



christchurchpho

ANNUAL REPORT

2025



About Us

Christchurch PHO exists to lead and facilitate the provision of high-quality primary healthcare services and to improve the health and wellbeing of our people.

Christchurch PHO was established in 2003 as a community-based, not-for-profit health organisation structured as a limited liability company. Located in urban Christchurch, it is recognised as one of three primary health organisations that serve the Canterbury region.

Our priorities are to:

- Improve the health and wellbeing of our people with a focus on improving health outcomes of Māori, Pacific, youth and our vulnerable populations impacted by complex conditions, social and economic factors.
- Support general practice teams to sustainably deliver improved health outcomes for their enrolled populations.
- Evaluate, redesign and create services in partnership with our communities, clinical leaders, health providers and our wider health sector partners.
- Increase our sustainability, capability and capacity to support our providers and populations.
- Build key partnerships with other organisations to access specialist capabilities, workforces and community relationships.

From the Chair

On behalf of the Board and Chief Executive of Christchurch PHO, we have pleasure in presenting the Annual Report and Financial Statements for the year ending 30 June 2025.

I joined the Board and was appointed as Independent Chair in May. It is a privilege to support this kaupapa, and I am deeply grateful for the warm welcome and guidance of my predecessor Dr Jason Pryke, the support of our CEO Chris Lee and my fellow Board members as I've settled into the role.

The past year has been one of change and renewal for the governance of our PHO. We farewelled several valued colleagues who made significant contributions to our member practices and enrolled populations — Melanie Coker (Board), Rachel Brennan (Board and Clinical Governance Group), and Dr Joan Allardyce, Kirsten Carey, and Dr Sarah Marr (Clinical Governance Group).

We were also pleased to welcome Gemma Bradford to the Board, and Jenny Marks, Kristen Fellers, Dr Michael Shaw, and Dr Ruth MacAskill to the Clinical Governance Group. Their expertise and commitment have further strengthened our governance capability.

Over the past year, Christchurch PHO has continued to perform strongly, with a clear focus on equity, collaboration, and high-quality primary care. Childhood immunisation rates have been among the best in Aotearoa at 94.8% for two-year-olds, supported by close partnership with Health New Zealand and enhanced practice support. The appointment of a dedicated Immunisation and Screening Lead reflects our determination to close equity gaps for Māori tamariki.

The integration of Health Improvement Practitioners, Health Coaches, and Community Support Workers continues to strengthen whole-person care. Our Primary Mental Health Service improved access and responsiveness, with 90% of clients seen within 10 days, while new culturally responsive initiatives have deepened engagement across diverse communities.

Our mobile nursing, pharmacy, social work, and care coordination teams continue to provide essential outreach and wrap-around support for those most in need. We remain grateful for our strong, collaborative relationships with Waitaha Primary Health and Pegasus Health, which enhance our collective impact across the region.

Despite ongoing sector pressures, Christchurch PHO remains focused on building capability, supporting our practices, and advocating for sustainable, equitable healthcare for all.

Finally, my sincere thanks go to the whole PHO team and our dedicated management team — Chris, Sandi, and Katrina — for their skill, professionalism, and commitment throughout the year.



Lloyd Mander

From the Chief Executive

The environment that the PHO operates in continues to be highly challenging. Ongoing structural changes within Health New Zealand, meso level organisation reviews, and signalled funding cuts all create uncertainty for our PHOs and their teams. The recently announced approval for corporately owned practices to align with a single PHO nationally will potentially have a significant impact on the high levels of service integration and collaboration that our local health system has developed in recent decades.

We deeply appreciate the support of our practices and their hardworking teams; they are crucial to our performance as a PHO. We also recognise the continued underfunding of core primary care services and the significant impact this has on sustainability and services.

The PHO continues to expand our teams that focus on our vulnerable populations. The wider team now includes Nurses, Pharmacists, Social Workers, Care Coordinators, Health Improvement Practitioners, Health Coaches and Brief Intervention Coordinators. Welcome to everyone who has joined and thank you all, for your dedication and hard work.

This year, the Board has also supported expansion of our small PHO leadership team, with Dot and Sue joining the team—welcome aboard. Our new association with General Practice New Zealand has significantly strengthened our engagement with the wider sector and has been extremely supportive for me as a new PHO CEO. We also continue our close association with Waitaha Primary Health at a CEO and Chair level and with ongoing shared IT support and Mental Health leadership roles.

Dr Jason Pryke stood down as PHO Chair in May. Dr Pryke has provided strong leadership and guidance to the Board, the Clinical Governance Group and recently as acting Clinical Advisor. I have valued and appreciated Jason's support over the year and look forward to building a new relationship with Lloyd Mander as Christchurch PHOs first independent Chair.

The PHO remains dedicated to operating efficiently and ensuring the maximum possible funding is available to support our populations and those delivering and managing care for our communities. From 1 July 2025, the PHO will welcome five new practices. This is an exciting growth opportunity for the PHO and a positive endorsement of the PHOs overall approach, capability and focus on building strong relationships.

We look forward to another challenging year, where we continue to extend our team and build our capabilities in association with the wider general practice teams and our valued partners.



Chris Lee

Board of Trustees

The Board is chaired by an independent chair and includes both elected and appointed members. Membership consists of General Practitioners, Practice Nurses, Māori Community representatives, and Community representatives.

Trustees:

Lloyd Mander, Independent Chair (*Appointed May 2025*)

Ana Verdult, Māori Community Representative

Dr Danielle Brown, GP Representative

Dr Geraldine Wilson, GP Representative

Dr Jason Pryke, GP Representative

Michelle Turrall, Māori Community Representative

Dr Tearlach MacLean, GP Representative

Gemma Bradford, Nurse Representative (*Appointed October 2024*)

Melanie Coker, Community Representative (*Retired May 2025*)

Rachel Brennan, Nurse Representative (*Retired September 2024*)

Clinical Governance Group

The Clinical Governance Group provides advice to the Board on a range of important matters. These include the planning and delivery of clinical programmes, where the group evaluates and guides the development and implementation of services to best meet the needs of the enrolled population. The group also monitors adverse events and drives ongoing quality improvement, supporting a culture of safety and learning within the organisation.

Members:

Dr Tearlach MacLean (Chair), GP Representative

Ana Verdult, Māori Community Representative

Dr Jason Pryke, GP Representative

Joanne Comper, Pharmacist Representative

Jenny Marks, Nurse Representative (*Appointed April 2025*)

Kristen Fellers, Nurse Representative (*Appointed April 2025*)

Dr Michael Shaw, GP Representative (*Appointed February 2025*)

Dr Ruth MacAskill, GP Representative (*Appointed February 2025*)

Dr Joan Allardyce, GP Representative (*Retired November 2024*)

Kirsten Carey, Nurse Representative (*Retired February 2025*)

Dr Sarah Marr, GP Representative (*Retired October 2024*)

Rachel Brennan, Nurse Representative (*Retired February 2025*)

Profile and Performance

PHO Enrolled Population (as at 30 June 2025)



57,516

Enrolled population by ethnicity

Māori	7%
Pacific People	2%
Asian	26%
NZ European	62%
Other	2%



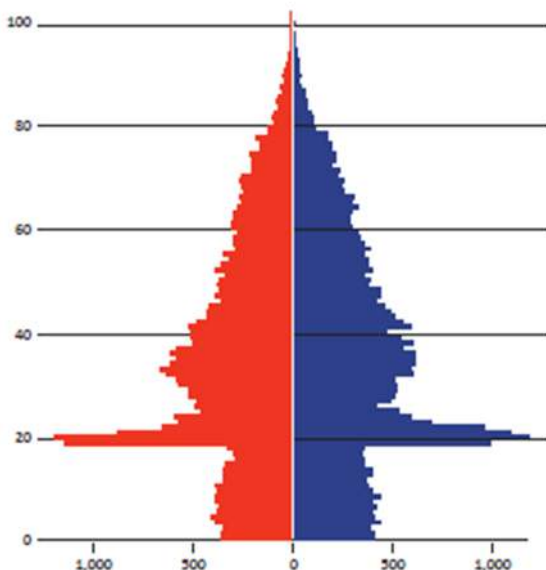
Enrolled population by age

0-4	3,132
5-14	6,070
15-24	13,024
25-44	17,506
45-62	11,302
65+	6,482



Patients by Age & Gender

Female ● Male ●



Our Practices

Ara Health Centre
Burnside Medical Centre
Halswellhealth
Lincoln University Student Health
Moorhouse Medical Centre
Riccarton Clinic
University of Canterbury Health Centre

Overview



GP FTE

48



GP Visits

137,358



Nurse FTE

60



Nurse/other visits

44,751

Childhood Immunisations



24 Month Immunisation

94.8%



SIA Packages of Care funded

1,288

Primary Mental Health Brief intervention



Mental health contacts

2,422

Presenting as:

Mild

6%

Moderate

52%

Severe

42%

Equally Well (Mental Health)



Youth funded consults

247



With physical co-morbidity

214

Our Stories

Focus on Childhood Immunisation and Screening.

Enhancing Immunisation Performance

Childhood immunisation continues as a priority for the PHO with practices supported through PHO flexible funding and various Health New Zealand funding streams.

Christchurch PHO has consistently been recognised as one of the highest performing PHOs across Aotearoa New Zealand for two-year-old immunisations, with an increase of 2.2% to 94.8% eligible population vaccinated. Our equity gap for Māori tamariki increased over the year due to a trend of increasing declines amongst Māori whanau.

Coordination and collaboration

The PHO is actively engaged and collaborating in local and regional immunisation screening hui and networks. A dedicated service lead for immunisation and screening has been appointed to support our immunisation and screening service delivery with a key focus on improved coverage for Māori and high needs groups.

The PHO's extended primary care team delivers an interdisciplinary approach to supporting practice teams through identifying eligible patients, providing health promotion, and coordinating and collaborating with external providers to enable immunisation and screening outcomes for patients.

Our dedicated PHO nurses work across the member practices identifying and engaging with patients, running clinics at various hours, as well as providing home visits – often addressing unmet patient need for highly deprived and vulnerable patients.

Integrating Health Improvement Practitioners and Support Roles to Enhance Primary Mental Health Care

Christchurch PHO employs four Health Improvement Practitioners (HIPs) working across five practices. Additionally, the Te Tumu Waiora (TTW) programme includes Health Coaches (HCs) and a Community Support Worker (CSW), that are employed by partner non-governmental organisations (NGOs). There are currently four HCs and one CSW distributed across our network.

All these roles are progressively integrating into their respective practices, although it is acknowledged that achieving full integration takes time.

Regular monthly training sessions are held for all HIPs throughout the Waitaha | Canterbury Region. These sessions offer valuable opportunities for connection, shared learning, and the exchange of information. They have also played a significant role in fostering constructive working relationships across Primary Health Organisations (PHOs). Over the past year, integration at the team lead level among the three PHOs has continued, leading to collaborative contributions in both training and decision-making processes.

As highlighted in the recent Waitaha Primary Mental Health Report, HIPs form part of the stepped care model of integrated care. Within this framework, HIPs can see all individuals presenting with behavioural health issues, as well as those with lower acuity mental health issues. Individuals with higher acuity needs are referred to our Brief Intervention Counsellors.

Expanding Access Through Flexible Funding and Extended Care Teams

Utilising the Services to Improve Access flexible funding, the PHO broadens the reach of its primary care services. This commitment involves integrating an extended primary care team made up of mobile nurses, clinical pharmacists, and social workers into general practices. The aim is to build upon the foundation provided by general practice teams, delivering targeted interventions and supporting appropriate services for our priority populations. These populations include Māori, Pacific peoples, individuals living with high levels of deprivation, and those with complex health needs.

Collaborative Approach to Wrap-Around Care

The extended primary care team operates in close partnership with primary care teams and provides Care Coordinators and Clinical Pharmacists focusing on Māori and Pacific communities. In addition, the team collaborates with Health Improvement Practitioners and Health Coaches. By dovetailing services, the teams ensure that vulnerable populations receive wrap-around care, with each professional's expertise contributing to comprehensive support and improved outcomes.

Intensive Wrap-Around Support for Māori Wahine in Crisis

A Māori wahine had not engaged with her primary care practice for several months. She presented to the Emergency Department unconscious due to hypoglycaemia, a situation attributed to poverty, lack of food, and ongoing insulin therapy. During this period, she experienced significant distress, including a 5kg weight loss and the removal of her only remaining child to Auckland. These events left her in crisis, isolated, and without reliable communication, as her phone and email were disconnected due to financial hardship.

Initial Engagement and Immediate Response

After some time, the wahine reached out to the practice in a distraught state and accepted an offer for a home visit from the Mobile Nurse. During the visit, her mental health and safety were discussed, with particular attention to her immediate mental and physical wellbeing. Comprehensive physical assessments were conducted, including blood tests, urine analysis, and other diabetes-related checks. The nurse provided visual tools to help manage anxiety

and panic attacks, as well as practical resources such as jellybeans to address hypoglycaemia. Food supplies at home were checked and replenished as needed.

Further supports were arranged during this visit. A Rapuora nurse and an additional support person began regular check-ins and continued provision of food parcels. The Health Improvement Practitioner committed to weekly contact until her mental health stabilised, and a counsellor was contacted to provide ongoing psychological support. A double-length, fully funded appointment with a new regular GP was booked, with the Mobile Nurse offering to attend alongside her for additional support.

Ongoing Support and Engagement

A support person was also arranged via the Social Worker to assist her during an upcoming court case, recognising the trauma caused by her lack of support at a previous hearing. Communication channels were re-established with a new phone connection, allowing for more consistent monitoring and support.

Progress Update: Successful Re-engagement with Primary Care

Two weeks after the initial home visit, the Mobile Nurse accompanied the wahine to the practice to meet her new female GP. This appointment, extended and funded under the Equally Well and CPOC initiatives, was arranged to ensure a supportive environment. The GP expressed gratitude for the collaborative, team-based approach and the support provided by the PHO nurse, which facilitated the wahine's re-engagement with both her GP and the wider practice team.

Recognising ongoing food insecurity, the nurse provided further basic food supplies during this visit. Another double-funded GP appointment was scheduled for two

weeks' time, at the wahine's request, with the Mobile Nurse agreeing to attend. It is anticipated that, as the relationship and trust between the GP and the wahine strengthen, the nurse's direct involvement in appointments will gradually decrease.

This case exemplifies the time, commitment, and collaborative approach required to achieve positive outcomes for vulnerable patients. It highlights the essential role of flexible, wrap-around care and demonstrates how sustained engagement and multidisciplinary teamwork can successfully support individuals experiencing complex social, medical, and psychological challenges.

Enhancements and Achievements in Primary Mental Health Services

This year, our Primary Mental Health (PMH) service underwent substantial structural change with the introduction of a new PMH Manager and Clinical Coordinator to strengthen the service's leadership and to ensure consistent support across the network.

Service responsiveness has remained a priority, with all BIC referrals being successfully contacted and triaged within three days. Notably, 90% of clients attended their first appointment within ten working days of triage.

Key investments into the service include:

- increasing BIC capacity during times of high demand
- providing specialised high-intensity psychological training
- extending session allowances for clients presenting with complex needs

A comprehensive Waitaha | Canterbury Primary Mental Health review was undertaken which has offered recommendations for enhanced collaboration across PHOs, reshaping the Te Tumu Waiora (TTW) service model, developing higher intensity workforce capacity, and improving the interface between primary care and Specialist Mental Health Services. These recommendations are currently under consideration.

A focus on culturally responsive care resulted in an eight-week Mandarin-Speaking Mental Health Awareness Initiative. This initiative yielded a threefold increase in Chinese client referrals with culturally competent GP training, Chinese-language screening tools, and targeted social media outreach via platforms such as WeChat and Rednote. These efforts established sustainable pathways for ongoing community engagement and further initiatives for our diverse population.

Clinical Programmes and Services

The PHO is committed to enhancing the wellbeing of its enrolled population through the funding and delivery of a comprehensive range of services. These initiatives are designed to promote both overall population health and the effective management of individual health needs.

In addition to targeted programmes, the PHO allocates funding to support a variety of clinical programmes and primary care services. This broad approach ensures that the enrolled population receives continuous access to essential health services, addressing both preventative and ongoing healthcare requirements.

Healthy Lifestyles

Smoking Cessation Brief Advice & Support
Alcohol Recording

Women's Health

Youth Sexual Health Services
Low-Cost Access to Contraception and
Long-Acting Reversible Contraception
(LARC) Services
Breast Screening
Cervical Screening
Whooping Cough (pertussis) Vaccination

General Support

PHO Practice Nurse Service
PHO Clinical pharmacist Service
PHO Community Social Worker Service
Health Promotion Services
End of Life care support
Discretionary Funding
Interpreter Services
Acute Demand Packages of Care – St John

Free GP Consultations

Eligible Te Whatu Ora staff
People on Release from Prison
Special Ukraine Policy Visa Holders

Extraordinary Event Services (Mosque
Attacks)

Long Term Conditions

Diabetes Care Improvement Packages
Enhanced Capitation Funding
Heart Health Funding
Chronic Packages of Care Funding
Māori Chronic Care Management Funding
Podiatry Services

Children and Youth

Free care for children under 14 years of
age
Free after-hours care for children under 14
years of age
Before School Checks
Rheumatic Fever Patient Services

Immunisation and Prevention

Childhood Immunisations
HPV
Bowel Screening

Mental Health and Wellbeing

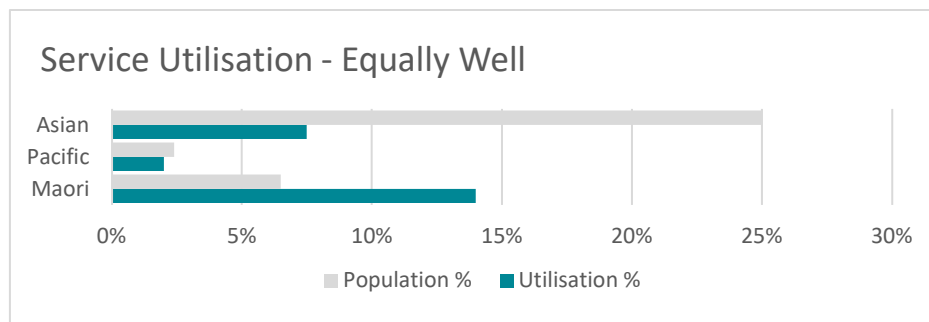
Primary Mental Health Services
Access and Choice HIP
Equally Well

Our Impact

The PHOs annual plan has identified key objectives for the year. Each quarter, the Board monitors the performance of PHO programmes against a range of indicators. This included the uptake of services by Māori, Pacific people, and Asian and our most vulnerable populations. While the utilisation of our services by our Māori population remains strong, continued focus is required on improving utilisation rates amongst our Asian populations.

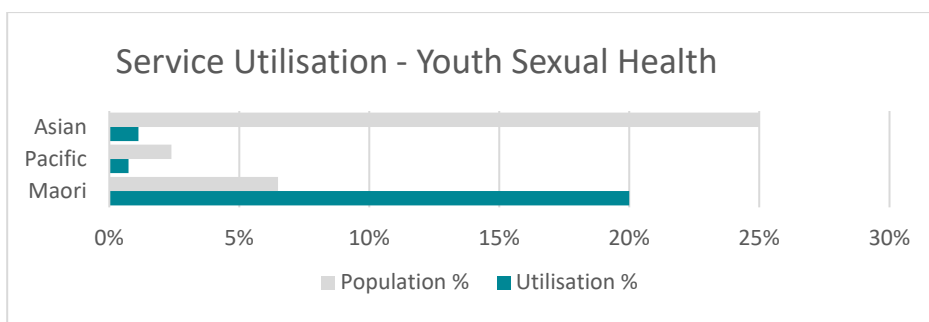
Equally Well Consults

The PHO funds up to four free consultations per year with a general practitioner or practice nurse for individuals with serious enduring mental illness (Serious Mental Illness and/or Addiction, SMIA). These consultations are designed to address physical health needs and are also available to youth facing barriers to accessing services and experiencing mental health concerns.



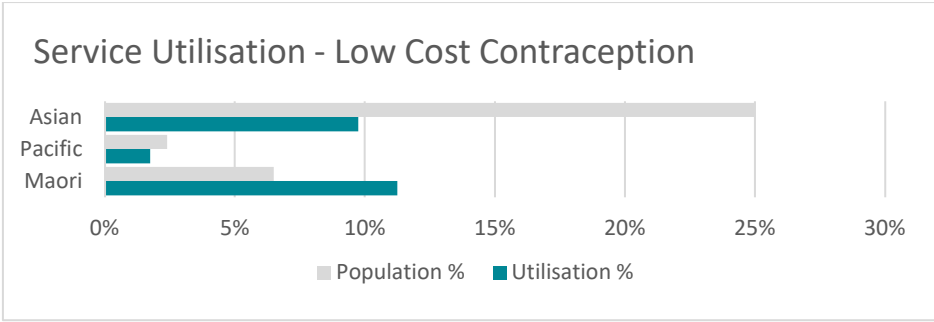
Youth Sexual Health Consults

Services were funded to improve access to sexual health services by providing free treatment and advice, contraception, sexually transmitted infection screening, and health education for young people aged 14 to 17 years



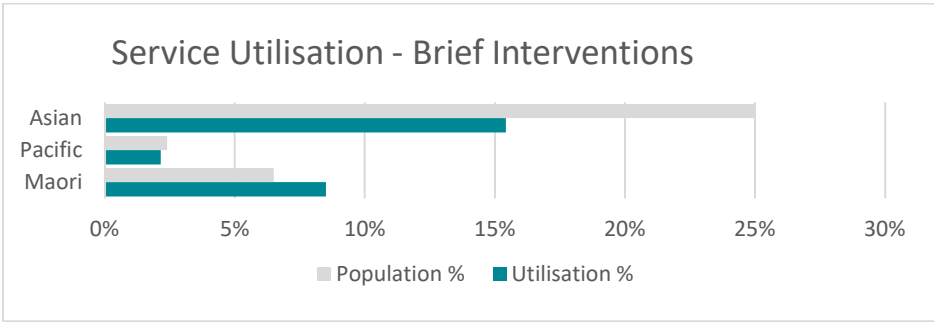
Low-Cost Contraception

Additional funding was provided by the PHO to lower the copayment for the provision of Low-Cost Contraception.



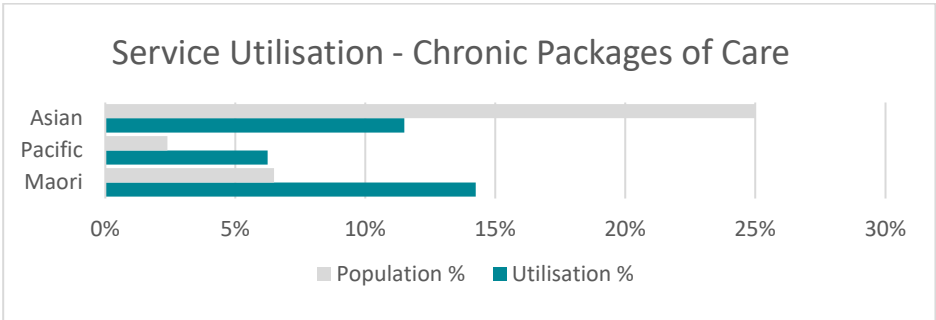
Primary Mental Health - Brief Intervention Counsellor (BIC)

Ongoing funding has been allocated to the team to enable the provision of short-term counselling sessions. This financial support ensures the continuity and accessibility of mental health services for individuals in need of brief interventions.



SIA Chronic Packages of Care

Packages of Care were provided to individuals who were newly diagnosed with a chronic condition, had recently been discharged from hospital, or were experiencing challenges in managing their long-term health conditions.



Quality Assurance

Christchurch PHO is committed to providing equitable, safe, effective and evidence informed services that meet the needs and values of individuals and reflect the Principles of Te Tiriti o Waitangi. The PHO has adopted an organisation wide approach to the continuous quality improvement of clinical services. The intention is to create a culture where equitable outcomes, quality and safety are everybody's primary goal.

Consumer Engagement and Participation

Patient Portals Implementation

Patient portals have been implemented in six member practices, enhancing patient access to health information and services.

Patient Experience Survey (PES)

The Patient Experience Survey was carried out each quarter. General practices received support to access and analyse survey results, with a focus on identifying indicators that surpassed national averages and recognising areas for improvement. Quarterly results are regularly presented at the PHO level as part of Clinical Governance and Board discussions.

Clinical Effectiveness

Clinical Pharmacist Audits

A programme of regular clinical pharmacist audits was implemented, responding to issues identified at the practice level. Results from these audits are reported to the CPHO Clinical Governance Group, with learnings shared among clinical teams to support continuous improvement.

Evaluation and Improvement

Valid and reliable measures are used to assess various aspects of service delivery, informing ongoing improvement, change, and sustainability. Progress against the Waitaha System Level Measures Improvement Plan is reported quarterly to the Clinical Governance Group and Board, ensuring member practices remain on track to achieve health targets and deliver equitable access to services for the enrolled population.

Service utilisation data is disaggregated by ethnicity and reviewed quarterly by the Clinical Governance Group and CPHO Board. This feedback process informs strategies for service improvement.

Inbox Management and Primary Care Task Force

CPHO continued as a member of the Inbox Management group, which has now transitioned into the Primary Care Task Force. This group created resources and strategies to address the workload associated with inbox management for primary care clinicians. A kete of resources, including informative videos by the CPHO Clinical Pharmacist and the Chair of the CPHO Clinical Governance Group, was distributed to general practices nationwide, highlighting the benefits of pharmacist collaboration.

Commitment to Quality Improvement and Patient Safety

National Adverse Events Reporting Policy 2017

All reported adverse events are reviewed by the Clinical Governance Group, with learnings shared across practices. Resources were provided to assist practices with the implementation of the updated adverse events policies.

Accreditation and Certification

All member practices maintained their Foundation Standard certification. Certification is granted through the Royal New Zealand College of General Practitioners and serves as a benchmark for measuring the quality of care and progress toward equity.

Engaged Effective Workforce

Capacity and Capability Development

Resources from the Health Quality & Safety Commission were shared and discussed with general practice teams, Clinical Governance Group, and the Board to support ongoing quality improvement initiatives.

Support for Quality Improvement Leaders

Through participation in the Primary Care Taskforce working group, CPHO member practices received resources to implement strategies addressing workforce challenges.



Christchurch PHO Limited

Annual Report

For the year ended 30 June 2025

Christchurch PHO Limited

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Christchurch PHO Limited

Directory

as at 30 June 2025

Principal Business: Primary Health Organisation

Shareholder: Christchurch PHO Trust

Registered Office: Polson Higgs Limited
139 Moray Place
Dunedin Central

Directors: L Mander
G Bradford
D Brown
T Maclean
J Pryke
A Verdult
M Turrall
G Wilson

Solicitors: Saunders Robinson & Brown
Christchurch

Bankers: ASB Bank

Auditors: Audit Professionals Limited
Dunedin

Christchurch PHO Limited

Annual Report of Directors

For the year ended 30 June 2025

The Directors present the Annual Report including financial statements for the year ended 30 June 2025.

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

30 / 10 / 2025

Date

Christchurch PHO Limited

Statement of Financial Responsibility

For the year ended 30 June 2025

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 2025, the results of their 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 Christchurch PHO Limited for the year ended 30 June 2025.

For and on behalf of the Directors:

Director: _____
Dated: 30/10/2025

Director: _____
Dated: 30/10/2025

Statement of Service Performance

For the year ending 30 June 2025

What we do

Christchurch PHO Limited: Governance and Partnerships

Christchurch PHO Limited, founded in 2003, operates as a charitable company and is a wholly owned subsidiary of the Christchurch PHO Trust. The organisation is governed by a board of up to ten members, who are appointed from among General Practitioners, Practice Nurses, Māori representatives, and wider community representatives. This diverse governance structure ensures broad oversight and input from key stakeholders in the health sector.

Contractual Relationships and Funding

Health New Zealand holds direct contracts with Christchurch PHO to provide funding for the delivery and support of a variety of primary and community health care services and programmes. In addition to government-funded initiatives, Christchurch PHO also allocates its own resources at times to directly fund specific services and programmes that align with its charitable objectives.

Collaborative Care and Community Engagement

Christchurch PHO works in close partnership with Health New Zealand, general practices, non-governmental organisation (NGO) partners, and the wider PHO delivery team. Through these collaborative relationships, the organisation supports the health and well-being of both its enrolled population and the broader community.

Network of General Practices

The PHO's network comprises seven general practices, all situated in urban Christchurch. These practices are dedicated to delivering high-quality primary health care services to local communities. Notably, three of these practices are based within tertiary education institutions, with one operating as a low-cost access practice to enhance affordability and accessibility for students and the wider population.

Our Mission

Christchurch PHO exists to lead and facilitate the provision of high-quality primary healthcare services and to improve the health and wellbeing of our people.

Our Priorities

To improve the health and wellbeing of our people with a focus on health improving health outcomes of Māori, Pacific, youth and our vulnerable populations impacted by complex conditions, social and economic factors.

Equitable Health Outcomes

Christchurch PHO is committed to promoting equity in health outcomes across our enrolled populations. We focus our resources and services to address the specific needs of those who may be at greater risk of poor health due to social, economic, or medical vulnerabilities.

Targeted Services and Funding

We allocate funding and deliver services that are specifically designed to support equitable access to healthcare. This approach ensures that our programmes and initiatives effectively reach those most in need within our community.

Direct Provision of Key Health Services

Among the services we provide directly are Nursing, Pharmacy, and social work support. These services are targeted to our vulnerable populations, with the goal of reducing barriers to care and improving overall health and wellbeing.

To contribute to the achievement of the health system's strategic goals, priorities and national targets.

Alignment with Health New Zealand's Strategies

The PHO's activities are closely integrated with the broader strategic objectives of Health New Zealand at both regional and national levels. By delivering immunisation programmes, managing chronic disease care, and providing targeted nursing and social work services, the PHO ensures that its operations reflect and support Health New Zealand's plans and frameworks.

Collaboration and Coordination

At the district level, PHOs maintain a collaborative approach with Health New Zealand. This includes working together with other healthcare providers to implement targeted interventions that address specific community needs. Through coordinated efforts, PHOs contribute to the achievement of both national and locally agreed health goals.

Monitoring and Progress

The PHO actively monitors progress towards these goals, ensuring that interventions are effective and aligned with desired outcomes. This collaborative and structured approach supports continuous improvement in health services across the region.

To be a high performing Primary Health Organisation that is innovative, responsive, responsible and publicly accountable, with access to appropriate IT data management and support.

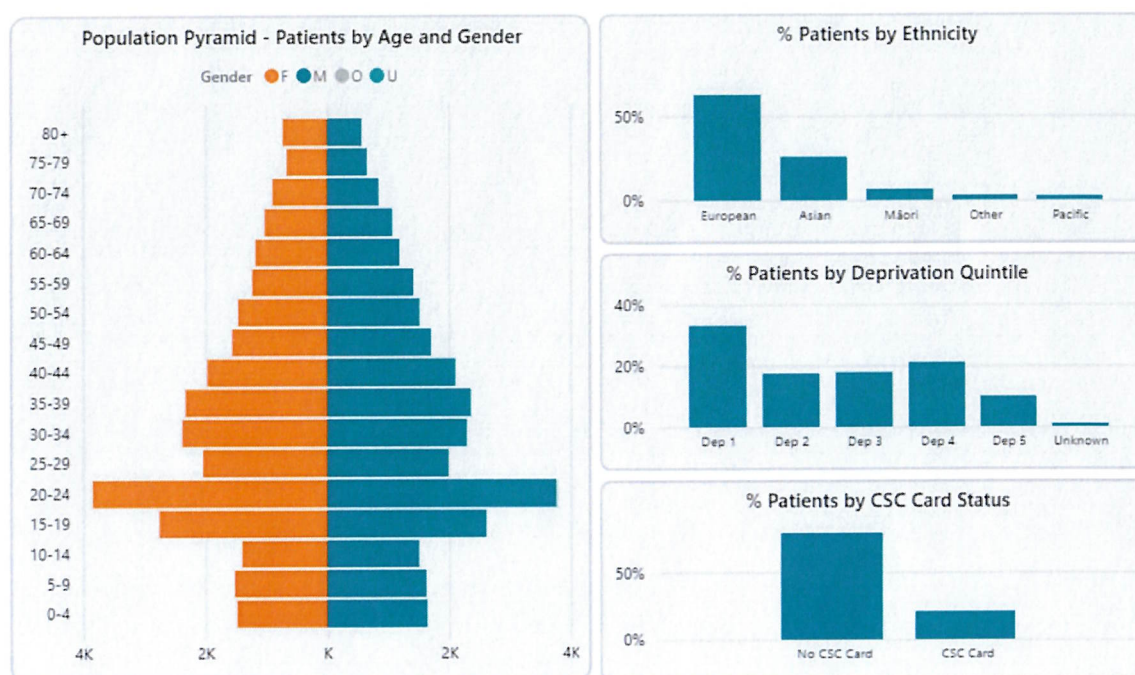
Data-Driven Service Delivery

The PHO makes extensive use of health data to inform and improve the delivery of services to its enrolled population. By systematically analysing this data, the organisation is able to gain valuable insights into the specific health needs and priorities of those it serves.

Governance groups within the PHO utilise these data insights to guide the design of services, ensuring that programmes and interventions are tailored to population requirements. Additionally, data is used to monitor health outcomes and evaluate the effectiveness of services provided.

Tracking utilisation rates through ongoing data analysis allows the PHO to identify trends, address potential service gaps, and optimise resource allocation. This data-driven approach supports informed decision-making at both strategic and operational levels, contributing to the continuous improvement of health outcomes for the community.

Our enrolled population – 57,516



Our Service Performance

Mental Health - Extended Consults

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	1151	123	860	122	18	25	3
2023/24	1454	178	1067	164	20	22	3
2022/23	1646	150	1253	171	31	34	7

Mental Health - Brief Intervention Referrals

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	830	129	518	72	15	96	0
2023/24	968	127	706	69	23	30	13
2022/23	840	102	585	95	13	13	32

Mental Health - Brief Intervention Consults

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	7892	1236	5584	675	160	182	55
2023/24	8540	1135	6261	621	200	220	103
2022/23	6878	805	4888	759	95	122	209

Mental Health - HIP Contacts

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	1661	186	1253	149	35	36	2
2023/24	980	155	669	74	33	36	13

Bowel Screening

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	41	1	40	0	0	0	0
2023/24	41	2	29	5	3	2	0
2022/23	34	2	26	4	1	1	0

Cervical Screen HPV

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	1053	385	487	113	44	22	2
2023/24	854	251	404	128	46	25	0

CVD Risk Assessments

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	4110	739	2916	282	117	53	3
2023/24	5518	924	3964	410	168	49	3
2022/23	4001	742	2798	301	112	47	1

End of Life Registration

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	61	4	53	3	1	0	0
2023/24	69	7	60	1	1	0	0
2022/23	40	0	37	2	1	0	0

End of Life Consult

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	60	5	52	2	1	0	0
2023/24	228	30	190	5	3	0	0
2022/23	108	0	104	1	3	0	0

Smoking Brief Advice Program

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	969	170	563	158	61	17	0
2023/24	1710	296	1079	244	69	21	1
2022/23	829	91	547	133	42	16	0

Diabetes Review

Year	Total	Asian	European	Maori	Pacific	Other	Unknown
2024/25	351	107	158	45	33	8	0
2023/24	369	123	175	41	25	4	1
2022/23	535	161	279	48	40	7	0

Christchurch PHO Limited

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
REVENUE FROM NON EXCHANGE TRANSACTIONS			
Contract revenue - non exchange transactions		17,323,257	15,570,311
TOTAL REVENUE FROM NON EXCHANGE TRANSACTIONS		17,323,257	15,570,311
TOTAL REVENUE		17,323,257	15,570,311
EXPENSES			
Contract payments		15,978,433	14,510,724
Wages, salaries and other employee costs		740,516	562,977
Other operating expenses	6	487,886	392,382
TOTAL EXPENSES		17,206,835	15,466,083
Interest income		23,590	33,562
SURPLUS FOR THE YEAR		140,012	137,790
Other comprehensive revenue and expense		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR		140,012	137,790

The above Statement of Comprehensive Revenue and Expenses should be read in conjunction with the notes on pages

Christchurch PHO Limited

Statement of Changes in Net Assets

For the year ended 30 June 2025

	<i>2025</i> \$	<i>2024</i> \$
Opening Balance 1 July	536,799	399,009
Surplus for the year	140,012	137,790
Other comprehensive revenue and expense	-	-
Closing Balance 30 June	676,811	536,799

The above Statement of Changes in Net Assets should be read in conjunction with the notes on pages 12-20

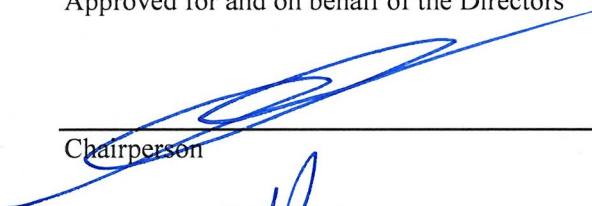
Christchurch PHO Limited

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$	2024 \$
ASSETS			
<u>Current</u>			
Cash and cash equivalents	7	2,034,660	1,252,242
Term deposits	7	-	500,000
Receivables from non exchange transactions	8	464,731	324,293
Prepayments		13,485	13,661
Total Current Assets		2,512,876	2,090,196
<u>Non-current</u>			
Plant and Equipment	9	18,247	14,397
Total Non-current Assets		18,247	14,397
TOTAL ASSETS		2,531,123	2,104,593
LIABILITIES			
<u>Current</u>			
Employee entitlements	10	45,323	41,522
Payables under non exchange transactions	11	300,178	324,786
GST payable		21,337	34,929
Deferred revenue	12	1,487,474	1,166,557
Total Current Liabilities		1,854,312	1,567,794
TOTAL LIABILITIES		1,854,312	1,567,794
NET ASSETS		676,811	536,799
EQUITY			
Share Capital	17	1	1
Accumulated Funds		676,810	536,798
TOTAL EQUITY		676,811	536,799

Approved for and on behalf of the Directors



Chairperson

30/10/2025
Date

Director

30/10/2025
Date

The above Statement of Financial Position should be read in conjunction with the notes on pages 12-20

Christchurch PHO Limited

Statement of Cash Flows

For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flow from Operating Activities			
<u>Cash was provided from (applied to):</u>			
Receipts from contract transactions and other income		17,503,736	16,042,117
Interest received		23,590	33,562
Payments for contract and supplier transactions		(16,479,748)	(14,820,219)
Payments to employees		(736,714)	(572,288)
Goods and services tax (net)		(13,591)	25,429
Net cash from Operating Activities		297,273	708,601
Cash flow from Investing Activities			
<u>Cash was provided from (applied to):</u>			
Acquisition of property, plant and equipment		(14,854)	(11,478)
Maturity of Investments		500,000	-
Purchase of investments		-	(300,000)
Net cash from/(used in) Investing Activities		485,146	(311,478)
Cash and cash equivalents, beginning of the year		1,252,242	855,119
Net increase in cash and cash equivalents		782,418	397,123
Cash and cash equivalents at end of the year	7	2,034,660	1,252,242

The above Statement of Cash Flows should be read in conjunction with the notes on pages 12-20

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

1. Reporting Entity

These financial statements comprise the financial statements of Christchurch PHO Limited (the "PHO") for the year ended 30 June 2025.

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

The financial statements were authorised for issue by the Board of Directors on the date stated on page 8.

2. Basis of Preparation

(a) Statement of compliance

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

The Company is eligible to report in accordance with Tier 2 PBE Accounting Standards on the basis that it does not have public accountability and annual expenditure does not exceed \$33 million.

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

(b) Basis of measurement

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

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

(c) Presentation currency

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

All numbers are rounded to the nearest dollar (\$), except when otherwise stated.

(d) Comparatives

The comparative financial period is 12 months.

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

(e) Changes in accounting policies

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

3. Summary of significant accounting policies

The accounting policies of the Company have been applied consistently to all years presented in these financial statements. The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Cash and cash equivalents

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

(b) Debtors and other receivables

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

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

(c) Creditors and other payables

Trade creditors and other payables are stated at cost.

(d) Plant and equipment

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

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

3. Summary of significant accounting policies (continued)

Additions and subsequent costs

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

In most instances, an item of plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date.

All repairs and maintenance expenditure is charged the Statement of Comprehensive Revenue and Expense in the year in which the expense is incurred.

Disposals

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

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

Depreciation

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

Plant and Equipment	10-67% DV
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The residual value, useful life, and depreciation methods of plant and equipment is reassessed annually.

(e) Impairment

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

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

Impairment losses are recognised immediately in the Statement of Comprehensive Revenue and Expense.

(f) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity.

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

Initial recognition and measurement

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

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

Derecognition of financial instruments

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

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

Subsequent measurement of financial assets

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

All financial assets held by the Company in the years reported here have been designated into one classification, "amortised cost", being financial assets held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest. After initial recognition these are measured at amortised cost using the effective interest rate method, less provision for any impairment.

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

3. Summary of significant accounting policies (continued)

(g) Provisions

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

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

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

(h) Employee entitlements

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

This includes annual leave earned, but not yet taken at the reporting date.

(i) Revenue

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

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

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

Revenue from non-exchange transactions

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

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

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

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

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

Donations, grants and contract revenue

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

Interest income

Interest income is recognised as it accrues.

(j) Income tax

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

(k) Goods and Services Tax (GST)

The Company is registered for GST.

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

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

(l) Operating Leases

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease. Associated costs, such as maintenance and insurance where applicable, are expensed as incurred.

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

4. Significant accounting judgements, estimates and assumptions

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

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

5. Capital Management Policy

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

6. Other Operating Expenses

	2025 \$	2024 \$
Administration Expenses		
Audit Fee	13,235	19,591
Annual Accounting Fees	6,950	-
Bank Charges	484	378
Bad Debts	8,022	-
Education	36,887	27,477
Insurance	18,155	18,489
General, electricity & security	23,550	10,784
Low Value Assets	800	-
Legal Fees	5,089	7,606
Financial & IT service	161,499	138,427
Membership	17,845	-
PHO Representation	2,768	-
Printing , Stationary and Postage	5,242	4,111
Special Projects	12,810	362
Telephone and Internet	9,144	6,904
Total Administration Expenses	322,480	234,129
Occupancy Expenses		
Rental	41,467	27,897
Total Occupancy Expenses	41,467	27,897
Governance Expenses		
Board Expenses	22,754	15,241
Director Fees & Trust Honorarium	75,817	85,821
Clinical Governance	14,364	24,719
Total Governance Expenses	112,935	125,781
Depreciation	11,004	4,575
Total	487,886	392,382

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

7. Cash and Cash Equivalents / Investments

	2025 \$	2024 \$
ASB current account	2,034,660	1,052,242
Term deposits less than three months	-	200,000
Total cash and cash equivalents	2,034,660	1,252,242

Term Deposits	2025 \$	2024 \$
Term Deposits 3 - 9 months	-	500,000
Total term deposits	-	500,000

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

The effective interest rate on term deposits in 2025 was nil (2024: 4.20%-4.30%).

8. Receivables from Non Exchange Transactions

	2025 \$	2024 \$
Accounts receivable	464,731	244,064
Sundry receivables	-	80,229
Total	464,731	324,293

Classified as:

Current assets	464,731	324,293
Non-current assets	-	-
Total	464,731	324,293

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

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

9. Plant and Equipment

	2025 \$	2024 \$
Cost		
Opening balance	34,891	35,645
Additions	14,854	11,478
Disposals	-	(12,232)
	49,745	34,891
Accumulated Depreciation and Impairment		
Opening balance	20,494	27,855
Depreciation for the year	11,004	4,575
Disposals	-	(11,936)
	31,498	20,494
Carrying amount 30 June	18,247	14,397

Christchurch PHO Limited

Notes to the financial statements

For the year ended 30 June 2025

10. Employee Entitlements

	2025 \$	2024 \$
Current		
Annual leave entitlements	45,323	41,522
Total	45,323	41,522

11. Payables under Non Exchange Transactions

	2025 \$	2024 \$
Current		
Trade Payables	215,818	236,332
Sundry payables	84,360	88,454
Total current	300,178	324,786
Total payables under exchange transactions	300,178	324,786

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

12. Deferred revenue

	2025 \$	2024 \$
Unexpended contract revenue	1,487,474	1,166,557
Total deferred revenue	1,487,474	1,166,557

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 to 12 months.

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

13. Financial Instruments

(a) carrying value of financial instruments

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

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

(b) Classification of financial instruments

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

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

Classification of financial instruments

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

	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
2025				
Financial Assets				
Trade and other receivables	464,731	-	464,731	464,731
Cash and cash equivalents	2,034,660	-	2,034,660	2,034,660
Term Deposit	-	-	-	-
Total Current Assets	2,499,391	-	2,499,391	2,499,391
Total Assets	2,499,391	-	2,499,391	2,499,391
Financial liabilities				
Trade and other payables	-	300,178	300,178	300,178
Total Current Liabilities	-	300,178	300,178	300,178
Total Liabilities	-	300,178	300,178	300,178

	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
2024				
Financial Assets				
Trade and other receivables	324,293	-	324,293	324,293
Cash and cash equivalents	1,252,242	-	1,252,242	1,252,242
Term Deposit	500,000	-	500,000	500,000
Total Current Assets	2,076,535	-	2,076,535	2,076,535
Total Assets	2,076,535	-	2,076,535	2,076,535
Financial liabilities				
Trade and other payables	-	324,786	324,786	324,786
Total Current Liabilities	-	324,786	324,786	324,786
Total Liabilities	-	324,786	324,786	324,786

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

14. Operating Leases

There are no non-cancellable operating leases at 30 June 2025 (2024: Nil).

15. Related Party Transactions

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

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

The following arrangements existed with related parties:

(a) Related party balances

(1) Dr J Pryke is a director of the Company and director in Riccarton Clinic Limited. Riccarton Clinic Limited received PHO funding on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals \$54,282 (2024: \$80,863).

(2) Dr D Brown is a director of the Company and a director in Halswell Health Limited. Halswell Health Limited received PHO funding on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals \$33,884 (2024: \$40,189)

(3) R Brennan is a director of the Company and employee of Moorhouse Medical Centre. Moorhouse Medical Centre received PHO funding on terms and conditions that are consistent for such transactions on a normal supplier basis. Balance outstanding as at balance date totals \$14,222 (2024: \$20,124)

(b) Key Management Compensation

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

	2025		
	Directors	Snr mgmt	Total
	\$	\$	\$
Salaries and other short-term employee benefits	87,961	177,641	265,602
Total remuneration	87,961	177,641	265,602
Number of persons recognised as key management personnel	8	1	9

	2024		
	Directors	Snr mgmt	Total
	\$	\$	\$
Salaries and other short-term employee benefits	106,242	265,450	371,692
Total remuneration	106,242	265,450	371,692
Number of persons recognised as key management personnel	8	2	10

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2025

16. Contingent Assets and Contingent Liabilities

Christchurch PHO Limited has no contingent assets or contingent liabilities (2024: None).

17. Equity

As at 30 June 2025, 100 ordinary shares are on issue to the shareholder and have been fully paid. All shares rank pari passu.

18. Commitments

As at 30 June 2025 Christchurch PHO Limited is not aware of any capital commitments or contingencies (2024: nil).

19. Subsequent Events

The Company has no events since 30 June 2025 that would impact these financial statements.

Independent Auditor's Report

to the shareholder of Christchurch PHO Limited

Our Opinion

We have audited the financial statements and service performance report of Christchurch PHO Limited (the Company). The financial statements comprise the statement of financial position as at 30 June 2025 and the statement of comprehensive revenue and expense, the statement of changes in net assets and the statement of cash flows for the year then ended, and the notes to the financial statements that include a summary of significant accounting policies and other explanatory information.

In our opinion:

- (a) the financial statements of the Company present fairly, in all material respects, the financial position of the Company as at 30 June 2025 and its financial performance and cash flows for the year 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 2025 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) The Audit of Service Performance Information (NZ). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditors we have no relationship with, or interests in, the Company.

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 the 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.

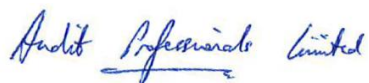
Auditor's Responsibilities for the Audit of the Financial Statements and Service Performance Information

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 the 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.



Chartered Accountants
30 October 2025

Dunedin



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Ph 374 6288

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