



Western Bay of Plenty
Primary Health Organisation

TŪNGIA TE URURUA KIA TUPU
WHAKARITORITO TE TUPU
O TE HARAKEKE

Pūrongo ā Tau Annual Report

2024 - 2025

**Titiro whakamuri,
kōkiri whakamua.
Look backwards
to move forwards.**



Ngā hua kei roto In this report

Ko wai mātou? Who We Are	2
Kārere ā ngā Tiamana Message from the Co-Chairs	4
Kārere ā te Kaiwhakahaere Message from the CEO	6
Ngā Mohiotanga General Practices	8
Ngā kitenga ā tauanga By the Numbers	9
Arotake ā Tau Our Year in Review	13
Ngā Huarahi ā mua Our Future Direction	30
Rīpoata Pūtea Financial Report	31



Ko wai mātou?

Who we are

The Western Bay of Plenty Primary Health Organisation (WBOP PHO) is a non-profit organisation that supports and delivers primary health care and wellness services through general practices, iwi partners and community providers from Katikati to Whakatāne. We achieve this by planning, funding and coordinating services, projects and programmes alongside our partners.

We are a joint venture between Ngāi Te Rangi iwi, Ngāti Ranginui iwi and Western Bay of Plenty Primary Care Providers Inc (Providers Inc), an organisation representing local general practices. We operate with the approval and funding of Te Whatu Ora | Health New Zealand, as well as support from independent funders for new or extended services that meet community needs.

We are here to keep our communities well. We do this by actively supporting our provider network, focusing on local health needs and removing barriers to access, strengthening the link between general practice and hospitals, and building data and digital capability to improve care. We also manage a wide range of regional contracts, delivering services like outreach immunisation, primary mental health support and school health services.

Our vision

Connecting people to care: Building a future where everyone has access to the support they need.

Our purpose

Removing healthcare barriers by empowering individuals with essential tools and connections, ensuring accessible, high-quality care for all.

Our values



WHAI MANA
EQUITY FOR ALL, PARTICULARLY FOR MĀORI



WHANAUNGATANGA
INCLUSIVENESS AND A SENSE OF BELONGING



MANAAKITANGA
CARING AND SHOWING RESPECT FOR EACH OTHER



MANA MOTUHAKA
ENABLING PEOPLE TO BE IN CONTROL OF THEIR HEALTH AND WELLBEING



WHAI IHI
EXPRESSING PASSION FOR OUR KNOWLEDGE AND EXPERTISE



Who we serve

The Western Bay of Plenty District is a territorial district within the Bay of Plenty Region in the North Island of Aotearoa. The district surrounds Tauranga city and includes Matakana Island, Mōtītī Island, Rangiwaea Island and Motuhua Island. The communities we serve live from Katikati, in the west, to Ōpōtiki, in the east.

Our commitment

TE TIRITI O WAITANGI

WBOP PHO is guided by Te Tiriti o Waitangi, which shapes how we work as an organisation, with iwi, hapū and communities to improve health and wellbeing across our rohe. Our commitment to Te Tiriti guides every part of our mahi, from how we plan and invest to how we deliver care, ensuring Māori lead and determine their own pathways towards hauora.

Read our full Te Tiriti o Waitangi Statement



EQUITY

We recognise that people start from different places and need different support to reach the same outcomes. We work to improve health and wellbeing across our communities, particularly for Māori, while also supporting Pacific Peoples, disabled people, Rainbow communities, ethnic groups and those facing barriers such as housing stress or homelessness.

Read our full Equity Position Statement



LEARN MORE

Click or scan the QR code to explore our history, what we do and our latest news



Kārere ā ngā Tiamana

Message from the Co-Chairs



— WBOP PHO Co-chairs Dr Daniel McIntosh & Graeme Elvin.

This year has been one of adaptation and uncertainty for our organisation as reforms continue to shape the health system. While local shifts and policy delays have created new challenges, they have also reinforced the importance of strong governance and collaboration. Our focus has remained clear: to ensure the Western Bay of Plenty continues to have a strong, community-led PHO that puts people first and is grounded in authentic partnership to improve health outcomes.

Our role is to provide direction and accountability while staying true to our values. We have supported careful planning to maintain continuity of care and made decisions that keep Māori health, equity and access at the centre. Every discussion around funding, performance or partnerships has come back to a single question: does this improve care for our community?

Our co-governance model with Ngāi Te Rangi and Ngāti Ranginui, through a joint venture with Providers Inc., continues to set WBOP PHO apart. It is both our foundation and our strength, a living example of Te Tiriti partnership in action. The national recognition received at the 2024 Diversity Awards NZ™ was not only an honour, but an affirmation of what shared leadership can achieve when equity and inclusion guide decision-making.

“Looking ahead,
our focus remains
on stability,
collaboration and
supporting healthy
communities.”

This year also required courage in advocacy. The Board stood firmly for a patient-first approach in a changing system and joined national efforts to ensure new funding uplifts reached those delivering frontline care. We also added our voice against the proposed Principles of the Treaty of Waitangi Bill, affirming our belief that Te Tiriti o Waitangi is central to a fair and effective health system.

That same commitment has guided our local investment decisions. We have continued to support services that make a real difference for our communities, including Kaupapa Māori iwi-led programmes and mobile services reaching underserved areas, outreach support and long-term conditions care. We are also exploring local partnerships to fund projects such as a primary care service for whānau experiencing housing stress and homelessness.

Looking ahead, our focus remains on stability, collaboration and supporting healthy communities. With strong governance, experienced leadership, dedicated kaimahi and meaningful connections, we are confident WBOP PHO will continue to lead locally and serve our rohe well into the future. Our foundations were built here, with and for our community, and that commitment will stay strong as our system continues to evolve.

Ngā mihi nui,



Dr Daniel McIntosh & Graeme Elvin – Co-chairs

Kārere ā te Kaiwhakahaere

Message from the CEO



— Chief Executive Officer WBOP PHO, Lindsey Webber.


When I look back on this year, what stands out most is the strength and resilience of our people. Across the region, our general practices, iwi partners and community providers have continued to care for whānau in an environment filled with uncertainty and change.

In the primary care sector, Primary Health Organisations (PHOs) have again proven to be the glue holding the system together amidst lasting challenges. We continue to support our networks to deliver care and work alongside them to provide population health programmes, workforce development, primary-secondary integration and digital innovation.

For WBOP PHO, the announcement of new PHOs in our district prompted a period of disruption and adjustment. We focused on maintaining continuity of service for our providers and communities while assessing the impact on future resources. Internally, we began planning for an organisational restructure to support long-term sustainability. These transitions are never easy, and I am deeply grateful for the professionalism and aroha shown by our kaimahi throughout this time.

Despite the pressures, we have achieved meaningful results. Childhood immunisation rates lifted and the equity gap for Māori tamariki narrowed. Our Support to Screening Services underwent a full overhaul and cervical screening rates increased for Māori.

Our commitment to equity and Te Tiriti o Waitangi was recognised nationally through the Diversity Awards. Grounded in this kaupapa, Tāpiri Mai – our collaboration with Ngāti Kahu Hauora ki Tauranga and Te Awanui Hauora, co-designed with whānau from the remote Matakana and Mōtītī Islands – continues to grow its reach and impact. The project was also showcased nationally and internationally for its innovative approach.



“Together, we will keep deepening collaboration and finding new ways to bring equitable care closer to whānau.”

The refresh of our primary mental health and wellbeing services led to a new brand, BeingWell, and a dedicated web page where people can easily reach out for support. The team exceeded national timeliness targets. We also launched a new website to make it easier for people to find and connect with our programmes and general practices.

The Comprehensive Primary and Community Care Teams initiative helped practices introduce new roles such as physiotherapists, paramedics and pharmacists. We also secured philanthropic funding from local partners to begin developing a new service for people experiencing housing stress and homelessness.

As we continue to navigate this period of change, our focus remains on connection, with our communities, our providers, our partners and each other. To our kaimahi, iwi partners, general practice teams and community organisations, thank you for your courage, compassion and care. Together, we will keep deepening collaboration and finding new ways to bring equitable care closer to whānau.

Ngā mihi nui,



Lindsey Webber – Chief Executive Officer

Ngā Mohiotanga General Practices

WBOP PHO provider network as of 30 June 2025:

Bethlehem Family Doctors

Bethlehem Medical Centre

- including
Ōmokoroa Medical Centre

Cicada Health

Dee Street Medical Centre

Epic Health Medical Practice

Family Doctors

- including
Family Doctors Brookfield
Family Doctors Pyes Pa
Family Doctors The Lakes

Farm Street Family Health Centre

Fifth Avenue Family Practice

Gate Pā Medical Centre

Girven Family Practice

Hairini Family Health Centre

Healthcare on Fifteenth

Katikati Medical Centre

Mount Medical Centre

Ngāti Kahu Hauora ki Tauranga

Ōtūmoetai Doctors

Pāpāmoa Beach Family Practice

Pāpāmoa Pines Medical Centre

Tara Road Medical Centre

Te Puke Medical Centre

Te Puna Medical Centre

Tend

- including
Tend Greerton Medical Centre
Tend Bethlehem Town Medical Centre
Tend South City Medical Centre
Tend Pāpāmoa Medical Centre

Green Cross Health

- including
The Doctors Bayfair
The Doctors Bureta
The Doctors Kopeopeo
The Doctors Pāpāmoa
The Doctors Phoenix
The Doctors Tauranga
The Doctors Total Health
The Doctors Welcome Bay

Third Age Health (Tauranga)

Thrive Medical



Ngā kitenga ā tauanga

By the numbers

Capitation funding

\$52.9 MILLION

Received from Ministry of Health and paid to general practices between 1 July 2024 and 30 June 2025.

Funding we managed

\$32.4 MILLION

Mainly from Te Whatu Ora | Health NZ, with a small amount of other income

Most of this money funds side contracts we hold to run and support services in the region, plus performance-based incentive for practices. It also includes flexible funding and our management fee.

How funding supported care

59.4%

Health providers payments

Payments to general practice, iwi and community providers to support local care.

30.4%

Frontline care and support teams' costs

110 people employed as of 30 June 2025 – 61% in frontline care and 39% in support roles. Most kaimahi are employed through the side contracts we hold to run specific services in the region.

10.2%

Operations and governance costs

These are the costs that keep the organisation running and maintain overall support to general practices, including data and digital systems, technology and workforce development programmes.

Note: These are summary figures only. Amounts are rounded. You can find the full financial statements on page 31.

Our reach

211,649

PEOPLE WERE ENROLLED ACROSS WBOP PHO PRACTICES AS OF 30 JUNE 2025.



OF THE ENROLLED POPULATION IN THE BAY OF PLENTY.



MĀORI POPULATION, WHILE PACIFIC PEOPLES REPRESENT 1.8%, WITH ASIAN AT 10.1%, OTHER AT 1.7% AND EUROPEAN AT 70.8%.



Beyond our enrolled whānau

Our mahi extends well beyond those enrolled in our practice network. We support thousands more through kaupapa Māori, iwi-led services and community programmes.

Impact on care

Key highlights showing how our mahi is improving access and health outcomes across the rohe:

CONNECTION TO CARE

767,166

TIMES PEOPLE REACHED OUT GENERAL PRACTICE FOR CARE OR SUPPORT. THAT'S 6% MORE THAN LAST YEAR



TAMARIKI HEALTH

89.8%

NEWBORNS ENROLLED BY 3 MONTHS, 3.7% MORE THAN LAST YEAR

85.1%

CHILDREN UNDER 2 FULLY IMMUNISED, 7.6 POINT RISE



PRIMARY MENTAL HEALTH AND WELLBEING

83%

ACCESSED BEINGWELL SERVICES WITHIN ONE WEEK, MEETING AND EXCEEDING THE 80% NATIONAL TARGET

33,972

INTERACTIONS BETWEEN OUR COMMUNITY AND THE BEINGWELL TEAM

Health Coaches, Health Improvement Practitioners (HIP), Social Workers and Counsellors

MĀORI HEALTH

+37%

IMPROVEMENT IN THE RATE OF MĀORI CHILDREN FULLY IMMUNISED BY AGE-2, RISING FROM 57.3% TO 78.5%

THE EQUITY GAP WAS REDUCED BY MORE THAN **3X**, FROM 20.2% TO 6.6%

+15%

MORE ENGAGEMENT FROM MĀORI WHĀNAU WITH GENERAL PRACTICE SERVICES, WITH 105,072 CONTACTS

+18.7%

MORE MĀORI AGED 65+ PROTECTED THROUGH INFLUENZA VACCINATION

+4.7%

RISE IN CERVICAL SCREENING RATES FOR MĀORI, NOW 63.8%. EQUITY GAP REDUCED BY **37%**, FROM 7.8% TO 4.9%



SMOKING CESSATION

1,506

PEOPLE REFERRED TO STOP SMOKING SUPPORT - **4.9%** INCREASE

1,630

PEOPLE REACHED THE 15-MONTH SMOKEFREE MILESTONE - THE POINT WHERE MOST REMAIN SMOKEFREE FOR GOOD







Arotake ā tau **Our year** **in review**

Quarter 1

July, August, September 2024



Double national recognition at the Diversity Awards

In August 2024, WBOP PHO received national recognition at the Diversity Awards NZ™, winning both the Supreme Award and the Medium-Large Organisation category for Ngā Āhuatanga o Te Tiriti Tohu. These honours celebrate a 20-year journey of partnership, vision and co-governance, a legacy shaped by our iwi partners Ngāi Te Rangi and Ngāti Ranginui, Providers Inc., and our founders, Aunty Tuki Manihera and Dr John Gemming.

This achievement reflects an ongoing journey and a lifelong commitment to Te Tiriti o Waitangi and to building a workplace and health system

where equity, inclusion and diversity thrive. “Our kaumātua and kuia paved the way and established the foundations for our present kaimahi, and for those in the future as the journey continues,” said Kiri Peita, General Manager Māori, Population Health and Equity.

Co-Chair Dr Daniel McIntosh reflected on the award’s relevance for primary care: “Receiving this recognition reminds me how crucial it is that we continue to uphold diversity, equity and inclusion. This award is a testament to the efforts we put into making healthcare more inclusive and equitable.”

Shared reflections

While the awards mark an important milestone, their true value lies in what they represent: how this kaupapa is lived every day through the actions and relationships of our people. As part of the judging process, our kaimahi shared how Te Tiriti o Waitangi shapes our culture and daily mahi. Among the kōrero shared, a few voices especially stayed with us and the judges, capturing the true spirit of our mahi.

“As an immigrant, it means I don’t have to leave my culture at the door. Having Te Tiriti o Waitangi guiding our organisation not only makes it a safe space for Māori; it also makes it inclusive for all.”

“I have never felt able to own my Māori heritage. I have always felt like an imposter, but for the first time in my life, I feel I can own my full identity and that is because kaimahi make me feel safe to do so.”

Scan or click to read full story



New website: Connecting to care

In September, WBOP PHO launched its new website, a modern, user-friendly platform designed to make it easier for people to find and access local health and wellbeing services. It brings together key information about general practices, after-hours and urgent care, free programmes and how to connect with support services.

Developed through a co-design process involving kaimahi, community members and healthcare providers, the website reflects what people said they needed most. It offers clear information, simple navigation and easy access on any device. The platform also features an improved practice directory and practical tools to help whānau take charge of their health.

Scan or click to visit our website now





Big win for women's health

In September 2024, during Cervical Screening Awareness Month and in anticipation of Breast Cancer Awareness Month, in October, WBOP PHO took women's health to the sidelines at the Bay of Plenty Volcanix rugby game in Tauranga. Support to Screening Nurse Gemma Pearson and Health Promotion Coordinator Tiana Bennett set up a health promotion stall encouraging breast and cervical screening.

The event turned game day into an opportunity for connection and learning, showing how health messages can reach people in relaxed, everyday settings. One highlight was a fan who chose to complete her cervical screening self-test at the match, demonstrating how easy and convenient the new self-testing option can be.

Data-led approach supports improved diabetes care

WBOP PHO launched the Diabetes Dashboard in Thalamus on 8 August 2024. Designed to help practices monitor and improve diabetes care, it gives general practices easy access to data that supports proactive, best-practice management in the community. The online tool was developed by a multidisciplinary group of clinical, digital and data specialists, and it supports clinicians to identify and prioritise patients with the highest needs, particularly Tāne Māori aged 30 to 60 living with Type 2 diabetes.

Since its launch, the project has already delivered several positive outcomes, including an updated Diabetes Education Plan for the network, revised referral and Health Pathways information and stronger relationships between primary and secondary care teams.

Thrive Medical joins the WBOP PHO network

Thrive Medical opened its doors in Whakatāne on 1 July 2024, becoming part of the WBOP PHO network. Founded by Dr Byrdie Johnston, who has lived and worked in the Eastern Bay of Plenty for more than a decade, the new general practice is dedicated to preventive care and helping people thrive. We're pleased to welcome Thrive Medical to our network and look forward to supporting their vision of inspiring positive change and wellbeing in the community.



Tāpiri Mai: Telehealth service gets a boost

Tāpiri Mai continued to grow in 2024-2025, strengthening access to healthcare for whānau on Matakana and Mōtītī Islands. Co-designed with residents, 90% of whom are Māori, the collaboration between WBOP PHO, Ngāti Kahu Hauora ki Tauranga and Te Awanui Hauora combines trusted face-to-face care with digital tools to overcome isolation and service barriers. Currently, the project supports around 30 whānau each month, with seven telehealth services available.

On Matakana Island, a key development in the last financial year was the introduction of Starlink satellite technology in July 2024. The upgrade provides faster, more reliable internet for telehealth appointments, enabling consultations to take place directly in people's homes. Previously, weak or inconsistent connections often required patients to travel to the hauora, but with the new system and support from the nurse-led service, this barrier has now been removed.



— Community nurse Hera Murray on her way to visit patients on Matakana Island and set up Starlink connections for online appointments.



Showcasing community-led success

The impact of Tāpiri Mai's innovative, community-led model continues to reach far beyond the islands. Recognised for showing what's possible when care is designed with and for the community, it was showcased at multiple conferences this year, including the International Conference on Integrated Care (ICIC25) in Portugal, and featured across regional and national media in Aotearoa New Zealand. The project stands as an inspiration for partnership, innovation and equity in action.

Click or scan to learn more



▲ WHĀNAU STORIES

Patrick, a farmer from Mōtītī Island, reached out to see if physiotherapy could be provided through telehealth. A partnership with TBI Health connected him to a physiotherapist fluent in te reo Māori. He has since had two virtual appointments, describing them as easy to use, affordable and highly effective. Speaking te reo Māori during his sessions helped him feel comfortable and fully understood throughout his care.*

* Note: For privacy, the Whānau Stories use fictitious names, and the quotes in Whānau Voice are anonymous.

Quarter 2

October, November, December 2024

Expanding access to cervical screening across the Bay

WBOP PHO has strengthened the Support to Screening Services across the Bay of Plenty, helping more eligible people access free breast and cervical screening. The service works with local and national partners (breast screening) to make screening easier, more comfortable and closer to home, supporting people to stay up to date with life-saving checks.

A highlight this year was the expansion of cervical screening clinics, led by Support to Screening Nurse Gemma Pearson and Health Promotion

Coordinator Tiana Bennett. New partnerships were formed with trusted community providers, including Huria Trust, Rangiora Hub, Waiariki Whānau Mentoring and Te Tohu o Te Ora o Ngāti Awa. Seven free drop-in clinics now run regularly across the Western and Eastern Bay of Plenty. These clinics offer self-testing options in safe, welcoming spaces, removing barriers such as cost, time and hesitation.

WBOP PHO also strengthened the ways whānau can connect with support services and completed planning for a new screening webpage, launched shortly after the end of the financial year. Alongside ongoing health promotion, these efforts show our commitment to equity and to making breast and cervical screening easier to access for everyone in our communities.

▲ WHĀNAU VOICE

"You truly are the heroes in our community. You made me feel seen and heard, and I was able to have both my screening appointments in one place. Times are tough, but your service made it possible for me to get there and I feel empowered because of it."

"Ruthie (service coordinator) is such a breath of fresh air over the phone. She reminds me of that aunty at the marae. Loving, caring, but not afraid to be a little bossy when you need it. She gave me the push I needed to get to my screening appointment, reminding me that I'm a taonga worth looking after."

[Click here or scan to learn more](#)



MAKING IT HAPPEN TOGETHER



Huria Trust — Sabrina Rahiri, Wai Tunbridge-Ross, Kara Winiata, Kerri Lawrence and Rosina Taueki.



Rangiora Health Hub — Peachy' Te Maramatanga Ririnui and Marama Wansbrough.



Waiariki Whānau Mentoring — Katie Wharewera and Ashleigh Maynard.



Te Tohu o Te Ora o Ngāti Awa — Paerau Corneal and Suzanne Gulliver-Birkett.



WBOP PHO — Gemma Pearson, Tiana Bennett and Ruthie Jones (not pictured).

Shaping an Ethnic Health Action Plan



— WBOP PHO team at Sikh Nagar Kirtan Parade.

The continued involvement of WBOP PHO in the Ethnic Health Steering Group has achieved strong progress this financial year. Working alongside Te Whatu Ora | Health NZ, Tauranga City Council, Multicultural Tauranga, Chinese Friendship Association and representatives from Latin American, Filipino and Punjabi communities, the collaboration is strengthening engagement between ethnic communities and health services, ensuring diverse voices help shape how care is designed and delivered.

Throughout the year, WBOP PHO took part in several initiatives supporting ethnic communities, including promoting the first Community Health Talk: Living Your Best Life, participating in the Sikh Nagar Kirtan Parade and the MultiEthnic Forum, hosted by Multicultural Tauranga. Following this period of engagement, shared learning and consultation with ethnic populations, the group has focused on developing an Ethnic Health Action Plan to guide practical steps that improve access, participation and equity across the Western Bay of Plenty.

Rollout of the CPCT Programme

In October 2024, WBOP PHO's Comprehensive Primary and Community Care Teams (CPCT) programme welcomed its first team member. This marked a major step in the rollout, which began earlier in the year with planning and recruitment. The national initiative supports general practices to expand their teams with new roles, such as physiotherapists, clinical pharmacists and paramedics to improve access, strengthen equity and deliver more proactive, community-based care.

Soon after implementation began, the team that first included a physiotherapist based across Ngāti Kahu Hauora ki Tauranga, Gate Pā Medical Centre and Rangiora Health Hub grew further. It expanded to include an extended care paramedic at Thrive Medical Centre in Whakatāne, a clinical pharmacist at Katikati Medical Centre and MedWise, and outreach care coordinators supporting immunisation across the rohe.

WBOP PHO's CPCT mahi was featured in a General Practice New Zealand (GPNZ) report that highlighted examples showing how extended primary care teams are improving outcomes for patients and whānau. WBOP PHO was one of seven stories shared nationally, with a focus on the early impact of introducing physiotherapy into general practice. The story illustrated how timely access to physiotherapy supports early intervention, reduces hospital demand and helps people stay active and independent in their communities.



"In primary care, you have a whole different sense of community, continuity and the chance to see people before problems escalate. As an example, one lady with advanced osteoarthritis was using a child's pram to move around her home. When I got her a proper walking frame, she called it the best Christmas present ever."

— Harriet Ferguson, WBOP PHO CPCT physiotherapist.

▲ WHĀNAU STORIES

John had previously struggled to engage with services and recently reconnected through our CPCT clinical pharmacist. By taking extra time to build trust and understand his needs, the pharmacist supported him to start antihypertensive treatment and quit smoking after more than 30 years. When they caught up again, he had remained smokefree and encouraged his wife to see the pharmacist too. She has now quit smoking and is motivated to improve her health and reduce her medications.*

Local delivery of nationwide workforce development fund

WBOP PHO managed Te Whatu Ora | Health NZ's Health Workforce Development Fund for primary and community care in the Western Bay of Plenty. As part of this work, we ran intake rounds in October 2024 and again in March 2025 to invite and select applicants, allocating more than \$128,000 to support 92 professionals.

The initiative aims to grow capability in roles serving priority populations. The funding enabled participants from general practice and community providers to continue their education, strengthen skills and enhance wellbeing. It focused on Māori, Pacific Peoples and allied health kaimahi working to improve equity and access to care. The initiative supported a range of opportunities, including postgraduate study, vocational training, mentoring and wellness initiatives. Here's a glimpse of the impact:

▲ WHĀNAU VOICE

"This not only support us professionally but also improves our whānau relationships as well as our own wellbeing," said a mental health and addiction worker who used the fund to create a professional development retreat to help colleagues manage stress and strengthen wellbeing.



— Among the funded opportunities was a restoration retreat for mental health and addiction practitioners.

"Ambulance service workers can have a huge influence on vulnerable and disadvantaged patients. The training covered by the funding helped me reflect on my own biases and deliver culturally safe, patient-centred care," shared an emergency care worker who applied the funding to cultural safety training.

Cultural Haerenga connects primary care workforce

In October 2024, more than 70 members of the WBOP PHO whānau and provider network joined the WBOP PHO Cultural Haerenga, a full-day learning experience designed to strengthen cultural competence across the primary care workforce. Guided by Ihaka and Michelle Smith, participants visited historically significant sites across Tauranga Moana, including Mauao, Pukehinahina (Gate Pā) and Te Ranga, beginning the day with a pōwhiri at Huria Marae.

The haerenga provided kaimahi and practice teams with a deeper understanding of the enduring impacts of colonisation on Māori health and wellbeing, fostering empathy, reflection and shared learning. More than a cultural visit, it is a professional development initiative that supports our commitment to Te Tiriti o Waitangi and to delivering equitable, culturally responsive care. The experience also gives participants a chance to connect directly with the history, people and places that shape the communities we serve. It strengthens relationships, builds confidence in engaging with tangata whenua and ensures cultural understanding remains central to improving health outcomes across the rohe.



— Pukehinahina (Gate Pā), one of the historic sites visited during the Cultural Haerenga.

▲ WHĀNAU VOICE

"I've lived here for 18 years, never knowing the history, and after the haerenga my wairua felt more connected to the whenua. This experience has solidified my journey of discovering my whakapapa and the desire to feel connected, and I'm certain this will guide the equity work I do in my practice."

Quarter 3

January, February, March 2025

20 years since supporting the first Kaupapa Māori programme

This year marked 20 years since WBOP PHO supported its first Kaupapa Māori programme, a pioneering initiative delivered by Te Puna i Rangiriri Trust that continues to thrive today. Designed to empower rangatahi Māori to realise their potential through the traditional discipline of mau rākau, the programme is grounded in Mātauranga Māori and delivered in te reo Māori.

It nurtures physical fitness, mental resilience, cultural identity and holistic wellbeing. Through the traditional training methods of our tūpuna, participants build self-awareness and make positive life choices that strengthen their connection to culture and community.

The collective learning environment fosters kotahitanga and collaboration between schools, supported by dedicated volunteers and graduates whose ongoing contributions ensure the programme's continued success.

Highlights this year included the enthusiasm of new participants, the growing leadership of senior tauira (students) and the steadfast support of graduates and community members. The enduring success of this kaupapa reflects the strength of Māori knowledge systems in promoting health, identity and unity, with mau rākau standing as a living expression of cultural vitality across the rohe.



OTHER KAUPAPA MĀORI AND IWI-LED SERVICES WE SUPPORT

Ngāi Te Rangi

HbU – How Bout U: Mobile health unit offering free health and social services to priority communities, delivering at least 940 clinical hours each year.

Koi Ora: Leadership programme supporting rangatahi to strengthen hauora Māori through mentoring, knowledge sharing, networking and goal setting.

He Kokonga Ngākau: Whānau support service working with Accessible Properties tenants to identify and manage health and wellbeing needs.

Ngāti Ranginui

Mauri Ora: Offers programmes that empower whānau to improve their health and wellbeing,

including spiritual wellness, mental health and connectedness to whānau and community.

Mataora: Includes Mental Health and Addiction Co-existing Problems Counselling, Trauma Counselling and Peer Support Advocacy. Services focus on individual and whānau transformation within the iwi, hapū and community.

Community Nutrition Services: Supports individuals and whānau affected by obesity, diabetes and related conditions. It provides long-term support, regular follow-ups and group activities.

Te Ahunga Whānau: Long-term conditions outreach and shared care service in collaboration with WBOP PHO, iwi, practices and hauora providers. Led by a multidisciplinary team, including Kaiawhina, Registered Nurses and Nurse Practitioners.

The return of CME/CNE events

WBOP PHO expanded professional development opportunities throughout this year. A key highlight was the return of the Continuing Medical and Nursing Education (CME/CNE) sessions, which are accredited by the Royal New Zealand College of General Practitioners (RNZCGP). Two editions were held between July 2024 and June 2025, covering dermatology and paediatrics. The events were well received by clinicians across the network and provided valuable opportunities for professional connection, shared learning and practical skill development.



Clinical leadership support

Another initiative introduced this year was the Clinical Leads Hui, established in March 2025 to bring together clinical leaders for regular connection, discussion and shared governance. The first meeting was held on 26 March, with two meetings held by 30 June 2025.

De-escalation training

During the year, WBOP PHO delivered six editions of the De-escalation Training to 60 participants. Developed and led by our BeingWell team, the sessions focused on communication, self-awareness and cultural competence.

The content was tailored to support frontline teams to manage challenging interactions safely and effectively.

Diabetes education

Diabetes was also a key focus of this year’s workforce development. In October, 45 health professionals attended training on Type 1 diabetes management, learning about new funding for insulin pumps and continuous glucose monitors (CGMs). From July 2024 to June 2025, our team also delivered a series of 11 workshops on Type 2 diabetes care, reaching 60 participants across the network.

IN NUMBERS	
15	Leadership and network meetings, including Equity Champions, Immunisation Champions, Nurse Leads, Clinical Leads and Practice Managers
11	Diabetes education workshops
8	Training events, covering diabetes, de-escalation, screening support and more
5	Editions of the WBOP PHO Provider Forum, including the Service Expo
2	CME/CNE sessions (RNZCGP accredited)

Strengthening Māori leadership in primary care

In February 2024, WBOP PHO General Manager Māori, Population Health & Equity, Kiri Peita, was appointed Co-Chair of Ngā Matapihi o te Wairua, the Māori Leadership rōpū within General Practice New Zealand (GPNZ), alongside Pegasus Director Māori Health and former WBOP PHO Equity Programme Lead, Michaela Kamo.

The rōpū brings together Māori leaders from Primary Health Organisations (PHOs) across Aotearoa to strengthen partnership under Te Tiriti o Waitangi and address systemic inequities affecting Māori health. Kiri's appointment reflects the growing leadership influence of WBOP PHO in national initiatives that promote equity and uphold Te Tiriti principles in primary care.



Clinical Director takes on national role with GPNZ

In February 2024, WBOP PHO Clinical Director, Dr Claire Isham, was appointed Chair of the newly established PHO Clinical Leaders rōpū within General Practice New Zealand (GPNZ). Formed to unite clinical leaders from PHOs across Aotearoa, the rōpū provides a national platform for sharing knowledge, driving innovation and strengthening the clinical voice in primary care advocacy.

Claire, who is also a General Practitioner at Ngāti Kahu Hauora ki Tauranga, said the group plays an important role in guiding GPNZ's efforts to improve healthcare outcomes through collaboration and shared expertise. Her appointment reflects WBOP PHO's continued contribution to national leadership and its commitment to strengthening clinical quality and collective improvement across the primary care network.



Quarter 4

April, May and June 2025

BeingWell Relaunch

Shortly before the end of the financial year, WBOP PHO relaunched its free primary mental health and wellbeing service under a new name: BeingWell. The refreshed identity brings together different programmes under one recognisable banner, supported by a new webpage and online self-referral form. These initiatives aim to make the support easier to access across the Bay of Plenty.

Managed by the WBOP PHO, BeingWell connects people with local Health Coaches, Health Improvement Practitioners (HIPs), counsellors and social workers across general practice and community settings. The rebrand marked a year-long effort to strengthen access to primary mental health support in the region. This focused mahi translated into stronger performance, with 33,972 interactions recorded and 83% of tangata whaiora (people seeking wellness) seen within one week of referral, exceeding the national target of 80%.



Shaping the BeingWell identity

The new ingoa (name) was inspired by feedback from people who used the service, describing their journey as taking small, meaningful steps towards “being well.” The tohu (symbol), created in collaboration between graphic designers Leah Critchley and Tiana Potaka (Waitaha, Tapuika, Ngāti Whakaue, Ngāti Wai), emerged from kōrero around our organisational whakataukī and draws on the pūrākau of Ranginui (Sky Father) and Papatūānuku (Earth Mother). It symbolises partnership, transformation and balance. The mirrored forms, representing tangata whaiora and kaimahi, reflect the ongoing relationship, partnership and collaboration, expressed through the interconnection of Ranginui’s blue and Papatūānuku’s green. The area between the forms acknowledges the sacred space of Io, where learning and healing take place.

[Click or scan to visit the BeingWell webpage](#)



▲ WHĀNAU VOICE & STORIES

“My Health Improvement Practitioner has had a huge impact on my life. I went from being in a terrible headspace to now setting life goals. She has given me tools to cope when I have been in situations that have triggered my anxiety and negative thoughts. It felt like someone was on my side for the first time in my life. I wouldn’t be here if it wasn’t for her. I’m extremely grateful.”

Mele is an elderly woman who was feeling isolated and lonely. Her Health Coach had started a small coffee group and Mele agreed to attend. She now enjoys regular meetups, and over time, the group blossomed into a supportive network where members check in on each other and share companionship. Mele now enjoys her friendships and feels connected to her community. Life is now good again.*

Childhood immunisation significant growth

This year showed clear progress in immunisation across the WBOP PHO network. The rate of tamariki fully immunised by 24 months increased from 77.5% to 85.1%. This is an overall improvement of 7.6 percentage points. The strongest progress was among Māori, with rates rising from 57.3% to 78.5%, 21.2 percentage points or 37% improvement. The equity gap reduced by more than three times. This progress reflects the strong collaboration between the Network Services Team, general practices and outreach providers, all working together to support Māori whānau and embed equity in every part of service delivery.

KEY ACTIONS BEHIND OUTCOMES



Re-established **cross-sector partnerships** between WBOP PHO, public health teams and outreach providers



Enhanced **data systems** and the Childhood Immunisation Dashboard to help practices monitor progress, identify tamariki needing follow-up and better track equity gaps in real time



Introduced **Immunisation Champions** in practices to strengthen accountability and leadership for timely whānau engagement



WBOP PHO Outreach Immunisation Service managed high referral volumes by **prioritising equity** and addressing barriers to immunisation



Embedded **whānau-centred, culturally grounded** approach and tools, such as Pīwari Kaitiaki resources and Maramataka calendars, to promote trust and respectful engagement



— Home visits play an important role in helping families overcome barriers to immunisation.

▲ WHĀNAU VOICE

“When it came to immunising our youngest son, we were initially hesitant. Our past experiences, where we faced challenges with our autistic son, had led us to avoid engaging with services. The system had never felt like it was designed for us and as a result we had lost trust in it. But Donna (vaccinator at WBOP PHO) changed that. [...] She respected the dynamics of our whare, and she recognised the importance of te reo Māori. She made a conscious effort to use kupu Māori with our tamariki, celebrating them with little kīwaha after their immunisations. These may seem like small gestures, but they meant everything to us. [...] Because of her, we have started to regain trust in the health system.”

Funding confirmed for pilot service to support people experiencing homelessness

WBOP PHO is a member of the Kāinga Tupu Growing Homes Taskforce, which leads the Western Bay of Plenty's Homelessness Strategy and Action Plan. Through this partnership, WBOP PHO has developed and supported initiatives to improve access for people experiencing housing stress, homelessness and other complex barriers to primary care.

This year, WBOP PHO secured funding from TECT, BayTrust and the Kāinga Tupu Taskforce to develop a pilot service offering flexible, whānau-centred healthcare in community settings. The project was shaped by successful models from across Aotearoa and informed by local input from the Homelessness Providers Network, Te Paiaka (Tauranga's Homeless Lived Experience User Group) and the Tauranga Youth Development Trust.

The service will begin with a free weekly walk-in clinic run by a General Practitioner, Nurse and Health Navigator, starting at Under the Stars in Tauranga. The model will be tested and refined, with plans to expand to other community locations in the near future.

▲ WHĀNAU STORIES

James was on the fringe of homelessness when he met with his Health Coach. His biggest concern was providing for his dog, who was his constant companion and emotional support. His Health Coach connected him with essential resources, a job and housing services, to ensure he didn't end up on the streets. On a mission to help James, she also posted on social media and the local community jumped in to provide pet food and comfort items while he got back on his feet.*

Open benchmarking returns

Open benchmarking was reinstated towards the end of the financial year, enabling practices to view their own performance alongside others within the WBOP PHO network. The dashboard brings together key health indicators such as immunisation, cervical screening, smoking cessation and cardiovascular disease risk assessments.

The new reporting makes performance data more visible across the network and promotes transparency, consistency and shared learning. Although recently introduced, it has already helped highlight areas of strong progress. In the final quarter of the year (April-June 2025), many practices showed results that stood out, with great improvements in overall indicators and positive equity outcomes. These valuable results and insights will guide initiatives that support ongoing practice development and quality improvement.

Kai & Kōrero: Connecting with our network



With ongoing change across the health sector, staying connected with our practices has never been more important. Through Kai & Kōrero, WBOP PHO visited general practices across the region to meet kanohi ki te kanohi (face to face), share updates and listen to local experiences.

Led by CEO Lindsey Webber and supported by team members from across the organisation, these sessions provided an opportunity to strengthen relationships, celebrate the work happening in practices and keep communication open. The conversations helped us better understand what matters most to our network and continue building strong partnerships for the future.

Let's Talk Screening: Building confidence through co-design

In the 2024-2025 financial year, WBOP PHO worked with partners to develop a new training to support non-clinical staff with opportunistic cancer screening kōrero. A pilot took place in June 2025, and the full-day session went ahead on 23 July, bringing together 22 kaimahi from general practice, iwi and community providers at Tāne-nui-a-rangi Whareniui, Mount College.

Grounded in local experience, the training was co-designed by WBOP PHO, AvaNiu Pasifika, BreastScreen Midland and Hauora a Toi Bay of Plenty (Te Whatu Ora | Health NZ), with support from Pacific Island Community Trust (PICT) and Waiariki Whānau Mentoring. The kaupapa was funded by Te Aka Whai Ora Māori Health Authority. The training is now available online.



“Māori and Pacific communities face real barriers to accessing screening. By designing training with and for these communities, we’re tackling those barriers in a practical way. Equity isn’t something added on at the end; it must shape how we train, support and enable our teams.”

— Sēnae Mitchell, WBOP PHO Equity Programme Lead.



▲ WHĀNAU VOICE

“The training gave me another perspective on inequities and how I can change the way I do my mahi to have better conversations with my clients.”

“The full-day session will definitely help me approach patients differently. It also gave me ideas on how to make screening feel more convenient for them.”



Te Tiriti o Waitangi and Bias Awareness Training

WBOP PHO introduced new in-person training sessions to deepen kaimahi understanding of Te Tiriti o Waitangi and bias. The sessions complement the mandatory online learning and reflect our commitment to being a Te Tiriti-centric organisation that places people at the heart of our work.

Co-designed and co-facilitated by the Equity Programme Lead, Sènae Mitchell, and Health Coach Team Lead, Mollie Clothier, the 90-minute sessions create a safe, reflective learning space for staff to engage in kōrero, explore unconscious bias and strengthen their cultural competence. The approach encourages mana-enhancing conversations and helps build connections across teams, supporting new staff in their learning journey.



Smokefree May: Increasing referrals and inspiring quit journeys

WBOP PHO worked with partners and providers during Smokefree May to encourage and support people on their smokefree journeys. Activities included a month-long display at Tauranga Hospital with information about quitting smoking, a remembrance tree and opportunities for whānau to kōrero with support staff. We also connected with players, supporters and tamariki at the Tauranga Netball Centre (photo), sharing advice and referring people to the Hāpainga Stop Smoking Service.

General practices across the network joined the kaupapa by promoting Hāpainga and taking part in a friendly competition that lifted awareness and increased referrals to the quit smoking service by 76% in May 2025, compared to the previous month. WBOP PHO also ran a digital campaign featuring local stories of people who had quit or were on their smokefree journey. The online activity reached more than 62,000 people and the Quit Smoking service page became the most visited on our website that month.

▲ WHĀNAU VOICE

"I got to the point where I was choosing smokes over food. I even sold family jewellery to buy cigarettes. That's when I said, enough is enough. After 52 years of smoking, I was struggling. I'd never tried quitting before, but this time I reached out for help and it changed everything."

"I have smoked forever. When I noticed smoking affecting my lungs, I decided to quit. Now smokefree, I find I've got more breath, especially when walking up hills. And yesterday my sister, after giving me a hug, said I smell different! The support from Hāpainga and advice from Emma Walker (quit coach) was very helpful."



Ngā huarahi ā mua

Our future direction

As we move forward, WBOP PHO continues to navigate a changing environment with purpose and clarity. The coming year will bring further transition as local shifts evolve, national reforms progress and new funding models influence the shape of primary care. These changes call for agility while staying anchored in what defines us: our community, our partnerships and our shared commitment to improve health outcomes through equitable, community-led care.

In this dynamic landscape, Te Toi Huarewa, our organisational strategy, remains the foundation of our direction. Like the awa that flows through our rohe, it represents what we do and why we do it, connecting us to our people, iwi, general practice and the health and wellbeing of our communities. Its riverbanks are the principles that shape our course and protect its integrity by guiding our decisions. These include GP and iwi ownership, financial sustainability, trusted local partnerships, strong relationships with funders and sector partners, lean and capable teams and a continued focus on meeting our core functions and performing well.

Our focus for the year ahead is to strengthen confidence, deepen collaboration and ensure WBOP PHO continues to play a vital role in supporting local care. We will build on our mahi and partnerships with general practice to ensure our network is well represented in shaping local primary care. We will lead through innovation, exploring new ideas and approaches that improve access and health outcomes for whānau. Guided by our purpose and relationships, we will stand as a thriving, resilient organisation that is trusted, adaptable and focused on the future.

The challenges ahead are real, but so is our determination to meet them. Our direction is steady, our principles are clear and our purpose remains strong. As the health system continues to evolve, we will stay grounded in what matters most: people, relationships and the pursuit of equity, particularly for Māori. With trusted partnerships, capable teams and collective goals, WBOP PHO will continue to adapt and lead locally, ensuring care remains connected, collaborative and focused on improving outcomes for all who call our rohe home.

“Ki te kotaki te kākaho, ka whati; ki te kāpuia, e kore e whati.
If a reed stands alone, it can be broken; if it is in a group, it cannot.”

— *Kingi Tūkāroto Matutaera Pōtatau Te Wherowhero Tāwhiao.*

Rīpoata Pūtea Financial Report



Ngā hua kei roto In this report

Directory	34
Directors' Report	35
Statement of Service Performance	36
Statement of Comprehensive Revenue and Expense	42
Statement of Changes in Net Assets/Equity	43
Statement of Financial Position	44
Statement of Cash Flows	45
Notes to the Financial Statements	46
Independent Auditors Report	68



Directory

DIRECTORS

Charlie Tawhiao

Dr Daniel McIntosh

Dr Luke Bradford

Graeme Elvin

Lorraine Anderson

Melanie Te Arai Tata

Paora Stanley

Peter Chandler

AUDITORS

BDO Tauranga

BANKERS

ASB Bank Tauranga

SOLICITORS

Cooney Lees Morgan

247 Cameron Road

Tauranga

REGISTERED OFFICE

C/-Cooney Lees Morgan

247 Cameron Road

Tauranga

WESTERN BAY OF PLENTY PRIMARY HEALTH ORGANISATION LIMITED

Directors' Report

For The Year Ended 30 June 2025

The Board of Directors present their Annual Report for the year ended 30 June 2025.

The Shareholders of the Company have exercised their rights under S.211(3) of the Companies Act 1993, and unanimously agreed that this Annual Report need not comply with paragraphs (a), (e) – (h), and (j) of S.211 (1) of this act.

TRANSACTIONS WITH DIRECTORS

The Board received no notices during the year from directors that they had an interest in any transactions, or proposed transactions, with the Company, other than those noted within notes 20 of the financial statements.



Graeme Elvin
Director
4 December 2025



Dr Daniel McIntosh
Director
4 December 2025

Statement of Service Performance

For The Year Ended 30 June 2025

This report has been prepared in accordance with PBE FRS 48 Service Performance Reporting. The Board of Directors of the Western Bay of Plenty Primary Health Organisation Limited ("the Company") believes that the statements contained in this report accurately reflect the overall performance of the Company for the year ended 30 June 2025.

Who we are and why do we exist?

The Western Bay of Plenty Primary Health Organisation ("WBOP PHO") is a not-for-profit provider of health and wellness services and was formed in 2003 as a joint venture partnership between two Tauranga Moana Iwi (Ngāi Te Rangi iwi and Ngāti Ranginui iwi) and an umbrella organisation for general medical practices and other organisations involved in delivering primary health care services within the Western Bay of Plenty (Western Bay of Plenty Primary Care Providers Inc).

The WBOP PHO's rohe covers a wide geographical area, supporting community health care services and general practices in Tauranga, Whakatāne, Katikati, Te Puke and most surrounding areas.

Governance of the WBOP PHO is through a board of directors, appointed by shareholders for the benefit of populations within its rohe.

What is the purpose?

The PHO's primary focus is on health equity. In its essence, health equity is about fairness. The PHO serves a diverse community with differing levels of advantage that require different support, resources and approaches. The PHO act as a korowai (caring and protecting) to the community through a range of support, health services and programmes to support wellness. Focussing on wellness enables people to shape their own health and wellbeing.

What is the vision?

Connecting people to care: Building a future where everyone has access to the support they need.

What is the mission?

Removing healthcare barriers by empowering individuals with essential tools and connections, ensuring accessible, high-quality care for all.

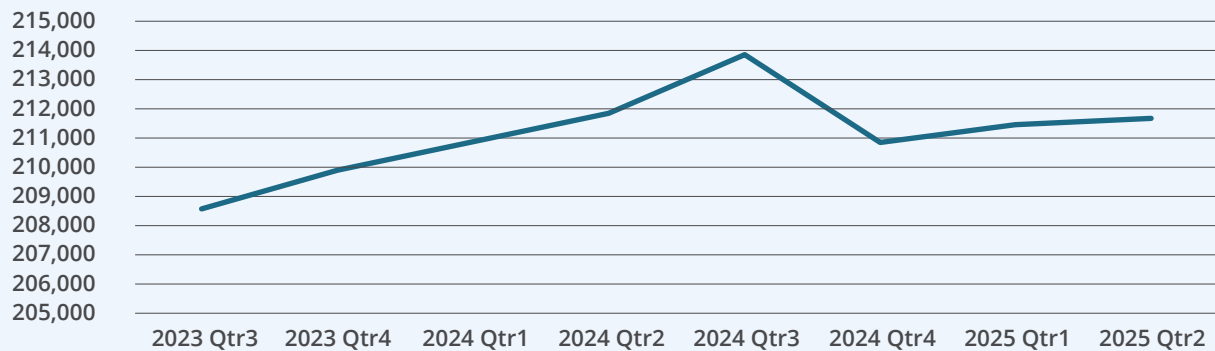
What are the values?

- Whai Mana | Equity for all, particularly for māori.
- Whanaungatanga | Inclusiveness and a sense of belonging.
- Manaakitanga | Caring and showing respect for each other.
- Mana motuhake | Enabling people to be in control of their health and wellbeing.
- Whai ihi | We're passionate about sharing what we know to make a difference.

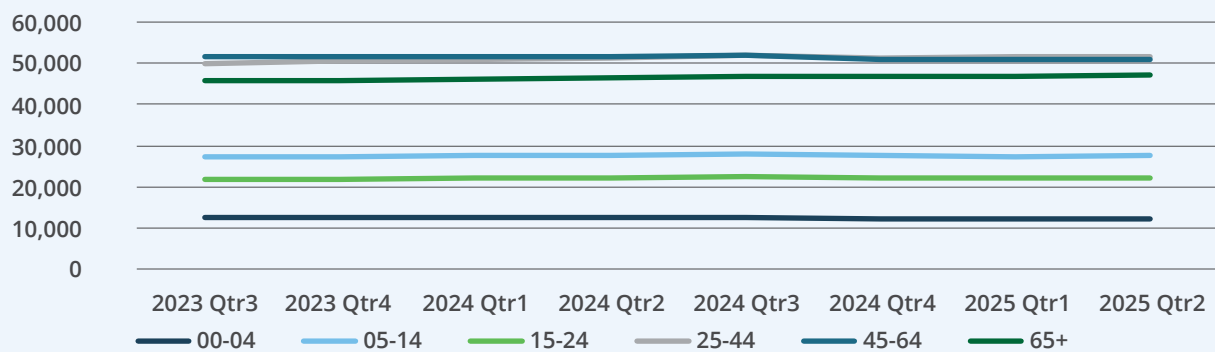
Who are the people served?

Patients, whānau, hapu and iwi are at the heart of the PHO's work, with primary health services wrapping around them.

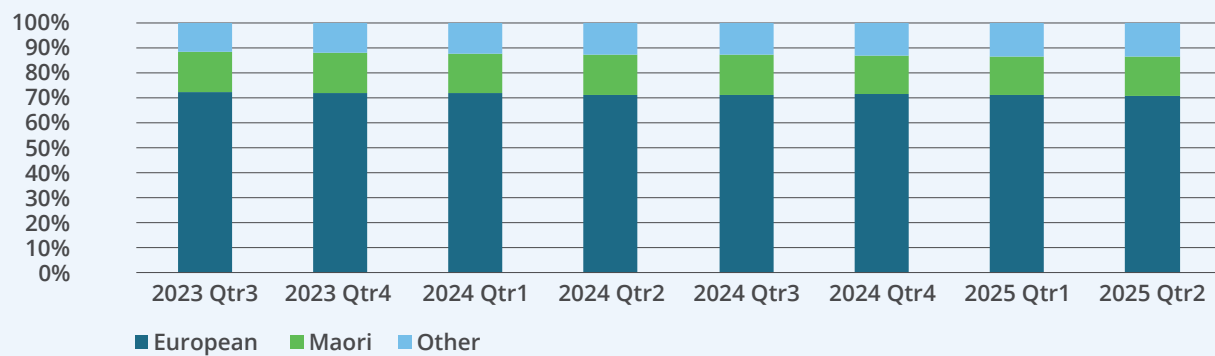
TOTAL POPULATION



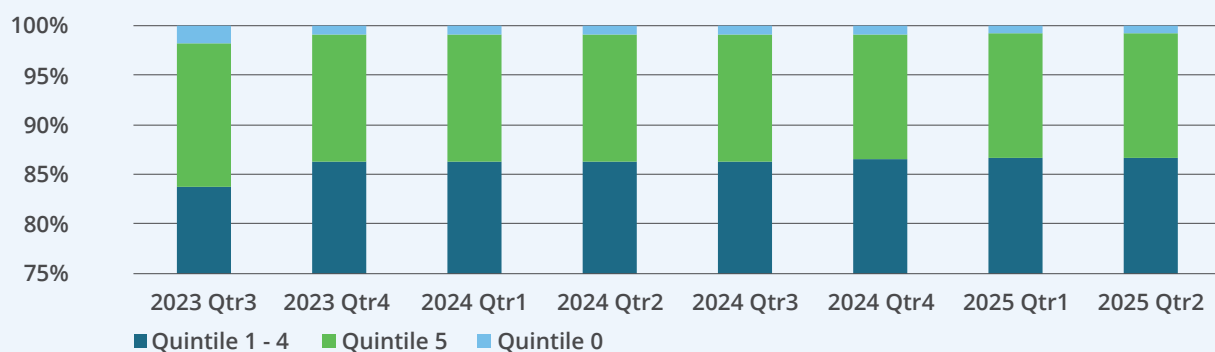
AGE BRACKETS



ETHNIC GROUPINGS



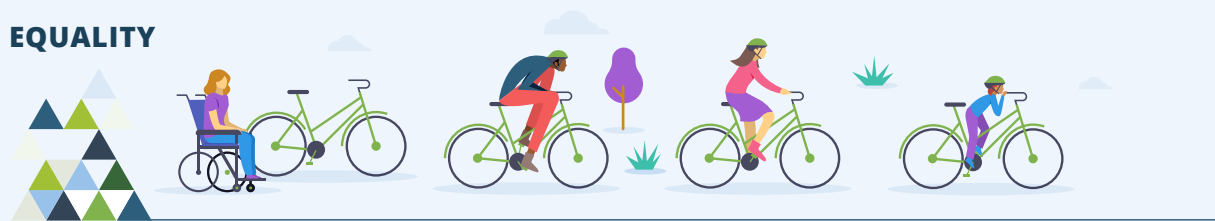
DEPRIVATION INDEX



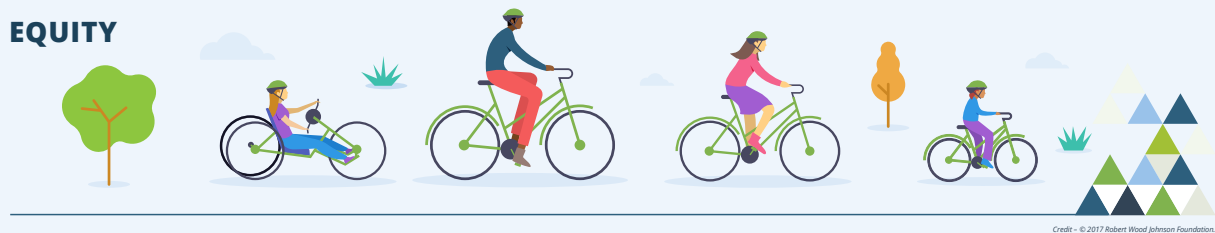
What drives the “why”

The PHO is motivated and committed to enabling people to protect their own health and wellbeing, eliminating inequity and improving health outcomes. The PHO believes equity will be achieved by doing the things we are doing now even better (focussing on practical and realistic improvements), by being open to looking at new ways of doing things (through best practice and what our whānau are telling us) and by challenging our own ideas about how things should work.

EQUALITY



EQUITY



Credit - © 2017 Robert Wood Johnson Foundation.

How is the “why” achieved?

Achievement of the PHO’s goals is through five broad areas:

1. Providing funding and co-ordination for health service providers, including:
 - Co-ordinating Government general practice capitalisation subsidies.
 - Accident and emergency and after hours subsidies.
2. Providing wrap around support services to health service providers, including:
 - Liaising with General Practices to ensure national health targets are achieved.
 - Communicating changes within the health system to health providers.
 - Provision of regular health forums including co-ordination and provision of training for region wide clinical staff.
 - Advocacy on behalf of all local health organisations.
3. Subcontracting services to local and regional health service providers, including:
 - Podiatry services.
 - Retinal screening.
 - Community radiology services.
 - Pharmacist medicine management.

4. Delivering and coordinating delivery of services to populations, including:
 - School based health services.
 - Mental health services.
 - Diabetic services.
 - Integrated mental health and addiction services.
 - Minor skin procedures.
 - Childhood immunisations.
5. Utilising technology to enable service delivery and back office functions, including:
 - Automatic claiming tools to simplify and reduce procedural processes.
 - Data analysis to identify and focus on people in need.

Strategic focus areas for the reporting year

There was a continued development of work started in the prior year. Specific focus was placed on:

- Broadening our footprint from a health only focus to a community wellbeing and health entity.
- Strengthening whānau voice.
- Developing a new Diversity and Inclusivity training programme for kaimahi.
- Implementing a new Programme Review Cycle.
- Redesigning our primary mental health service.

Examples of what was done and the performance

	2025 Delivery results	2024 Delivery results
1. Providing funding and co-ordination for health service providers on:		
– Patient interactions within WBOP GP Practices – All	767,166 ▲	724,199 ▲
– Patient interactions within WBOP GP Practices – Māori	105,072 ▲	91,093 ▲
– Capitation subsidies paid to GP Practices	\$52,882,865 ▲	\$49,885,411 ▲
– Presentations to primary care Accident and Emergency	45,516 ▼	47,376 ▲
– After-Hours visits to primary care Accident and Emergency under by 14 year olds	16,773 ▲	9,059 ▼
2. Providing wrap around support services to health service providers, including:		
– Health forums organised and delivered to the GP Network	29 ▲	21
3. Delivering and coordinating delivery of services to populations		
– Mental health referral interventions – adult	2,059 ▼	3,642 ▲
– Mental health referral interventions – youth	404 ▼	534 ▲
– School based health service – individual students seen	1,483	-
– School based health service – student interactions	4,288	-
– Integrated primary mental health and addiction assessments	23,115 ▲	18,077 ▲
– Integrated primary mental health and addiction non contact interactions	8,394 ▲	7,780 ▲
– Smokers with brief intervention within last 15 months	6,704 ▼	7,776 ▲
– Diabetes annual reviews completed	6,606 ▲	6,235 ▼
– Diabetes care improvement packages	639 ▲	592 ▼
– Insulin Starts completed	167 ▲	151 ▲
– HPV Screening Up to date/Cervical Screening up to date	35,032 ▼	36,371 ▼
– HPV screenings complete/Cervical Screening in previous period	17,909 ▼	18,008 ▲
– Cardiovascular disease screenings completed	27,695 ▲	22,790 ▲

What does the future hold?

The health sector continues to evolve, bringing change and opportunity. While local shifts and policy delays have created new challenges, they have also reinforced the importance of strong governance and collaboration.

Looking ahead, our focus is to strengthen confidence, deepen collaboration and ensure we continue to play a vital role in local care. Building on our mahi and partnerships, we will keep improving access and outcomes for whānau while remaining a trusted, resilient organisation focused on the future.

General Practices and our health networks

As the health system evolves, supporting our General Practice Network and Iwi Providers remains central to our mahi. We will continue working alongside partners to keep care connected, collaborative and grounded in equity.

Our future strategic focus is to:

- Strengthen confidence and collaboration across our network.
- Maintain our commitment as a Te Tiriti dynamic organisation.
- Improve access and health outcomes through innovation and partnership.
- Ensure programmes respond to community needs.
- Improve equity across the system for our communities.

We will do this by:

- Developing health and quality dashboards to guide performance and transparency.
- Undertaking systematic programme reviews to strengthen effectiveness.
- Working with iwi, general practice and sector partners to shape local primary care.
- Leading through innovation to improve access and outcomes for whānau.
- Ensuring financial sustainability and supporting capable, adaptable teams.

Statement of Comprehensive Revenue and Expense

For The Year Ended 30 June 2025

	Note	2025 \$ (000's)	2024 \$ (000's)
REVENUE			
Revenue from non-exchange transactions	5	32,079	29,805
Total revenue		32,079	29,805
Other income	6	5	4
Interest income		293	355
Total income		32,377	30,164
EXPENSES			
	7		
Advertising and communication		43	31
Depreciation and amortisation expense	12,13	289	273
Donations and grants made		24	24
Employee costs	7(iii)	10,486	8,250
Facilities expense		655	503
Governance expense		281	260
Information systems and technology		949	882
Medical supplies		19	10
Motor vehicles		123	127
Professional fees	7(ii)	500	471
Health provider payments	7(i)	20,473	18,614
Sundry operating		220	149
Training and development		381	252
Total expenses		34,443	29,847
Share of equity accounted investees surplus/(deficit) for the year	14	23	(13)
Surplus/(deficit) for the year		(2,043)	304
OTHER COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR			
Other comprehensive revenue		-	-
Total comprehensive revenue and expense for the year		(2,043)	304

Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2025

	Note	General reserve \$ (000's)	Clinical Services reserve \$ (000's)	Accumulated revenue and expense \$ (000's)	Total \$ (000's)
Balance at 1 July 2023		1,000	5,684	-	6,684
Total comprehensive revenue and expense					
Surplus/(deficit) for the period		-	-	304	304
Total comprehensive revenue and expense		-	-	304	304
Transfers to reserves		-	304	(304)	-
Balance at 30 June 2024		1,000	5,988	-	6,988
Total comprehensive revenue and expense					
Surplus/(deficit) for the period		-	-	(2,043)	(2,043)
Total comprehensive revenue and expense		-	-	(2,043)	(2,043)
Transfers to reserves		-	(2,043)	2,043	-
Balance at 30 June 2025	20	1,000	3,945	-	4,945

Statement of Financial Position

For The Year Ended 30 June 2025

	Note	2025 \$ (000's)	2024 \$ (000's)
ASSETS			
Current assets			
Cash and cash equivalents	8	5,116	2,107
Short-term deposits	9	-	5,277
Prepayments	11	150	175
Trade receivables (non exchange transactions)	10	2,944	4,031
Total current assets		8,210	11,590
Non-current assets			
Intangible assets	13	304	251
Property and equipment	12	816	695
Investments in associate	14	218	137
Total non-current assets		1,338	1,083
Total Assets		9,548	12,674
LIABILITIES			
Current liabilities			
Trade payables (exchange transactions)	15	1,675	2,691
Deferred revenue	16	1,581	2,410
Employee benefit liabilities	17	1,070	584
Other current liabilities		277	-
Total current liabilities		4,603	5,686
Total liabilities		4,603	5,686
Net assets		4,945	6,988
EQUITY			
Reserves	20	4,945	6,988
Total equity		4,945	6,988



Graeme Elvin
Director
4 December 2025



Dr Daniel McIntosh
Director
4 December 2025

Statement of Cash Flows

For The Year Ended 30 June 2025

	Note	2025 \$ (000's)	2024 \$ (000's)
CASH FLOWS FROM OPERATING ACTIVITIES			
Proceeds from			
Receipts from customers		32,386	29,391
Payments to			
Payments to suppliers		(24,365)	(21,565)
Payments to employees		(10,001)	(8,365)
Net GST Paid		(56)	(51)
Net cash inflow/(outflow) from operating activities	21	(2,036)	(590)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		293	355
Payments for purchase of intangible assets		(90)	(81)
Payments for purchase of property and equipment		(378)	(454)
Acquisition of associate		(57)	(150)
Acquisition of short-term deposits		(276)	(5,294)
Utilisation of short-term deposits		5,553	17
Net cash (outflow) from investing activities		5,045	(5,607)
CASH FLOWS FROM FINANCIAL ACTIVITIES			
Net cash inflow/(outflow) from financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		3,009	(6,197)
Cash and cash equivalents at beginning of year		2,107	8,304
Cash and cash equivalents at end of year	8	5,116	2,107

Notes to the Financial Statements

For The Year Ended 30 June 2025

1 REPORTING ENTITY

Western Bay of Plenty Primary Health Organisation ('the Company') is a company incorporated in New Zealand and registered under the Companies Act 1993 and is a reporting entity for the purposes of the Financial Reporting Act 2013. The Company is a charity registered with Charity Services (Charity Registration CC30518) and it complies with the Charities Act 2005.

It provides primary health care services to 211,649 (Last Year: 211,836) people residing in the Western Bay of Plenty. It is a Joint Venture between two Western Bay of Plenty Iwi, Ngāi Te Rangi and Ngāti Ranginui; and the Western Bay of Plenty Primary Care Providers Inc.

Since becoming operational on 1 October 2003, the organisation has developed and delivered a wide range of nursing, general practitioner, and other health disciplines. This is undertaken in close association with the Te Whatu Ora and other health-focussed community-based organisations.

The Company is considered a not-for-profit public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013. The accounts presented consist of the Company and its equity accounted investees.

2 BASIS OF PREPARATION

The financial statements have been prepared on a going concern basis, and accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Company.

(a) *Statement of Compliance*

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Principles ("NZ GAAP"). They comply with Public Benefit Entity Accounting Standards ("PBE Standards") as appropriate for Tier 1 not-for-profit public benefit entities. The Company is a Tier 1 reporting entity as it has total expenditure greater than \$33 million.

(b) *Measurement Basis*

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

(c) *Functional and Presentation Currency*

The financial statements are presented in New Zealand dollars (\$), the Company's functional currency, and are rounded to the nearest thousand (\$000). There has been no change in the functional currency during the year.

(d) *Goods and Services Tax*

All balances are presented net of goods and services tax (GST), except for trade receivables and trade payables which are presented inclusive of GST.

(e) Income Tax

The Company is exempt from taxation as a result of being registered as a charitable entity under the Charities Act 2005 from 30 June 2009.

3 USE OF JUDGEMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

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

(a) Judgements

There have been no judgements made in applying accounting policies that have had a significant effect on the amounts in the consolidated financial statements.

(i) Integrated Primary Mental Health and Addictions (“IPMHA”)

The Company holds a contract to deliver services. The contract contains a clause restricting the recognition of revenue to the value that is the equivalent of total IPMHA FTE employed by the Company, when compared to expected contracted FTE. If expected FTE is not achieved, revenue is assessed for potential claw back by the funder.

Full employment of IPMHA FTE was not achieved against the expected contract FTE during the 2024-25 period. Under employment has resulted in an FTE variance that is subject to assessment by the funder for recovery.

A calculation of the FTE variance multiplied by the contracted FTE rate has been made. Total potential clawback is \$866,469.36.

(ii) Agent versus Principal

Refer to note 5.

(b) Assumptions and Estimation Uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2025 include the following:

(i) Amortisation & Depreciation

Refer to 12 & 13.

(ii) Deferred Revenue

Refer to note 16.

(c) Changes in Accounting Estimates

There have been no changes in accounting estimates that have had a significant effect on the amounts recognised in the financial statements.

4 CHANGES IN ACCOUNTING POLICY

(a) *Change Due to the Initial Application of a New, Revised, and Amended PBE Standards*

During the year ended 30 June 2025, the company adopted the following new or amended Public Benefit Entity (PBE) Standards issued by the New Zealand Accounting Standards Board (NZASB):

(i) **Amendments to PBE IPSAS 1 – Disclosure of Fees for Audit Firms' Services**

Effective from 1 January 2024, these amendments require disclosure of:

- Fees paid or payable to each audit firm for the audit or review of the financial statements; and
- Fees paid or payable for all other services provided by the audit firm.

The company has applied these amendments for the first time in the current reporting period. The required disclosures are presented in Note 7(ii) to the financial statements. The adoption of this amendment did not have an impact on the recognition or measurement of any items in the financial statements.

(ii) **2024 Omnibus Amendments to PBE Standards**

These amendments include:

- Temporary exception to the recognition and disclosure of deferred taxes arising from the implementation of the OECD Pillar Two Model Rules (amendments to PBE IAS 12).

These amendments became effective for periods beginning on or after 1 January 2024. The company has assessed the impact of these amendments and concluded that they do not have a material effect on the financial statements.

(b) **Standards Issued and Not Yet Effective**

There are a number of new standards/amendments to PBE Standards that have been issued by the NZASB, but that are not yet effective. None of these are expected to have a material impact on the Company.

5 REVENUE

	2025 \$ (000's)	2024 \$ (000's)
Revenue from non-exchange transactions		
Management fees	2,429	2,617
Service funding fee	1,868	2,882
Monthly funding	25,351	23,645
Other funding	2,431	661
	32,079	29,805

Revenue Accounting Policy

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

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

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

(i) Revenue from Non-Exchange Transactions

Non exchange transactions are those where the Company receives value from another entity (e.g. cash or other assets) without giving approximately equal value in exchange. When non-exchange revenue is received with restrictions attached, but there is no requirement to return the asset if not deployed as specified, the revenue is recognised on receipt.

Non exchange revenue from the provision of healthcare services rendered is recognised in proportion to the stage of completion of the transaction at the reporting date and performance against other ongoing obligations under the contracts. The stage of completion is assessed by reference to work performed and milestones achieved in project and contract-based funding.

The Company's policy is to recognise all revenues received from the provision of healthcare services as non-exchange revenue, as no exchange for goods or services of approximate equal value has taken place with the funder.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- the amount of the obligation can be reliably estimated.

(ii) Agency Basis

The Company considers it is acting as an agent in respect of capitation funding received from the Ministry of Health. During the year \$52,883 (\$000's) (2024: \$49,885) was received and \$52,883 was paid out to member practices (2024: \$49,888).

6 OTHER INCOME

	2025 \$ (000's)	2024 \$ (000's)
Sundry Income	5	4
	5	4

Other Income – Accounting Policy

Interest Income

Interest revenue is recognised as it accrues, using the effective interest method.

7 EXPENSES

Included within surplus/(deficit) for the year from continuing operations are the following:

	Note	2025 \$ (000's)	2024 \$ (000's)
Amortisation of intangible assets	13	36	55
Consultancy fees		270	254
Depreciation of property and equipment	12	252	218
Legal fees		76	46
Rent and operating lease payments		449	378

(i) Provider Payments

Provider payments comprise of “payments made to providers of health services, including claims made by health providers, or subcontracted service payments made to health providers (including, GP’s, Iwi, mental health, and other health providers)”.

	2025 \$ (000's)	2024 \$ (000's)
Other services	7	4
Project payments	20,466	18,610
	20,473	18,614

(ii) Professional Fees

	2025 \$ (000's)	2024 \$ (000's)
Consultancy fees	270	254
Legal fees	76	46
Audit fees*	40	39
Other	114	132
	500	471

* The audit fees relate to the audit of the financial statements. The total fee covers audit planning, risk assessment, substantive testing and issuance of the audit opinion.

(iii) Employee Costs

	2025 \$ (000's)	2024 \$ (000's)
Salary and wages	9,861	7,899
Kiwisaver/ESCT	280	224
Other	345	127
	10,486	8,250

8 CASH AND CASH EQUIVALENTS

	2025 \$ (000's)	2024 \$ (000's)
Current assets		
Bank balances	578	1,446
Call and savings account deposits	4,538	661
Cash and cash equivalents in the statement of cashflows	5,116	2,107

Cash and cash equivalents comprise of cash at bank and deposits on call in savings accounts. The Company does not hold an overdraft facility and there are no restrictions over any of the cash and cash equivalent balances held by the Company and the balances are subject to insignificant risk of changes in value.

The entity applies the low credit risk exemption for cash and cash equivalents under PBE IPSAS 41. All counterparties are rated investment grade or higher, and therefore no expected credit loss allowance has been recognised.

Per annum annual interest rate ranges applicable to components of cash and cash equivalent:

	2025	2024
Call and savings account deposits	0.65% to 3.74%	2.85% to 5.67%

9 SHORT-TERM DEPOSITS

	2025 \$ (000's)	2024 \$ (000's)
ASB term deposits	-	5,277
	-	5,277

Short-term deposits are made for three months and earn interest at the respective short-term deposit rates. Of those held at year end \$3,326 (2024: \$5,277) has matured on 14 August 2025 and has been appropriately reclassified to cash and cash equivalents (note 8).

The entity applies the low credit risk exemption for short-term deposits under PBE IPSAS 41. All counterparties are rated investment grade or higher, and therefore no expected credit loss allowance has been recognised.

Policy

Short-term deposits comprise of bank term deposits with maturities up to 12 months at acquisition. Term deposits are initially recognised at fair value. After initial recognition, term deposits are measured at amortised cost using the effective interest method. Interest rate of 3.74% (2024: 5.67% & 4.95%).

10 TRADE RECEIVABLES (NON EXCHANGE TRANSACTIONS)

	2025 \$ (000's)	2024 \$ (000's)
Trade receivables (non exchange transactions)	2,828	3,996
Other receivables	116	35
	2,944	4,031

Trade and Other Receivables (non exchange transactions) are shown net of bad and doubtful debts of \$Nil (2024: \$Nil).

There have been impairment allowances on trade and other receivables (non exchange transactions) of \$Nil (2024: \$Nil).

Policy

Trade and other receivables arising from non-exchange transactions are initially measured at fair value and subsequently measured at amortised cost using the effective interest method. The entity applies the simplified approach under PBE IPSAS 41 to measure expected credit losses. At each reporting date, trade receivables are assessed for credit risk. Based on historical experience and forward-looking information, the expected credit loss is considered immaterial; therefore, no allowance has been recognised.

The expected credit loss is considered immaterial, and therefore no allowance has been recognised.

11 PREPAYMENTS

	2025 \$ (000's)	2024 \$ (000's)
Prepayments	150	175
	150	175

Policy

Prepayments

Prepayments are measured at cost.

12 PROPERTY AND EQUIPMENT

	Office Equipment \$ (000's)	Leasehold Improvements \$ (000's)	Medical Equipment \$ (000's)	Motor Vehicles \$ (000's)	Total \$ (000's)
Cost					
Balance at 1 July 2023	661	92	13	93	859
Additions	106	1	-	472	580
Balance at 30 June 2024	767	93	13	565	1,439
Additions	91	26	-	151	268
Disposals	(24)	(1)	-	-	(25)
Work in progress	-	110	-	-	110
Balance at 30 June 2025	834	228	13	716	1,792
Accumulated depreciation					
Balance at 1 July 2023	448	24	7	46	525
Depreciation	127	11	2	80	220
Balance at 30 June 2024	575	35	9	126	744
Depreciation	67	10	2	133	212
Disposals	(19)	(1)	-	-	20
Balance at 30 June 2025	623	44	11	259	936
Net book value					
As at 1 July 2023	213	68	6	47	334
As at 30 June 2024	193	58	4	439	695
As at 30 June 2025	211	184	2	457	856

Policies

(i) Recognition and Measurement

Items of property and equipment are initially measured at cost.

All of the Company's items of property and equipment are subsequently measured in accordance with the cost model. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment. When parts of an item of property and equipment have different useful lives, they are accounted for as separate items (major components) of property and equipment.

Any gain or loss on disposal of an item of property and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

(ii) Subsequent Expenditure

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

(iii) Depreciation

For equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each component of an item of property and equipment.

The estimated useful lives depreciation rates are:

Office equipment	6-67 %	Straight line
Leasehold improvements	6-21 %	Straight line
Medical equipment	7-33 %	Straight line
Motor vehicles	7-40 %	Straight line

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

(iv) Restrictions on Title

There are no restrictions of titles of any property and equipment assets. Nil (2024: Nil).

(v) Impairment

The carrying values of non-financial assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down to their recoverable amount. Any impairment losses are recognised in the surplus or deficit.

13 INTANGIBLE ASSETS

	Software \$ (000's)
Costs	
Balance at 1 July 2023	934
Additions	-
Intangibles under construction	111
Disposals	(30)
Balance at 1 July 2024	1,015
Additions	
Intangibles under construction	90
Disposals	-
Balance at 30 June 2025	1,105
Accumulated Amortisation	
Balance at 1 July 2023	711
Amortisation	54
Balance at 1 July 2024	765
Amortisation	36
Balance at 30 June 2025	801
Net book value	
Balance at 1 July 2023	224
Balance at 30 June 2024	251
Balance at 30 June 2025	304

Policies

Intangible assets are software costs that are incurred by the Company and have finite useful lives, are measured at cost less accumulated amortisation and any accumulated impairment losses.

(i) Recognition and Measurement

Intangible assets are initially measured at cost, except for intangible assets acquired through non-exchange transactions (measured at fair value).

All of the Company's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment.

The Company has no intangible assets with indefinite useful lives. Cost includes expenditure that is directly attributable to the acquisition of the asset.

(ii) Subsequent Expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

(iii) Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised.

The estimated useful lives amortisation rates are:

Software 10-40% Straight Line

Amortisation methods, useful lives are reviewed at each reporting date and adjusted if appropriate.

(iv) Restrictions on Title

There are no restrictions of titles of any intangible assets. Nil (2024: Nil).

14 INVESTMENTS IN ASSOCIATE

	2025 \$ (000's)	2024 \$ (000's)
Equity accounted:		
Practice Plus LP		
Balance at beginning of period	137	-
Investments in Practice Plus LP	-	150
Additional capital contribution	57	-
Share of equity accounted investees surplus/(deficit) for the year	23	(13)
Balance at end of period	217	137

During the year, the Organisation made an additional investment of \$57,000 in Practice Plus LP (as per the original agreement where 2 payments were required 1 lumpsum of \$150,000 in year 1 and a second payment in year 2), increasing its total investment to \$218,000 as at 30 June 2025. The share of surplus from the associate recognised in the current year was \$23,000 (2024: deficit of \$13,000).

The company holds 1000 units in the Limited Partnership representing 16.7% ownership interest.

Associates – Accounting Policy

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Significant influence is presumed to exist when the Group holds between 20% and 50% of the voting power of another entity. Investments in associates are accounted for using the equity method and are recognised initially at cost, including directly attributable transaction costs.

The consolidated financial statements include the Group's share of the surplus or deficit and other comprehensive revenue and expense of its equity accounted associates and joint ventures, after adjustments to align the accounting policies with those of the Group, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases.

When the Group's share of losses exceeds its interest in its equity accounted associates and joint ventures, the carrying amount of the investment, including any long-term investments that form part thereof, is reduced to zero, and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the investee.

15 TRADE PAYABLES (EXCHANGE TRANSACTIONS)

	2025 \$ (000's)	2024 \$ (000's)
Trade payables	1,377	1,860
Accrued expenses	298	831
	1,675	2,691

Policy

Trade payables from exchange transactions are recognised at cost when the Company becomes obliged to make future payments resulting from the purchases of goods and services. Trade payables are classed as an amortised cost financial liability'.

16 DEFERRED REVENUE

	2025 \$ (000's)	2024 \$ (000's)
Non-exchange revenue		
Revenue in advance – services	1,581	2,410
	1,581	2,410

Policy

Revenue in advance represents funding received under non-exchange transactions where the entity has not yet satisfied the conditions attached to the funding agreement. Conditions are enforceable stipulations that require the return of funds if the entity fails to meet specified performance obligations. Revenue is recognised as the conditions are satisfied. Restrictions on use, without return obligations, do not result in deferral.

17 EMPLOYEE BENEFIT LIABILITY

	2025 \$ (000's)	2024 \$ (000's)
Payroll payable	550	170
Annual leave employee benefits	520	398
Long service leave employee benefits	-	17
	1,070	584

(i) 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 and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided.

18 COMMITMENTS AND CONTINGENCIES

(i) Commitments

There were \$0 commitments as at 30 June 2025. (2024: \$0).

(ii) Contingent Liabilities

There were \$0 contingent liabilities as at 30 June 2025. (2024: \$0).

(iii) Contingent Assets

There were \$0 contingent assets as at 30 June 2025. (2024: \$0).

19 LEASES

(i) Operating Leases

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	2025 \$ (000's)	2024 \$ (000's)
No later than one year	547	297
Between 1-5 years	2,185	1,149
More than 5 years	415	43
Total non-cancellable operating lease payments	3,147	1,489

The Company has entered into several material operating leases for:

Property

The Company leased two offices during the year.

- Tauranga: The premises lease is on a one year lease cycle with the final end date being 31 May 2037. There are no restrictions on the use of the property.*
- Whakatāne: The premises lease is on a three year lease cycle with the final end date being 21 July 2031, with two (2) further rights of renewal of two (2) years each. There are no restrictions on the use of the property.

Office Equipment

The Company leases office equipment under operating leases. The leases typically run for a period of three years.

The equipment is replaced at the end of the period.

* The Company are party to an operating lease for the business premises. The commitment for the lease was originally due to expire on 31 March 2037. Lease payments after the year end up to the original expiry date are \$3,017,370.

Subsequent to year end, as detailed in Note 25 to these financial statements, the Company provided notice to the landlord to terminate the lease as of 25 March 2026. Termination of the lease is currently in dispute and so the remaining lease payments due under the lease is unknown. Until such time as the dispute is resolved, the Company continue to occupy the premises and make monthly lease payments as these fall due.

Policy

Leases that are not finance leases are classified as operating leases.

Operating leases are not recognised in the Company’s statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease.

Significant Lease Arrangements

The company pays a lease for an office building located at 1st Avenue, Tauranga. The current lease terms expires 31 May 2037. Lease payments for the 2025 year were \$348,490 (2024: \$272,648).

The company pays a lease for an office building located at 11 Pyne Street, Whakatane. The current lease terms expires 21 July 2031. Lease payments for the 2025 year were \$23,672 (2024: \$13,644).

20 CAPITAL AND RESERVES

(i) Share Capital

The total number of authorised ordinary shares is 120 (2024: 120). All shares are unpaid, have no par value, and carry equal rights, including the right to vote at shareholder meetings.

In accordance with the Company’s Constitution, the Directors do not have the authority to declare dividends.

(ii) Reserves

General Reserve

The general reserve was established in 2010 to provide for future possibilities in respect of member practices. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.

Clinical Services Reserve

The clinical services reserve was established in 2011 to provide funds for clinical projects not funded by the Bay of Plenty District Health Board/Te Whatu Ora. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.

-

21 RECONCILIATION OF SURPLUS WITH NET CASH FROM OPERATING ACTIVITIES

	2025 \$ (000's)	2024 \$ (000's)
Cash flows from operating activities		
Net surplus	(2,043)	304
Adjustments for non cash items:		
– Depreciation/amortisation	289	273
– (Gain)/loss on sale of property and equipment	5	-
– Share of equity accounted investees surplus/(deficit) for the year	(23)	(13)
Changes in working capital:		
– Trade and other receivables	1,052	(1,456)
– Prepayments	60	31
– Trade and other payables	(683)	(157)
– Provisions and employee benefits	485	(288)
– Deferred income/revenue	(829)	1,120
– GST	(56)	(51)
Less items classified as investing activities		
– Interest and dividends received	(293)	(355)
Net cash from operating activities	(2,036)	(590)

22 RELATED PARTY TRANSACTIONS

(i) Key Management and Governance Personnel Remuneration

The Company classifies its key management personnel into the following categories:

- Directors (members of the governing body).
- Executive Leaders (responsible for the operation of the Company's operating segments, and responsible for reporting to the governing body).

Directors of the governing body receive an annual fee of \$20,000 each. Co-chairs receive a further \$20,000 each per annum in recognition of their additional duties and responsibilities. Executive Officers are employees of the company and are on standard employment contracts.

Executive Leaders are employed as employees of the Company, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time-equivalents' (FTE's) Executive Leader) in each class of key management personnel is presented below:

	2025	2025	2024	2024
	Remuneration	Number	Remuneration	Number
	\$ (000's)	FTE	\$ (000's)	FTE
Directors	219	8	208	8
Executive Leaders	1,598	9	1,510	9

(ii) Transactions with Controlling Entities

The ultimate controlling parties of the Company are two Western Bay of Plenty Iwi, Te Runanga O Ngāi Te Rangi and Ngāti Ranginui Iwi Society Incorporated; and the Western Bay of Plenty Primary Care Providers Inc. These parties govern the Company through a joint venture agreement. The Company transacts with these related parties in the normal course of business.

During the year, the Company entered into sales and purchases from controlling entity related parties for the provision of health related services and at year end, the following balances remained owing. The balances are included within Trade receivables (non exchange transactions) in Note 10, and Trade payables (exchange transactions) in Note 15:

Sales	2025	2025	2024	2024
	Sales	Receivables	Sales	Receivables
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Te Rūnanga O Ngāi Te Rangi Iwi Trust	-	-	-	-
	-	-	-	-

There were no amounts written off or impaired during the period (2024: Nil).

Purchases	2025	2025	2024	2024
	Purchases	Payable	Purchases	Payable
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Ngāti Ranginui Home and Community Services	-	-	-	-
Ngāti Ranginui Iwi Society Incorporated	1,163	342	897	76
Te Rūnanga O Ngāi Te Rangi Iwi Trust	1,360	-	1040	59
	2,523	342	1,937	135

Asset values are regularly reviewed to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

Asset values are written off when there is no reasonable expectations of recovery. This is assessed by reference to a number of factors including, but not limited to: length of time debt is outstanding and missed repayments.

There were no amounts written off or impaired during the period (2024: Nil).

(iii) Transactions with Other Related Parties

The Company transacts with other related parties in the normal course of business. Such entities include those related by virtue of common governance and management personnel.

During the year, the Company entered into sales and purchases from other related parties for the provision of health related services and at year end, the following balances remained owing. The balances are included within Trade receivables (non exchange transactions) in Note 10, and Trade payables (exchange transactions) in Note 15:

Sales	2025	2025	2024	2024
	Sales	Receivables	Sales	Receivables
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Dee Street Medical Centre	2	3	10	4
Fifth Avenue Family Practice	-	-	7	-
Gate Pā Medical Centre Limited	-	-	-	1
	2	3	17	5

There were no amounts written off or impaired during the period (2024: Nil).

Purchases	2025	2025	2024	2024
	Purchases	Payable	Purchases	Payable
	\$ (000's)	\$ (000's)	\$ (000's)	\$ (000's)
Dee Street Medical Centre	490	22	533	35
Exsomnis NZ	43	-	-	-
Fifth Avenue Family Practice	767	32	710	44
Gate Pā Medical Centre	144	14	189	7
Pāpāmoa Pines Health Centre	339	15	376	10
The Royal College of General Practitioners	2	-	-	-
	1,785	83	1,808	96

There were no amounts written off or impaired during the period (2024: Nil).

(iv) Significant Related Parties:

- Ngāti Ranginui Iwi Incorporated is a shareholder and provider to the Company. Melanie Te Arai Tata and Graeme Elvin are their appointed directors.
- Ngāti Ranginui Home and Community Services Ltd is a wholly owned subsidiary of Ngāti Ranginui Iwi Incorporated.
- Paora Stanley and Charlie Tawhiao are Trustees of Te Rūnanga O Ngāi Te Rangi Iwi Trust which is a shareholder and provider to the Company.
- Dr Luke Bradford is a Partner in Fifth Avenue Family Practice which is a provider to the Company.
- Lorraine Anderson is the Practice Manager for Gate Pā Medical Centre which is a provider to the Company.
- Dr Daniel McIntosh is a Director of Dee Street Medical Centre and of the Royal College of General Practitioners which provide services to the Company.
- Peter Chandler is a Director of Exsomnis NZ which provides services to the Company.

No related party transactions were written off or forgiven during the period.

(v) Significant Related Party with Associates:

During the year, the Organisation held an investment in Practice Plus Limited Partnership, which is accounted for as an associate due to the Organisation's significant influence over its operations.

The Organisation made an additional investment of \$57,000 during the year, increasing its total investment to \$218,000 as at 30 June 2025. The Organisation's share of the associate's surplus for the year was \$23,000 (2024: deficit of \$13,000).

There were no other transactions with the associate during the financial year, apart from the equity investment and recognition of the Organisation's share of the associate's surplus.

23 FINANCIAL INSTRUMENTS

Overview

The Company is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, short-term deposits, receivables, and payables. All financial instruments are recognised in the Statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the Statement of comprehensive revenue and expenses.

(i) Classification of Financial Instruments

The tables below show the carrying amount and fair values of the Company's financial assets and financial liabilities.

2025		Carrying amount per Statement of Financial Position		
	Note	Financial assets Amortised cost \$ (000's)	Financial liabilities Amortised cost \$ (000's)	Total Amortised cost \$ (000's)
<i>Subsequently not measured at fair value</i>				
Cash and cash equivalents	8	5,116	-	5,116
Trade receivables	10	2,944	-	2,944
Trade payables	15	-	(1,675)	(1,675)
		8,060	(1,675)	6,385

2024		Carrying amount per Statement of Financial Position		
	Note	Financial assets Amortised cost \$ (000's)	Financial liabilities Amortised cost \$ (000's)	Total Amortised cost \$ (000's)
<i>Subsequently not measured at fair value</i>				
Cash and cash equivalents	8	2,107	-	2,107
Short-term deposits	9	5,277	-	-
Trade and other receivables	10	4,031	-	3,996
Trade payables	15	-	(2,691)	(2,691)
		11,415	(2,691)	3,412

The fair values of financial instruments approximate their carrying amounts due to their short-term nature and/or market-based interest rates. Accordingly, no material differences exist between fair value and carrying value as at 30 June 2025.

24 FINANCIAL RISK MANAGEMENT POLICIES

The Company has exposure to the following risks from its use of financial instruments:

- Credit risk.
- Liquidity risk.
- Market risk and
- Interest rate risk.

This note presents information about the Company's exposure to each of the above risks and its objectives, policies and processes for measuring and managing risk. Further quantitative disclosures are included throughout these consolidated performance report.

Credit Risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument, leading to a financial loss for the Company. The Company is exposed to credit risk from its financial assets, which include:

- Cash and cash equivalents.
- Short-term deposits.
- Trade receivables.

Maximum Exposure to Credit Risk

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets:

Financial Asset

	2025	2024
	\$ (000's)	\$ (000's)
Cash and cash equivalents	5,116	2,107
Short-term deposits	-	5,277
Trade and other receivables	2,944	4,031
Total Exposure	8,060	11,415

Credit Quality and Risk Assessment

- Trade receivables include amounts owing from Te Whatu Ora – Health New Zealand, a Crown entity of the New Zealand Government. As such, the credit risk associated with these receivables is considered minimal.
- Cash and short-term deposits are held with ASB Bank, a registered bank in New Zealand with an investment-grade credit rating. These balances are subject to insignificant risk of changes in value.
- The Company does not hold collateral or other credit enhancements in respect of its financial assets.
- There were no impairment losses recognised during the year ended 30 June 2025, and no financial assets were past due or considered doubtful.

Based on the nature of counterparties and the financial instruments held, the overall credit risk exposure of the Company is considered low.

Exposure to Credit Risk

The carrying amount of the financial assets represents the maximum credit exposure. The Company's maximum exposure to credit risk at the reporting date was:

	2025 \$ (000's)	2024 \$ (000's)
Cash and cash equivalents	5,116	2,107
Trade and other receivables	2,944	4,031
Short-term deposits	-	5,277
	8,060	11,380

Liquidity Risk

Liquidity risk arises from the Company's management of working capital and the finance charges. It is the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due.

The Company ensures the maturity profile of its short-term liquid financial assets (such as cash and cash equivalents, short-term deposits and trade receivables) is sufficient to meet the contractual cash flow obligations of its financial liabilities.

The Company does not hold an overdraft facility, nor does it enter into interest rate and foreign exchange contracts.

The bank accounts held by the Company are with reputable financial institutions.

The following are the contractual maturities of the financial liabilities including estimated interest payments. Contractual amounts are expected payments which have not been discounted.

2025

	Carrying amount \$ (000's)	Contractual cash flows \$ (000's)	0-6 months \$ (000's)	6-12 months \$ (000's)	More than 12 months \$ (000's)
<i>Financial liabilities</i>					
Trade and other payable	1,675	1,675	1,675	-	-
	1,675	1,675	1,675	-	-

2024

	Carrying amount \$ (000's)	Contractual cash flows \$ (000's)	0-6 months \$ (000's)	6-12 months \$ (000's)	More than 12 months \$ (000's)
<i>Financial liabilities</i>					
Trade and other payable	2,691	2,691	2,691	-	-
	2,691	2,691	2,691	-	-

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Company's revenue and expenses or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures with acceptable parameters, while optimising the return.

Interest Rate Risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates.

Interest rate risk arises from interest-bearing financial assets that the Company utilises. Such risk arising from interest bearing financial assets considered immaterial.

The risk the entity faces is the exposure to the interest rate fluctuations as determined by ASB Bank, which is normally in line with the movements approved by the Reserve Bank of New Zealand.

In accordance with PBE IPSAS 30 paragraphs 47-49, the entity is required to disclose a sensitivity analysis for market risk. The entity has assessed its exposure to market risk and determined that changes in interest rates, foreign exchange rates, or other price risks would not have a material impact on the fair value or future cash flows of its financial instruments. Accordingly, a sensitivity analysis has not been presented as it would not provide meaningful information to users of the financial statements.

25 SUBSEQUENT EVENTS

Since 1 July 2025, two new Primary Health Organisations (PHOs) have been established in New Zealand, with a third application currently pending approval.

One of these newly formed PHOs has significant operations within the Western Bay of Plenty region, which has impacted the funding streams of WBOP PHO since its inception. As a result, funding revenue for WBOP PHO is expected to decline significantly for the financial year ending 30 June 2026.

Correspondingly, there will be substantial cost reductions associated with health programmes that will no longer be delivered and those that will be scaled back due to reduced volumes.

Management is actively engaged in focused financial management and budgeting activities to ensure that programme delivery costs and the wider costs of running the WBOP PHO business are managed as efficiently as possible throughout the coming financial year.

Subsequent to year end, the Company provided notice to the landlord to terminate the lease as of 25 March 2026. Termination of the lease is currently in dispute and so the remaining lease payments due under the lease is unknown. Until such time as the dispute is resolved, the Company continue to occupy the premises and make monthly lease payments as these fall due.



Report on the Audit of the Financial Statements

OPINION

We have audited the general purpose financial report of Western Bay of Plenty Primary Health Organisation Limited ("the Company"), which comprises the financial statements on pages 10 to 13, and the statement of service performance on pages 5 to 9. The complete set of financial statements comprise the statement of financial position as At 30 June 2025 the statement of comprehensive revenue and expense, statement of changes in net assets/equity, 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 general purpose financial report presents fairly, in all material respects:

- the financial position of the Company as at 30 June 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the Company's measurement bases or evaluation methods,

in accordance with Public Benefit Entity Standards ("PBE Standards") issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (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 General Purpose Financial Report section of our

report. We are independent of the Company 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, the Company.

OTHER INFORMATION

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the general purpose financial report, but does not include the statement of service performance and the financial statements and our auditor's report thereon.

Our opinion on the statement of service performance and financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the statement of service performance and financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the statement of service performance and the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

THE DIRECTORS' RESPONSIBILITIES FOR THE GENERAL PURPOSE FINANCIAL REPORT

The directors' are responsible on behalf of the Company for:

- a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with PBE Standards;
- b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards;
- c) the preparation and fair presentation of the statement of service performance in accordance with the Company's measurement bases or evaluation methods, in accordance with PBE Standards;
- d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards; and
- e) such internal control as the directors' determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report the directors' are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors' either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE GENERAL PURPOSE FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance are free from material

misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/

This description forms part of our auditor's report.

WHO WE REPORT TO

This report is made solely to the Company's Shareholders as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Shareholders, as a body, for our audit work, for this report or for the opinions we have formed.



BDO Tauranga
Tauranga
New Zealand
4 December 2025



Western Bay of Plenty
Primary Health Organisation

TŌNGIA TE URURUA KIA TUPU
WHAKARITORITO TE TUPU
O TE HARAKEKE

87 FIRST AVENUE, TAURANGA 3110
PO BOX 13225, TAURANGA 3141 | TEL 07 577 3190

