CPHO

Christchurch PHO

Primary Health Network



2026 ANNUAL REPORT

Christchurch PHO
Primary Health Network

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 owned by a charitable trust. Located in urban Christchurch, it is recognised as one of three longest established 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

LLOYD MANDER

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 2026.

Throughout the year, we have focused on building capability to support our provider network and respond to the continuing challenges in the primary care environment.

For the Board, this has included introducing a new risk management framework and completing a comprehensive review and update of our trust deed and company constitution to ensure they support good practice.

Management capability has also been strengthened through the creation of a new operations manager role, and the Board was pleased to welcome Wayne Thompson to support our CEO, Chris Lee, and his team.

The integration of five Tāmaki Health practices into our network is reflected in our financial position and performance, including a proportionately higher surplus than in the previous financial year. With significant ongoing investment required in data and cyber security capability, as well as services leadership, the Board has retained some equity for active deployment in the coming years.

The Board specially acknowledges the work of our Clinical Governance Group, led by Chair and Clinical Advisor Tearlach MacLean, for their diligent review of service and system quality and their ongoing focus on innovation and improving equitable outcomes for Māori, Pacific peoples, youth, and vulnerable populations affected by complex health, social, and economic factors.

The past year has been one of change and renewal for the governance leadership of our PHO. We were pleased to welcome Dr David Bruce to the Clinical Governance Group. We also farewelled several valued colleagues who made significant contributions to our member practices and enrolled populations. These included Michelle Turrall, Board Māori Community Representative for over 10 years, and Joanne Comper, Clinical Governance Group Pharmacist Representative. Special recognition also goes to Dr Jason Pryke, GP Representative and my predecessor as Board Chair, for his extensive service across Board, Clinical Governance Group and Clinical Advisor roles.

Finally, my sincere thanks go to our Board and the whole PHO team for their skill, professionalism and commitment throughout the year.



Lloyd Mander
Chair, CPHO



From the Chief Executive

CHRIS LEE

I would like to begin by sincerely thanking our PHO team, member practices, Board members, and sector partners for their commitment and support throughout another demanding year. The dedication, professionalism, and resilience of our people continue to be the foundation of Christchurch PHO's success and ability to serve our communities. The strength of our team positions us well to support practices and lead the delivery of both PHO and Health New Zealand programmes across our network.

The primary care environment continues to be increasingly complex. Ongoing regionalisation and nationalisation of health services, coupled with significant organisational changes within Health New Zealand, have created an environment of uncertainty and continual adaptation. The absence of established alliance structures has contributed to fragmentation across parts of the system, requiring PHOs and practices to work harder than ever to maintain strong local relationships and coordinated service delivery. These changes reinforce the importance of capable local organisations that can advocate for and support their local communities.

This year also marked an important milestone as we welcomed Tāmaki Health practices into our PHO. We view this growth as a strong endorsement of Christchurch PHO's approach, capability, and focus on relationships. Establishing new service and funding frameworks that are equitable and fair across our wider network has been a priority.

Recognising both current challenges and future opportunities, the Board has supported several strategic investments to strengthen organisational capability. These have included investments in communications, data and analytics, management capacity, and health promotion. These enhancements are essential to ensuring the PHO remains well positioned to support practices, manage increasing system complexity and demands, and to respond effectively to the needs of our population. The implementation of our enhanced health promotion programme is now underway and will continue to develop over the coming year.

Collaboration remains central to our success. I would like to acknowledge the valuable work of the Te Waipounamu CEO collaborative in helping strengthen relationships and shared learning across the sector. We continue to benefit from strong partnerships across the primary care system and remain committed to working collectively to achieve better outcomes for our communities.

Our investment in extended care teams continues to demonstrate the value of integrated, multidisciplinary approaches to care. Through a range of roles, including nurses, pharmacists, social workers, care coordinators, health improvement practitioners and health coaches, we are improving access to services and supporting those with the greatest health and social needs. These teams provide wrap-around care that complements and strengthens general practice services.

I am particularly pleased with our continued strong performance in childhood immunisation. Christchurch PHO remains one of the highest performing PHOs nationally, reflecting the dedication of our practices and the support provided through our clinical and outreach teams. We remain committed to improving equity and ensuring all Tamariki have access to timely immunisation services.

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From the Chief Executive

CHRIS LEE

Finally, this year has seen a refresh of the Christchurch PHO brand. While our visual identity has evolved, our purpose remains unchanged: supporting practices, improving health outcomes, reducing inequities, and working alongside our communities to deliver high-quality primary healthcare services. As we look ahead, Christchurch PHO is well placed to continue growing its capability, supporting its providers, and responding to the challenges and opportunities facing primary care.



Chris Lee
Chief Executive

Board of Trustees



L-R: Dr Tearlach MacLean, Dr Geraldine Wilson, Dr Danielle Brown, Dr Jason Pryke, Gemma Bradford, Lloyd Mander, Ana Verdult

The Board is chaired by an independent chair with membership consisting of General Practitioners, Practice Nurses, Māori Community representatives, and Community representatives.

TRUSTEES

Lloyd Mander, Independent Chair
Ana Verdult, Deputy Chair and Māori Community Representative
Dr Danielle Brown, GP Representative
Dr Geraldine Wilson, GP Representative
Dr Jason Pryke, GP Representative
Dr Tearlach MacLean, GP Representative
Gemma Bradford, Nurse Representative
Michelle Turrall, Māori Community Representative (Retired June 2026)
A Community Representative appointment has been on hold since May 2025.

CLINICAL GOVERNANCE GROUP

The Clinical Governance Group provides advice to the Board on a range of important clinical 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
Jenny Marks, Nurse Representative
Kristen Fellers, Nurse Representative
Dr Michael Shaw, GP Representative
Dr Ruth MacAskill, GP Representative
Dr David Bruce (Appointed December 2025)
Dr Jason Pryke, GP Representative (Retired August 2025)
Joanne Comper, Pharmacist Representative (Retired June 2026)

Christchurch PHO's legal structure comprises Christchurch PHO Trust and Christchurch PHO Limited. The Trust does not trade or hold assets, while Christchurch PHO Limited is the operating entity and a registered charity. The Trustees hold the shares in Christchurch PHO Limited on trust.

During the year Christchurch PHO's legal advisers reviewed the Trust Deed and Christchurch PHO Limited's constitution. These have been updated to ensure they best support governance performance and succession. Christchurch PHO's mission and charitable purposes remain unchanged.

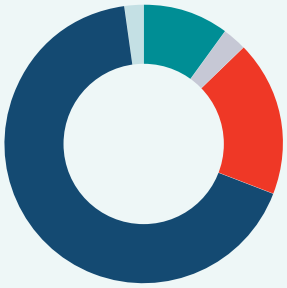
Profile and Performance

PHO Enrolled Population
(as at 30 June 2026)

94,435

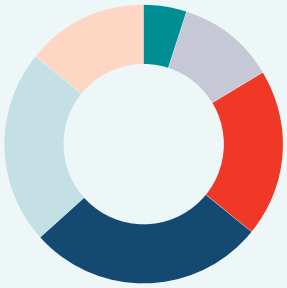
Enrolled Population by Ethnicity

Māori	10%
Pacific People	3%
Asian	18%
NZ European	67%
Other	2%

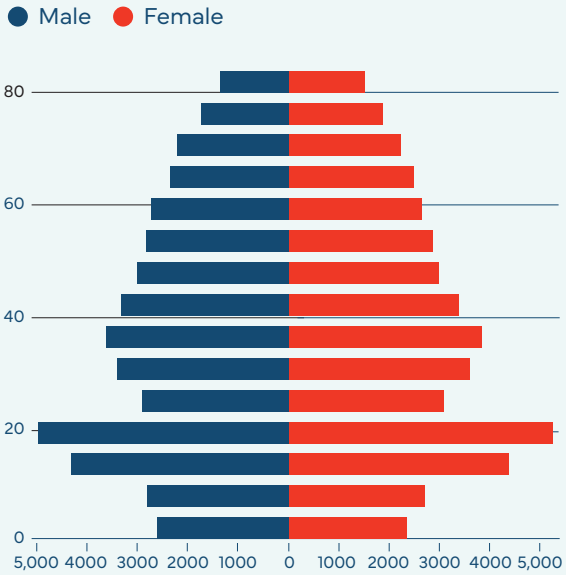


Enrolled Population by Age

0-4	4,831
5-14	10,976
15-24	18,421
25-44	26,454
45-65	21,295
65+	13,458



Patients by Age & Gender



Our Practices

Burnside Medical Clinic
Durham Health
Halswell Health
Health Centre Ara Institute of Canterbury
Lincoln University Student Health and Support
Moorhouse Medical Centre
Riccarton Clinic Limited
University of Canterbury Health Centre
White Cross Aranui
White Cross Greers Road
White Cross New Brighton
White Cross Shirley

Overview

GP FTE
67

GP Visits
254,833

Nurse FTE
80

Nurse/other visits
108,782

Childhood Immunisations

24 Month Immunisation
91%

SIA Packages of Care

SIA Packages of Care funded
3,821

Primary Mental Health Service

Brief Intervention Referrals
1,553

Brief Intervention Sessions
2,829

Presenting as:

Mild	Moderate	Severe
4%	57%	39%

Our stories

Christchurch PHO Welcomes Tāmaki Health Practices

On 1 July 2025 Christchurch PHO welcomed Tāmaki Health to our primary health network, taking the number of practices in our network from 7 to 12 and our overall enrolled patient numbers to almost 95,000.

Tāmaki Health operates as one of New Zealand's largest independent primary healthcare groups, providing general practice services, urgent care and telehealth through a network of more than 50 clinics.

It has been a year of building new relationships with the Tāmaki Health team, at a local level with practice teams, and at a national level with management and operations teams. Like any new relationship there have been some bedding in challenges for the Tāmaki Health teams as they have navigated the change including new processes, funded services and systems.

With the increased numbers of practices and overall enrolled population, the Christchurch PHO team has also expanded with new roles being introduced.

With Tāmaki Health practices as part of our network the CPHO team are now helping to support some of the most vulnerable populations in Christchurch with a focus on equity and improving access and outreach. Funding has been targeted to support new community-based services and roles.

Christchurch PHO is very pleased to have the Tāmaki Health practices as part of our primary health network.

Childhood Immunisations

Childhood immunisation remains a high priority for Christchurch PHO. We continue to strengthen the systems and processes that support general practice teams and stay connected with local immunisation stakeholder groups and key personnel to share current recommended practice.

Vaccine hesitancy is increasing and childhood immunisation rates are declining, particularly among Māori whānau. Contributing factors include misinformation and disinformation on social media, mistrust of government following the COVID-19 mandates, and scepticism about science.

Although the PHO's immunisation performance initially declined after the new practices joined the network in July 2025, sustained effort by general practice teams has delivered significant improvement. We are pleased to have achieved the overall 24-month immunisation target.



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Primary Mental Health – Clinical Coordination

Some of the most important work in our primary mental health service happens behind the scenes, between receiving a referral and connecting a client with care. For the past 18 months, Becky Baichoo has led this vital coordination.

Becky joined Christchurch PHO 15 years ago as a Brief Intervention Coordinator (BIC), working directly with people across Christchurch experiencing mild to moderate mental health issues. Her frontline experience including managing risk, building trust during difficult moments and understanding the pressures on general practice, now informs her current role.

Over the past 18 months, Becky has stepped into the Clinical Coordinator role, using her frontline knowledge to shape and lead the service.

As Clinical Coordinator, Becky leads the BIC team, triages referrals, supports clinicians with complex cases and works with Health Improvement Practitioners (HIPs) and general practice teams. Her coordination helps people move smoothly through a genuine stepped-care model without falling between services.

This is demanding work. The Brief Intervention Service provides short-term, evidence-based support for adults and young people with mild to moderate mental health concerns, often when they or their healthcare provider most needs a reliable source of help.

Through regular meetings, practical guidance, note reviews, supervision, workload management and ongoing risk monitoring, Becky has created an environment where clinicians feel supported, not simply managed. Team members can bring her difficult cases and borderline decisions, knowing Becky will help them navigate the responsibility.

Careful triage and early intervention reduce the likelihood that clients will need more intensive services. Referrers also gain confidence in managing mental health presentations, knowing a capable and dependable team supports the referral pathway.

Becky's expertise, steady leadership and commitment to achieving the best outcome for every client are exactly what this work requires, and CPHO are pleased to have her in the role.



Improved Access for our Populations

Christchurch PHO's extended care team works closely with general practice teams. The team includes Care Coordinators, Clinical Pharmacists, Physiotherapists, and Equity Nurses supporting Māori and Pacific communities. The team also collaborates with local Health Improvement Practitioners and Health Coaches.

Working alongside practices as part of an interdisciplinary team enables vulnerable populations to receive coordinated, wrap-around care, drawing on each professional's expertise to improve support and outcomes. Following the addition of five Tāmaki Health practices to Christchurch PHO in July 2025, the team expanded to include an Equity Nurse and a Pharmacist focused on priority populations, particularly in Christchurch's eastern suburbs.

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Some of the great work and improved patient outcomes are illustrated in the following stories.

When a 50-year-old Māori woman was diagnosed with type 2 diabetes, she began working with the Equity Nurse, pharmacist and health coach. Together, they supported her to make significant changes.

Within one month, she had lost 4 kg and reduced her smoking from 30 cigarettes a day to just one cigarette over the entire month. Her blood glucose remained high, so she began insulin treatment, with the aim of moving to oral medication when clinically appropriate. A continuous glucose monitor now gives her immediate feedback on how food and activity affect her glucose levels, helping her understand her condition and continue the lifestyle changes she has worked hard to achieve.

Three years after sustaining a head injury, a Māori woman in her 50s was living with diabetes and ongoing alcohol-related issues. Her engagement with services had been inconsistent, and attending scheduled appointments was often difficult.

The CPHO Mobile Nurse and Nurse Manager worked together to create every possible opportunity for her to engage, coordinating clinic visits around nurse-led appointments and building trust through ongoing communication. As the relationship strengthened, the team liaised with ACC about support for her head injury and helped her agree to a referral to the Burwood Concussion Clinic. The Mobile Nurse also supported her application for a Disability Allowance for special foods, easing financial pressure while helping her manage her diabetes. By responding to her health and social needs together, the team improved her access to services and provided more coordinated care.

A Māori woman living with diabetes, significant financial hardship and the effects of extensive trauma, including abuse while in care, was initially reluctant to accept support.

Early telephone calls from the CPHO Mobile Nurse were unsuccessful: conversations often went in circles, and she did not recognise that she needed help. Drawing on the nurse's long-standing therapeutic relationship with her, the team gained permission for a joint home visit. Meeting in a familiar and trusted setting allowed the social worker to build rapport and establish trust. From there, the woman was supported to attend MSD appointments and received a warm handover to a financial mentor. Through the combined efforts of the nurse and social worker, she has become increasingly engaged with support services and now maintains regular contact with the social worker, enabling ongoing support for her financial and social wellbeing.

After leaving hospital, a 74-year-old Tongan man living with heart failure needed coordinated support to recover safely at home and reduce the risk of further deterioration.

With input from District Nursing, the team monitored his weight and blood pressure and helped him manage his medication.

During home visits, he made it clear that financial debt, rather than his health, was his greatest concern. A Community Care Coordinator helped him address the debt, including a substantial amount owing for his medical alarm, while a PHO pharmacist and nurse managed his clinical care and arranged weekly access to an urgent care general practitioner.

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When he declined hospital admission, cardiology supported the team to complete ECGs and develop an ongoing management plan. Older Persons Health also became involved, with its social worker taking over from the Community Care Coordinator and visiting his home to assess his living situation and respond to concerns, including the lack of food in his fridge. Together, the teams addressed the clinical and practical issues affecting his recovery at home.

General Practice based Health Promotion, Immunisation & Screening

Across the network, Christchurch PHO funding helped practices turn prevention into practical action. Dedicated staff reached out to patients due for screening and immunisation, while targeted recalls supported people with outstanding cardiovascular risk assessments, those eligible for bowel screening and young adults approaching the HPV funding age limit.

Practices also brought support closer to their communities. A pop-up meningococcal B vaccination clinic gave 116 unfunded international and domestic students access to vaccination, and a mobile smokefree van created valuable conversations with people considering quitting. Health Coaches established walking, mindful movement and swimming groups, expanding walking sessions for different fitness levels and inspiring several swimming participants to buy their own pool passes so they could continue exercising independently.



Clinical Programmes and Services

Christchurch PHO funds and delivers a comprehensive range of services to improve the health and wellbeing of its enrolled population. These services support population health and help individuals manage their health needs effectively.

Alongside targeted programmes, the PHO funds a range of clinical programmes and primary care services. This approach ensures enrolled people have ongoing access to essential preventive care and support for continuing health needs.

Healthy Lifestyles

- Smoking Cessation Brief Advice & Support
- Alcohol Recording

Women's Health

- Low-Cost Access to Contraception and Long-Acting Reversible Contraception (LARC) consults
- Breast Screening
- Cervical Screening

General Practice 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 Vouchers
- Gender Affirming Care

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

- Youth Sexual Health Services
- 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 Screening
- Bowel Screening

Mental Health and Wellbeing

- Primary Mental Health Brief Intervention Services
- Access and Choice Health Improvement Practitioner and Health Coach
- Primary Mental Health Extended Consults
- Equally Well Consults

Workforce Development

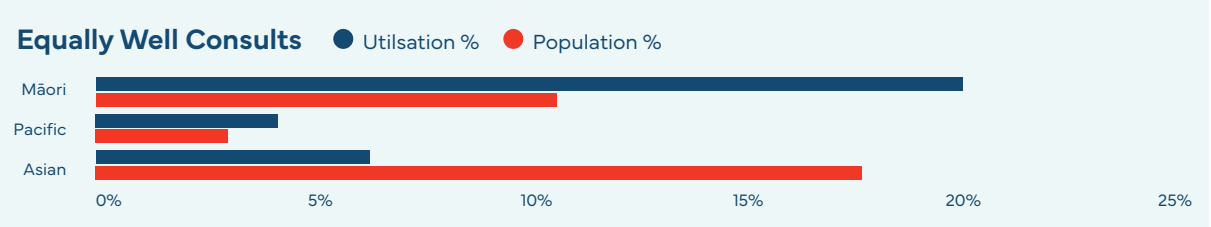
- Advanced Cardiac Life Support
- Continuing Medical Education (CME) and Continuing Nurse Education (CNE) funding

Our Impact

Christchurch 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.

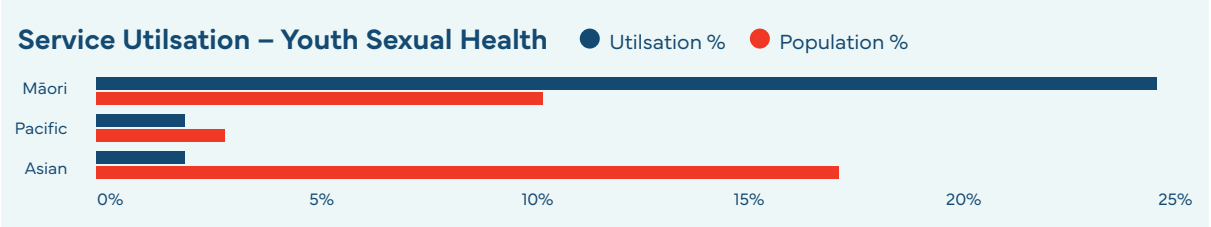
Equally Well Consults

ChristchurchPHO funds up to four free consultations per year with a general practitioner or practice nurse for individuals with severe mental health concerns and/or addiction and unmet physical health needs. 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.



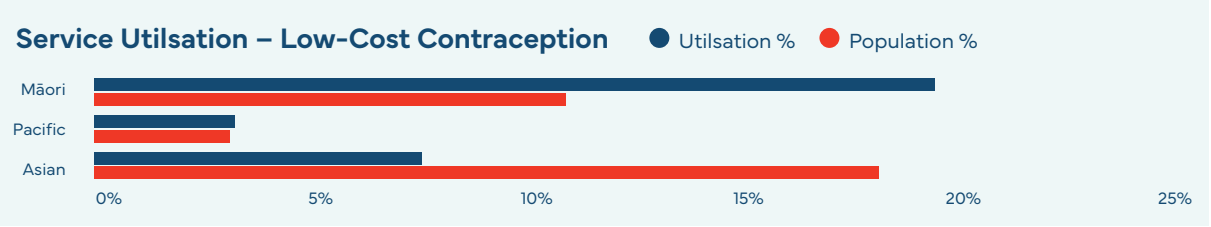
Youth Sexual Health Consults

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

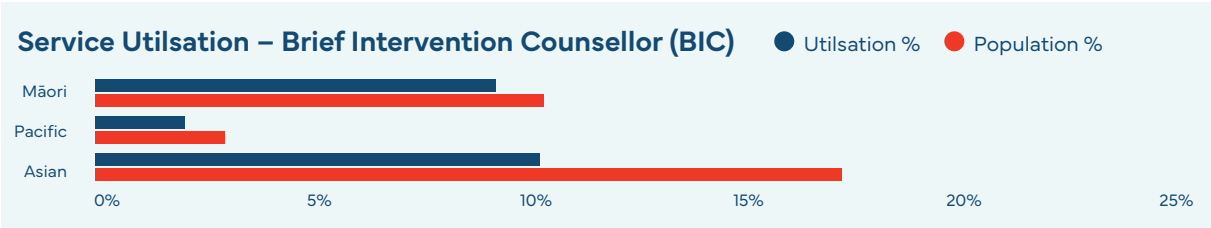
Additional funding was provided by Christchurch PHO to lower the copayment for the provision of Low-Cost Contraception.



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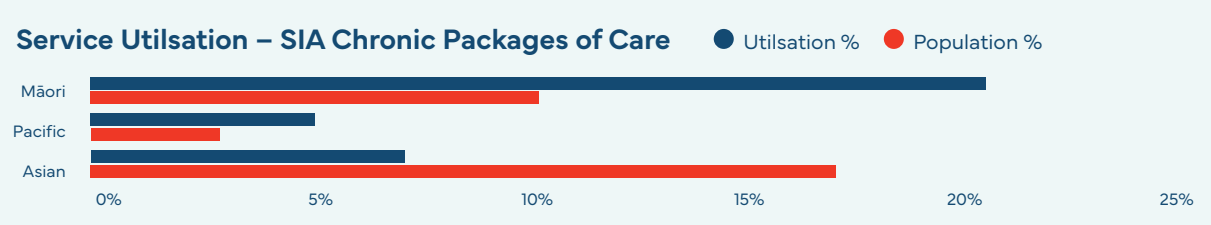
Primary Mental Health - Brief Intervention Counsellor (BIC)

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 delivering equitable, safe, effective and evidence-informed services that reflect individual needs and values and uphold the principles of Te Tiriti o Waitangi. Through an organisation-wide approach to continuous clinical quality improvement, Christchurch PHO seeks to foster a culture in which equitable outcomes, quality and safety are everyone's responsibility.

Consumer Satisfaction

The Health Quality and Safety Commission's Patient Experience Survey was conducted quarterly. General practices were supported to access and analyse their results, identify indicators above national averages, and target areas for improvement. PHO-level results were regularly reported to the Clinical Governance Group and Board.

Clinical Effectiveness

Clinical Pharmacist Audits

Regular clinical pharmacist audits continued in response to issues identified within practices. Findings were reported to the Clinical Governance Group, and key learnings were shared across clinical teams to support continuous improvement.

Evaluation and Improvement

Valid, reliable measures assess service delivery and guide ongoing improvement, change and sustainability. Performance against Primary Care Indicators, targets and performance-based capitation programmes is regularly reported to the Clinical Governance Group and Board, helping member practices stay on track to meet performance and quality expectations.

Service utilisation data is analysed by ethnicity and reviewed quarterly by Christchurch PHOs Clinical Governance Group and Board. The findings inform strategies to improve services.

Commitment to Quality Improvement and Patient Safety

National Adverse Events Reporting

The Clinical Governance Group reviews all reported adverse events and shares key learnings across practices. Resources are provided to help practices implement the updated adverse events policies.

Accreditation and Certification

All member practices have maintained or are renewing their Foundation Standard certification. Awarded by the Royal New Zealand College of General Practitioners, the certification provides a benchmark for assessing care quality and progress towards equity.

Christchurch PHO
Primary Health Network

Christchurch PHO Limited

Annual Report
For the year ended 30 June 2026

Christchurch PHO Limited

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Christchurch PHO Limited

Directory

as at 30 June 2026

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

Statement of Financial Responsibility

For the year ended 30 June 2026

The Directors present the Annual Report including financial statements 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.

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, 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 2026.

For and on behalf of the Directors:

Director: _____

Dated: 22/10/2026

Director: _____

Dated: 22/10/2026

CPHO

Christchurch PHO

Primary Health Network



2026 STATEMENT OF SERVICE PERFORMANCE

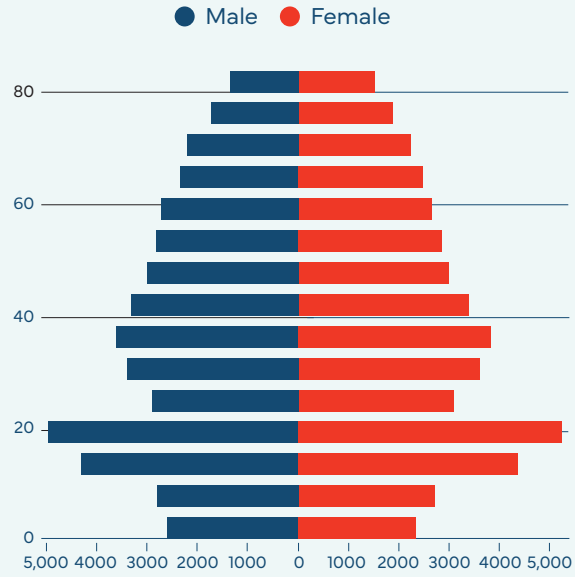
2026

STATEMENT OF SERVICE PERFORMANCE

PHO Enrolled Population
(for the year ending 30 June 2026)

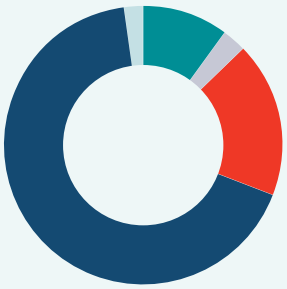
94,435 (2025: 57,516)

Patients by Age & Gender



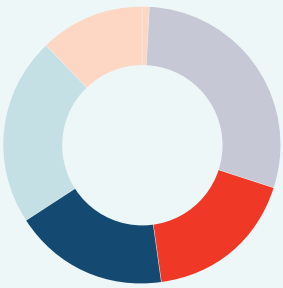
Enrolled Population by Ethnicity

Māori	10%
Pacific People	3%
Asian	18%
NZ European	67%
Other	2%



Enrolled Population by Deprivation Quintiles

One	29%
Two	18%
Three	18%
Four	22%
Five	12%



Audit PROFESSIONALS LIMITED

What we do

Governance and Partnerships

Founded in 2003, Christchurch PHO Limited is a charitable company wholly owned by the Christchurch PHO Trust. It is governed by a board of up to ten members appointed from General Practitioners, Practice Nurses, Māori representatives, and wider community representatives. This broad governance structure supports strong oversight and ensures input from key health sector stakeholders.

Contracts and Funding

Health New Zealand contracts directly with Christchurch PHO to fund a range of primary and community health care services and programmes. Christchurch PHO also uses its own resources, where appropriate, to fund services and programmes that support its charitable objectives.

Collaborative Care and Community Engagement

Christchurch PHO works closely with Health New Zealand, general practices, NGO partners, and the wider PHO delivery team to support the health and wellbeing of its enrolled population and the broader community.

General Practice Network

The PHO's network includes 12 general practices across urban Christchurch, delivering high-quality primary health care to local communities. Three practices are based within tertiary education institutions, including two low-cost access practices that improve affordability and access for students and the wider population.

On 1 July 2026, the PHO was joined by an additional 5 practices. These practices increased the PHO's enrolled population by approximately 65% compared to the previous year. The service performance data provided in this statement of service performance shows an increase in the 2025/26 activity measures due to the overall growth.

Our actions and relationships are guided by the following commitments:

Respect: We respect one another, our teams, patients and consumers, and honour our obligations under Te Tiriti o Waitangi.

Equity: We advocate for and work towards equitable health outcomes for our people.

Quality: We support our teams to deliver high-quality healthcare services.

Empowerment: We enable patients and consumers to participate confidently in decisions about their healthcare.

Innovation: We continually improve and innovate our operations and services.

Partnership: We build trusted partnerships with stakeholders, providers and the wider health system.

Audit PROFESSIONALS LIMITED

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.

Achieving Equitable Health Outcomes

Christchurch PHO is committed to improving health equity across its enrolled population. We direct resources and services towards people at greater risk of poor health because of social, economic, or clinical vulnerability.

Targeted Services and Funding

We fund and deliver services designed to improve equitable access to healthcare, ensuring programmes reach the people and communities with the greatest need.

Direct Delivery of Key Health Services

We directly provide Mental Health, nursing, pharmacy, and social work support. These services focus on vulnerable populations, helping reduce barriers to care and improve health and wellbeing.

To support our Primary Care providers to provide sustainable and accessible Primary Health Care for their enrolled populations

Primary care should be high quality, culturally safe, continuous over time, team-based and comprehensive, providing most of the care people need most of the time. It should acknowledge the social determinants of health, connect people seamlessly with other health and social services, and be delivered in a sustainable way.

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

Alignment with Health New Zealand's Strategies

Christchurch PHO aligns its activities with Health New Zealand's regional and national priorities. Our immunisation, chronic disease management, nursing, and social work services support the delivery of Health New Zealand's strategies priorities.

Collaboration and Coordination

At district level, Christchurch PHO works with Health New Zealand and other healthcare providers to deliver targeted responses to community needs. This coordinated approach supports both national priorities and locally agreed health goals.

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

Christchurch PHO uses health data to inform and improve services for its enrolled population. Systematic analysis provides insight into the health needs and priorities of the communities it serves.

Our Governance groups and management team use these insights to guide service design, helping ensure programmes and interventions are responsive to population needs. Data is also used to monitor outcomes and assess service effectiveness.

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Audit PROFESSIONALS LIMITED

Ongoing analysis of service use helps Christchurch PHO identify trends, address potential gaps, and allocate resources effectively. This data-driven approach supports informed strategic and operational decisions and contributes to continuous improvement in community health outcomes.

Statement of Service Performance Approach

Our Statement of Service Performance reports non-financial performance against our mission, priorities and contractual obligations. We have chosen not to report on some areas where the available data is insufficient to provide meaningful information.

The Statement of Service Performance focuses on key priorities and measures relating to access to general practice services and priority population health measures that help prevent ill health. It does not report on every activity we undertake.

The Statement was developed in consultation with the Christchurch PHO Board. Comparative figures for the 2024/25 year were audited and approved in the previous year.

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Our Service Performance

Cervical Screen HPV

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	2,207	463	1243	357	102	40	2
2024/25	1,053	385	487	113	44	22	2
2023/24	854	251	404	128	46	25	-

CVD Risk Assessment

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	5,717	830	3,974	672	185	54	2
2024/25	4,110	739	2,916	282	117	53	3
2023/24	5,518	924	3,964	410	168	49	3

Diabetes Review

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	1,400	235	872	176	100	17	-
2024/25	351	107	158	45	33	8	-
2023/24	369	123	175	41	25	4	1

Bowel Screening

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	95	6	79	8	2	-	-
2024/25	41	1	40	-	-	-	-
2023/24	41	2	29	5	3	2	-

Smoking Brief Advice

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	2,813	206	1,877	584	124	21	1
2024/25	969	170	563	158	61	17	-
2023/24	1,710	296	1,079	244	69	21	1

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Mental Health Extended Consults

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	2,407	174	1,798	341	47	45	2
2024/25	1,151	123	860	122	18	25	3
2023/24	1,454	178	1,067	164	20	22	3

Mental Health Brief Intervention Referrals

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	1,554	150	1,164	173	30	29	8
2024/25	830	129	518	72	15	96	-
2023/24	968	127	706	69	23	30	13

Mental Health Brief Intervention Consults

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	13,715	1,348	10,248	1,488	279	255	97
2024/25	7,892	1,236	5,584	675	160	182	55
2023/24	8,540	1,135	6,261	621	200	220	103

Mental Health HIP Contacts

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	3,331	372	2,448	336	64	111	-
2024/25	1,661	186	1,253	149	35	36	2
2023/24	980	155	669	74	33	36	13

End of Life Registration

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	113	4	104	4	-	1	-
2024/25	61	4	53	3	1	-	-
2023/24	69	7	60	1	1	-	-

End of Life Consults

Year	Total	Asian	European	Māori	Pacific	Other	Unknown
2025/26	326	7	304	14	-	1	-
2024/25	60	5	52	2	1	-	-
2023/24	228	30	190	5	3	-	-

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Christchurch PHO Limited

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2026

	Notes	2026 $	2025 $
REVENUE FROM NON EXCHANGE TRANSACTIONS			
Contract revenue - non exchange transactions		31,532,171	17,323,257
TOTAL REVENUE		**31,532,171**	**17,323,257**
EXPENSES			
Payments to service providers		29,649,185	15,978,433
Personnel Expenses		966,716	740,516
Other operating expenses	6	675,393	476,882
Depreciation expense		9,794	11,004
TOTAL EXPENSES		**31,301,088**	**17,206,835**
Interest Income		33,702	23,590
SURPLUS FOR THE YEAR		**264,785**	**140,012**
Other comprehensive revenue and expense		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR		**264,785**	**140,012**

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The above Statement of Comprehensive Revenue and Expenses should be read in conjunction with the notes on pages 14-22

Christchurch PHO Limited

Statement of Changes in Net Assets

For the year ended 30 June 2026

	2026 $	2025 $
Opening Balance 1 July	676,811	536,799
Surplus for the year	264,785	140,012
Other comprehensive revenue and expense	-	-
Closing Balance 30 June	**941,596**	**676,811**

Christchurch PHO Limited

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Current			
Cash and cash equivalents	7	666,900	2,034,660
Term deposits		1,534,412	-
Receivables from non exchange transactions	8	298,328	464,731
Prepayments		13,564	13,485
Total Current Assets		**2,513,204**	**2,512,876**
Non-current			
Plant and Equipment	9	14,208	18,247
Total Non-current Assets		**14,208**	**18,247**
TOTAL ASSETS		**2,527,412**	**2,531,123**
LIABILITIES			
Current			
Payables under non exchange transactions	11	490,366	237,614
GST payable		8,733	21,337
Employee entitlements	10	118,523	107,887
Deferred revenue	12	968,194	1,487,474
Total Current Liabilities		**1,585,816**	**1,854,312**
TOTAL LIABILITIES		**1,585,816**	**1,854,312**
NET ASSETS		**941,596**	**676,811**
EQUITY			
Share Capital	17	1	1
Accumulated Funds		941,595	676,810
TOTAL EQUITY		**941,596**	**676,811**

Approved for and on behalf of the Directors

Chairperson

22/10/2026
Date

Director

22/10/2026
Date

The above Statement of Financial Position should be read in conjunction with the notes on pages 14-22

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Christchurch PHO Limited

Statement of Cash Flows

For the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flow from Operating Activities			
Cash was provided from (applied to):			
Receipts from contract transactions and other income		31,339,620	17,503,736
Interest received		15,101	23,590
Payments for contract and supplier transactions		(30,213,631)	(16,479,748)
Payments to employees		(956,081)	(736,714)
Goods and services tax (net)		(12,603)	(13,591)
Net cash from Operating Activities		**172,406**	**297,273**
Cash flow from Investing Activities			
Cash was provided from (applied to):			
Acquisition of property, plant and equipment		(5,755)	(14,854)
Maturity of Investments		-	500,000
Purchase of investments		(1,534,411)	-
Net cash from/(used in) Investing Activities		**(1,540,166)**	**485,146**
Cash and cash equivalents, beginning of the year		2,034,660	1,252,242
Net increase/(decrease) in cash and cash equivalents		(1,367,760)	782,418
Cash and cash equivalents at end of the year	7	**666,900**	**2,034,660**

The above Statement of Cash Flows should be read in conjunction with the notes on pages 14-22

Audit PROFESSIONALS LIMITED

Christchurch PHO Limited

Notes to the Financial Statements

For the year ended 30 June 2026

1. Reporting Entity

These financial statements comprise the financial statements of Christchurch PHO Limited (the "PHO") for the year ended 30 June 2026.

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 12.

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.

3. Summary of significant accounting policies (continued)

Additions and subsequent costs

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

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

When an item of plant or equipment is disposed of, the gain or loss recognised in the 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

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.

3. Summary of significant accounting policies (continued)

(g) 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.

(h) 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.

(i) Income tax

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

(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 payables that are stated inclusive of GST.

(k) 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.

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

	2026 $	2025 $
Administration Expenses		
Audit Fee	12,000	13,235
Bad Debts	-	8,022
Education	41,314	36,887
General, bank charges, telephone & internet	33,925	37,750
Legal Fees	18,015	5,089
Financial	94,594	71,120
IT Licenses & subscriptions	226,589	97,329
Membership & PHO Representation	28,220	20,613
Special Projects	12,534	12,810
Total Administration Expenses	467,191	302,855
Occupancy Expenses		
Rental	46,717	41,467
Electricity & Security	2,645	1,470
Insurance	18,508	18,155
Total Occupancy Expenses	67,870	61,092
Governance Expenses		
Board Expenses	13,069	22,754
Director Fees & Trust Honorarium	100,537	75,817
Clinical Governance	26,726	14,364
Total Governance Expenses	140,332	112,935
Total	**675,393**	**476,882**

7. Cash and Cash Equivalents

	2026	2025
	$	$
ASB current account	666,900	2,034,660
Total cash and cash equivalents	**666,900**	**2,034,660**

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

8. Receivables from Non Exchange Transactions

	2026	2025
	$	$
Accounts receivable	279,727	464,731
Accrued Interest	18,601	-
Total	**298,328**	**464,731**

Classified as:		
Current assets	298,328	464,731
Non-current assets	-	-
Total	**298,328**	**464,731**

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

	2026	2025
	$	$
Cost		
Opening balance	49,745	34,891
Additions	5,755	14,854
Disposals	-	-
	55,500	49,745
Accumulated Depreciation and Impairment		
Opening balance	(31,498)	(20,494)
Depreciation for the year	(9,794)	(11,004)
Disposals	-	-
	(41,292)	(31,498)
Carrying amount 30 June	**14,208**	**18,247**

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10. Employee Entitlements

	2026	2025
	$	$
Current		
Annual leave entitlements	55,517	45,323
PAYE accrual	23,758	23,899
Wage accrual	39,248	38,665
Total	**118,523**	**107,887**

11. Payables under non exchange transactions

	2026	2025
	$	$
Current		
Trade Payables	388,763	153,254
Non-trade payables and accrued expenses	101,603	84,360
Total payables under non exchange transactions	**490,366**	**237,614**

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

	2026	2025
	$	$
Unexpended contract revenue	968,194	1,487,474
Total deferred revenue	**968,194**	**1,487,474**

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 12 months.

13. Financial Instruments

(a) carrying value of financial instruments

The carrying amount of all material financial 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.

2026	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
Financial Assets				
Trade and other receivables	298,328	-	298,328	298,328
Cash and cash equivalents	666,900	-	666,900	666,900
Term Deposit	1,534,412	-	1,534,412	1,534,412
Total Current Assets	**2,499,640**	**-**	**2,499,640**	**2,499,640**
Total Assets	**2,499,640**	**-**	**2,499,640**	**2,499,640**
Financial liabilities				
Trade and other payables	-	490,366	490,366	490,366
Total Current Liabilities	**-**	**490,366**	**490,366**	**490,366**
Total Liabilities	**-**	**490,366**	**490,366**	**490,366**

2025	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
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	-	237,614	237,614	237,614
Total Current Liabilities	**-**	**237,614**	**237,614**	**237,614**
Total Liabilities	**-**	**237,614**	**237,614**	**237,614**

14. Operating Leases

There are no non-cancellable operating leases at 30 June 2026 (2025: 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 of Riccarton Clinic Limited. Riccarton Clinic Limited received PHO funding of $7,893,481 (2025: $8,067,393) on terms and conditions that are consistent for such transactions on a normal supplier basis. Creditor balance outstanding to Riccarton Clinic Limited as at balance date totals $111,052 (2025: $54,282).

(2) Dr D Brown is a director of the Company and a director of Halswell Health Limited. Halswell Health Limited received PHO funding of $8,030,917 (2025: $6,800,863) on terms and conditions that are consistent for such transactions on a normal supplier basis. Creditor balance outstanding to Halswell Health Limited as at balance date totals $42,714 (2025: $33,884)

(3) (2025: K Brennan is a director of the company and employee of Moorhouse Medical Centre. Moorhouse Medical Centre received PHO funding of $2,248,367 on terms and conditions that are consistent for transactions on a normal supplier basis. Balance outstanding as at balance date totals $14,222.)

(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.

	2026		
	Directors	*Snr mgmt*	*Total*
	$	*$*	*$*
Salaries and other short-term employee benefits	159,494	226,538	386,032
Total remuneration	159,494	226,538	386,032
Number of persons recognised as key management personnel	8	2	10

	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

16. Contingent Assets and Contingent Liabilities

Christchurch PHO Limited has no contingent assets or contingent liabilities (2025: None).

17. Equity

As at 30 June 2026, 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 2026 Christchurch PHO Limited is not aware of any capital commitments (2025: nil).

19. Subsequent Events

The Company has no events since 30 June 2026 that would impact these financial statements.

Audit PROFESSIONALS LIMITED

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 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 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 2026 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 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) 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.

Audit professionals Limited

Chartered Accountants Dunedin
27 October 2026