



2024 - 2025

Annual Report

Leading in quality equitable primary health care

include

improve

innovate

imagine



*He aha te mea nui o te ao?
He tangata, he tangata, he tangata.*

Message from the Chair

Mā te huruhuru ka rere te manu – Adorn the bird with feathers so it may fly

With the right support and collective strength, we are able to soar. This whakataukī reminds us that when our people, partnerships, and kaupapa are nurtured, our organisation is empowered to reach new heights. In turn, when the communities we serve are supported with meaningful care, connection, and resources, positive health outcomes naturally follow.

Tēnā koutou katoa,

It is with great pride and a deep sense of responsibility that I present my first Chair's Report for Auckland PHO's 2024-25 Annual Report. I wish to acknowledge the collective mahi and dedication that have guided us through another year of service to our communities. This year has been one of both challenge and progress, as we continue to navigate a dynamic healthcare environment while remaining steadfast in our commitment to equitable, high-quality primary healthcare for our communities.

Strengthening Our Foundations

Throughout 2024-25 fiscal year, Auckland PHO has continued to build on its strong foundation of collaboration, innovation, and community-centred care. Our network of 28 general practices, serving over 86,000 enrolled patients across central Auckland, has demonstrated resilience and adaptability in the face of ongoing sector pressures, including workforce shortages, funding constraints, and increasing demand for services.

Our focus this year remained on improving equitable access to primary healthcare, strengthening partnerships across Health New Zealand | Te Whatu Ora and community providers, as well as enhancing the sustainability of general practice. The Board has supported management in implementing our strategic priorities, with an emphasis on integrated care, population health, and digital innovation.

We continue to be focused on our kaupapa to improve health outcomes, particularly for Māori, Pacific peoples, and those living in high-needs communities. With 8% of our enrolled population identifying as Māori, 7% as Pacific, and 26% classified as high-needs, an equity lens has never been more critical.

Financial

On behalf of the Board, I am pleased to report a stable and sustainable financial performance for the 2024/25 year, and would like to congratulate Barbara and the senior management team for another year of prudent oversight and thoughtful decision making.

The Board is reassured knowing that our core services remain secure and our organisation well-positioned to support our growing practice network. Auckland PHO's financial stability allows the Board to invest confidently into digital infrastructure and services that drive measurable improvements in health equity for Māori and high-needs populations across our communities. These investments mean Auckland PHO can continue delivering on our purpose: to improve lives through inclusive, innovative, and compassionate primary healthcare, today and into the future.

Governance and Leadership

This year, we welcomed new perspectives and strengthened our governance with the continued contributions of our diverse Board. I would like to acknowledge the dedication and expertise of my fellow Board members: Dr Libby McLeay, Dr Vikas Sethi, Aroha Hudson, and Te Haua Taua. Their collective insights have been instrumental in guiding the PHO through strategic decisions and ensuring our alignment with the evolving health system reforms under Health New Zealand | Te Whatu Ora.

I also wish to express my sincere appreciation to our Chief Executive Officer, Barbara Stevens, whose leadership continues to inspire confidence and foster meaningful change across our organisation. Her steadfast commitment to innovation, collaboration, and

community engagement has been instrumental in advancing our strategic priorities and ensuring that our work remains responsive to the needs of those we serve.

Key Achievements

Among our many accomplishments this year, I would like to highlight:

- **Expansion of Integrated Mental Health Services:** Our Health Improvement Practitioners and Health Coaches have made significant strides in supporting mental wellbeing across our practices.
- **Digital Transformation:** Continued investment in data and digital infrastructure has enhanced our ability to monitor performance, support practices, and respond to emerging health needs.
- **Equity-Focused Initiatives:** We have deepened our partnerships with Māori and Pacific providers, ensuring culturally responsive care and improved access for underserved populations.
- **Workforce Development:** Through targeted training and support, we have empowered our clinical and non-clinical teams to deliver best-practice care in a challenging environment.

Looking Ahead

As we look to this next year and beyond, Auckland PHO remains committed to being a proactive partner in shaping the future of primary healthcare through sustainable funding models, workforce wellbeing, and innovative service delivery to meet the diverse needs of our communities.

On behalf of the Board, I extend heart felt appreciation and acknowledgement to the dedicated staff, clinical and community teams, partners, and community members across our network for their unwavering support and collaboration. Together, we are building a healthier, more equitable future for all.

E rau rangatira mā, kei te mihi te ngākau ki a koutou katoa.

Ngā Manaakitanga,



Jayme Kitiona
Chair, Auckland PHO



Message from the CEO

As we close the 2024 – 2025 fiscal year, I am proud to reflect on a period marked by resilience, innovation and growth. Our Primary Health Organisation has navigated the health sector landscape with agility and purpose, delivering a strong performance while laying the foundation for long term sustainability and success. We have continued to build strong relationships across the PHOs in the Northern Region as well as our general practices and primary care.

The future of PHOs has been an ongoing discussion point throughout the year which has generated both excitement and uncertainty in equal measure. Throughout the year, it became clear that given the complexities and structural changes inside Health New Zealand | Te Whatu Ora as well as dramatic changes in their board membership and leadership, the timeline for such sweeping changes is likely to take some time to embed. This provides us with a great opportunity to expand our form and function by continually examining service delivery to both primary and community care, population health and digital transformation, to enhance the value we provide.

Auckland PHO's strength lies in our capability to anticipate and manage change in these uncertain times. We are proud of our ability to refocus priority areas, goals and related objectives to assist the organisation well to be positioned for changes ahead.

Enhanced Primary Care Initiatives

In 2024-25 Health New Zealand | Te Whatu Ora invested in Comprehensive Primary and Community Teams (CPCT). This funding supported the recruitment or contracting of new roles such as clinical pharmacists, paramedics, care coordinators, and physiotherapists across the network. The aim was to increase access to primary care and enable holistic, team-based care. The programme was implemented in four Auckland PHO practices and initial evaluation findings show that the programme adds value for patients, reduces barriers to accessing primary care and increases capacity and capability.

Numerous national workforce initiatives were launched in the last 12 months, with Health New Zealand | Te Whatu Ora announcing national funding for 400 newly graduated nurses, with a focus on primary and community care. Auckland PHO practices welcomed five nurses through the programme. For the first time, practices can apply directly for support, with applicants registering through the national ACE portal. Further support for post graduate nursing training and GP training is likely to have a positive impact moving into the next financial year.

We were proud to support a Tupu Toa intern during the year. The Tupu Toa programme offers an employment pathway for Māori and Pacific tertiary students in corporate, government and community organisations. Auckland PHO, alongside Procure and General Practice NZ shared a graduate student who produced an immunisation improvement strategy focussing on young Māori parents.

Childhood Immunisation

Auckland PHO has continued its intense focus on the 24-month SLM immunisation target, particularly for Māori and Pasifika tamariki. Coverage has increased to 91% for this cohort and Auckland PHO ranked 4th out of 43 PHOs across New Zealand. A major contributor to this result has been our immunisation team supporting practices to reconcile data between the AIR (Aotearoa Immunisation Register) and PMS systems as well as hands on support where and when required to strengthen systems across our network.

Our Practice Engagement team efficiently rolled out the pre-call recall programme across the Auckland PHO network. Practices received additional funding over the year to support six week immunisation events, regardless of where the vaccination was delivered. The initiative has been important and a driver to improve both newborn enrolment and Immunisation coverage generally.

New data & digital solutions to support general practice

This year we commenced building a new data and digital platform to provide real time clinical and patient

information dashboards to support the delivery of clinical care and practice operations. There has been significant progress in bringing together PMS, PHO and Health New Zealand data, not just to support general practice, but also showcase the work our practices do to inform future funding and planning decisions regionally and nationally.

PHO Contractual Audit

Auckland PHO was audited throughout May and June 2025. The results of the audit produced an excellent result for Auckland PHO, demonstrating good adherence to contractual requirements and fair and transparent use of public funds.

I would like to recognise the hard work of our senior management team, practice engagement team and the finance and administration team who throughout challenges and changes of the year, have continued to perform tirelessly. They have all stepped up to the challenges working in the health system amid change and uncertainty. I am immensely proud of them all and am humbled by the extent they 'go the extra mile' for our network and ultimately the patients who are enrolled with Auckland PHO.


I also acknowledge the great efforts of the Auckland PHO Board Members who generously give their time and experience.

Finally, to the Auckland PHO General Practice Network, thank you for all that you do in caring for your patients. I look forward to working with you next year.



Barbara Stevens
Chief Executive Officer





Connecting Strategy, People & Purpose

About Us

Auckland PHO is committed to delivering high-quality, accessible, and equitable primary healthcare to over 86,000 enrolled patients throughout central Auckland in Auckland City, Avondale, Mt Roskill, Mt Albert, Glen Innes, Grey Lynn, Te Atatū, Great Barrier Island and Waiheke Island. Through our network of 28 general practices, we support a diverse population with a wide range of health services tailored to meet local needs.

Our focus is on improving health outcomes through strategic planning, performance monitoring, and collaborative initiatives. We work closely with general practices to implement evidence-based programmes that align with national health priorities, including immunisation, chronic disease management, mental health support, and health equity.

OUR VISION

Leading in quality equitable primary health care

OUR PURPOSE

To improve the lives of those we serve by providing inclusive, innovative and compassionate primary health care

OUR VALUES

INTEGRITY

AROHA

ENQUIRING

THRIVING

CONNECTEDNESS

include

improve

innovate

imagine

Strategic Plan & Priorities

The Strategic Plan, along with our Clinical Quality Framework, Clinical Quality Improvement Plan and Annual Business Plan, is underpinned by our Inequalities Framework and has a strong mix of programmes and services. These showcase how Auckland PHO continues to make substantive and enduring contributions to the health and wellbeing of our enrolled patients and their whānau, while supporting our dedicated and talented health teams.

Provide high quality support, education and value to our network

Key Actions

Determine priorities for the Board including skill sets, service gaps and levels of satisfaction with PHO membership.

Ensure that Auckland PHO staffing capability and capacity reflects the priorities and responsibilities required for quality health care delivery.

Investigate back-office functionality to enable better business management, purchasing and HR systems for the network.

Convene six monthly (or more regularly as required) network practice hui (either in person or online).

Undertake a network benefit mapping exercise to analyse each practice's individual needs.


Ensure the PHO is a strong advocate and support for the sustainability of general practice in an integrated primary and community care sector

Key Actions

Provide clear, solution-focussed Primary Care representation to funders and government advocates on the need for increased investment in general practice services and workforce.

Constructively contribute to the capitation re-weighting programme and subsequent implementation using information and evidence.

Maintain a strong provider representative voice for Auckland PHO and assigned contracted providers at PSAAP with a contractual focus on patient equity.



Advocate for a pro-equity approach to enable equity of Primary Care access, outcomes and participation for Māori, high needs and aging populations

Key Actions

Build and maintain strong relationships with iwi, IMPBs, and health and social providers to address unmet need and inequities, in order to better serve our communities.

Identify opportunities to provide additional health and social supports alongside primary healthcare to identified populations.

Ensure the PHO builds and maintains its reputation as a strong leader, partner and collaborator

Key Actions

Work collaboratively with Northern Region Primary Health Organisations, with a focus on shared opportunities, learnings, PHO and practice sustainability.

Review the Auckland PHO Constitution to better reflect the current landscape.

Identify enablers, solutions and opportunities that eases workforce pressures

Key Actions

Identify and promote additional workforce roles to support the Primary Care network and the needs of all of our communities, such as care co-ordinators, paramedics, social workers, health coaches, health care assistants and other opportunities to relieve workforce pressures.

Invest in a high functioning data and digital solution for clinical and business improvement connecting health systems

Key Actions

Ensure PHO and practice platforms and tools provide reliable data extraction, are straightforward and fit for purpose, and meet certified provider standards.

Ensure there is ongoing adequate support and user-friendly information available on demand and ongoing, responsive training for end users.



Governance & Leadership

Our Board



Jayme Kitiona

Chair

Director, Piritahi Hau Ora Trust
Director, Tau Oranga Health Care
Nurse Practitioner, Piritahi Hau Ora Trust



Aroha Hudson
Ngati Whatua / Nga Puti

Deputy Chair –
Appointed

Iwi Director – Appointed
Chair – Finance, Audit and Risk Committee
CEO – Health West Limited



Te Haua Taua
Waikato, Waiohau, Ngāpuhi

Community Director –
Appointed

Member – Finance, Audit and Risk Committee



Dr Vikas Sethi

GP Provider Director – Elected

General Practice Owner – Prana Family Health



Dr Libby McLeay

GP Provider Director – Elected

General Practice Owner – Avondale Health Centre



Message from the Clinical Director

As 2025 draws to a close, Auckland PHO continues to provide collaborative clinical leadership and integrated system support, strengthening connections between general practice, community services, and national health priorities.

Health New Zealand | Te Whatu Ora's national priorities in 2024-25 have centred on improving access, addressing workforce pressures, modernising funding and contracting arrangements, and expanding diagnostic and community based care. Auckland PHO has actively supported these objectives through regional and local implementation of new models of care, quality improvement programmes and digital governance initiatives. We continue to advocate for sustainable funding and infrastructure that enables practices to deliver comprehensive, equity focused, person centred care.

2024-25 has been a pivotal year for Aotearoa's National Public Health and Primary Care sectors. Following Health New Zealand | Te Whatu Ora's March 2025 letter to PHOs highlighting the urgent need to lift childhood immunisation coverage, Auckland PHO took a deliberate, coordinated approach to strengthen data accuracy and clinical engagement.

At the start of this year, Auckland PHO ranked tenth nationally for 24-month childhood immunisation coverage. Through a collective effort across our 28-practice network, supported by dedicated leadership, enhanced pre-call and recall systems, data quality reconciliation, and targeted outreach. Auckland PHO has risen to fourth place nationally and attained 91% coverage rate for 24-month childhood immunisations.

This is a four percent improvement over the previous year. Auckland PHO also achieved data reconciliation of 99% (second amongst all National PHOs). This achievement represents one of the largest year on year improvements for PHOs across Aotearoa without any additional funding. It underscores the commitment and adaptability of our general practice primary care teams, the value of PHO-led data integrity work and leadership, and the strength of our practice network with their community relationships.

4th place nationally for 24-month childhood immunisation coverage

While challenges persist nationally, including data discrepancies, limited outreach resources and increasing decline rates, Auckland PHO's performance demonstrates the impact of sustained, evidence-based local action and trusted relationships. The success of this work has directly strengthened our outbreak readiness for measles and pertussis, and provides a solid foundation for further gains in 2026.

2024-25 has been one of the most challenging years for vaccine preventable disease control in Aotearoa. Concurrent measles and pertussis (whooping-cough) outbreaks have tested the system and reaffirmed the essential role of primary care in outbreak detection and management, immunisation, and public reassurance. By mid-year, clusters of measles were confirmed across Auckland, Waikato, Bay of Plenty, and Wellington, prompting a coordinated, system wide response. Auckland PHO has supported practices by distributing updated clinical and infection prevention and control guidance, enabling culturally appropriate MMR communications and patient recall scripts, auditing cold-chain compliance and assisting with national and local data reconciliation.

Aotearoa has also seen a marked increase in pertussis notifications, particularly among infants under six months. Auckland PHO's practice network response has included enhanced promotion of maternal Tdap vaccination (28-32 weeks gestation), post-natal "cocooning" vaccinations for whānau and caregivers, and practice level reporting to improve infant immunisation precall and recall systems and coding accuracy.

As a focus for 2026, Auckland PHO will work to sustain its top tier performance and aim for national leadership in

childhood-immunisation coverage and to rebuild vaccine confidence through PHO-led community outreach. There will continue to be a focus on strengthening data integrity and Practice Management interoperability to ensure accurate real time coverage reporting.

Auckland PHO continues to be at the regional table of implementation of **Enhanced Primary and Planned Care initiatives**.

Two key initiatives advanced in 2025 were:

- **Cellulitis Pathway:** transition from IV to oral antibiotic treatment within general practice, reducing unwarranted hospital presentations, while maintaining safety and supporting patient medication adherence.
- **Abnormal Uterine Bleeding (AUB) Pathway and Minor Gynaecological Procedures in Women:** enabling timely investigation and management in primary care, with clear referral criteria and escalation triggers.

These initiatives demonstrate general practice's capability to safely deliver complex care closer to home and support equity through timely access.

System-wide work continues across the Northern Region to improve equity and timeliness of access to radiology and diagnostic imaging. The National **Community Referred Radiology (CRR) Programme**, led by Health New Zealand | Te Whatu Ora, is progressing toward nationally aligned criteria and removal of patient co-payments for key imaging services. Auckland PHO participates in these regional discussions, providing input through clinical and operational forums to ensure the general practice perspective is represented as access models evolve. We contribute feedback on referral workflows, reporting, and communication processes to support a more connected diagnostic system. This shared mahi contributes to the goal of achieving equitable and timely diagnostic access for patients across the Northern Region.

The **12-month prescribing reform**, due to commence in 2026, represents the most significant update to the Medicines Regulations in over 20 years. The change, co-ordinated nationally by Health New Zealand | Te Whatu Ora and Manatū Hauora, aims to improve patient convenience, reduce administrative workload, and enable clinicians to focus more on proactive care. However, as always, Auckland PHO will be supporting our Network to follow the guidance of RNZCGP, in line with Medical Council of NZ, noting clinical judgement must be applied to all prescribing decisions; adopt practice in-house policy to guide their clinicians, while also importantly considering equity and access issues and patient safety. This goes hand in hand with the dedicated support we have at Auckland PHO to support our practices with Foundation Standards, to embed these principles.

National work is progressing to improve **ADHD and neurodevelopmental service access**, following Pharmac's 2025 decision on methylphenidate funding and the pending 2026 amendments to the Misuse of Drugs Regulations. These changes are expected to streamline prescribing for ADHD, extend repeat durations for stable patients, and clarify shared-care roles between primary and specialist services.

Auckland PHO participates in these discussions through **regional and national clinical lead networks** alongside GPNZ, Collaborative Aotearoa, RNZCGP and Health New Zealand | Te Whatu Ora, inclusive of the HealthPathways Programme.

We continue to advocate for equitable access, culturally safe service design, practical implementation tools and dedicated training for general practice. Our involvement helps ensure that future ADHD shared-care frameworks reflect the realities of community-based care.

Digital transformation across primary care continues nationally under Health New Zealand | Te Whatu Ora leadership. Auckland PHO contributes through **regional digital enablement and data governance forums** and collaborates with GPNZ and Collaborative Aotearoa on sector guidance for safe and ethical technology use.

Locally, Auckland PHO supports practices in understanding and adopting **AI scribe tools**. Our focus remains on helping practices with implementation of such enablers, in order to meet privacy, medico-legal, and cultural-safety standards as these technologies mature. We will continue to evolve in this space through 2026.

Addressing primary care workforce pressures remains a shared national focus. Auckland PHO contributes to this work through regional forums and collaborations aligned with Health New Zealand | Te Whatu Ora's **Growing and Retaining the Workforce Plan**. Across our network, most practices now employ **Health Improvement Practitioners (HIPs)** and **Health Coaches**, supporting integration of mental health and wellbeing services. We also participate in national initiatives such as the Comprehensive Primary Care Teams (CPCT) with clinical pharmacists, extended-care paramedics, and care coordinators, to improve continuity of care.

Auckland PHO's Quality and Practice Engagement teams continue to help practices apply improvement methodologies and prepare for evolving performance and health target frameworks.

Auckland PHO continues to support delivery of safe, inclusive, and equitable **gender-affirming primary care** across its own network and other northern region general practices. Our collaborative approach, alongside the northern region PHOs, Health New Zealand | Te Whatu Ora, Manatū Hauora and other stakeholders, combines

clinical governance with practical support for general practices, inclusive of nationally agreed and endorsed resources. Auckland PHO contributes to regional quality and service design discussions to strengthen the continuity of hormone-therapy initiation and monitoring for 18+ year olds in community settings.

This collaborative work promotes clinical confidence, cultural safety, and consistency of care, and reflects Auckland PHO’s commitment to equity, quality improvement and Te Tiriti o Waitangi.

Auckland PHO remains an active and collaborative partner in regional and national networks shaping the future of primary care. We continue to align with the direction outlined in the PCTAP Strategic Story (2025), which positions primary care as the first and best contact for health. Guided by principles of integration, innovation, strengthened data governance, digital safety, and a population health approach, Auckland PHO ensures that practical insights from frontline general practice help to inform system-level design and drive more equitable outcomes for the communities we serve.

Acknowledgements

To our 28 General Practice Network and the Auckland PHO Practice engagement and clinical quality teams – Siobhan Matich, Komal Rana, Aaron Piano, Shanaz Khan, Alison Brown, Alexa Cunningham, Shannon Kerehoma-Kaiaruna, Emma Pickles and our wider Senior leadership and administration whānau, thank you for your commitment and innovation. Your collective mahi ensures Auckland PHO remains a trusted, high-performing, values-driven organisation, clinically excellent, equity-focused, and nationally respected.



Dr Charlotte Harris
MBChB (Hons) FRNZCGP
Clinical Director



Message from the Mental Health & Wellbeing Manager

Overview

During the 2024–2025 financial year, Auckland PHO continued to strengthen its commitment to integrated primary mental health and wellbeing services across our practice network. Through the Te Tumu Waiora / Integrated Primary Mental Health and Addictions contract, our Health Improvement Practitioners (HIPs) and Health Coaches have made a significant impact on patient wellbeing and accessibility to care, whilst our Mild to Moderate (M2M) Mental Health Service provides essential support for patients and providers.

Service Delivery and Workforce

We now have eight Health Improvement Practitioners (combined FTE 6.1) and eleven Health Coaches (combined FTE 6) working across 19 practices. Together, this team has engaged with approximately 8,000 patients over the course of the year, reflecting strong, consistent uptake and trust in the model.

To meet the growing demand in general practices for these services not currently serviced by the Health New Zealand | Te Whatu Ora contract, we have introduced a virtual HIP service. This new way of working is instrumental in extending access to clinics with high levels of unmet need.

Partnerships

During this reporting period, we continued establishing a partnership with The Front Door on Karangahape Road, enabling us to reach and support rangatahi experiencing homelessness in the Auckland CBD. A psychologist is now actively involved in this initiative, providing trauma-informed mental health care, health education, and pathways to addiction support. This collaboration represents an important step towards addressing health inequities among our most vulnerable youth population.

Contracted Services and Referrals

Referrals to our Mild to Moderate (M2M) Mental Health Service have remained strong, with over 750 packages of care delivered by 12 contracted mental health providers and one in-house therapist. The in-house therapist continues to demonstrate exceptional continuity and

quality of care, ensuring that patients receive timely, compassionate, and effective support.

Summary

The 2024–2025 year has been one of consolidation and growth. Our HIPs, Health Coaches, and contracted providers have collectively contributed to a more responsive, equitable, and integrated mental health service across Auckland PHO practices. The success of these initiatives highlights both the adaptability of our workforce and the ongoing need to continue meeting the growing mental health needs of our communities.



Tanya Clark
Manager of Mental Health & Wellbeing

Sub-committees

Finance, Audit and Risk Committee (FARC)

The Finance, Audit and Risk Committee (FARC) is accountable to the Board of Auckland PHO and is established by its Governance Policy and Constitution. It is a standing committee of the Board with ongoing responsibilities and will make non-binding recommendations to the Board and/or be delegated specific decision-making authority.

Members

Jayne Kitiona	<i>Chair, Auckland PHO Board</i>
Aroha Hudson	<i>Deputy Chair, Auckland PHO Board</i>
Te Haua Taua	<i>Community Director, Auckland PHO Board</i>
Barbara Stevens	<i>Chief Executive Officer, Auckland PHO</i>
Ashley Hulme	<i>Chief Operations Officer, Auckland PHO</i>
Stan Yan	<i>Chief Financial Officer, East Health Trust PHO</i>
Dewi Sun	<i>Finance Administrator, East Health Trust PHO</i>



The Auckland PHO Network

as at 30 June 2025

28

Practices in our network

123

General Practitioners

15

Nurse Practitioners

101

Practice Nurses

28

Healthcare Assistants

152

Practice Managers & Administration Staff

8

Health Improvement Practitioners

11

Health Coaches



Auckland PHO General Practices

Aotea Health Aotea Road, Claris, Great Barrier Island

Auckland Central Medical and Health Centre 326/28 College Hill, Freemans Bay

AUT Student Medical Centre 55 Wellesley Street, Auckland Central

Avondale Family Doctor 63 Rosebank Road, Avondale

Avondale Health Centre 39 Layard Street, Avondale

Avondale Health Residential Care Medical Services 39 Layard Street, Avondale

Cairnhill Health Centre 95 Mountain Road, Epsom

Dominion Medical Centre 349 Mount Albert Road, Mount Roskill

Dr Jonathan McPherson Medical Services 20 Clare Place, Mount Wellington

Elstree Ave Family Doctors 17 Elstree Avenue, Glen Innes

Epsom Medical Care 272 Manukau Road, Epsom

Glenavon Doctors Surgery 271B Blockhouse Bay Road, Avondale

Knox Medical Practice 10 Ranfurly Road, Epsom

Mount Albert Medical Centre 986 New North Road, Mount Albert

Oceania Healthcare - Auckland 80 Queen Street, Auckland Central

Parnell Medical Centre 82B Gladstone Road, Parnell

Piritahi Hau Ora 54 Tahatai Road, Blackpool, Oneroa, Waiheke Island

Prana Family Health 1492 Dominion Road Extension, Mount Roskill

Tend Health Kingsland 317 New North Road, Kingsland

Tend Health Symonds Street 57 Symonds Street, Auckland Central

Teo Medical Care 269 Te Atatū Road, Te Atatū South

The Calder Centre 140 Hobson Street, Auckland Central

The Good Medicine Clinic 510 Richmond Road, Grey Lynn

The Salvation Army Hauora Service 691A Mt Albert Road, Royal Oak

Three Kings Family Medical Centre 535 Mount Albert Road, Mount Albert

Viaduct Medical Centre 125 Customs Street West, Auckland Central

Villa Medical Centre, Aged Care Facility

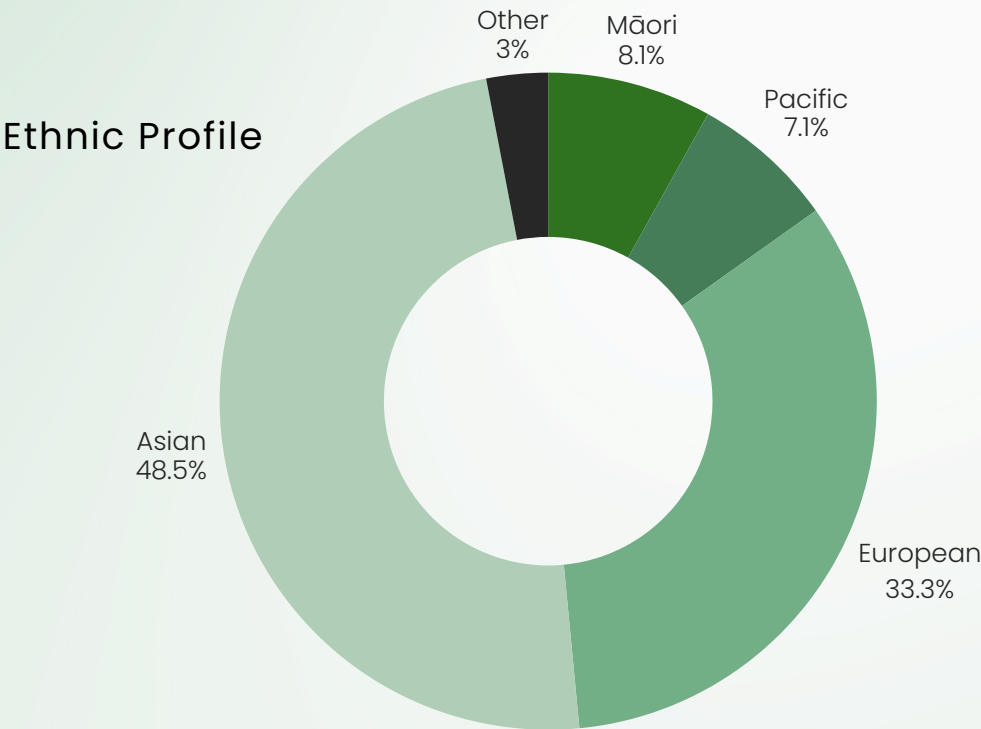
Waiheke Medical Centre 132 Ocean View Road, Oneroa, Waiheke Island

Please visit
<https://www.aucklandpho.co.nz/practices-fees>
for a list of Auckland PHO Practices & Fees

Our Population

as at 30 June 2025


86,007 Enrolled Patients




26% High Needs

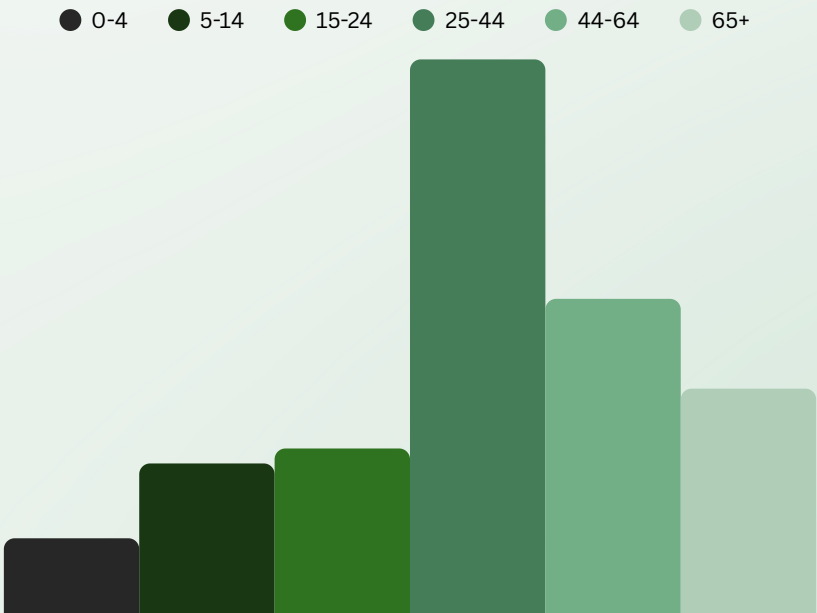
23% Quintile 5

16% Quintile 4

 52%

 48%

Age Profile



An increase of

10,421

patients since last year

Regional and National Connections

Auckland PHO participates both at a regional and national level to advocate for the reduction of health inequities and improved health outcomes for all New Zealanders.

Our staff participate in the following fora:

Regional Planning

- Northern Region Primary Care Operational Meeting
- Comprehensive Primary Care Team Working Group
- System Level Measures Working Group
- GPNZ Primary Care Leaders Forum

Clinical & Long Term Conditions

- Northern Region Retinal Screening Group
- National Tobacco Hui
- Metro Auckland LTC Working Group

Clinical Governance / Steering Committees

- Metro Auckland Cervical Screening Operations Group (MACSOP)
- Regional Rural Alliance
- Primary Option Acute Care Clinical Governance Group
- Patient Access for Urgent and After-Hours Services (PAUA)
- Foot protection Service Standards Working Group
- Metro Auckland Standing Order Steering Group
- Metro Auckland PHC Nursing Reference Group
- Northern Region Primary Care Leaders Forum
- Northern Region Minor Gynaecological Procedures Working Group
- Northern Region Lung Cancer Screening Clinical Advisory Group
- Northern Region Clinical Governance Forum
- Northern Region Transgender Clinical Governance Forum

Governance and Finance

- TTTPCLG (Te Toka Tumai Primary Care Leaders Group)
- GPNZ Member (General Practice New Zealand)
- GPNZ Nurse Leads Forum
- GPNZ Clinical Directors Forum
- Northern Region Joint Alliance Leadership Team

Mental Health

- YSALT (Youth Service Alliance Leadership Team)
- IPMHAS (Integrated Primary Mental Health Agreement Services)
- Collaborative Mental Health and Addictions Credentialing Programme Governance Group

Data and Digital and System Enablers

- GPNZ Data and Digital Leadership Group
- Northern Region Data Custodians Group
- Northern Region Data Stewardship Group
- Your Health Summary Clinical Governance Group
- Auckland Regional HealthPathways (Operational and Steering Group)
- Aotearoa Immunisation Register Operations

Child and Youth Health

- Northern Region Regional Immunisation Governance Group
- Northern Region Youth and Young Adults Integration Group

Our Partners

Auckland PHO continues to collaborate with a diverse range of partners to deliver innovative, community-focused health initiatives.

These partnerships, spanning primary care providers, iwi organisations, NGOs, and government agencies, enable us to strengthen service delivery, improve equity, and respond to emerging health needs across Tāmaki Makaurau.

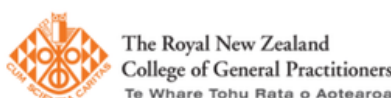
Together, we're driving progress in areas such as immunisation, long-term condition management, digital health, and workforce development.



The Front Door Hub, run by Kick Back Make Change, is a safe space for rangatahi at risk of homelessness to receive early support, care, and connection. It offers health services, legal advice, mental health support, and the aroha they need to heal and find stable homes.



Health New Zealand
Te Whatu Ora



Clinical Quality Improvement

The Auckland PHO Quality Improvement Plan focuses on both equity and quality improvement delivered across five workstreams.

These workstreams are both directed and enabled by:

- Relevant health targets and government policies
- Northern Region Clinical Governance Forum Indicators
- Public Health measures
- Health New Zealand | Te Whatu Ora and Auckland PHO priorities
- Auckland Regional HealthPathways

Starting Well	<ul style="list-style-type: none">• All tamariki/children get a healthy start, where whānau/families are empowered to maximise their tamariki/pēpē health and potential.• We will support women who have recently given birth to receive care and get their babies enrolled.• We will support young people/rangatahi to have full access to appropriate health services.
Living Well	<ul style="list-style-type: none">• We will contribute to methods of reducing premature deaths that could potentially be avoided by enabling effective and timely Primary Care.• We will make it easy for our patients to receive appropriate screening, preventive care and appropriate package of care tools.
Mentally Well	<ul style="list-style-type: none">• We will provide support and access to people requiring mental health and wellness services.
Ageing Well	<ul style="list-style-type: none">• We will provide support and access to people requiring palliative care.
Primary Care Enablement & Sustainability	<ul style="list-style-type: none">• Patient Experience of Care: We will contribute to a system that ensures our patients have positive experiences when they engage in Primary Care.• Data and Digital Technology Advancement and Enablement: We will ensure there are patient safeguarding systems in place with Auckland PHO and general practice IT systems that function effectively as an enabler of quality improvement activity.• Sustainable and Viable Primary Care: We will support our practice network to develop systems to ensure they are viable and able to provide the best care for their patients.• Provider Education: We will support our PHO and Practice network staff to work at the top of their scope, taking advantage of professional development opportunities to enhance their competency and capability in managing the patient population through an equity lens.• Disaster/Pandemic Planning: We will ensure the PHO and practice network are supported to operate in times of significant pressure from external forces.

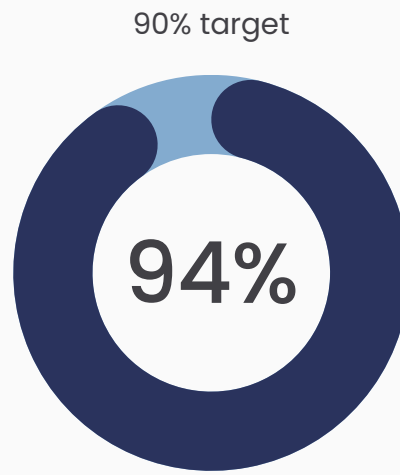
Health Target Performance Summary

for Year End
2024 – 25



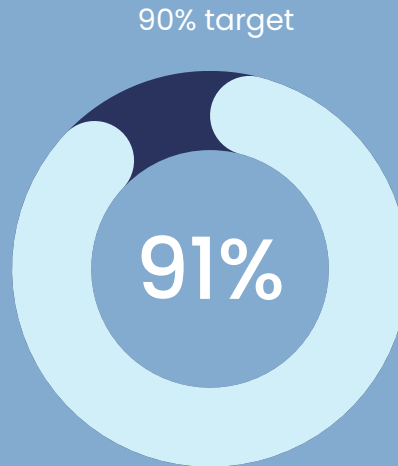
Strengthening Immunity from the Start

We're proud to have achieved a 94% immunisation rate for six-week-old babies across our entire network.



Supporting Early Immunisation

We exceeded our immunisation target for 24-month-old babies, achieving a 91% coverage rate against a goal of 90%, reflecting our continued commitment to early childhood health.



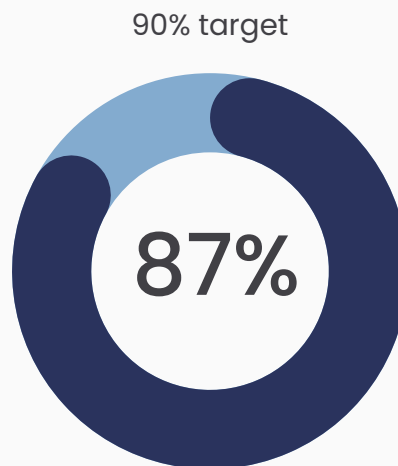
We also achieved

84%

coverage for 24-month immunisations for children in our high-needs communities.

More Heart Checks

Across our network, 87% of eligible patients completed a CVD risk assessment through their general practice, supporting better understanding and management of heart health.



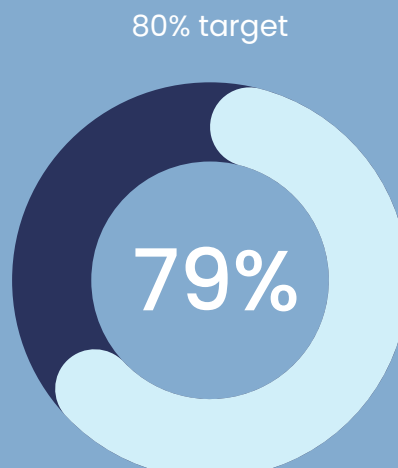
We also achieved

84%

coverage for CVD risk assessments within our high-needs population.

Supporting Access to HPV Self-Swabbing & Cervical Screening

We reached a 79% uptake for HPV primary screening, supporting early detection and prevention of cervical cancer through timely and proactive care.





A Snapshot of General Practice



Key Activity and Service Delivery

3,247

Patients received annual diabetes reviews to support ongoing care and management

7,999

Patients supported through CVD risk assessments



645

Patients supported through CVD risk management consults

658

Patients engaged in podiatry services

1,440

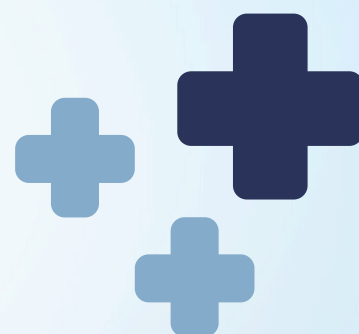
Consults supporting former refugees and current asylum seekers

1,490

Cervical screening and HPV self-swab options for all people with a cervix

548

Sexual health consultations were supported in general practice



316

Patients were supported through funded sore throat management consultations

995

Palliative care consults at home and in practice

571

New mothers received a post natal check

1,697

Mental health extended and follow-up consults

382

Mental health and wellbeing packages

10,712

Health Improvement Practitioner (HIP) and Health Coach engagements



1,662

Procedures and support services provided for high-need populations through discretionary funding

526

Patients received subsidised transportation to and from their general practice

117

Patients across the Te Toka Tumai Auckland region who attended an Auckland PHO Diabetes Self-Management Education (DSME) educational course

102

Clinical vaccinator assessments across the Te Toka Tumai Auckland region

90

Practice staff supported to complete CPR training

125

Cold chain accreditations or compliance reviews across the Te Toka Tumai Auckland region

6

Practices supported to achieve Foundation Standards accreditation

1,854

Hours we have engaged in hands-on support for our practices

Practice Health Target Achievements

Our practice teams put a great deal of effort and work into supporting and achieving health targets.

Below are the practice achievements and prizes presented at our 2024 Annual Awards evening.

	First Place	Second Place	Third Place
Influenza Vaccinations 65+	Dominion Medical Centre Teo Medical Care	Elstree Ave Family Doctors	Avondale Health Centre Dr Jonathan McPherson Medical Services Knox Medical Practice Oceania Healthcare
Childhood Immunisation 24 Months	Prana Family Health	Cairnhill Health Centre	Epsom Medical Care Glenavon Doctors Surgery
Diabetes Year of Care	Glenavon Doctors Surgery	Dominion Medical Centre	Teo Medical Care
CVD Risk Assessments	Dominion Medical Centre	Teo Medical Care	Epsom Medical Care
HPV Primary Screening	Teo Medical Care	Dominion Medical Centre	Elstree Ave Family Doctors

Total Population Achievement Awards

These practices have achieved 3 of 5, 4 of 5 or 5 of 5 Health Target Achievements

Gold Award

Glenavon Doctors Surgery

Silver Award

Dominion Medical Centre
Teo Medical Care

Bronze Award

Auckland Central Medical &
Health Centre
Elstree Ave Family Doctors
Epsom Medical Care
Mt Albert Medical Centre
Three Kings Family Medical
Centre



Equity Awards

These practices have achieved 4 of 5 or 5 of 5 Health Target Achievements for their high needs population

Gold Award

Dominion Medical Centre
Epsom Medical Care
Glenavon Doctors Surgery
Mt Albert Medical Centre
Teo Medical Care

Silver Award

Auckland Central Medical &
Health Centre
AUT Student Medical Centre
Avondale Family Doctor
The Good Medicine Clinic

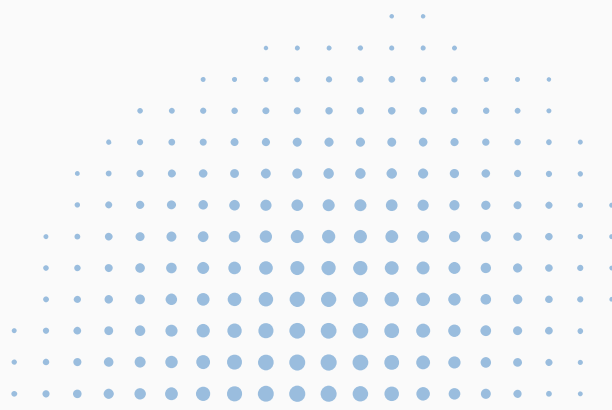
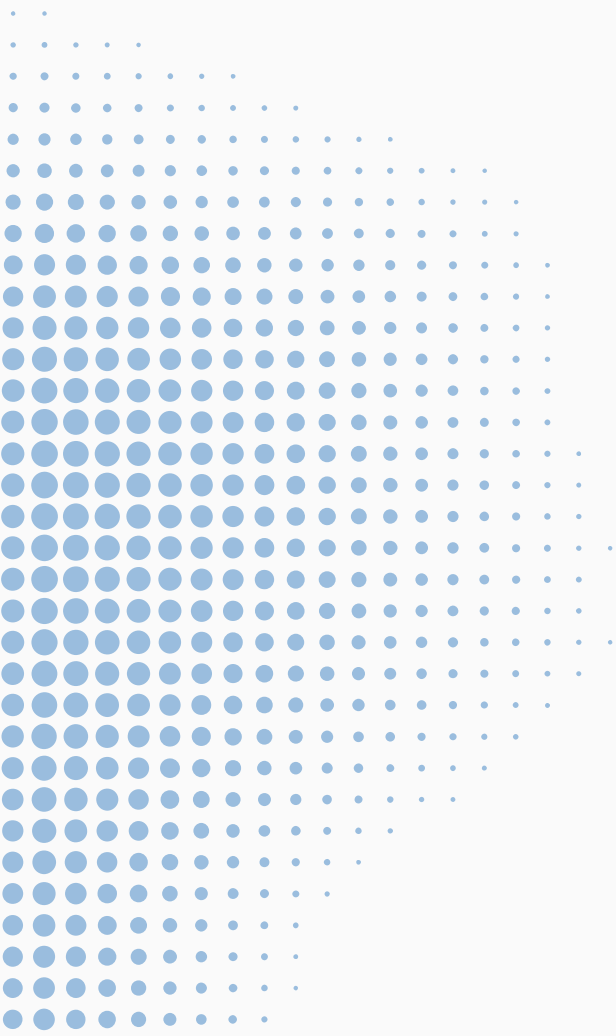
Auckland PHO Practice Excellence Awards

Dominion Medical Centre
Glenavon Doctors Surgery
Teo Medical Care





Our People at Auckland PHO



Meet the Team

Senior Management



Barbara Stevens
Chief Executive Officer



Dr Charlotte Harris
Clinical Director



Ashley Hulme
Chief Operations Officer



Julia Burgess Shaw
Manager of Planning & Performance



Tanya Clark
Manager of Mental Health & Wellbeing



Siobhan Matich
Nursing Director & Clinical Quality

Practice Engagement



Aaron Piano
Clinical Advisor: IPC,
Vaccinator and Cold
Chain Competency
Assessor



Alexa Cunningham
Primary Care
Improvement Advisor &
Self-Management
Education Coordinator



Alison Brown
Clinical Advisor



Carol Ennis
Quality Improvement
and Support
(contractor)



Emma Pickles
Project Manager



Komal Rana
Planning &
Performance Officer



Shanaz Khan
Child Health and
Immunisation Services
Coordinator



Shannon Kerehoma-Kaiaruna
Practice Management
Advisor

Operations



Suzanne Le Lievre
Accounts Administrator



Siddharth Raj Saravanan
Senior Data Engineer



Varsha James
Data Analyst



Recognising Teina

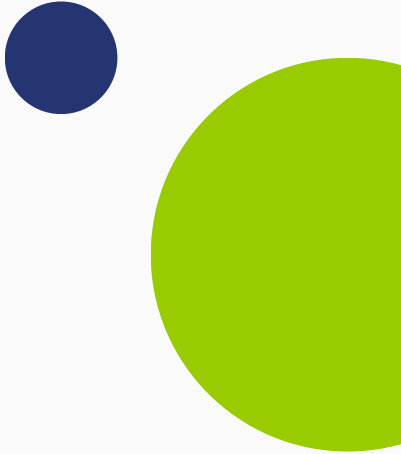
A Cherished Member of our Whānau



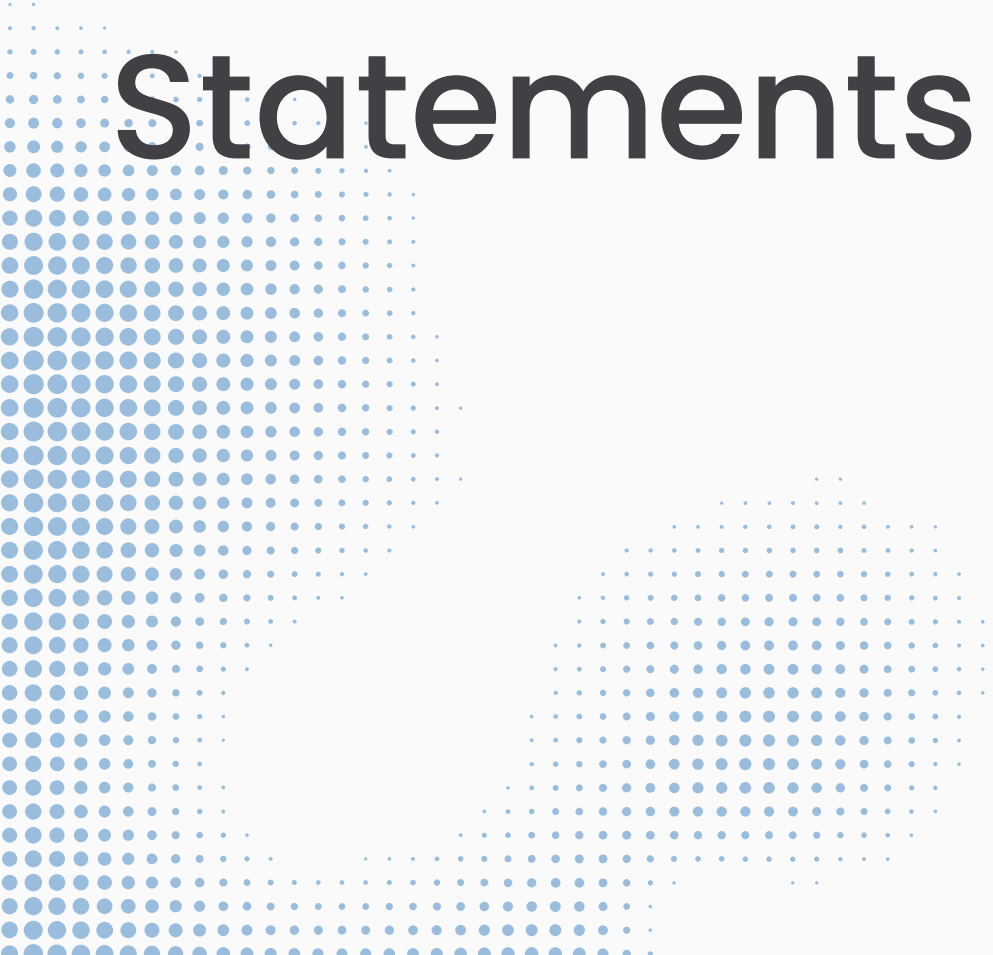
Since joining our workplace in September 2024, Teina – Ngāti Hine, Tapuika, has brought heart, dedication, and a strong sense of purpose to our workplace. In his role as a casual administrative support team member, Teina has taken on a wide range of responsibilities, from nurturing our office plants to preparing resources and assembling kete packs for the Auckland PHO practice network under our postnatal screening programme.

His attention to detail and pride in his work shine through in every task. Teina is a cherished and integral part of our team, and we are privileged to support and learn from Teina as he grows in his role with us.





Statement of Services Performance & Financial Statements





AUCKLANDPHO

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

AUCKLAND PHO LIMITED
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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Auckland PHO Limited

**Company Directory
As at 30 June 2025**

Company Number	1306365
Charities Registration	CC37184
Registered Office	210 Khyber Pass Road Grafton Auckland
Directors	Jayne Mawhiti Kitiona - Chair Aroha Hudson - Deputy Chair Donna Tamaariki Vikas Sethi Elizabeth McLeay Te Haua Howard Taua
Bank	ASB Bank Limited Auckland
Business Activity	Auckland PHO is engaged in the business of Healthcare Services. Auckland PHO is domiciled in New Zealand and is registered with the Charities Commission (Charity Registration CC337184).
Auditor	McMillan Wood NZ Auckland
Solicitors	Hesketh Henry Auckland



Auckland PHO Limited
Directors' Declaration
For the Year Ended 30 June 2025

In the opinion of the directors the financial statements and notes:

- comply with New Zealand generally accepted accounting practice and present fairly the financial position of the Company as at 30 June 2025 and the results of its operations and cash flows for the year ended on that date.

- have been prepared using appropriate accounting policies which have been consistently applied and supported by reasonable judgements and estimates.

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 of the financial statements with the Financial Reporting Act 2013.

The directors consider that they have taken 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 reasonable assurance as to the integrity and reliability of the financial statements.

The directors are pleased to present the annual reports including the financial statements of Auckland PHO Limited for the year ended 30 June 2025.

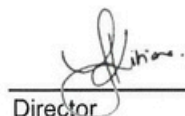
For and on behalf of the Board



03/11/2025

Director

Date



03/11/2025

Director

Date

Service Performance Report 2024/25 Financial Year

Legal Entity:	Auckland PHO Limited
Type of Entity:	Not for profit organisation

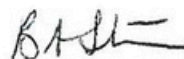
Registered Number:	9429035971955 (CC37184)
Date of Establishment:	01 April 2003

Introduction

Supported by our financial statements, this report communicates Auckland PHO's strategy, objectives, and achievements for the 2024/25 Financial Year. As a registered charity of Tier 2 status, the information in this report has been provided in accordance with External Reporting Board requirements (PBE FRS 48, 2022). This report was prepared and reviewed by:



Ashley Hulme
COO, Auckland PHO



Barbara Stevens
CEO, Auckland PHO

Background

Primary Health Organisations (PHOs) are the local structures for delivering and co-coordinating primary health care services. PHOs bring together GPs, nurses, and other health professionals (such as dietitians, pharmacists, psychologists and mental health support workers, health coaches, podiatrists and midwives) in the community to serve the needs of their enrolled populations.

Our Purpose

Improve the lives of those we serve by providing inclusive, innovative, and compassionate primary health care. Auckland PHO is motivated by a single-minded purpose: to improve the lives of those we serve by providing, inclusive, innovative, and compassionate primary health care. This purpose is expressed through our company values:

Integrity Aroha Curiosity Thriving Connectedness

Mission Statement and Strategy

Auckland PHOs six strategic priorities are underpinned by our mission statement - **Leading quality equitable health care**

Equity and Quality Infrastructure Partnerships
People, Performance and Culture Growth Business Intelligence

Strategic Goals

Auckland PHO's Strategic Goals for 2024/25 were:

- Advocate for a pro-equity approach to enable equity of Primary Care access and better outcomes for (and participation of) Māori, high needs and aging populations
- Provide leadership, support and direction on the future of PHOs, representing the interests of Primary Care through a period of change
- Advocate for and support sustainability of general practice in an integrated primary and community care sector
- Provide high quality support, education and value to our network
- Invest in a high functioning data and digital solution for clinical and business improvement
- Identify enablers, solutions and opportunities that ease workforce pressures



Funding Received

	First Contact Funding	Flexible Funding Pool	Contract Based Funding	PHO Management Fee
2023/24	\$16,166,699	\$2,486,119	\$4,478,825	\$594,852
2024/25	\$20,005,410	\$3,097,479	\$5,372,327	\$670,976

Data source: MYOB

First Contact Funding

Funding calculated by Health New Zealand | Te Whatu Ora using a population and demographic-based funding formula. Capitation, Very Low-Cost Access (VLCA) Subsidy, Community Services Card (CSC) Subsidy, and Zero fees for under 14 years are the primary funding mechanisms for primary health care services. Auckland PHO member **Practices receive their full entitlement for all First Contact Funding.**

Flexible Funding Pool

Funding for services to improve access is weighted for people considered high needs. This includes people whose ethnicity is recorded as Māori or Pacific and those residing in areas considered as high deprivation (NZ Dep 9 & 10/Quintile 5). Funding for Health Promotion, Services to Increase Access and CarePlus are the funding streams which comprise the Flexible Funding Pool. System Level Funding (health targets) form the base for quality improvement activity. **For the 2024/25 Financial Year, practices received their full entitlement for Carextra. The SLM payment for Q4 is paid out based on performance, all other quarters were paid out in full. Health Promotion and Services to Increase Access funds were consolidated into the Flexible Funding Pool.**

Contract Based Funding

Contract funding received from Health New Zealand | Te Whatu Ora focuses on disease prevention and health screening. Funded in monthly amounts, the contracts require quarterly reporting to Health New Zealand | Te Whatu Ora on activity and outcomes.

Refer to the consolidated statement for further details. Note that in some areas, **some flexible funding is added to contract funding, as the cost of the service is greater than the contractual amount.**

PHO Management Fee

Funding received during the 2024/25 FY to enable core activities of the PHO. Calculated based on the number of enrolled patients. <https://www.tewhatauora.govt.nz/for-health-providers/primary-care-sector/capitation-rates#8-management-services>

Measures and Activities

Auckland PHO has a responsibility for and focusses on improving health outcomes for patients who are enrolled in member general practices. The Flexible Funding Pool and Health New Zealand | Te Whatu Ora contracts, targets services and programmes to meet the health needs of the enrolled population, particularly those with high needs and high health needs to improve and maintain optimum health. The Auckland PHO Senior Management Team is reporting the following key activities because they best reflect our mission statement and operational objectives:

- Practice engagement and support for service delivery
- Contract based quality improvement activities

Auckland PHO allocates funding and administers contracts to deliver targeted health services for enrolled patients, with priority given to high-needs groups. Funding streams include the Flexible Funding Pool and contract-based agreements with Health New Zealand | Te Whatu Ora. These are designed to improve access, support health promotion, and address health inequities.

The Senior Management Team monitors and reports on the following core activities, aligned with Auckland PHO's mission and operational goals:

- Practice engagement and service delivery support: Ongoing guidance, resources, and oversight to practices ensuring effective implementation and delivery of funded health programmes.
- Contract-based quality improvement initiatives: Management and evaluation of service contracts to ensure compliance, performance against health targets, and continuous improvement in patient outcomes.

This approach enables Auckland PHO to meet contractual obligations, optimise resource allocation, and drive measurable improvements in population health.



Disclosure of judgements

- Contract based quality improvement activities will exclude contracts that are “one-off” payments, and any contracts not directly coordinated or delivered by Auckland PHO.
- These service performance measures are quantifiable. Some qualitative activities that assessed outcomes/impact of activity are not easily available or have not been actively measured as they are not a primary focus.

Data Sources

Auckland PHO has the following data sources:

- MYOB** - Auckland PHO uses MYOB for all banking reconciliations and transaction record keeping. Please refer to the Financial Statements for further details
- KARO Data Management** (Link: <https://karo.co.nz/register-management/>) - Karo's register management software, Monitor, meets all the Health New Zealand | Te Whatu Ora register management requirements and uses Monitor to complete the register processing and submission on behalf of Auckland PHO.
- Mōhio Data Management** (Link: [Mōhio- One Simple Solution \(New Zealand\) \(mohio.nz\)](https://mohio.nz)) - Mōhio is a complete end-to-end electronic system for Auckland PHO covering claims, referrals, budget holding, patient management, reporting, data collection and performance.
- Internal Data Sources** - Auckland PHO utilises two sources of internal recording and reporting:
 - Report Templates provided by Health New Zealand | Te Whatu Ora; and
 - The Auckland PHO Practice Engagement Report Form developed using Microsoft Forms.

Results for 2024/25

Auckland PHO was able to demonstrate achievement of strategic objective through the following measures

Network Growth and PHO Support

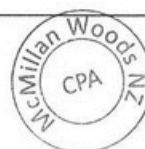
Auckland PHO achieved significant growth in 2024/25 with two new practices joining the network. Despite minimal change to employed FTE, Auckland PHO increased practice visits and engagement time by 19% and 18% respectively, demonstrating Auckland PHO's commitment to provide high quality support and value to the network.

	Enrolled Patients	Consultations Delivered	Auckland PHO Practice Visits	Auckland PHO Practice Engagement and Support Time
2023/24	75,586 Patients	305,285 Consultations	981	1,324 Hours
2024/25	86,007 Patients	325,169 Consultations	1,155	1,854 Hours

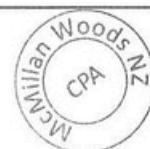
Data source: KARO Register Management, Auckland PHO Annual Report, Auckland PHO Practice Engagement Report

Outcomes from Activity and Network Support

Measure	2023/24	2024/25	Funding Source	Data Source	Comments
Practice Engagement (#hours)	1,324	1,854	PHO Management	Internal	Auckland PHO has a Practice Engagement team, who schedule regular sessions with each practice to provide ongoing support and coordination of services. Engagement with practices is self-reported and reported engagement is reviewed monthly.
Podiatry Services (# Packages of Care)	408	658	Health New Zealand Te Whatu Ora	Mōhio	Auckland PHO contracts community podiatrists to provide foot care to people with diabetes who have moderate or high-risk diabetes foot disease. Referrals to the programme are derived from the Auckland PHO clinicians/nurses and are managed using Mōhio referrals and claims. Packages of care consumption is tracked using a Health New Zealand Te Whatu Ora Template.



Report produced for Health New Zealand Te Whatu Ora quarterly and annually.				
DSME Courses (Diabetes Self-Management Education) (# Courses)	18	44	Health New Zealand Te Whatu Ora	Internal
<p>Auckland PHO has a dedicated DSME coordinator and DSME facilitators who provide DSME and support programmes for people with diabetes.</p> <p>Referrals to the programme are derived from the general practice network (across Auckland) and direct from the community.</p> <p>Attendance is reported on using a Health New Zealand Te Whatu Ora Template and is reported quarterly and annually.</p>				
Primary Mental Health (# Packages of Care)	407	382	Te Whatu Ora	Mōhio
<p>Auckland PHO has engaged a group of mental health providers including clinical psychologists, health psychologists and counsellors who are skilled at providing brief, individualised, focused treatment in collaboration with general practice.</p> <p>GPs can claim for an extended consult for all patients and those eligible are referred to the programme and are managed using Mōhio.</p> <p>Packages of care consumption is tracked using a Te Whatu Ora Template. Report is produced for Health New Zealand Te Whatu Ora quarterly.</p>				
Integrated Primary Mental Health & Addiction Services (# HIP and HC Consultations)	8,557	10,712	Health New Zealand Te Whatu Ora	Mōhio
<p>Auckland PHO has eight Health Improvement Practitioners (HIPs) and nine Health Coaches work across eligible practices (based on their enrolled population, high needs and youth populations). The HIPs have a combined FTE of 5.3 and the Health Coaches a combined FTE of 6.4.</p> <p>A summary of patient engagement is managed using Mōhio and reported back using a Health New Zealand Te Whatu Ora Template</p> <p>A report produced for Health New Zealand Te Whatu Ora quarterly.</p>				
Immunisation Services Cold Chain Assessments (# Assessments)	89	125	Health New Zealand Te Whatu Ora	Internal
<p>Auckland PHO has a dedicated Cold Chain Manager who conducts vaccine fridge compliance and provides support and advice in the event a vaccine fridge failure or breach occurs.</p> <p>The programme is managed reported on using a Te Whatu Ora Template.</p> <p>A report produced for Te Whatu Ora quarterly.</p>				
Immunisation Services Clinical Assessments (# Assessments)	111	102	Te Whatu Ora	Internal
<p>Auckland PHO has a dedicated Vaccination Clinical Assessor who assesses competency for newly trained vaccinators.</p> <p>The programme is managed and reported on using a Te Whatu Ora Template.</p> <p>A report produced for Te Whatu Ora quarterly.</p>				



Auckland PHO Limited

Statement of Comprehensive Revenue and Expenses For the Year Ended 30 June 2025

	<u>Notes</u>	<u>2025</u> \$	<u>2024</u> \$
Revenue from non-exchange transactions		29,362,408	23,729,943
Total revenue	4a	<u>29,362,408</u>	<u>23,729,943</u>
Clinical programme costs		25,878,185	20,823,421
Administrative costs		3,294,779	2,603,989
Total expenses	4b	<u>29,172,964</u>	<u>23,427,410</u>
Surplus before net finance income		189,444	302,533
Interest income - at amortised cost	5	94,056	95,870
Surplus for the year		<u>283,500</u>	<u>\$398,403</u>
Total comprehensive revenue and expense for the year		<u>283,500</u>	<u>\$398,403</u>



Auckland PHO Limited

Statement of Financial Position As at 30 June 2025

	<u>Notes</u>	<u>2025</u> \$	<u>2024</u> \$
<u>Assets</u>			
<u>Current Assets</u>			
Cash and Cash Equivalents	7	2,243,410	2,180,429
Receivables	9	769,401	846,353
Total Current Assets		<u>3,012,811</u>	<u>3,026,782</u>
<u>Non Current Assets</u>			
Property, Plant & Equipment	6	37,398	34,657
		<u>37,398</u>	<u>34,657</u>
Total assets		<u>3,050,209</u>	<u>3,061,439</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Payables	8	522,709	611,823
Deferred revenue	14	30,482	235,358
GST Payable		59,197	59,937
		<u>612,388</u>	<u>907,118</u>
Total liabilities		<u>612,388</u>	<u>907,118</u>
Net assets		<u>2,437,821</u>	<u>2,154,321</u>
<u>Equity</u>			
Share Capital		1	1
Retained Earnings		2,437,820	2,154,320
Total equity		<u>2,437,821</u>	<u>2,154,321</u>

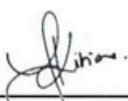
Approved on behalf of the Board by:



Director

3/11/2025

Date



Director

3/11/2025

Date



Auckland PHO Limited

**Statement of Changes in Equity
For the Year Ended 30 June 2025**

	Notes	Share Capital	Retained Earnings	Total Equity
		\$	\$	\$
<u>As at 1 July 2023</u>		1	1,755,917	1,755,918
Total comprehensive income for the year		-	398,403	398,403
Balance at 30 June 2024		1	2,154,320	2,154,321
Total comprehensive revenue and expense for the year		-	283,500	283,500
Balance at 30 June 2025		1	2,437,820	2,437,821



Auckland PHO Limited

**Statement of Cash Flows
For the Year Ended 30 June 2025**

	<u>Notes</u>	<u>2025</u> \$	<u>2024</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
<u>Cash was received from:</u>			
Auckland District Health Board funding		29,243,862	23,369,750
Interest received		98,249	85,554
Goods & Services Tax		-	-
		<hr/> 29,342,111	<hr/> 23,455,304
<u>Cash was applied to:</u>			
Primary health care services, suppliers and employees		29,255,816	23,063,850
Goods & Services Tax		740	(39,014)
		<hr/> 29,256,556	<hr/> 23,024,836
Net cash received (paid) from operating activities		85,555	430,468
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
<u>Cash was paid to</u>			
Purchase of Property Plant and Equipment		(22,574)	(12,854)
		<hr/> (22,574)	<hr/> (12,854)
Net cash applied for investing activities		(22,574)	(12,854)
Net cash received (paid) for the year		<hr/> 62,981	<hr/> 417,614
Cash and cash equivalent balance at 1 July		2,180,429	1,762,815
Cash and cash equivalent balance at 30 June	7	<hr/> 2,243,410	<hr/> 2,180,429



Auckland PHO Limited

Notes to the Financial Statements For the Year Ended 30 June 2025

1.0 Statement of Accounting Policies

Reporting Entity

The reporting entity is Auckland PHO Limited. Auckland PHO Limited was incorporated on 27 May 2003. It is a limited liability company registered under the Charities Act 2005 (Charity Registration CC337184). Auckland PHO is domiciled in New Zealand and the Entity's company registration number is 1306365, and registered office is 210 Khyber Pass Road, Newmarket, Auckland, New Zealand.

2.0 Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board. The company is a public benefit entity and it eligible to apply Tier 2 PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 PBE accounting standards and in doing so has taken advantages of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

Changes in Accounting Policy

No change in accounting policies but certain comparative has been change due to adoption of PBE IPSAS 9, IPSAS 23 and IPSAS 20.

Critical Accounting Estimates and Judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Carrying Value of Other Financial Assets

The company assesses the carrying value in an equity investment shown in Other Financial Assets to ensure it does not exceed its fair value. This determination requires significant judgement. In making this judgement the company evaluates relevant factors such as cashflow, business outlook, financial health and any other relevant information available to the company.

3.0 Summary of Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

3.1 (a) Basis of Measurement

The financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of non-derivative financial instruments.

(b) Functional and Presentational Currency

The financial statements are prepared in New Zealand dollars (\$). All numbers presented have been rounded to the nearest dollar.



Auckland PHO Limited

Notes to the Financial Statements For the Year Ended 30 June 2025

3.2 Financial Assets

The company classifies its investments in the following categories:

Financial assets at fair value through the profit and loss, loans and receivables, held to maturity investments and available for sale financial assets. The classification depends on the purpose for which the investments were acquired. The board determines the classification of its investments at initial recognition and re-valuates this designation at every reporting date.

Financial assets at fair value through profit and loss

This category has two sub categories: financial asset held for trading, and those designated at fair value through profit and loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of balance date.

The company does not have any financial assets classified as fair value through profit and loss.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the company provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included in current assets, except for those maturities greater than 12 months after balance date, which are classified as non-current assets.

The company's loans and receivables comprise trade and other receivables and cash and cash equivalents.

Held to maturity investments

Held to maturity investments are non-derivatives financial assets with fixed or determinable payments and fixed maturities that the company's management has the positive intention and ability to hold to maturity.

The company does not have any financial assets classified as held to maturity.

Available for sale financial assets

Available for sale financial assets are non-derivatives, principally equity securities, that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of balance date.

The company does not have any financial assets classified as held to maturity.

Purchases and sales of investments are recognised on trade date - the date on which the company commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit and loss. Financial assets carried at fair value through profit and loss are initially recognised at fair value and transaction costs are expensed in profit and loss. Investments in equity instruments that do not have a quoted market price in an active market and whose fair values cannot be reliably measured are recognised and subsequently carried at cost.

Investments are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership.

Available for sale financial assets and financial asset at fair value through profit and loss are subsequently carried at fair value. Loan receivables and held to maturity investments are carried at amortised cost using the effective interest method. Realised and unrealised gains and losses arising from changes in the fair value of financial assets at fair value of financial assets at fair value through profit and loss are included in profit and loss in the period in which they arise. Unrealised gains and losses arising from changes in the fair value of securities classified as available for sale are recognised in other comprehensive income, except for foreign exchange movements on monetary assets, which are recognised in profit and loss. When securities classified as available for sale are sold or impaired, the accumulated fair value adjustments are included in profit and loss as gains and losses from investment securities.



Auckland PHO Limited

Notes to the Financial Statements For the Year Ended 30 June 2025

3.3 Financial Assets (continued)

The company assesses at each balance date whether there is objective evidence that a financial asset or a group of financial assets is impaired. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered in determining whether the securities are impaired. If any such evidence exists for available for sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit and loss - is removed from equity and recognised in profit and loss. Impairment losses recognised in profit and loss on equity instruments are not reversed through profit and loss.

3.4 Cash and cash equivalents

Cash and cash equivalents includes cash in hand and deposits held at call with banks.

3.5 Trade and other receivables

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Collectability of receivables is reviewed on an ongoing basis. Individual debts which are known to be uncollectible are written off. A provision for impairment of receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered objective evidence of impairment.

The amount of provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the provision is recognised in profit and loss statement.

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the previously recognised impairment loss is reversed and the reversal is recognised in profit and loss.

Subsequent recoveries of amounts written off are recognised in profit and loss.

3.6 Financial Liabilities

(a) Trade and other payables

These amounts represent unsecured liabilities for goods and services provided to the company prior to the end of the financial year which are unpaid. Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. As trade and other payables are usually paid within 30 days, they are carried at face value.

3.7 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Revenue is shown net of Goods and Services Tax, returns, rebates and discounts and after eliminating sales within the company.



Auckland PHO Limited

Notes to the Financial Statements For the Year Ended 30 June 2025

3.8 Revenue recognition (Continued)

i) Revenue from non exchange transactions:

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and when specific criteria have been met for each of the company's activities. Revenue from exchange transactions First Contact Capitation and Contract revenue Auckland PHO receives annual funding from Te Whatu Ora, which is based on enrolled patients within APHO network of providers. This is based on the quarterly uploads of the register to Te Whatu Ora and recognised monthly on the funding entitlement for the quarter.

Sale of services

Sales of services are recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. When the contract outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable. The revenue recognition approach for APHO contract revenue depends on the contract terms. Those contracts where the amount of revenue is substantively linked to the provision of quantifiable units of service are treated as exchange contracts and revenue is recognised as the APHO provides the services. For example, where funding varies based on the quantity of services delivered, such as number of screening tests or heart checks. Other contracts are treated as non-exchange and the total funding receivable under the contract is recognised as revenue immediately, unless there are substantive conditions in the contract. If there are substantive conditions, revenue is recognised when the conditions are satisfied. A condition could include the requirement to provide services to the satisfaction of the funder to receive or retain funding. Revenue for future periods is not recognised where the contract contains substantive termination provisions for failure to comply with the service requirements of the contract. Conditions and termination provisions need to be substantive, which is assessed by considering factors such as the past practice of the funder. Judgement is often required in determining the timing of revenue recognition for contracts that span a balance date and multi-year funding arrangements.

ii) Revenue from exchange transactions

Interest income

Interest income is recognised on a time-proportion basis using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of financial assets to be the net carrying amount of the financial asset.

Dividend income

Dividend income is recognised when the right to receive payment is established.

3.9 Goods and services tax

All amounts are shown exclusive of Goods and Services Tax ("GST"), except for receivables and payables, which are stated inclusive of GST.

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

3.10 Short term employee benefits

Short-term employee benefit liabilities are recognised when the Company has a legal or constructive obligation to remunerate employees for services provided with 12 months of reporting date and is measured on an undiscounted basis and expensed in the period in which employment services are provided.

3.11 Going Concern

Auckland PHO Limited is reliant on continued funding from Te Whatu Ora. Funding contracts have been successfully renegotiated and are in place for the 2024/25 year and the company has adequate cash resources for the next 12 months after signing these financial statements. The Board therefore consider the going concern assumption to be valid for 30 June 2025.



Auckland PHO Limited

**Notes to the Financial Statements
For the Year Ended 30 June 2025**

4. Income and Expenses

a) <u>Revenue</u>	<u>2025</u>	<u>2024</u>
Revenue from non-exchange transactions	\$	\$
PHO capitation funding	20,005,410	16,166,699
PHO capitation management fee	670,976	594,852
Health promotion	236,502	198,106
System level measures	438,169	371,168
Care plus	1,373,868	1,209,901
Services for improved access	1,048,940	706,943
Rural funding	1,542,833	1,442,636
Mental health	1,513,885	1,257,437
Other health funding	2,531,825	1,782,201
	<u>29,362,408</u>	<u>23,729,943</u>

b) <u>Expenses</u>	<u>2025</u>	<u>2024</u>
	\$	\$

Clinical programme costs consist of the following:

Capitation payments to general practices	20,006,246	16,168,130
Health Promotion Cost	27,108	52,614
System Level Measures Cost	297,818	258,859
Care Plus Cost	1,436,634	1,090,059
Service for Increased Access Cost	122,655	120,660
Rural payments	1,532,882	1,432,256
Mental health	150,867	136,535
Other health contracts	2,303,975	1,564,308
	<u>25,878,185</u>	<u>20,823,421</u>

Administrative costs consist of the following:

Administration	811,517	454,088
Audit Fees	11,832	7,634
Depreciation	19,231	18,933
Directors remuneration	30,600	40,800
Provider professional development	41,060	30,140
Te Whatu Ora Contract & PHO staff salaries	2,242,176	1,915,162
Rent & Rates	138,363	137,232
Total Administrative Costs	<u>3,294,779</u>	<u>2,603,989</u>

5. Interest received

	<u>2025</u>	<u>2024</u>
	\$	\$
Interest income on Bank Deposits	94,056	95,870
Net interest income recognised in profit or loss	<u>94,056</u>	<u>95,870</u>

6. Property, Plant & Equipment

Name	Cost	Current Depreciation Charge	Accumulated Depreciation	Carrying Value
	\$	\$	\$	\$
<u>2025</u>				
Motor Vehicles	51,794	441	50,764	1,030
Office Furniture	26,203	979	22,945	3,258
Computer Equipment	174,481	17,400	146,107	28,374
Leasehold improvements	11,134	411	6,398	4,736
	<u>263,612</u>	<u>19,231</u>	<u>226,214</u>	<u>37,398</u>
<u>2024</u>				
Motor Vehicles	51,794	630	50,323	1,471
Office Furniture	29,366	1,526	24,874	4,492
Computer Equipment	175,795	16,329	152,248	23,547
Leasehold improvements	11,134	448	5,987	5,147
	<u>268,089</u>	<u>18,933</u>	<u>233,432</u>	<u>34,657</u>



Auckland PHO Limited

**Notes to the Financial Statements
For the Year Ended 30 June 2025**

7. Cash and Cash Equivalents

	<u>2025</u>	<u>2024</u>
	\$	\$
Bank Balances	883,966	886,740
Petty Cash	1,500	1,500
Term Deposits	1,360,516	1,294,894
Visa card	(2,572)	(2,705)
	<u>2,243,410</u>	<u>2,180,429</u>

8. Accounts Payable and Accruals

	<u>2025</u>	<u>2024</u>
	\$	\$
Trade payables - non-exchange	287,683	403,174
Accrued audit fees	12,000	12,168
Employee entitlements	223,026	196,481
Goods and services tax	59,197	59,937
Pre-call & recall fund	5,777	100,741
CPCT fund	24,705	134,617
	<u>612,388</u>	<u>907,118</u>

9 Receivables

	<u>2025</u>	<u>2024</u>
	\$	\$
Trade debtors - non-exchange	700,930	787,260
Deposits paid	23,466	23,466
Prepayments	32,825	19,254
Interest accrued	12,160	16,373
	<u>769,401</u>	<u>846,353</u>

10 Commitments for Expenditure

	<u>2025</u>	<u>2024</u>
	\$	\$
Commitments under non cancellable operating leases:		
Current	139,320	137,232
Term	23,220	160,104
	<u>162,540</u>	<u>297,336</u>

Capital commitments

There is no committed capital expenditure at reporting date (2024: \$Nil).

11 Contingent Liabilities

There are no known contingencies at reporting date. (2024: \$Nil).

12 Related Party Transactions

- a) Auckland PHO Limited and board members, Dr Elizabeth McLeay from Avondale Health Centre, and Vikas Sethi from Prana Family Health Limited are considered to be related parties. Their owner operated medical centres are paid fees and all transactions are entered into on an arms length basis.
- b) Some directors are also shareholders of the company.

The following transactions were carried out with related parties:

c) Purchases of goods and services	<u>2025</u>	<u>2024</u>
	\$	\$
Avondale Health Centre	1,554,886	1,345,981
Dominion Medical Centre	2,268,459	1,983,457
Prana Family Health Limited	2,509,597	1,846,313
Waiheke Medical Centre	1,339,402	1,101,144
	<u>6,332,942</u>	<u>5,175,751</u>

d) Payables to related parties

Avondale Health Centre	9,880	4,765
Dominion Medical Centre	9,035	2,312
Prana Family Health Limited	10,467	2,070
Waiheke Medical Centre	28,405	10,572
	<u>57,787</u>	<u>19,719</u>

e) Directors' Remuneration

Total Directors' fees paid during the year	<u>34,100</u>	<u>45,800</u>
	<u>34,100</u>	<u>45,800</u>



Auckland PHO Limited

Notes to the Financial Statements For the Year Ended 30 June 2025

12 Related Party Transactions (continued)

KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the all trustees and other persons having the authority and responsibility for planning, directing, and controlling the activities of the reporting entity.

The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	2025	2024
Senior Management		
Total remuneration	\$768,573	\$722,464
Number of persons (FTE)	4.4	4.4
Remuneration to Close Family Members of Senior Management		
Total remuneration	-	-
Number of persons (FTE)	-	-

13 Reconciliation of Operating Cashflows to Net Surplus

	2025	2024
	\$	\$
Total comprehensive revenue and expenses	283,500	398,403
adjustments for non-cash items	19,833	18,933
adjustments for movements in:		
Decrease/(Increase) in receivables	(114,353)	(370,509)
(Decrease)/Increase in payables	102,191	109,269
(Decrease)/Increase in GST	(740)	39,014
(Decrease)/Increase in deferred revenue	(204,876)	235,358
Net Operating Cash inflow/(outflow)	85,555	430,468

14 Deferred revenue

Deferred revenue relates to funds received from the Crown to fund various programmes which have not yet been expended at year- end and which contain conditions surrounding the use and/or refund of unspent funds. The deferred revenue reflects the contractual obligations to spend these funds on specific projects. The funds associated with this income are restricted for use in accordance with the obligations. These funds are recognised as revenue when the contracted services are delivered.

Deferred revenue relates to funding	2025	2024
	\$	\$
Other Primary Health Programmes	30,482	235,358
Funding budgeted for utilisation in the next financial year (current liability)	30,482	235,358
Total Deferred Revenue	30,482	235,358

15 Events after the reporting period

There are no events subsequent to balance date that require disclosure.





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INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDER OF AUCKLAND PHO LIMITED

Opinion

We have audited the Financial Statements of Auckland PHO Limited on page 1 and pages 3 to 17, which comprise the Entity Information, the Statement of Service Performance, Statement of Financial Position as at 30 June 2025, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects:

- the entity information for the year ended 30 June 2025,
- 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 entity's measurement bases or evaluation methods;
- the financial position of Auckland PHO Limited as at 30 June 2025, and its financial performance, and cash flows for the year then ended,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board (Tier 2 (PBE)).

Basis for Opinion

We conducted our audit of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Financial Statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard (NZ AS1 (Revised) *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 Auckland PHO Limited in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Auckland PHO Limited.

Restriction on Responsibility

This report is made solely to the company's shareholders, as a body, in accordance with Section 207B(1) of the Companies Act 1993. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose.

McMillan Kent & Associates Limited T/A McMillan Woods NZ

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To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Directors' Responsibility for the Financial Statements

The Directors are responsible on behalf of the entity for such internal control as the Directors determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

(a) 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 Tier 2 PBE;

(b) the preparation and fair presentation of the Financial Statements which comprise:

- the Entity Information;
 - the Statement of Service Performance; and
 - the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Financial Statements
- in accordance with Tier 2 PBE, and

(c) for such internal control as the Directors determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Directors are responsible on behalf of the entity for assessing the entity'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 entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance ISAs and NZ AS1(Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these Financial Statements.

A further description of the auditor's responsibilities for the audit of the Financial Statements is located at the XRB's website at www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/.

The engagement partner on the audit resulting in this independent auditor's report is Yee Ken Chong.



McMillan Woods NZ

Auckland

4th November 2025



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