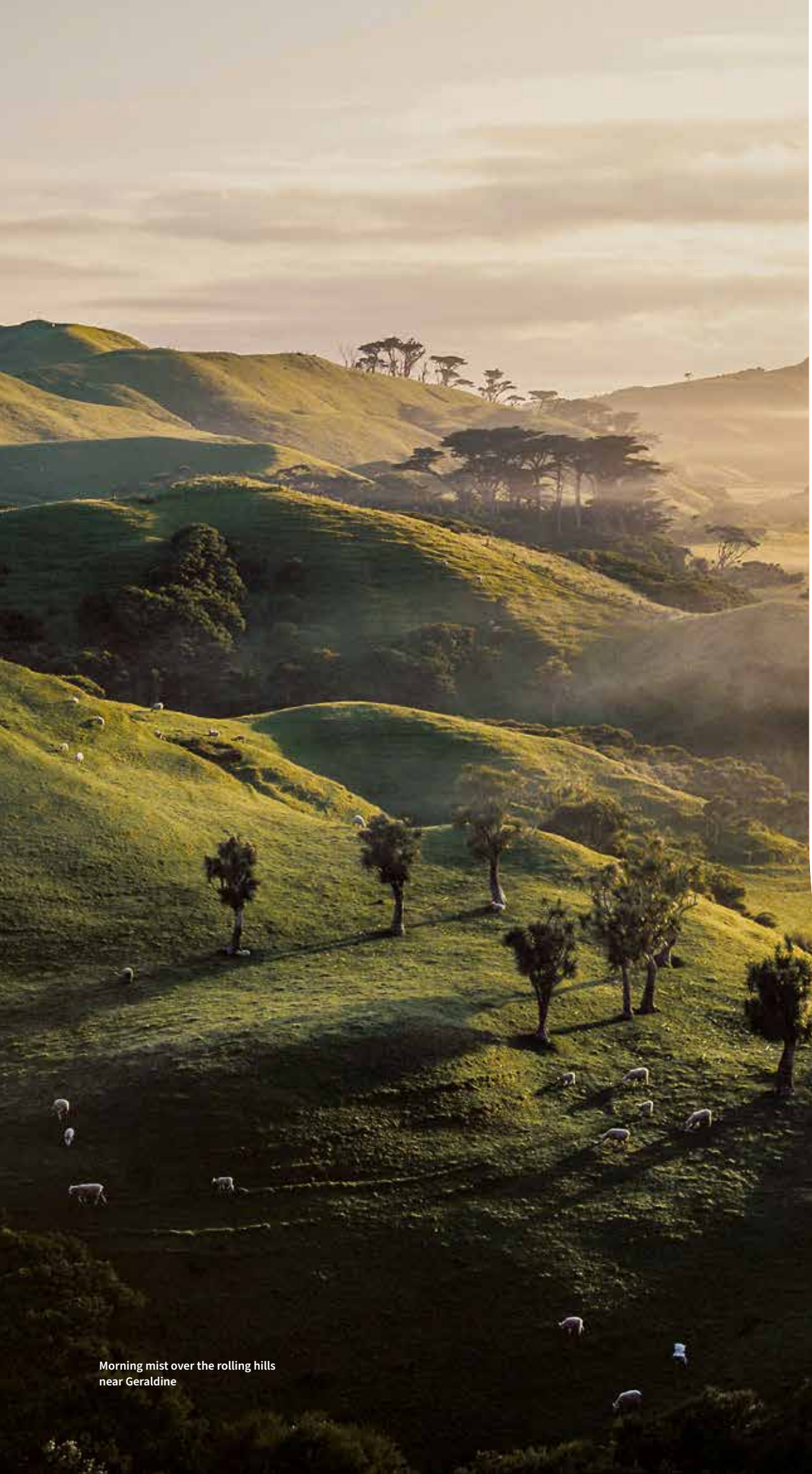
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Morning mist over the rolling hills near Geraldine

About us



WAITAHA
PRIMARY HEALTH

YOUR HEALTH
YOUR WHANAU
OUR COMMUNITY

Waitaha Primary Health delivers and supports health services across Canterbury's rural and urban communities, working closely with general practices, community-based health providers and local partners. Together, we are committed to achieving exceptional health outcomes, particularly for people and communities with the greatest need.

Across our network of 34 general practices, we support primary healthcare for more than 100,000 people. Our services stretch from Cheviot in the north, Christchurch, Mid-Canterbury, and across Aoraki South Canterbury.

Waitaha has a long history and deep understanding of rural primary healthcare and the needs of rural communities. We bring that grassroots knowledge and experience to our work with general practices and communities across Canterbury.

We know that every practice and every community is different, so we take the time to listen, build local knowledge and understand what matters locally. We build trust, share knowledge and connect people and services, while giving practices the space to work in ways that suit their communities.

This strong community focus is particularly important where accessing healthcare can be more difficult. We help connect people and whānau with care and support that makes a difference to their health and wellbeing.

We want everyone in our communities to have the opportunity to enjoy their best life with good health and wellbeing. You, your whānau and our communities are at the heart of everything we do.

Chair's report

Welcome to the Waitaha Primary Health and Waitaha Primary Health Aoraki Annual Report for 2026.

I make no apology for the focus of this report.

The 2025-2026 year has been one of the most significant periods of change that Primary Health Organisations across New Zealand have faced in many years. While change can bring uncertainty, it also provides opportunity. For Waitaha, this year has been about ensuring that we remain true to our purpose while positioning ourselves strongly for the future.

The landscape in which PHOs operate continues to evolve. Historically, PHOs served defined geographic populations and local communities; increasingly, the sector is moving towards a centralised, transactional model in which PHOs are viewed as funding and administrative pass-through entities. This shift has prompted practices to review their affiliations, with many traditional PHO structures being challenged.

Against this backdrop, Waitaha has experienced a year of growth and opportunity. A major milestone was the successful transition of South Canterbury practices into the Waitaha Primary Health whānau - far more than an administrative exercise.

South Canterbury was one of the few remaining areas where PHO services had historically been managed within the Health New Zealand system. Bringing practices into an independent PHO environment required commitment, collaboration, and a shared belief that local providers achieve the best outcomes when supported by organisations that understand and advocate for their communities.

We are delighted to welcome our South Canterbury practices to Waitaha and, through Waitaha Primary Health Aoraki, to our broader network. Their arrival strengthens our collective voice, expands our reach, and enhances our ability to improve health outcomes across the communities we serve.

Growth has not stopped there. Additional practices have joined Waitaha throughout the year, and we remain in ongoing discussions with others interested in becoming part of our organisation — a reflection of the confidence practices continue to place in the Waitaha approach. Growth also brings responsibility, and I warmly welcome the staff who have joined us as our footprint and capability have expanded.

As an organisation, this period of change has required us to take a step back and ask what defines Waitaha Primary Health, what values are non-negotiable, and how we remain relevant and effective while responding to the realities of the current environment. These questions formed an important part of the Board's Strategic Planning Day held during the year. The discussions were robust, thoughtful, and forward-looking.

While there was clear recognition that the PHO sector is changing and that some organisations are moving towards a predominantly corporate or pass-through model, the Board was equally clear about the future direction of Waitaha Primary Health.

We remain committed to equitable service delivery, strong relationships with practices, and supporting communities that often face the greatest barriers to accessing healthcare.

We believe our role extends beyond administration and funding distribution: we exist to add value, to advocate, to innovate, and to work alongside practices in improving the health and wellbeing of the populations they serve. This commitment to equity and community-centred service delivery is not simply part of our history — it is central to our future.



Dr Lorna Martin

I would like to acknowledge my fellow Board members for their governance, insight, and willingness to have difficult conversations in what has at times been a challenging environment. Most importantly, I thank every member of the Waitaha team, new and existing, who have worked tirelessly throughout the year to support practices, deliver services, and navigate significant change with professionalism and resilience.

This has not been an easy year, but it has been an important one. As we move into 2026-2027, we do so with confidence, purpose, and a clear understanding of who we are, remaining committed to delivering meaningful outcomes for our practices, our communities, and the people who rely on primary healthcare every day.

Ngā mihi nui,

Dr Lorna Martin
Chair

Chief Executive's report

Tēnā koutou katoa,

Ngā mana whenua, ngā iwi, ngā hapū, ngā whānau, ngā kaiārahi, ngā kaiwhakarato ratonga hauora, me ngā hoa mahi katoa, tēnā koutou, tēnā koutou, tēnā koutou katoa.

As I reflect on the past year, I am reminded of the resilience, adaptability and commitment shown by our general practices, community providers and partners across North Canterbury, Christchurch, Mid Canterbury and South Canterbury. Despite increasing demand, workforce pressures and financial constraints, practices have remained focused on delivering high-quality care and improving the wellbeing of their communities.

Sustainability, Workforce and Advocacy

The sustainability of general practice remains one of the greatest challenges facing our sector. Workforce shortages, increasing complexity of care and funding pressures continue to affect practices across our region, including rural communities where equitable access to urgent and unplanned care remains a concern.

Strong, sustainable investment in primary care and urgent and unplanned care is essential if communities are to continue accessing timely, high-quality healthcare close to home. Waitaha Primary Health will continue to advocate for funding and workforce solutions that support providers, patients and communities, and for a primary care sector that is fundamental to better outcomes for New Zealanders.

Strategic Activities

While challenges remain, the past year has also delivered significant progress. We continued to advance digital health initiatives, supporting practices to use technology that improves access, coordination and patient outcomes.

A major milestone was the establishment of Waitaha Aoraki. On 1 December 2025, nineteen South Canterbury practices joined our network, marking an important step in the growth of our organisation. We look forward to building strong relationships with practices, communities and local stakeholders throughout the Aoraki region.

Foundation Standards and Cyber Awareness

Quality and safety remain at the heart of our services. I am encouraged by the strong engagement of practices in achieving and maintaining Foundation Standards, reflecting a shared commitment to continuous improvement and safe, high-quality healthcare.

Cybersecurity is an increasingly important priority across the health sector. During the year, we continued working alongside practices to strengthen cyber awareness, improve preparedness and support compliance with evolving security standards.

Governance and Leadership

Strong governance and local leadership underpin everything we do. I sincerely thank our Board members, sub-committee members and advisory groups for their commitment, expertise and guidance throughout the year.

The integration of South Canterbury into Waitaha PHO reinforced the importance of governance that reflects the breadth and diversity of the communities we serve. Achieving equitable South Canterbury representation at Board level remains a key aspiration.

Staff

The achievements of the past year would not have been possible without the dedication and hard work of our Waitaha and Aoraki teams. I want to thank our staff for their professionalism, energy and commitment to improving health outcomes across the region.

We also value our strong relationships with Health New Zealand, Pegasus Health, Christchurch PHO, Māori and Pacific health providers, local government agencies, community organisations and volunteers, which together help deliver better outcomes for individuals, whānau and communities.

Looking Ahead

While significant challenges remain, I am optimistic about the future. The opportunities created through stronger partnerships, local leadership and health system reform provide a solid foundation for continued progress. By working collaboratively with practices, providers, iwi partners and communities, we can ensure the benefits of current and future reforms are realised for the people we serve.

Finally, thank you to everyone who has contributed to our achievements over the past year, reflecting a shared commitment to improving community health and wellbeing.

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

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

Ngā mihi,
Bill Eschenbach
Chief Executive Officer



Bill Eschenbach

Our Board

Waitaha Primary Health



Dr Lorna Martin
Chair
GP Representative, Waimakariri



Dan Gordon
Deputy Chair
Waimakariri District Council Community Representative



Dr Esther Avnit
GP Representative, Ashburton



Lyn Leslie
Christchurch City Council TLA Community Representative for Banks Peninsula



Tsarina Dellow
Hurunui District Council TLA Community Representative



David Matthews
Ashburton District Council TLA Community Representative



Jaana Kahu
Mana Whenua ki Waitaha

Farewell

Joseph Tyro
Mana Whenua ki Waitaha

This year we farewell Joseph Tyro from the Board.

Joseph brought thirty years of experience across clinical, management and executive leadership roles in social work, social services and health, together with a deep commitment to advancing the aspirations of tangata whenua Māori. His governance experience, spanning community, hapū, regional, national and international roles, brought valuable insight to the Board. We wish Joseph well as he continues his work as Adjunct Social Work Lecturer for Open Polytech and Kaihautū Māori for Hōhepa Canterbury.

Ngā mihi nui ki a koe, Joseph.

Looking ahead

Board Composition

As Waitaha Primary Health continues to grow, including our expansion into Aoraki South Canterbury, we are also looking to the future shape of our Board.

This growth brings new practices, communities and relationships into the Waitaha network, making it important that our governance continues to evolve alongside the organisation.

Invitations have been extended to Territorial Local Authorities (TLAs), Practice Owners and Mana Whenua to consider Board appointments. Bringing these perspectives together at Board level will strengthen connections across the areas we serve and help ensure our governance remains representative of Waitaha's growing network.

WAITAHA
PRIMARY HEALTH

Our Senior Leadership Team

Waitaha Primary Health



Darren Walmsley
IT Manager

Paul Wynands
Primary Mental Health Manager

Michelle Amos
Aoraki Regional Manager

Janetta Skiba
Director of Nursing

Bill Eschenbach
Chief Executive

Cole Gillman
Chief Operating Officer

Clinical Governance Group

The way Waitaha Primary Health delivers care is influenced by the Clinical Governance Group.

The Group's role is to provide governance of clinical standards within the Primary Health Organisation, and its responsibilities include reporting and advising on achieving and optimising health outcomes for Waitaha Primary Health's enrolled population. This covers clinical matters such as quality improvement, health and safety, clinical issues and risks, and education.

An important part of its role is ensuring programmes are defined to target at-risk and priority populations and minimise barriers to accessing care, and that Waitaha's clinical programmes meet national standards and best practice guidelines.

The group also provides feedback on current programmes, areas for improvement and redesign are also part of the group's role, along with advice on upcoming changes in health reforms across Waitaha Primary Health's widespread geographical area.

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 Leadership Team as required
- Secondment as required

Members (elected every three years):

Dr Lorna Martin, GP, Rangiora

Dr Esther Avnit, GP, Ashburton

Alex De Roo, Pharmacist, Rangiora

Chris Long, Registered Nurse, Amberley

Dr Eric Spink, GP, Christchurch

Nerissa Cameron, Registered Nurse, Amuri

Katie Croft, Registered Nurse, Hurunui

The year in review 2025-26

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

Aoraki Primary Health data

Total enrolled population

As at 30 June 2026 **60,272**

Total patient contacts at General Practice **285,199**

Of the total enrolled population

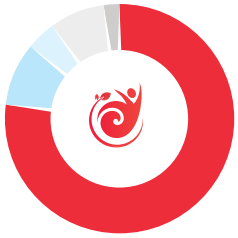
49.8% of current smokers have received smoking cessation advice and support

66% have had a CVD risk assessment

83.7% 24-month cohort immunisations

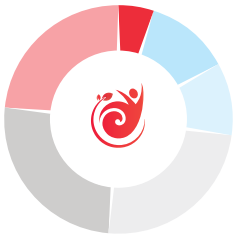
Enrolled population by ethnicity

NZ European	79%
Māori	9%
Pasifika	3%
Asian	8%
Other	2%



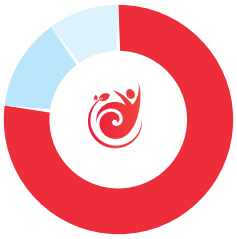
Enrolled population by age

< 5 yrs	5%
5 – 14 yrs	12%
15 – 24 yrs	11%
25 – 44yrs	23%
45 – 64yrs	25%
65 yrs +	24%



Enrolled population by territorial local authority

Timaru	85%
Waimate	8%
Mackenzie	7%



Our Aoraki practices

- Birchwood Surgery
- Blue Penguin Medical Centre
- Dee St Primary Care
- Dr Scotts Practice
- Elizabeth Street Medical (Dr Ford)
- Elizabeth Street Medical (Dr Walker)
- Fairlie Medical Centre
- Four Peak Health
- Harper St Health
- Medi Clinic
- Oak House Medical Centre
- Pleasant Point Health Centre
- Tarahaoa Health Limited
- Temuka Family Practice
- Temuka Healthcare
- Timaru Medical Centre
- Twizel Medical Centre
- Wai-iti House Medical Centre
- Waimate Medical Centre

WAITAHA PRIMARY HEALTH

YOUR HEALTH
YOUR WHANAU
OUR COMMUNITY

Waitaha Primary Health data

Total enrolled population

As at 30 June 2026 **49,460**

Total patient contacts at General Practice **217,858**

Of the total enrolled population

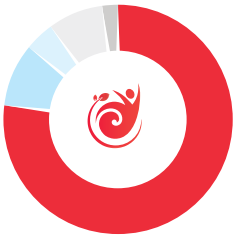
89.1%	of current smokers have received smoking cessation advice and support
68.5%	have had a CVD risk assessment
82.7%	24-month cohort immunisations
1,174	referrals for Lactation Consultant Support
572	B4 School Checks done

Rural Mental Health Service

1,162	mental health referrals
6,584	mental health patient contacts

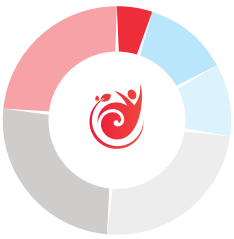
Enrolled population by ethnicity

NZ European	77%
Māori	9%
Pasifika	4%
Asian	9%
Other	1%



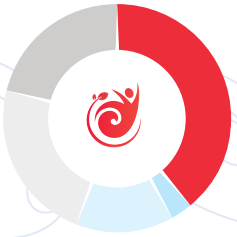
Enrolled population by age

< 5 yrs	5%
5 – 14 yrs	12%
15 – 24 yrs	11%
25 – 44yrs	24%
45 – 64yrs	25%
65 yrs +	25%



Enrolled population by territorial local authority

Ashburton	33%
Banks Peninsula	3%
Christchurch	16%
Hurunui	25%
Waimakariri	23%



Our Waitaha practices

- Akaroa Health Centre
- Amberley Medical Centre
- Amuri Community Health Centre
- Ashburton Health First
- Bryndwr Medical Rooms
- Cheviot Community Health Centre
- Hanmer Springs Health Centre
- Kaiapoi Family Doctors
- Legacy Medical Services
- My Medical (Vita Health)
- Rangiora Family Doctors
- Selwyn Village Healthcare
- Three Rivers Health
- Tinwald Medical Centre
- Waikari Health Centre

Read our stories and celebrate 2026 with us.



Views over Lake Pukaki

Welcoming Aoraki

Expanding Waitaha into South Canterbury

In 2025, Waitaha Primary Health took an important step towards extending our model of community-focused primary care into Aoraki South Canterbury.

Against a backdrop of significant change across the PHO sector, local general practice owners were considering what they needed from their PHO and invited Waitaha to present our model. The Waitaha approach aligned with a shared belief that local providers achieve the best outcomes when supported by an organisation that understands and advocates for their communities.

Following those discussions, Waitaha was invited to make a formal submission. On 1 December 2025, the 19 South Canterbury general practices joined the Waitaha network, extending our reach to 60,272 people across Aoraki South Canterbury.

With the expansion confirmed, the focus shifted to bringing Waitaha's expansion into Aoraki South Canterbury to life. For Michelle Amos and her team, the priority was ensuring the 19 general practices joining the network experienced a smooth transition, with continuity of service delivery and funding throughout.

A strong start for Aoraki PHO

Successfully establishing a new Primary Health Organisation (PHO) in the Aoraki region and ensuring a smooth transition for all our general practices was the priority for our team this year. From the beginning, our focus was on creating stability and minimising disruption to both service delivery and funding, while supporting practices through this significant period of change.

We understood that meaningful partnerships would be the foundation for long-term success, so a key focus was building strong interpersonal relationships and establishing trust. By taking the time to listen, understand the unique needs of each practice and communicate openly and honestly, we built confidence in the new PHO and created a shared understanding of what was required to make the transition successful and support the ongoing success of the service.

I am so proud of the role everyone has played in supporting this transition and the collaborative approach that has made it possible. The commitment, resilience and willingness of our incredible team to support one another have been outstanding, and I am especially proud of the new staff who have joined us and embraced our vision. Together, we have built a team that is passionate about making a positive difference and committed to delivering the best possible outcomes for our general practices here in Aoraki and the community.

As a team, we have achieved a lot in a relatively short period and made a real difference to both our general practices and the wider health system. Receiving positive feedback and recognition from the practices has been one of the most rewarding aspects. Their acknowledgement of our accomplishments and confidence in the direction we are heading has been incredibly motivating and is a testament to the dedication of everyone involved.

Looking ahead, I am excited about building on what we have achieved and continuing to develop a strong, resilient team with a shared purpose. Our focus will be on strengthening the relationships we have established, maintaining the trust we have earned and providing exceptional service, with Aoraki general practices at the forefront of everything we do. By working together, supporting one another and staying focused on the needs of our practices and communities, I am confident we can continue to grow and achieve even more in the year ahead.

- Michelle Amos

Aoraki - Regional Manager



One of our Aoraki practices, Tarahaoa Health, Geraldine

IMPROVING ACCESS

When every second counts

How our rural community built a new lifeline for residents and visitors to Hanmer Springs.

When I first started talking to the Hanmer Springs Community Trust (HSCT) about the possibility of building a dedicated helipad beside our health centre, I was not thinking about ribbon-cuttings, speeches or the arrival of a brand-new rescue helicopter. I was thinking about what happens when we have a critically ill or seriously injured patient who needs to get to Christchurch Hospital as quickly and safely as possible.

Our health centre provides 24-hour urgent and emergency care to the local community, but we also care for the hundreds of thousands of visitors who come to Hanmer Springs each year. With Christchurch Hospital 135km away, distance is simply part of rural healthcare, but when someone is critically unwell, that distance suddenly feels very significant.

For some patients, a rescue helicopter is their fastest route to specialist care, so the question for us was whether we could make that transfer safer, quicker and more reliable. The answer was a purpose-built emergency helipad immediately beside the health centre, connected by an all-weather concrete pathway.

Getting from the idea to the opening ceremony, however, was quite a journey.

From idea to reality

As Practice Manager, I found myself taking on another role alongside my day job: project-managing the construction of the helipad. That meant working through the location and design, liaising with the rescue service and aviation specialists, coordinating contractors and suppliers, dealing with the practical problems that inevitably arise during construction and keeping the project moving, all while continuing to run the health centre.

There were plenty of less glamorous moments behind the eventual ribbon-cutting, from measuring distances and checking plans to talking to tradespeople and suppliers and occasionally turning up with a ladder or screwdriver.

But I was fortunate to be surrounded by people who were prepared to contribute their expertise, time and resources. The Hanmer Springs Community Trust, which owns the health centre and the new helipad, led the project, and what followed became a remarkable example of what a rural community can achieve when it takes ownership of a problem.

Residents, businesses, community organisations, contractors and volunteers all contributed, some giving money and others materials, labour or specialist expertise.

The community ultimately raised $69,156.13, exceeding its original fundraising target.

One of the largest contributions came from the “Night for Flight” fundraising event hosted by Hanmer Springs Thermal Pools and Spa, which raised more than $22,000. There were also some wonderful examples of individual generosity. One local couple grew plants from seedlings and sold them at local markets to contribute to the project.

The Canterbury West Coast Air Rescue Trust became an important partner, contributing approximately $46,000 of specialist helipad lighting. Its expertise, along with the advice and experience of Aaron Wafer, Deputy Operations Manager for Garden City Helicopters Aviation & Emergency Air Ambulance Services, helped ensure the facility was designed to meet the practical requirements of rescue helicopter operations.



New H145 rescue helicopter makes its first landing at the HSCT helipad

Why the infrastructure matters

For those outside rural healthcare, a helipad might simply look like a concrete pad, but for our clinical team, it is much more. The new facility is purpose-built, paved and lit, with a direct concrete pathway connecting it to the health centre, allowing a seriously unwell patient to be transferred directly from our clinical emergency room to the waiting helicopter rather than across uneven ground to a temporary landing site.

We did not have to wait long to see the benefit. Before the official opening, the Canterbury Westpac Rescue Helicopter used the new helipad to transfer a patient with a serious spinal injury. The dedicated pathway allowed the patient to be wheeled directly to the helicopter, reducing unnecessary movement during a critical stage of care.

I was back in the UK visiting family when this first landing took place. Hearing that the helipad had already been used in such a situation brought home why we had undertaken the project in the first place.

As healthcare professionals working rurally, we cannot change our geography or move Christchurch Hospital closer to Hanmer Springs. But we can identify the barriers that geography creates and ask what we can realistically do to reduce them. The helipad is one practical answer.

Part of a bigger rural network

The project also sits within a much broader development of rural emergency infrastructure.

The Canterbury West Coast Air Rescue Trust has supported communities developing helipads in Kaikōura, Cheviot, Geraldine, Fairlie, Ashburton and Timaru,



Marie Black, Hurunui District Mayor and Murray Willocks, Chair of Canterbury West Coast Air Rescue Trust at the official opening of the Hanmer Springs Emergency Helipad, on the 1st August 2025

with plans underway to replicate this approach on the West Coast.

The Trust has also invested heavily in the rescue service, including four new helicopters, instrument flight capability (IFR), paramedic and pilot training. These investments are intended to provide a more reliable service that can reach patients more quickly and in a wider range of conditions, while delivering a high level of medical care at the scene.

At our opening, Trust Chair Murray Willocks highlighted how communities are increasingly taking the lead by identifying their own needs, building support, raising funds and turning ideas into practical solutions. The Trust has been able to partner with those communities and provide specialist infrastructure such as helipad lighting, creating an important partnership between rural communities and emergency services.

What rural communities can achieve

One of the things I have taken from this project is that we talk too much about rural healthcare in terms of what we do not have. We are 135km from our nearest tertiary hospital, we do not have every specialist service on our doorstep and geography creates unavoidable challenges.

But rural communities also have something very valuable: people who know their community, understand its needs and are prepared to get things done.

The helipad brought together our Community Trust, health-centre staff, emergency services, the Canterbury West Coast Air Rescue Trust, local government, businesses, tradespeople, volunteers and hundreds of individual supporters.

It was not something simply delivered to us. It was something we built together.

The official opening on 1 August 2025 was therefore about much more than cutting a ribbon. It was a chance to recognise the people who had given their money, time, skills and energy to create something that may not be used every day, but could be critically important when it is needed. The Hurunui District Mayor, Marie Black, described the project as an investment in the safety, resilience and wellbeing of the community, giving people the best possible chance when every second counts. I think that captures it perfectly.

The helipad will not eliminate every challenge. Even with IFR capability, weather will still sometimes prevent helicopter operation, and clinical decisions will always depend on the individual patient and circumstances. But it removes one more barrier between a rural patient and the specialist care they may urgently need.

For our clinical team, the helipad provides a safer and more direct connection to the rescue helicopter service, while for rescue crews it provides a purpose-built facility that improves access and operational safety. For our community, it provides reassurance, and for the 400,000 - 600,000 visitors who come to Hanmer Springs each year, it is an investment they may never notice until the day they need it.



Hanmer Springs Health Centre Practice Manager Paul Walmsley

PRACTICE SUPPORT

Foundation Standard update

Despite challenging conditions, Waitaha general practice teams have continued working hard to achieve Foundation Standard Certification.



Michelle Amos, Aoraki Regional Manager (L), with Annabel Cromie from Oak House Medical Centre (R) celebrating their certification

Recognised as the hallmark of quality for general practices across Aotearoa, the Standard qualifies practices for government funding and combines quality control with quality improvement to help identify and address gaps in their systems and processes.

The Foundation Standard is about more than meeting a set of requirements. The three-yearly programme assesses the legislative, regulatory and clinical requirements practices must meet to deliver safe and effective care. It also aligns practices with the New Zealand Health Strategy and its focus on achieving equity and improving health outcomes for all New Zealanders.

Thank you to our hardworking practice managers and clinical staff for their work to ensure their practices meet the required standard.



Nellie Tulisi (L) from Dr Scotts Practice with Michelle Amos (R)

In the 2025/2026 year, the following Canterbury and South Canterbury practices were awarded their Foundation Standard:

- Akaroa Health Centre
- Cheviot Community Health Centre
- Selwyn Village Healthcare
- Legacy Medical Services
- Hanmer Springs Health Centre
- Oak House Medical Centre
- Dr Scotts Practice
- Harper St Health
- Twizel Medical Centre



Quality Facilitator Sarah Zino

STAFF UPDATE

Welcoming our new Data Analyst

We are pleased to welcome Kathleen to Waitaha as our new Data Analyst, bringing extensive health sector experience and a strong commitment to primary care.

Having worked with data across primary care, emergency departments and hospitals, Kathleen brings a broad understanding of system performance and patient flow to the role. Her interest in primary care and desire to work closer to the community ultimately led her to join Waitaha.

Kathleen moved from Australia to Christchurch in 1993 to be closer to family and continue her studies. Joining the Canterbury DHB in 2010, she initially worked across payroll and rostering before moving into planning and funding as an Information Analyst.

This gave Kathleen the opportunity to apply her analytical strengths directly to health data. She continued this work through the transition to Te Whatu Ora/ Health New Zealand as an Analyst within the Business Intelligence and Data Analytics Team.

An exciting addition to the Waitaha team, Kathleen brings considerable sector knowledge, a collaborative approach and a calm, grounded presence. Her experience strengthens our data capability and supports the work with our practices. We are delighted to have her with us.



Waitaha Data Analyst Kathleen Johns

DIGITAL SYSTEMS MODERNISATION

Strengthening cyber security across primary care

Following recent breaches involving Manage My Health and MediMap, Waitaha Primary Health is supporting practices as Health New Zealand introduces minimum cyber security maturity requirements for general practices and primary care providers.

These incidents highlighted the increasing risks facing health data and the need for consistent safeguards across the sector.
Primary care holds some of the country's most sensitive patient information, making strong cyber security essential to protecting both individuals and the wider health system.

What practices will need

Under the new requirements, practices will need to demonstrate baseline cyber security measures to participate in upcoming national digital services, including:

- Secure data handling
- Regular system updates
- Staff training
- Reliable backup processes.

Meeting this standard will enable practices to access New Zealand's Shared Digital Health Record (SDHR) and contribute to the Primary Care Dataset. These two major initiatives are designed to improve continuity of care, reduce duplication and support better population health planning.

Helping practices prepare

Health New Zealand is supporting practices through guidance materials, webinars and regional workshops delivered in partnership with PHOs. Waitaha Primary Health will continue working closely with practices to help them understand the requirements, assess their current maturity and prepare for participation in these national digital services.

These changes mark a significant step towards a safer, more connected digital health system, where every practice can participate with confidence and patients can trust that their information is protected.

- Darren Walmsley

Digital case & claims systems upgrade

Waitaha Primary Health is progressing a major upgrade of its digital systems, with completion expected before the end of the year.

Moving programme claiming to Te Pokapū

The upgrade includes the transition to Te Pokapū, Karo Data Management's new claiming platform, providing a more modern, flexible and future-proof foundation for funded programme claiming. While practices will see a refreshed interface, the familiar layout and workflow will remain unchanged.

Moving mental health case management to Kotahi

The Mental Health Brief Intervention Service is also moving to Kotahi, Karo's case management system. Designed specifically for clinical case management, Kotahi provides a more suitable environment for referrals, case notes and follow-ups. Mental health referrals will continue to be accessed through the practice claiming portal during and after the transition, ensuring a seamless experience for practices.

Introducing AI-supported tools

A key part of this modernisation is the introduction of AI-supported tools within both Te Pokapū and Kotahi.

These enhancements will help streamline administrative processes, improve data accuracy and support more responsive programme management.

Over time, they will also help Waitaha adapt more quickly to changing contract requirements and funding streams.

Together, these system changes will give Waitaha greater autonomy to adjust programme pricing, introduce new programmes, update reporting specifications and refine existing services. They will also strengthen system stability, improve responsiveness and position Waitaha to support practices more effectively as the primary care environment continues to evolve.



IT Manager
Darren Walmsley

PAE ORA KI WAITAHA - MĀORI HEALTH TEAM

Healthy lifestyles programme

Matariki hunga nui –
Matariki of the many people.

With the recent observation of the Māori New Year - Matariki - this whakataukī reminds us of the importance of our whānau and communities coming together to support each other, draw sustenance from each other, and develop resilience as we plan for the year ahead.

As I reflect on the previous twelve months, like many other organisations, businesses, and community groups, there have been many changes within the primary health sector; for our Pae Ora ki Waitaha Team, it has also been a time of change and adaptation, but also excitement as we map out the potential of new endeavours and partnerships.

Supporting hauora and wellbeing

The Pae Ora ki Waitaha Programme provides support (and helps remove barriers to access) for individuals and whānau who are living with (or are at higher risk of developing) lifestyle related health conditions.
This kaupapa is informed through a holistic, strengths-based approach to hauora and wellbeing, and is underpinned by the principles of Mauri Ora, Waiora, and Whānau Ora.
The success of our programme is scaffolded by the relationships that we share with our Pae Ora partners: Purapura Whetū, Tangata Atumotu Trust, and Whānau Whanake.
Our programme is also supported by the Christchurch City Council Recreation and Sport Unit, who generously provide access to Council swimming pools through a community membership programme.

In addition to accessing some amazing Christchurch City Council swimming pools – including the recently opened Parakiore complex - our team can also support whai ora to access gym facilities through one of our dedicated gym group sessions. Whai ora can choose to be self-directed or receive guidance from our kaiurungi/navigators.
This access provides another tool in our kete for whai ora who would otherwise not be able to afford a gym membership.

Community hauora events

Over the past year, our Pae Ora team has also been able to tautoko immunisation and health promotion events in conjunction with our Events Coordinator, Marie Clark.

In March, Marie and I were invited to attend a hauora training day at Akaroa Health, where we presented on the Waitaha Primary Health services, also providing an overview of Te Whare Tapa Whā to kaimahi.
It is always a privilege when we are welcomed into these spaces where we can create enduring relationships with our rural communities and GP practices.

In April, the Pae Ora team attended our second immunisation clinic held at Rāpaki Marae, Te Pātaka o Rakaihautū/ Banks Peninsula.
This event was held alongside the kaumatua exercise group – Taurite Tū. Rāpaki has been incredibly proactive in ensuring the hauora and wellbeing of its hapū members, and their model of wellbeing - particularly for kaumatua - is enviable!
Immunisation events cannot happen without the trust, support, and teamwork of our incredible community partners, and I would like to mihi to the Immunisation team, Te Rūnanga o Ngā Maata Waka, and The Heart Foundation for their help in making this clinic a success.
The whakataukī – He waka eke noa – reminds us that despite many of the challenges we face within the health sector, that we share a common goal of delivering the very best services, tautoko, and awhi to our communities.



Some of Waitaha's incredible hauora kaimahi at the Rāpaki Marae



Waitaha Primary Health Māori Health Rōpū - Koukourārata Marae

In May, the Pae Ora team was invited to participate in an immunisation clinic/health promotion day that was held at Te Mata Hapuku/Birdlings Flat. Despite a threatening storm, we were greeted with a stunningly warm, clear-sky day, with community members continually coming through the doors to share their stories, laughter, and kai.
The day was another roaring success, and it provided an opportunity to collaborate with our hauora partners and engage in kōrero with the community about our service. A huge mihi to our Events Coordinator, Marie Clark, for pulling it all together!

In July, the team travelled to the picturesque community of Koukourarata/Port Levy for another successful hauora day, which was held at the beautiful Tūtehuarewa Marae. For many of our remote rural communities, the ability to provide access to hauora services is invaluable, and this appreciation is often remarked on by those living in these areas.
On behalf of our team, I would again like to mihi to the hāu kainga, who spoiled us with their incredible manaakitanga, and to our wonderful hauora partners. Mauri ora!

Looking ahead

As we look ahead to the next year, our team is focused on working more collaboratively with our Pae Ora partners and delivering more group-based activities that will allow us to be more efficient in our mahi. Whai ora have indicated a desire to participate in structured swimming groups (including a group for kaumatua from Rāpaki and Rehua Marae), gym sessions, and support groups for Wāhine, Māmā & Pēpi, our Takatāpui/Rainbow community, and Tāne. The team also provides online support for our whai ora (where requested), which can reduce some of the barriers associated with social anxiety, remote rural living, and issues such as transport.

The Pae Ora team is committed to supporting our community partners, and we look forward to the strengthening of our relationships with hauora Māori providers, including providing ongoing support to marae located throughout Te Pātaka o Rakaihautū and the Waitaha rohe.
Finally, without our amazing Pae Ora team, our extended collective partnerships (internally and externally) and the amazing hauora providers who work tirelessly to serve our communities, it would be impossible to deliver our service: They are the backbone of all we do. Ngā mihi nui ki a koutou!

Nāu te rourou, nāku te rourou, ka ora ai te iwi

With your food basket and my food basket, the people will thrive.



Māori Health Team Lead Luana Swindells

HEALTH PROMOTION

Alexis and Flynn's breastfeeding journey

Waitaha's Lactation Services Team, Vicki, Ruth and Claire, supports mothers across Canterbury through breastfeeding challenges. Each month, the team receives more than 100 referrals from clinicians seeking support for the mothers they work with.
One of those mothers was Alexis. Her breastfeeding journeys with her two children were very different, but as she says,

"Both shaped me as a mother and ultimately led me to become a Mother for Mother Peer Supporter."

We are delighted to have Alexis supporting and advocating for other mums, and grateful she is sharing her story.



Alexis White and her son, Flynn



Mother for Mother Peer Supporter, Alexis

This is Alexis' story:

"Breastfeeding my first child helped me heal after a traumatic birth and boosted my confidence as a new mum. When my second child, Flynn, was born with a cleft palate, direct breastfeeding was not initially possible because he was unable to create the suction needed. I was determined to maintain a positive association with the breast so that once his palate was repaired, we could hopefully return to direct breastfeeding.

Throughout that journey, I was so thankful to have the support of Waitaha Lactation Consultant Ruth, who was there every step of the way with practical advice, encouragement and a listening ear whenever I needed it. Her support gave me the confidence to keep going, and for that I will always be immensely grateful.

To continue providing breastmilk for Flynn, I exclusively pumped and quickly discovered just how complex pumping can be. I spent a lot of time researching and learning about lactation, milk supply and long-term pumping, while figuring out what worked for me.

As my knowledge and understanding grew, I became more confident in managing the challenges of exclusively pumping. After a year of pumping and slowly working towards getting Flynn back to the breast, he began directly breastfeeding at 13 months and is now completely breastfed.

Inspired by the support I received from the Lactation Services Team, I went on to complete Waitaha Primary Health's Mother for Mother Peer Support training. This deepened my understanding of breastfeeding and lactation and gave me the confidence to support other mums through their own journeys.

"Having experienced how isolating and overwhelming pumping can feel, I was motivated to help change this."

So, I helped the team establish a monthly pumping group in Rolleston, creating a space where mums can share experiences, troubleshoot challenges, learn from each other and receive support from others who genuinely understand what they're going through.

Both of my journeys taught me that breastfeeding doesn't always look the way you expect it to. Sometimes you have to find a completely different path to get where you want to go, and having the right support and knowledge to keep going can make all the difference."

- Alexis White

OUR PEOPLE

Finding my place in Mid-Canterbury



Occupational Therapist, Catherine Shields

I'm Catherine, an Occupational Therapist who moved from Auckland to Ashburton last year to take up a role as a Brief Intervention Coordinator in the Rural Mental Health Team at Waitaha.

It has been quite a change of environment for me, but I'm really enjoying seeing the mountains every day and the ease of living in a smaller town.

Day to day, I work with people across the community who are looking for support with their mental health. It has been really positive to see that people in the community know support is available and are reaching out, sometimes after living with difficulties for a long time.

Although the work can be hard, it is very satisfying working collaboratively with people to make changes, develop a better understanding of what is going on for them, and help them restore and maintain their mental health.

"Life and work are very different here compared with Auckland, but regardless of where people live or what they do, people are actually just people."

It turns out that my city grown skills are totally transferrable to the more rural environment!

Outside of work, I have been settling into life in Mid Canterbury and living on a spacious lifestyle block, which is a completely new experience for me. I enjoy the rural environment and have been impressed with the great range of facilities and community activities Ashburton has to offer. People are really friendly and it hasn't taken long for the area to start feeling like home.

Moving from Auckland to Ashburton has been a good move, and I encourage others looking to work in primary mental health to consider Waitaha Primary Health and the Mid Canterbury region.

- Catherine Shields

COLLABORATIVE SUPPORT

Removing barriers to healthcare

Living rurally and too unwell to continue working, a Canterbury-based patient faced a significant barrier to accessing the healthcare he needed.

After leaving his job, he was relying on a Ministry of Social Development (MSD) benefit, but his limited income was not enough to cover the cost of travelling for diagnostic tests and medical treatment.

Following a referral from his medical centre, the patient was connected with Waitaha Practice Support Navigator Pam Black. Working collaboratively with him, Pam began identifying practical solutions and coordinating support from community agencies to help address the barriers to accessing timely, essential medical care.

Pam referred the patient to a budgeting service, where a financial plan was developed with him to help manage his limited income, and connected him with a food bank, which agreed to provide regular food parcels until he was able to financially support himself. This crucial community support was also supplemented by a Waitaha Primary Health voucher.

Reducing his grocery expenses freed up funds for travel to medical appointments and other living costs.

By coordinating, advocating and collaborating with community services, Pam helped address significant barriers to the patient's timely access to healthcare.

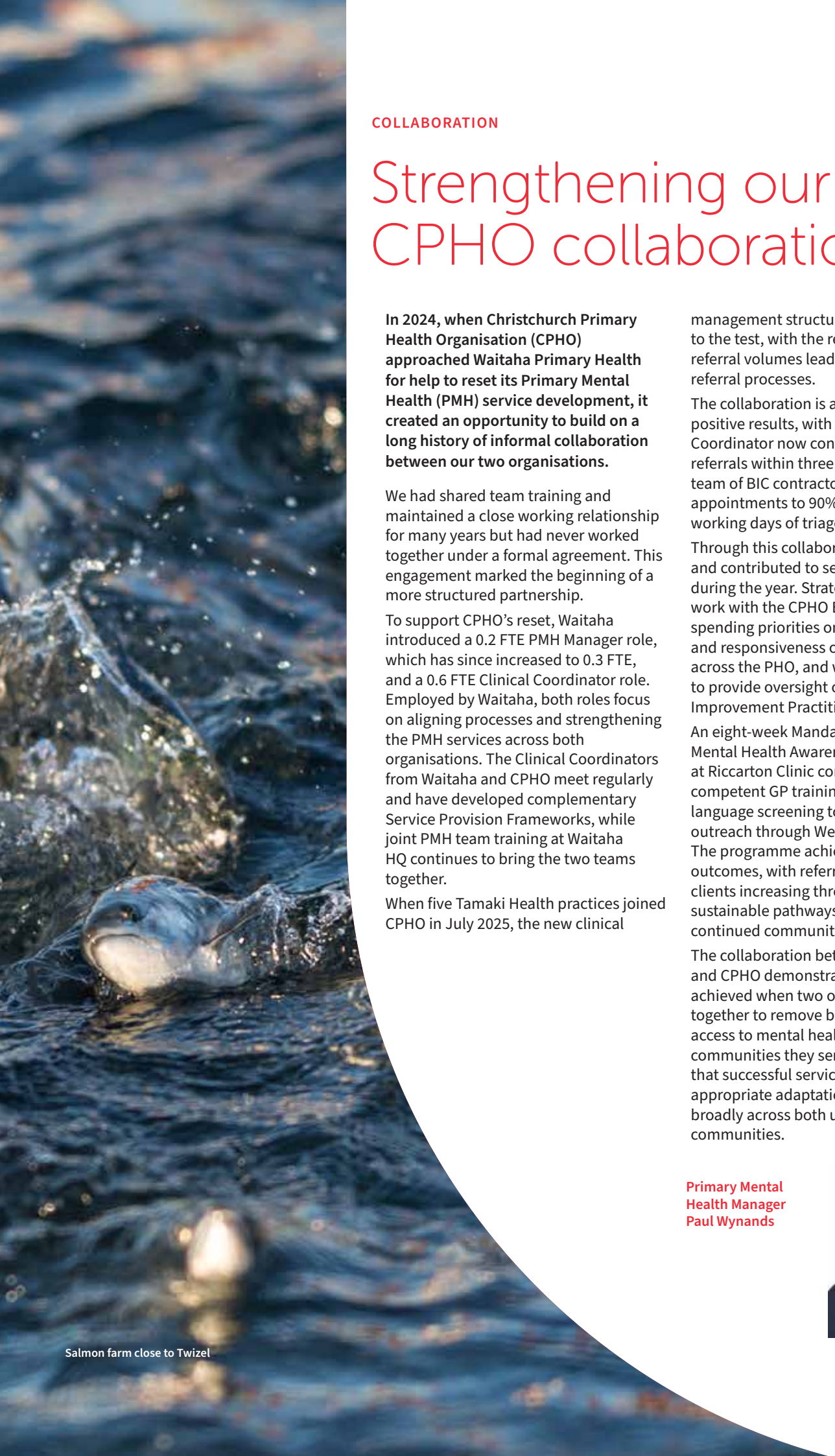
Pam also liaised with Work and Income New Zealand (WINZ) to organise a dedicated Case Contact to assist the patient with completing and maintaining the documentation required to ensure his medical-related entitlements remained current throughout his treatment.

As a result of this collaborative support, the patient was able to attend important medical diagnostic tests and make the two-hour round trip required for a two-month treatment programme, which would otherwise have been financially out of his reach.



Practice Support Navigator, Pamela Black

Pam's support helped ease the patient's financial strain, enabled access to essential medical diagnostics and treatment, and ensured he could continue receiving ongoing medical care.



Salmon farm close to Twizel

COLLABORATION

Strengthening our CPHO collaboration

In 2024, when Christchurch Primary Health Organisation (CPHO) approached Waitaha Primary Health for help to reset its Primary Mental Health (PMH) service development, it created an opportunity to build on a long history of informal collaboration between our two organisations.

We had shared team training and maintained a close working relationship for many years but had never worked together under a formal agreement. This engagement marked the beginning of a more structured partnership.

To support CPHO's reset, Waitaha introduced a 0.2 FTE PMH Manager role, which has since increased to 0.3 FTE, and a 0.6 FTE Clinical Coordinator role. Employed by Waitaha, both roles focus on aligning processes and strengthening the PMH services across both organisations. The Clinical Coordinators from Waitaha and CPHO meet regularly and have developed complementary Service Provision Frameworks, while joint PMH team training at Waitaha HQ continues to bring the two teams together.

When five Tamaki Health practices joined CPHO in July 2025, the new clinical management structure was quickly put to the test, with the resulting increase in referral volumes leading to streamlined referral processes.

The collaboration is already delivering positive results, with the CPHO Clinical Coordinator now contacting and triaging referrals within three days and a growing team of BIC contractors providing first appointments to 90% of clients within 10 working days of triage.

Through this collaboration, we have led and contributed to several key initiatives during the year. Strategic investment work with the CPHO Board has focused spending priorities on improving access and responsiveness of PMH services across the PHO, and we have continued to provide oversight of CPHO's Health Improvement Practitioner programme.

An eight-week Mandarin-Speaking Mental Health Awareness programme at Riccarton Clinic combined culturally competent GP training, Chinese-language screening tools and targeted outreach through WeChat and Rednote. The programme achieved strong outcomes, with referrals from Chinese clients increasing threefold and sustainable pathways established for continued community engagement.

The collaboration between Waitaha and CPHO demonstrates what can be achieved when two organisations work together to remove barriers and improve access to mental health services for the communities they serve. It also shows that successful service models can, with appropriate adaptation, be applied more broadly across both urban and rural communities.

Primary Mental Health Manager Paul Wynands



PRACTICE PROMOTION

New Extended Care Paramedic role for Waimate

Waimate Medical Centre introduced an Extended Care Paramedic (ECP) role through the Comprehensive Primary and Community Teams (CPCT) initiative in 2024. The aim was to increase same-day appointment capacity, meeting growing demand for acute care and improving access for our rural community, particularly Māori and Pasifika patients.

Currently working an average of 24 hours, or three days a week, the ECP sees around 30 patients each week, with approximately 75% being same-day, walk-in or acute presentations.

Most patients seen by the ECP present with undifferentiated illness or injury, including viral illnesses, respiratory infections, skin infections, musculoskeletal injuries, wounds requiring closure and minor trauma. While these are common presentations, they still require careful assessment, clinical reasoning, patient education, procedural skills and appropriate safety-netting.

Having the ECP manage these patients has improved same-day access while giving GPs more time to focus on complex diagnostic problems, chronic disease management and preventative care.

As the role has developed, it has expanded naturally beyond acute care, with the ECP now also contributing to clinical governance, Standing Order development, PRIME, telephone triage, home visits and quality improvement across the practice.

The ECP role in practice

Acute assessment

Chest pain is a good example of how the role works within primary care. Patients can receive a full assessment including history, examination, ECG acquisition and interpretation, appropriate first-line medication treatment, blood tests including troponins when indicated and clinical risk stratification. Patients requiring emergency care are referred directly to hospital, while those assessed as low risk for acute coronary syndrome can often remain in the community with repeat troponin testing and planned follow-up later the same day.

The same approach is used across many acute presentations. Trauma, fractures, wounds requiring suturing, respiratory illness and suspected infections can often be assessed and managed within the ECP scope, with GP input available whenever required rather than being needed routinely.

Rural practice

Waimate has a single frontline ambulance covering the local area. When the crew transports a patient to Timaru Hospital, they are committed for a significant period, with the return journey alone taking around 90 minutes before allowing for handover and turnaround.

Having an ECP embedded within the practice provides another layer of clinical support for the community. The role contributes to PRIME responses, while also managing same-day acute presentations within the practice. Together, these functions strengthen the resilience of the local health system by supporting an already stretched ambulance resource while maintaining access to acute primary care within the community.

Home and residential care visits have also become an important part of the role. Seeing patients in their own home often reveals issues that would not be apparent in the clinic and provides opportunities to work alongside district nurses, occupational therapists, community providers and family to support patients to remain safely at home.

Supporting the practice

Beyond direct patient care, the ECP contributes to clinical training and governance, the development and review of Standing Orders and quality improvement initiatives. The ECP also oversees PRIME equipment and medication readiness to ensure emergency resources remain operational and compliant with current Hato Hone St John standards.



Victoria Ralph, Extended Care Paramedic

The role also supports clinicians within the practice who are new to PRIME, sharing experience in prehospital assessment, scene management and interagency working with emergency services.

During periods of staff shortage, the role has also expanded to include a greater proportion of telephone triage, helping patients to receive timely clinical advice and are directed to the appropriate clinician.

Summary

Over the past two years, the ECP role has become an established part of our multidisciplinary team, improving access to same-day care, strengthening our response to acute presentations and adding another experienced clinician to the practice. As the role and paramedic scope continue to develop, we expect the ECP to remain an important part of delivering accessible, high-quality healthcare for our rural community. The introduction of prescribing for appropriately qualified paramedics will allow more complete episodes of care to be delivered within primary care and represents the next step in the development of the role.

- Kirsten Edh
Waimate Practice Manager

DIGITAL INNOVATION

AI providing more time for clients

For rural clinicians, every minute spent typing notes is a minute not spent with the person in front of them.

In March 2025, Waitaha Primary Health's Clinical Governance Group approved a trial of Heidi Health, an AI-assisted documentation tool, for the Rural Mental Health Specialist (RMHS) team, on the condition that its use be closely monitored.

Nearly a year of real-world use later, the results tell a clear story: carefully governed technology can give clinicians back their most valuable resource, attention.

2025 outcomes of Heidi Health implementation

100%	of clients gave informed, written consent
0	complaints received about AI use
10	days max data retention in the Heidi system
~20%	of transcripts required edits - and falling

Privacy by design

Every RMHS clinician using Heidi Health operates within firm privacy safeguards. Client information is processed on encrypted devices over secure connections, without personal identifiers attached, and is automatically deleted from the Heidi system within ten days of the initial assessment.

Consent is not a formality. All clients received clear information about how the tool works before agreeing to its use, and not a single client declined or raised a concern over the review period.

Clinical safety stays with the clinician

AI drafts a note, but it does not write the record. Every RMHS clinician reviews and validates AI-generated content before anything becomes part of a client's permanent file. The tool is used to support, never substitute, independent clinical risk assessment.

Around one in five transcripts currently needs modification before it meets the team's standard. The team expects this figure to keep falling as the system learns its language, structure and reporting conventions.

"The documentation burden is substantially reduced. We're significantly more present with clients, able to focus on the therapeutic relationship instead of splitting attention with notetaking."

- RMHS team feedback

A more present kind of care

The clearest outcome from the review isn't a compliance metric, but a change in how clinicians experience their own sessions. Freed from simultaneous notetaking, RMHS clinicians describe being able to give clients fuller attention, lean more into their therapeutic skills and build stronger clinical relationships in the room.

The team views this as a genuine gain in the quality of care delivered, not just a productivity improvement.

Built for a multidisciplinary team

Mental health clinicians within RMHS now work from discipline-specific templates that preserve core assessment protocols while reflecting each profession's distinct perspective.

New staff receive dedicated training on privacy obligations, correct system use and the non-negotiable requirement to review every transcript before it is filed. Oversight sits with Waitaha Primary Health IT and the Primary Mental Health Manager, while regular clinical meetings are used to share emerging AI developments and professional guidance.



Clinician using AI software to document client notes

What's next?

The Clinical Governance Group has endorsed continued use of Heidi Health by the RMHS team under current protocols, alongside quarterly reviews of privacy compliance and clinical outcomes, and expanded training as AI guidance evolves.

Two opportunities are now being considered: subscribing to Heidi Health's paid tier, which would allow the team to build a single shared reporting template that flexes across professional disciplines, and piloting the tool with other Waitaha provider teams, including breastfeeding services, to test whether these gains extend beyond mental health.

- Paul Wynands
Primary Mental Health Manager

Check out our Facebook page for interesting information, events and what we've been up to.

facebook.com/WaitahaPrimaryHealth

OUR APPROACH

Delivering equity through change

With the emergence of corporate and pass-through PHO models, the primary care landscape continues to evolve, bringing new challenges and opportunities across the sector.

During our Strategic Planning Day, the Waitaha Primary Health Board and Senior Leadership Team considered what these changes mean for our organisation and the communities we serve. The discussion reinforced a central belief that has guided Waitaha for many years: equitable health outcomes are best achieved through coordinated investment, strong community partnerships and services designed around local need.

In recent years, changes within the PHO environment and sector-wide funding pressures have resulted in an approximate 35% reduction in available funding. At the same time, some PHOs have increasingly moved towards pass-through funding models, where resources are distributed directly to practices. While this approach offers greater local control, it can reduce the ability to invest collectively in services and programmes that support vulnerable populations and address inequities at a community level.

At Waitaha, we remain proud of our equitable service delivery model. By pooling resources and working alongside community partners, local government, NGOs and healthcare providers, we can deliver programmes that extend far beyond what individual organisations could achieve alone. This collaborative approach allows every dollar invested to go further, maximising its impact while ensuring services are targeted to the specific needs of our communities. The model enables us to support workforce development, outreach services, navigation support, health promotion initiatives and community-based programmes that improve access to care and reduce pressure on general practice.

Importantly, our model recognises that smaller, rural, and high-needs communities often require a different level of support to achieve equitable outcomes. Through coordinated service delivery, communities across South Canterbury, Ashburton, Banks Peninsula, Hurunui, and Waimakariri benefit from services that may not be viable through practice-level funding alone. This approach helps ensure that where people live does not determine the care and support they can access.

While the healthcare landscape continues to change, our commitment remains clear. Waitaha will continue to champion a model that prioritises equity, partnership and community wellbeing. By working together with practices, communities, iwi and partner organisations, we are confident in our ability to continue delivering meaningful health outcomes and ensuring the greatest possible value from every dollar invested. In the face of sector change and financial challenge, we remain committed to the communities we serve and to building a healthier future for all.



Chief Operating Officer
Cole Gillman

IMPROVING ACCESS

Strengthening urgent care in Twizel

Twizel Medical Centre is proud to be one of six remote rural sites across New Zealand participating in the Rural and Remote Urgent Care (RUUC) Prototype Site Project.

The project aims to strengthen local clinical capability so more patients can be assessed, treated and referred within their own community, reducing unnecessary travel and improving access to timely care.

Through the project, we have enhanced our diagnostic services with a new ultrasound machine that provides significantly improved image quality and enables more staff to be trained in its use. We have also introduced new point-of-care testing (POCT) equipment, allowing faster on-site diagnostics with training and support from Awanui Labs.

While the project has provided funding towards these upgrades, its greatest benefit has been the ongoing education, training and mentoring that have strengthened the skills and confidence of our clinical team.

The RUUC project has also supported our collaboration with Hato Hone St John to advocate for the return of a 24/7 ambulance service to Twizel. With the service now approved and being implemented, this will improve emergency response for our community and reduce the burden on our after-hours and PRIME clinicians. Together, these investments in equipment, training and emergency services will help us continue to provide high-quality, responsive healthcare for our community and visitors for years to come.

- Debbie Anstis
Twizel Medical Centre Practice Manager



Twizel staff with new ultrasound machine

COMMUNITY CONNECTIONS

Out and about in our communities

The Practice Support Navigators (PSN) at Waitaha Primary Health have had another busy year, continuing to build connections and provide support to people and communities throughout Canterbury.

Sala, Pam, Olivia and Sheridan, who joined the team in 2026, have health promotion and disease prevention as an integral part of their Practice Support Navigator roles. Over the past year, they have been involved in a variety of health promotion activities and community events, working alongside the wonderful services and teams who support their work. Together, they have supported many people to enrol in general practices around Canterbury, as well as working on the timely sharing and distribution of accurate health, wellness and wellbeing information.

Throughout the year, the Practice Support Navigator team have worked across Canterbury, including Rangiora, Akaroa, Halswell, Christchurch, Ashburton, Cheviot and Hanmer Springs.

They have engaged with high schools, preschools, medical centres, churches, social clubs, territorial local authorities, sports venues and sporting events, Non-Governmental Organisations and marae, often attending activities in the evenings and at weekends.

Waitaha would like to acknowledge the organisations who regularly support the Navigator Service. These include:

- Hakatere Marae
- Tangata Atumotu Trust
- CanBreathe
- Community and Public Health
- Te Ha Waitaha
- Diabetes Christchurch
- Safer Mid Canterbury
- WPH-affiliated Medical Centres
- Spacpac (Polyfest)
- Heart Foundation
- Ashburton College
- Rural TLAs



Olivia Tusa, Pasifika Support Navigator



Sheridan Edgeworth, Practice Support Navigator



Pamela Black, Practice Support Navigator



Sala Touli, Practice Support Navigator

Helping people access healthcare

WPH's Navigator team support a range of activities, including health screenings, health and wellbeing expos, immunisation events and healthy lifestyle activities. The type of support provided varies, but enrolment in a general practice remains the team's highest priority, alongside enabling and supporting people to navigate and access primary health services. The team are always pleased to be invited to community events, where they are available to answer a myriad of health queries and questions and link people in with their GP teams. Their involvement also expands the PSN team's reach and network of support in communities.

The team's calm, friendly, knowledgeable and professional style draws people to them.

A special thank you to everyone who took the time to meet members of the WPH Navigator team at the various health promotion events throughout the year, even when they had to brave the cold weather to do so. Promoting the health and support services WPH provides for Canterbury communities is something the team can be proud of.

Looking ahead

When approached for support, the team can be relied on to step up. In the coming year, they are already looking forward to engaging with Pacific ECE centres in Canterbury, the Matua Olympics and rural high schools, as well as participating in health screening events and elder persons expos.

As their Manager, it is a privilege to work with such a professional and enthusiastic team who recognise the importance of timely and effective access to primary health care and services. This skilled team go above and beyond to support the many communities around Canterbury.



Director of Nursing
Janetta Skiba

WHĀNAU ORA IN THE COMMUNITY

Our journey to the Winter Wellness Expo

Our journey began quietly in the middle of winter 2025...

WINTER

In July, a need was identified. Te Mata Hapuku, Birdlings Flat, a small coastal community, required greater support for local health and wellbeing. It was a need that had been felt for some time, but one that had finally found its voice.

By August, the idea had gained enough momentum to bring people together and a local working team was established. Around the table, conversations unfolded. Ideas emerged, concerns were shared, and a vision for a community-focused health initiative began to take shape.

SPRING

As spring arrived, so did renewed energy and action.

Throughout September, the team engaged directly with the community, listening to residents, hearing their stories, and gaining a deeper understanding of the challenges they faced. From these conversations, a health survey was carefully developed and launched, giving the community an opportunity to help shape its own future.

In October, the survey responses began to return, each one adding another piece to the picture. The team worked diligently to analyse the data, identifying key themes and insights. A summary report was then produced, providing clear evidence of community needs and helping guide the next steps.

By November, the focus shifted from understanding to action. Planning began for an ambitious initiative: a Winter Wellness Expo. Goals were defined, the scope of the event was established, and potential partners were identified. What had begun as an idea became a reality.



(L to R) Bethany Ponniah, Know Your Normal; Laura Ledger, Nurse Maude; Marie Clark, Waitaha PHO; Tracey Crofts, Nurse Maude; Loren Vincent, Pharmacist at Halswell Health; Pip Cotching, Dementia Canterbury

SUMMER

The new year brought stronger connections.

In February, the team participated in a relationship-building retreat, strengthening partnerships and refining their shared purpose. Collaboration became the cornerstone of progress.

AUTUMN

Autumn marked a significant turning point.

In April, a hui was held to confirm plans for the Expo. Invitations were extended to health and supporting organisations, bringing together groups eager to contribute. At the same time, a marketing campaign was launched, spreading awareness across the region and building anticipation for the event.

By May, the momentum was undeniable. Posters appeared throughout local communities, conversations increased, and the people of Te Mata Hapuku and nearby Little River became increasingly engaged and enthusiastic. The initiative had evolved from a plan into a shared community effort.



Birdlings Flat Community coming together with purpose, collaboration, and care.

THE BIG DAY

Then, at last, the day arrived.

The **Winter Wellness Expo** opened its doors. An idea born months earlier was now alive and thriving. Community members gathered, services connected, and support reached those who needed it most. It was more than an event; it demonstrated that meaningful change begins with listening to a community and grows through collaboration, commitment, and a shared vision for wellbeing. In that moment, the journey from a single identified need in July to a vibrant and successful expo in May stood as a testament to the power of listening, partnership, and collective action.

Whānau Ora Navigator Marie Clark



COMMUNITY SUPPORT

A good start with B4 School Checks

As Waitaha's B4 School Check nurse, registered nurse Rachael Settle spends her working days travelling around Canterbury, meeting children and their families and helping make sure they have the support they need before starting school.

The B4 School Check is a free, comprehensive health and development assessment available to all four-year-olds and represents the final step in the Well Child Schedule. The aim is to identify developmental, behavioural, physical or social concerns early, so children can be connected with the appropriate support services before they start school. With checks available at home, GP practices, preschools or at Waitaha's Wairakei Road office, families have flexibility to choose where their child is seen.



B4 School Check Nurse - Rachael Settle

This year, Rachael has seen a noticeable increase in referrals, with parents showing greater awareness and raising more concerns about neurodivergent conditions like autism. As a result, a significant number of children have been connected with ongoing support through their GP, Community Dental Services, Right Service Right Time and the Ministry of Education.

There are also plenty of lighter moments along the way, with Rachael enjoying seeing the individuality and personalities of the four-year-olds come through during their checks. But the most rewarding part of her role is being able to help families make the connections they need.

"I am grateful for the opportunity to connect families with these services and help ensure children are well supported for a successful transition to school."

- Rachael Settle



A sketch of Rachael drawn by a young boy during his B4 School Check

Lucious lupins flowering in Central Otago

Directory

Waitaha Primary Health Aoraki Limited

as at 30 June 2026

Principal Business
Primary Health Organisation

Shareholder
Waitaha Primary Health Trust

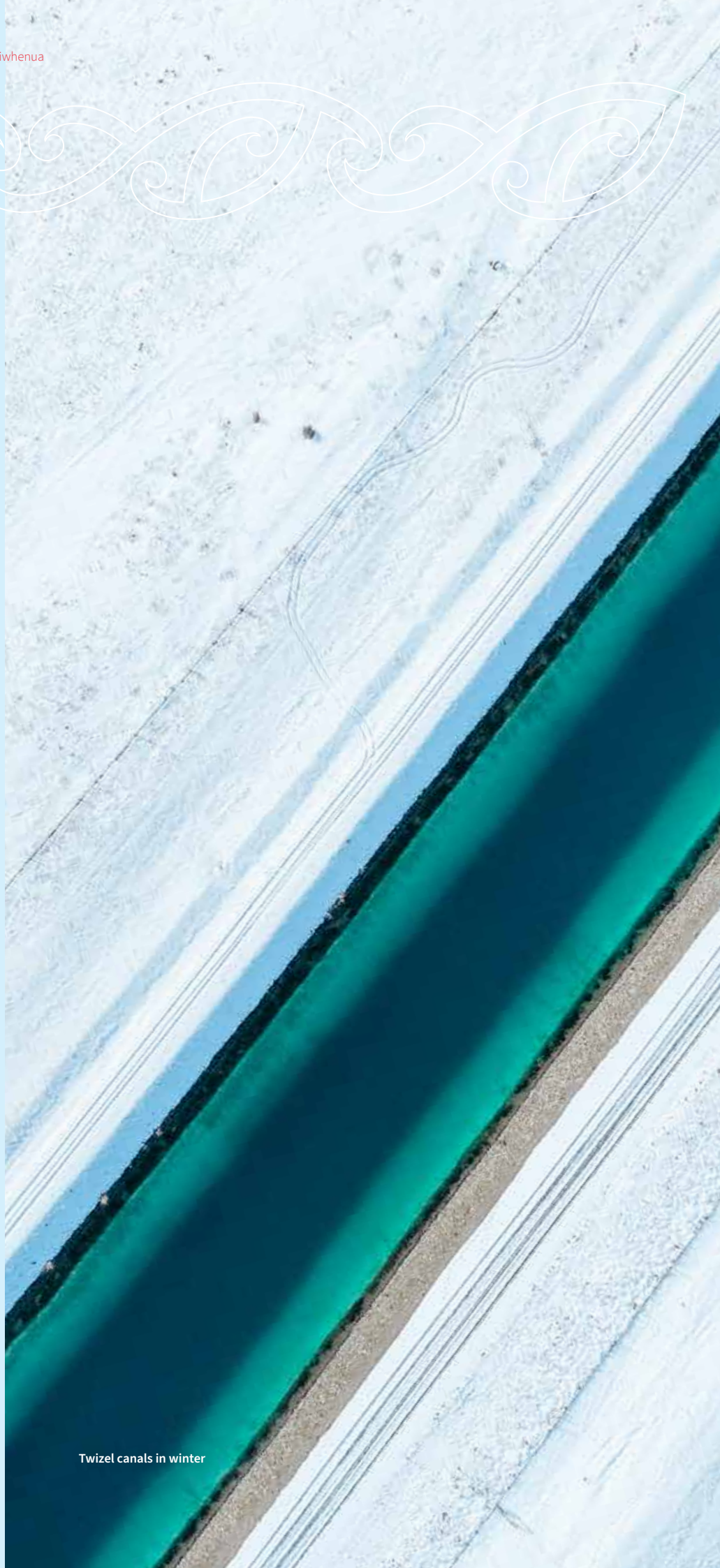
Registered Office
Level 2, 83 Victoria Street
Christchurch, 8013

Directors
D Gordon
L Martin

Solicitors
Saunders Robinson Brown
Christchurch

Bankers
ASB Bank

Auditors
Audit Professionals Limited
Dunedin



Twizel canals in winter



Annual Report of Directors

For the year ended 30 June 2026

The Directors are pleased to present the approved financial report including the historical financial statements of Waitaha Primary Health Aoraki Limited for the year ended 30 June 2026.

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) - (j) of the Act.

For and on behalf of the Board of Directors:

Director

Director

Date 2/10/2026

Statement of Financial Responsibility

For the year ended 30 June 2026

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 2026 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 Aoraki Limited for the year ended 30 June 2026.

For and on behalf of the Directors:

Director _____ **Director** _____

Dated 2/10/2026

Statement of Service Performance

For the year ended 30 June 2026

Vision:

A leader of innovative community whānau centered healthcare, ensuring social determinants of health and wellbeing are enhanced from grassroots 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 Aoraki (WPHA)

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

Our main aim is to enable the people of South Canterbury and the Aoraki region to maintain and improve their health and wellbeing. We do this by supporting patients to enrol in general practices or community providers including offering our own clinical services to help general practice teams provide better care.

	Year	Female	Male	Another gender	Unknown
Gender	25/26	50.0%	50.0%	0.0%	0.0%

	Year	NZ European	Māori	Pasifika	Asian	Other	Unknown
Ethnicity	25/26	79.0%	9.0%	3.0%	8.0%	2.0%	0.0%

	Year	00-04	05-14	15-24	25-44	45-64	65+	Total
Age bands	25/26	2,941	7,164	6,462	13,971	15,207	14,527	60,272

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 and equitable access to primary healthcare services. WPHA 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.**

   WPHA 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 different local government authorities, populations and adapting to shifts in the broader healthcare system.

	Year	NZ European	Māori	Pasifika	Asian	Other	Unknown	Totals
BIC Referrals	25/26	501	70	11	20	4	3	609
BIC Contacts	25/26	2,059	254	36	79	11	7	2,446
CVD Risk Assessments	25/26	3,734	309	80	192	41	2	4,358
End of Life Registrations	25/26	150	10	1	3	0	1	165
End of Life Consults	25/26	691	42	1	6	1	0	741
Bowel Screenings	25/26	97	6	1	1	0	0	105
HIP Contacts	25/26	3,257	343	27	78	71	10	3,786
HPV	25/26	858	210	53	155	16	2	1,294

We remain focused on improving health outcomes for Māori and Pasifika communities. Currently, we are closely reviewing immunisation data capture processes, with particular attention to vaccination rates and coverage within these populations.

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2026

	Notes	2026 $
Contract revenue - non exchange transactions	5	12,469,015
Total revenue from non exchange transactions		**12,469,015**
Expenses related to the delivery of entity objectives	6	12,442,975
Other expenses	6	69,329
Total expenses		**12,512,304**
Gross (Deficit)		**(43,289)**
Other comprehensive revenue and expense		**-**
Total comprehensive revenue and expense for the year		**(43,289)**

Statement of Changes in Equity

For the year ended 30 June 2026

	2026 $
Opening balance	-
Total comprehensive revenue and expense for the year	43,289
Total decreases	**43,289**
Total Equity (Deficit)	**(43,289)**

Statement of Financial Position

As at 30 June 2026

	Notes	2026 $
ASSETS		
Current		
Cash and cash equivalents	7	630,805
Accounts receivable	8	365,211
Total current assets		**996,016**
TOTAL ASSETS		**996,016**
LIABILITIES		
Current		
Trade and other payables	9	642,893
Deferred revenue	10	396,412
Total current liabilities		**1,039,305**
TOTAL LIABILITIES		**1,039,305**
NET ASSETS		**(43,289)**
EQUITY		
Accumulated revenue and expense		(43,289)
TOTAL EQUITY (Deficit)		**(43,289)**

Statement of Cash Flows

For the year ended 30 June 2026

	2026 $
Cash flows from operating activities	
Cash received from:	
Receipts from contracting income	12,522,559
GST received	24,268
Cash paid to:	
Payments to suppliers	(76,352)
Contract payments	(11,771,960)
Total cash flows from operating activities	**698,515**
Cash flows from financing activities	
Loans repayments to related parties:	
Waitaha Primary Health Organisation LTD - intercompany loan	(67,710)
Total cash flows (to) financing activities	**(67,710)**
Net Increase in Cash	**630,805**
Cash balances	
Cash and cash equivalents at beginning of period	-
Cash and cash equivalents at end of period	630,805
Net change in cash for period	**630,805**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

1. Reporting Entity

The financial statements presented here are for Waitaha Primary Health Aoraki Limited. Waitaha Primary Health Aoraki Limited is a public benefit entity for the purposes of financial reporting with the Financial Reporting Act 2013.

2. Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted. The company qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between $5 million and $33 million operating expenditure.
These financial statements were authorised for issue by the directors on the date indicated on page 31.

(b) Basis of Measurement

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

(c) Functional and Presentation Currency

The financial statements are presented in New Zealand dollars ($). There has been no change in the functional currency of the company during the year.

(d) Going Concern

The financial statements have been prepared on the basis that the company is a going concern.

3. Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements 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.

As this is the company's first year of trading, these determinations are made without the benefit of historical reporting trends.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

(a) Critical Judgements in Applying Accounting Policies

Management has made the following critical judgements in applying the company's accounting policies:

- Revenue Recognition (Exchange vs Non-Exchange Contracts): The Organisation receives multi-stream public funding, primarily via Te Whatu Ora (Health NZ). Management evaluates each contract individually to determine whether the transaction is an exchange or non-exchange transaction. This assessment depends on whether the Organisation receives approximately equal value directly in exchange for the funding, or if the funds are provided to deliver public benefits to the community.

- Principal vs Agent Assessment (Pass-Through Funding): The Organisation receives capitation and program funding that is passed through to member general practices. Management applies judgement to determine whether the Organisation acts as a principal or an agent in these transactions by assessing who controls the specified services before they are transferred to patients.

Assumptions and Estimation Uncertainties

There are no assumptions and estimation uncertainties that would have a significant risk of resulting in a material adjustment in the year ended 30 June 2026.

4. Significant Accounting Policies

The accounting policies set out below have been applied consistently throughout the current reporting period. As these are the Organisation's first financial statements, no comparative prior periods are presented.

(a) Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the entity, and measured at fair value of consideration received or receivable. The following specific recognition criteria in relation to the entities revenue streams must also be met before revenue is recognised.

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 revenue criteria must be met before the revenue is recognised:

Revenue from Exchange Transactions

Exchange transactions are those in which the entity receives assets or services, or has liabilities extinguished, and in exchange directly provides approximately equal value, in the form of cash, goods, services, or use of assets.

Interest Income

Interest income is recognised as it accrues.

Revenue from Non-exchange Transactions

Non-exchange transactions are those where the entity receives assets or services, or has liabilities extinguished but provides no direct consideration of approximately equal value in exchange.
Inflows from non-exchange transactions are recognised as revenue to the extent that a liability is not recognised in respect of the same inflow.
Liabilities are recognised in relation to an inflow of resources from non-exchange transactions where there is a resulting present obligation from the non-exchange transactions where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation

- The amount of the obligation can be reliably estimated

A restriction on the use of transferred assets giving rise to a performance obligation does not alone give rise to a liability and as such these inflows will be recognised as revenue in full upon receipt. The following specific recognition criteria in relation to the entity's non-exchange transaction revenue streams must also be met before revenue is recognised.

Donations, Grants and Contract Revenue

The recognition of non-exchange revenue from Grants, Donations, Legacies and bequests depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically

require the entity to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not give rise to the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, term deposits and other short-term liquid investments with original maturities of 90 days or less.

(c) 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.

(d) Financial Instruments

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

Financial instruments are comprised of trade debtors and other receivables, cash and cash equivalents, trade creditors and other payables and borrowings.

Initial Recognition

The entity initially recognises financial instruments when the entity becomes party to the contractual provisions of the instrument.

Derecognition of Financial Instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or if the company transfers the financial assets 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

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

All financial instruments held by the company in the years reported have been designated in one classification, "amortised cost", being financial assets held for collection of contractual cash flows where these 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 impairment.

(e) Impairment

The entity assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets is deemed to be impaired if there is objective evidence of impairment as a result of one or more events that has occurred after initial recognition of the asset and that event has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or entity of debtors are experiencing significant financial difficulty

- The probability that debtors will enter bankruptcy or other financial reorganisation

- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.
Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against receivables.
When an event occurring after the impairment was recognised causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

(f) Income Tax

The company has applied for registration as a charity with charity services. The company expects the registration once approved to apply retrospectively and accordingly has not recognised income tax on the basis that its income will be exempt from income tax.

(g) 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 payable which are stated inclusive of GST.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the statement of financial position.

(h) Provisions

A provision is recognised if, as a result of a past event, the group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as a finance cost within surplus or deficit.

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

(i) Capital Management Policy

Aoraki's capital is its equity, being the net assets represented by accumulated surplus and other equity reserves. The primary objectives of Aoraki's capital management policy is to ensure adequate capital reserves are maintained in order to support its activities. Aoraki 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.

(j) Comparatives

This is the first year of operations of the company. It was incorporated on 16 September 2025. Accordingly there are no prior year comparative figures presented in these financial statements.

5. Revenue

	2026 $
Revenue from non-exchange transaction	
Contract Revenue	
Health NZ contract revenue	12,461,610
Other contract revenue	7,405
Total contract revenue	**12,469,015**
Total revenue from non-exchange transactions	**12,469,015**
Total Revenue	**12,469,015**

6. Expenses

Expenses related to the delivery of entity objectives	
Consultancy fees	13,331
Contract expenditure	12,088,975
General expenses	19,089
Insurance	16,045
IT and software costs	34,129
Management fees and expenses	260,504
PHO Alliance Membership and expenses	10,834
Telephone expenses	68
Total expenses related to the delivery of entity objectives	**12,442,975**
Other expenses	
Accountancy fees	44,500
Audit fees and compliance expenses	11,500
Interest	12,829
Total other expenses	**69,329**
Total Expenses	**12,512,304**

7. Cash and cash equivalents

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

	2026 $
ASB bank account	630,805
Total Cash and Cash Equivalents	**630,805**

8. Accounts receivable

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 allowances made. All receivables are subject to credit risk exposure.

Recoverables (from non-exchange transaction)	365,211
Total Accounts Receivable	**365,211**

9. Accounts payable

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

Accounts payable	642,893
Total Accounts Payable	**642,893**

10. 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.

Unexpensed contract revenue	396,412
Total Deferred Revenue	**396,412**

11. Financial instruments

	Assets at amortised cost $	Liabilities at amortised cost $	Fair value $
2026			
Financial assets			
Trade and other receivables	365,211	-	365,211
Cash and cash equivalents	630,805	-	630,805
Total current assets	**996,016**	**-**	**996,016**
Total Assets	**996,016**	**-**	**996,016**
Financial liabilities			
Trade and other payables	-	642,893	642,893
Total current liabilities	**-**	642,893	642,893
Total Liabilities	**-**	**642,893**	**642,893**

12. Events after reporting date

There have been no events subsequent to balance date that would materially affect the financial statements.

13. 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.

Waitaha Primary Health Aoraki Limited has a related party relationship with its Directors and other key Management personnel.

(1) D Gordon and L Martin, directors of the company are also directors of Waitaha Primary Health Limited. Waitaha Primary Health Limited is also wholly owned by The Waitaha Primary Health Trust. The company has been charged by Waitaha Primary Health Limited for staff wage recharges of $199,687 and Datacraft costs of $46,521 during the year. Accounts payable balance outstanding as at balance date totals $295,968.

(2) The company paid interest of $12,829 on behalf of its parent, Waitaha Primary Health Holdings Limited, to Waitaha Primary Health Limited during the year. The balance owing at balance date is included in 1) above.

14. Commitments and contingencies

There are no material commitments, contingent liabilities, or contingent assets recognised as at balance date.

15. Deficit in equity - Going concern

The financial statements have been prepared on a going concern basis. Waitaha Primary Health Aoraki Limited commenced receiving operational funding in December 2025 and, during its initial period of operations to 30 June 2026 incurred a net deficit and had negative shareholders' equity of $43,289 at balance date.

The directors have considered the company's current financial position, forecast cashflows, expected funding and future operational plans. Management forecasts indicate that the company is expected to generate future surpluses and has sufficient resources to meet its future obligations as they fall due for at least twelve months from the date of approval of these financial statements.

Based on these assessments, the directors consider that the going concern basis of preparation remains appropriate. Accordingly, the financial statements do not include any adjustments that may be necessary if the company was unable to continue as a going concern.

Independent Auditor's Report

To the Shareholder of Waitaha Primary Health Aoraki Limited

Our Opinion

We have audited the financial statements and service performance report of Waitaha Primary Health Aoraki Limited (the Company). The financial statements comprise the statement of financial position as at 30 June 2026 and the statement of comprehensive revenue and expense, the statement of changes in net assets and the statement of cash flows for the year 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 2026 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 2026 in that the service performance information is 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) (Revised) The Audit of Service Performance Information. 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.

Directors' 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, 2 October 2026

Audit PROFESSIONALS LIMITED



Shadows dancing over Aoraki Mount Cook

Directory

Waitaha Primary Health Limited

as at 30 June 2026

Principal Business
Primary Health Organisation

Shareholder
Waitaha Primary Health Trust

Registered Office
Level 2, 83 Victoria Street
Christchurch Central
Christchurch, 8013

Directors
E Avnit
T Dellow
D Gordon
J N M Kahu
L Leslie
L Martin
D Matthews
J Tyro

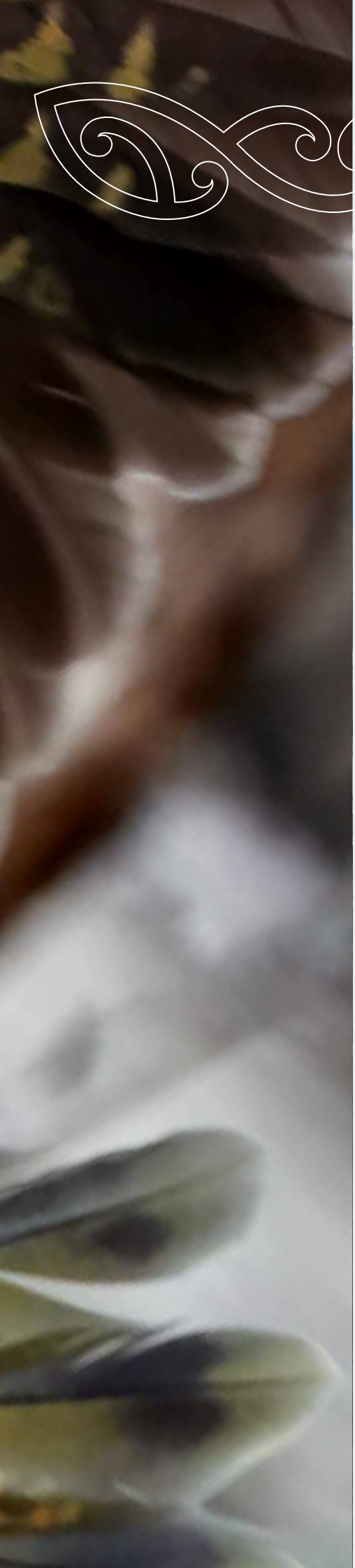
Solicitors
Saunders Robinson Brown
Christchurch

Bankers
ASB Bank

Auditors
Audit Professionals Limited
Dunedin



Kea fluttering its feathers



Annual Report of Directors

For the year ended 30 June 2026

The Directors are pleased to present the approved financial report including the historical financial statements of Waitaha Primary Health Limited for year ended 30 June 2026.

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) - (j) of the Act.

For and on behalf of the Board of Directors:

Director

Director

Date 2/10/2026

Statement of Financial Responsibility

For the year ended 30 June 2026

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 2026 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 2026.

For and on behalf of the Directors:

Director _____ **Director** _____

Dated 2/10/2026

Statement of Service Performance

For the year ended 30 June 2026

Vision:

A leader of innovative community whānau centered healthcare, ensuring social determinants of health and wellbeing are enhanced from grassroots 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 Limited (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 our own clinical services to help general practice teams provide better care.

Gender

Year	Female	Male	Another gender	Unknown
2026	50%	50%	0%	0%
2025	49.4%	50.3%	0%	0.3%

Ethnicity

Year	NZ European	Māori	Pasifika	Asian	Other	Unknown
2026	77%	9%	4%	9%	1%	0%
2025	77%	9%	4%	9%	1%	0%

Age bands

Year	00-04	05-14	15-24	25-44	45-64	65+	Total
2026	2,433	5,715	5,250	11,652	12,202	12,208	49,460
2025	2,723	6,441	5,596	12,959	13,470	12,948	54,137

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 those who live in our general practice geographical regions have fair 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 different local government authorities, populations and adapting to shifts in the broader healthcare system.

	Year	NZ European	Māori	Pasifika	Asian	Other	Unknown	Total
BIC Referrals	2026	925	167	16	32	15	7	1,162
	2025	965	172	21	29	16	9	1,212
BIC Contacts	2026	5,231	982	96	183	67	25	6,584
	2025	5,520	922	118	137	101	57	6,855
Mental Health Extended Consults	2026	895	187	11	30	13	3	1,139
	2025	1,007	208	17	29	13	2	1,276
CVD Risk Assessments	2026	3,339	305	93	169	22	2	3,930
	2025	2,856	286	70	186	18	0	3,416
End of Life Registrations	2026	149	5	2	2	0	0	158
	2025	116	5	1	1	0	0	123
End of Life Consults	2026	540	26	8	3	0	0	577
	2025	394	25	0	2	0	0	421
Bowel Screenings	2026	75	4	0	1	0	0	80
	2025	60	4	0	0	1	0	65
HIP Contacts	2026	1,759	191	19	61	11	0	2,041
	2025	2,607	217	17	77	21	2	2,941
HPV	2026	800	168	52	115	18	0	1,153
	2025	788	194	65	129	22	1	1,199

We remain focused on improving health outcomes for Māori and Pasifika communities. Currently, we are closely reviewing immunisation data capture processes, with particular attention to vaccination rates and coverage within these populations.

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2026

	Notes	2026 $	2025 $
REVENUE			
Revenue from exchange transactions			
Interest, dividends and other investment income	6	30,633	26,909
Other revenue from exchange transactions	6	145,587	-
Total revenue from exchange transactions		**176,220**	**26,909**
Revenue from non-exchange transactions			
Grant revenue from local or central government	6	22,962,349	22,729,692
Grant revenue from other sources	6	162,772	13,960
Total revenue from non-exchange transactions		**23,125,121**	**22,743,652**
TOTAL REVENUE		**23,301,341**	**22,770,561**
EXPENSES			
Employee remuneration		2,960,188	3,157,671
Other employee related costs		144,054	141,532
Expenses related to the delivery of entity objectives		19,950,105	19,280,907
Other expenses		122,154	110,482
Depreciation		31,450	39,619
Total expenses		**23,207,951**	**22,730,211**
GROSS SURPLUS		**93,390**	**40,350**
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		**93,390**	**40,350**

Statement of Changes in Equity

For the year ended 30 June 2026

	2026 $	2025 $
Opening balance	401,433	361,083
Revenue increases/(deficit) for the year	93,390	40,350
Other comprehensive income	-	-
Total Equity	**494,823**	**401,433**

Statement of Financial Position

As at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Current			
Cash and cash equivalents	7	1,564,320	1,984,934
Accounts receivable	8	1,348,147	867,341
Term deposit		400,000	-
Prepayments		30,202	16,391
Total current assets		**3,342,669**	**2,868,666**
Non-Current			
Plant and equipment	9	81,932	118,082
Total non-current assets		**81,932**	**118,082**
TOTAL ASSETS		**3,424,601**	**2,986,748**
LIABILITIES			
Current			
Accounts payable	10	486,163	305,121
Employee entitlements	11	238,646	210,601
Deferred revenue	12	2,204,969	2,069,593
Total current liabilities		**2,929,778**	**2,585,315**
TOTAL LIABILITIES		**2,929,778**	**2,585,315**
NET ASSETS		**494,823**	**401,433**
EQUITY			
Accumulated revenue and expense		494,823	401,433
TOTAL EQUITY		**494,823**	**401,433**

Statement of Cash Flow

For the year ended 30 June 2026

	2026 $	2025 $
Cash flow from operating activities		
Cash received from/(paid to):		
Receipts from contract transactions and other income	22,794,480	23,203,963
Interest, dividends and other investment receipts	30,633	26,909
Other receipts	103,212	-
Contract payments	(19,913,687)	(19,614,576)
Payments to employees	(3,076,197)	(3,116,090)
Goods and services tax (net)	13,641	(46,044)
Total cash flow from operating activities	**(47,918)**	**454,162**
Cash flow from investing activities		
Cash received from/(paid to):		
Receipts from sale of plant and equipment	27,304	-
Acquisition of plant and equipment	-	(22,174)
Payments to acquire investments	(400,000)	-
Total cash flow (to)/from investing activities	**(372,696)**	**(22,174)**
Cash flow from financing activities		
Cash was received from/(paid to):		
Repayments of loans borrowed to other parties	100,000	-
Loans advanced to other parties	(100,000)	-
Repayment of finance leases	-	(67,557)
Total cash flows (to)/from financing activities	**-**	**(67,557)**
Cash Balances		
Net increase (decrease) in cash and cash equivalents	(420,614)	364,431
Cash and cash equivalents, beginning of the period	1,984,934	1,620,503
Cash and cash equivalents at end of the period	**1,564,320**	**1,984,934**

Notes to and Forming Part of the Financial Statements

For the year ended 30 June 2026

1. Reporting Entity

The financial statements presented here are for Waitaha Primary Health Limited. Waitaha Primary Health Limited is a public benefit entity for the purposes of financial reporting with the Financial Reporting Act 2013.

2. Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted. The company qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between $5 million and $33 million operating expenditure.
These financial statements were authorised for issue by the directors on the date indicated on page 45.

(b) Basis of Measurement

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

(c) Functional and Presentation Currency

The financial statements are presented in New Zealand dollars ($). There has been no change in the functional currency of the company during the year.

(d) Going Concern

The financial statements have been prepared on the basis that the company is a going concern.

3. Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements 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 life of plant and equipment which are reviewed regularly.

Assumptions and Estimation Uncertainties

There are no assumptions and estimation uncertainties that would have a significant risk of resulting in a material adjustment in the year ended 30 June 2026.

4. Significant Accounting Policies

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

(a) Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the entity, and measured at fair value of consideration received or receivable. The following specific recognition criteria in relation to the entities revenue streams must also be met before revenue is recognised.

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 revenue criteria must be met before the revenue is recognised:

Revenue from Exchange Transactions

Exchange transactions are those in which the entity receives assets or services, or has liabilities extinguished, and in exchange directly provides approximately equal value, in the form of cash, goods, services, or use of assets.

Revenue from Non-exchange Transactions

Non-Exchange transactions are those where the entity receives assets or services, or has liabilities extinguished but provides no direct consideration of approximately equal value in exchange.
Inflows from non-exchange transactions are recognised as revenue to the extent that a liability is not recognised in respect of thesame inflow.

Liabilities are recognised in relation to an inflow of resources from non-exchange transactions where there is a resulting present obligation from the non-exchange transactions where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation

- The amount of the obligation can be reliably estimated

A restriction on the use of transferred assets giving rise to a performance obligation does not alone give rise to a liability and as such these inflows will be recognised as revenue in full upon receipt. The following specific recognition criteria in relation to the entity's non-exchange transaction revenue streams must also be met before revenue is recognised.

Donations, Grants and Contract Revenue

The recognition of non-exchange revenue from Grants, Donations, Legacies and bequests depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not give rise to the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

Interest Income

Interest income is recognised as it accrues.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, term deposits and other short-term liquid investments with original maturities of 90 days or less.

(c) Investments

Term deposits with original maturities of greater than 90 days are measured at cost less any impairment losses.

(d) 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.

(e) Property, plant and equipment

Plant and equipment are initially measured at cost. They are subsequently measured either under the:

Cost Model

Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.
All of the entity's items of property, plant and equipment are measured in accordance with the cost model.
Initial cost includes expenditure that is directly attributable to the acquisition of the asset.
Any gain or loss on disposal of an item of property, plant and equipment is recognised in the statement of comprehensive revenue and expense.

Subsequent Expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the associated expenditure will flow to the entity. Ongoing repairs and maintenance is expensed as incurred.

Depreciation

Depreciation is based on the cost of an asset less its residual value. Depreciation is recognised on a diminishing value basis over the estimated useful life of the asset. The diminishing value depreciation rates are as follows:

Computer equipment & software 20-50% DV

Motor vehicles 25-33% DV

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate.

(f) Financial Instruments

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

Financial instruments are comprised of trade debtors and other receivables, cash and cash equivalents, trade creditors and other payables and borrowings.

Initial Recognition

The entity initially recognises financial instruments when the entity becomes party to the contractual provisions of the instrument.

Derecognition of Financial Instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or if the company transfers the financial assets 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

Subsequent measurement is dependent on the classification of the financial instrument, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial instruments at initial recognition and re-evaluates this designation at each reporting date.
All financial instruments held by the company in the years reported have been designated in one classification, "amortised cost", being financial assets held for collection of contractual cash flows where these 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 impairment.

(g) Impairment

The entity assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets is deemed to be impaired if there is objective evidence of impairment as a result of one or more events that has occurred after initial recognition of the asset and that event has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or entity of debtors are experiencing significant financial difficulty

- The probability that debtors will enter bankruptcy or other financial reorganisation

- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.
Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against receivables.
When an event occurring after the impairment was recognised causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

(h) Leases

Leases in which the company assumes substantially all the risks and rewards of asset ownership are classified as finance leases. Leases that are not finance leases are classified as operating leases.

Finance leases

Upon initial recognition the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Operating leases

Operating leases are not recognised in the entity's statement of financial position. Payments made under operating leases are recognised in the statement of comprehensive revenue and expenditure on a straight line basis over the term of the lease. Lease incentives are recognised as an integral part of the total lease expense, over the term of the lease.

(i) Income Tax

The company is exempt from income tax due to its charitable status.

(j) 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 payable which are stated inclusive of GST.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the statement of financial position.

(k) Provisions

A provision is recognised if, as a result of a past event, the group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as a finance cost within surplus or deficit.

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

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. Revenue

	2026 $	2025 $
REVENUE FROM EXCHANGE TRANSACTIONS		
Interest, dividends and other investment income		
Interest received	30,633	26,909
Total interest, dividends and other investment income	**30,633**	**26,909**
Other revenue from exchange transaction		
Gain on disposal or fixed assets	22,603	-
Project officer HP income	122,984	-
Total other revenue from exchange transactions	**145,587**	**-**
TOTAL REVENUE FROM EXCHANGE TRANSACTIONS	**176,220**	**26,909**
REVENUE FROM NON-EXCHANGE TRANSACTIONS		
Grant revenue from local or central government		
Health NZ contract revenue	22,962,349	22,729,692
Total grant revenue from local or central government	**22,962,349**	**22,729,962**
Grant revenue from other sources		
Grant revenue from non-government sources	162,772	13,960
Total grant revenue from other sources	**162,772**	**12,962**
TOTAL REVENUE FROM NON-EXCHANGE TRANSACTIONS	**23,125,121**	**22,743,652**
TOTAL REVENUE	**23,301,341**	**22,770,561**

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 2026 was 1.90% - 3.00% (2025: 2.85%-4.20%).

	2026 $	2025 $
ASB bank account	1,231,665	1,259,245
Term deposits maturing within 90 days	332,655	725,689
Total cash and cash equivalents	**1,564,320**	**1,984,934**

8. Accounts receivable

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 allowances made. All receivables are subject to credit risk exposure.

	2026 $	2025 $
Receivables (from exchange transactions)	295,968	-
Recoverables (from non-exchange transactions)	1,052,179	867,341
Total	**1,348,147**	**867,341**

9. Property, plant and equipment

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

	Motor vehicles $	Computer equipment & plant $	2026 Total $
Cost			
Opening balance	352,790	122,030	474,820
Additions	-	-	-
Disposals	(44,832)	-	(44,832)
Closing balance	**307,958**	**122,030**	**429,988**
Accumulated depreciation			
Opening balance	260,059	96,679	356,738
Depreciation Charge	25,563	5,886	31,449
Disposals	(40,131)	-	(40,131)
Closing balance	**245,491**	**102,565**	**348,056**
Book Value 2026	**62,467**	**19,465**	**81,932**

	Motor Vehicles $	Computer Equipment & Plant $	2025 Total $
Gross carrying amount			
Opening balance	376,319	122,030	498,349
Additions	22,174	-	22,174
Disposals	(45,703)	-	(45,703)
Closing balance	**352,790**	**122,030**	**474,820**
Accumulated depreciation			
Opening balance	256,234	88,326	344,560
Depreciation charge	32,045	8,353	40,398
Disposals	(28,220)	-	(28,220)
Closing balance	**260,059**	**96,679**	**356,738**
Book Value 2025	**92,731**	**25,351**	**118,082**

10. Accounts payable

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

	2026 $	2025 $
Accounts payable	436,939	264,062
GST payable	49,224	41,509
Total Accounts Payables	**486,163**	**305,121**

11. Employee entitlements

	2026 $	2025 $
Annual leave entitlements	238,646	198,739
PAYE accrual	-	2,220
Wage accrual	-	9,642
Total	**238,646**	**210,601**

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 1- 12 months.

	2026 $	2025 $
Unexpended contract revenue	2,204,969	2,069,593
Total deferred revenue	**2,204,969**	**2,069,593**

13. Financial instruments

2026	Assets at amortised cost $	Liabilities at amortised cost $	Fair value $
Financial assets			
Trade and other receivables	1,348,147	-	1,348,147
Cash and cash equivalents	1,564,320	-	1,564,320
Investments - Term Deposits	400,000	-	400,000
Total current assets	**3,312,467**	**-**	**3,312,467**
Total Assets	**3,312,467**	**-**	**3,312,467**
Financial Liabilities			
Trade and other payables	-	486,163	486,163
Total current liabilities	**-**	486,163	486,163
Total Liabilities	**-**	**486,163**	**486,163**

2025	Assets at amortised cost $	Liabilities at amortised cost $	Fair value $
Financial assets			
Trade and other receivables	867,341	-	867,341
Cash and cash equivalents	1,984,934	-	1,984,934
Total current assets	**2,852,275**	**-**	**2,852,275**
Total Assets	**2,852,275**	**-**	**2,852,275**
Financial liabilities			
Trade and other payables	-	275,924	275,924
Total current liabilities	**-**	275,924	275,924
Total Liabilities	**-**	**275,924**	**275,924**

14. 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. During the year Rangiora Medical Centre Limited Partnership received PHO funding of $2,513,173 (2025: $2,252,928) on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals $6,842 payable (2025: $1,746).

(2) E Avnit is a director of the company and a director in Tinwald Medical Services Limited. During the year Tinwald Medical Services Limited received PHO funding of $1,420,747 (2025: $1,278,225) on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals $11,673 payable (2025: $2,309).

(3) During the year the company provided services and incurred costs on behalf of Waitaha Primary Health Aoraki Limited, an entity with common directors and shareholders. The company recharged wages of $199,687 and Datacraft costs of $46,521 to Waitaha Primary Health Aoraki Limited during the year. Balance outstanding as at balance date totals $295,968 receivable (Last year: Nil).

(4) The company also advanced a $100,000 loan to Waitaha Primary Health Holdings Limited, an entity with common shareholders and directors. Interest of $12,829 was charged on the loan during the year. Both the loan principal and interest were repaid in full during the year and no amount was outstanding at balance date (last year: Nil).

Salaries and other short term employee benefits	2026 $	2025 $
Remuneration		
Directors (Number of key management personnel: 8. 2025: 5)	81,613	77,000
Senior Management (Number of key management personnel: 6. 2025: 5)	843,516	649,579
Total Remuneration	**925,129**	**726,579**

Key Management Compensation

Waitaha Primary Health Limited has a related party relationship with its key Management personnel. Key management personnel include the PHO's directors and senior management of the Company.

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 $53,305 (2025: $25,349).

15. Commitments and contingencies

As at 30 June 2026 Waitaha Primary Health Limited has no capital commitments. (Last Year: Nil)

On 1 February 2024, the company entered into a lease agreement for the premises and carparks at 567 Wairakei Road. The lease is expiring on 31 January 2027, with rights of renewal for another three years through to 31 January 2030.

Operating leases commitment	2026 $	2025 $
Non-cancellable operating lease payments		
Less than one year	114,926	191,080
Between one and five years	-	111,464
More than five years	-	-
Total Operating Lease Commitments	**114,926**	**302,544**

16. Events after reporting date

There have been no events subsequent to balance date that would materially affect the 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 2026 and the statement of comprehensive revenue and expense, the statement of changes in net assets and the statement of cash flows for the year 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 2026 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 2026 in that the service performance information is 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) (Revised) The Audit of Service Performance Information. 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.

Directors' 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, 2 October 2026

Audit PROFESSIONALS LIMITED





Starry skies over Canterbury

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