

2024-2025

Annual Report



West Coast Health
Community Wellbeing Services

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Trustees' Report

Trustees' Report - Presenting the Annual Report and Financial Statements for the year ended 30th June 2025.

Tēnā koutou katoa

This is my first annual report as Chair. I had the good fortune to follow Kevin Hague in the role and after my first year I can say that it has been challenging and also very rewarding. Kevin has, on occasion, given me some valuable guidance and I thank him for that.

Thank you to my fellow Board members over the last year. In June 2024 I was new to Governance and unknown to most. They gave me a warm welcome. Over the year, I have leaned on many of them for advice and clarification and they have always helped. Our Board members represent iwi, the health sector and the rohe. It has been a humbling and enriching experience to chair board meetings that are always passionate, productive and respectful. They represent kotahitanga and whanaungatanga at its best. For me, it really has been a privilege to korero with these people and to work with West Coast Health management and staff. Whakawhetai ki a koe.

At the end of June 2025 we had some changes to the board table. On behalf of the Board I thank Shelley Wilson and Mahara Doig for their dedication and mahi. Although I have only known them in this last year, I can appreciate how much they have contributed during their respective terms.

We welcome Emma Collins from Kawatiri representing the Practice Managers and Miriama Johnsen from Ngati Waewae to replace them. Both will bring their own skills, expertise and unique perspective to our board korero.

I give thanks to those within the organisation have all contributed to making the best decisions we can in an uncertain political environment. To our Chief Executive, Caro, her 2IC, Roz, and the rest of the

team, I am in awe of your passion and dedication toward providing the best health outcomes for all within our rohe. Nga mihi.

This past year continued to be one of watch and respond in terms of governmental strategic changes that have, and continue to have, a direct impact on Public Health Organisations (PHO's) across Aotearoa. In turn this continues to create uncertainty for our organisation and consequently the health outcomes of our community. Despite this, West Coast Health continues to be a substantial and pivotal provider of services. Through the work of our CEO we have built in some resilience to the outside political climate and I commend Caro for her efforts.

As in previous years the Board and management continue to work in strong relationships with Poutini Waiora, Te Mana Ora, and the local Te Whatu Ora team. Unfortunately, Takiwā Poutini, formed under the previous government's locality model, had to close their doors in June 2025. I acknowledge their work through partnership between Iwi, community, central and local government, and aimed at eliminating inequities and fundamentally improving the health and wellbeing of all Coasters. They achieved a lot in a short space of time. Fortunately, their work continues within Poutini Waiora.

An emphasis on providing community-based health services that are accessible to all and that enable West Coasters to achieve their best possible health outcomes is the vision of our updated WCH strategy. It will guide our mahi, in line with national strategies, to accomplish our goals going forward.

Ngā mihi mahana, ngā mihi aroha ki a koutou,

Helen Wilson
Independent Chair

Chief Executive's Report

Kia ora koutou

West Coast Health had a busy 24/25. We continued to focus on our strategic goals of access, equity, system integration, quality, and partnership.

As always, our first focus is on our Primary Care Practice teams. West Coast Health worked with Planning & Funding to bring additional money for the Coast in the form of Urgent Care funding, and a new Extended Primary and Community Care programme. These programmes provide financial sustainability for our practices and improve access by enabling care to be provided by Primary Care teams rather than through the Emergency Department.

We also supported our practices by providing a full and varied interprofessional continuing medical education programme. In addition we made our clinical programmes more accessible to visiting GPs by putting our programmes online.

West Coast Health expanded our clinical programmes by self-funding a Gender Affirming Care programme for the first time. This programme is funded by Health NZ in other regions and we want to see funding for this programme extended to the West Coast in 25/26.

A major piece of work led by West Coast Health in 24/25 was the successful roll-out of the new after hours system on the West Coast. From 1 October 2024 the West Coast moved to having Ka Ora as the first line provider of primary care services. Our population adapted well to the new system with over 6% of our population using Ka Ora within the first months. Whānau valued being able to access care 365 days a year without leaving their house.

Other significant projects led by West Coast were our Mental Health System transformation which

should see significant improvements delivered in the coming year; and the continued growth of our partnership Nurse Practitioner programme with Poutini Waiora – Te Waka Ngākau o Poutini. Our Nurse Practitioner provides free healthcare clinics to Māori and Pasifika whānau, people who live rurally, and people who may be disconnected from the health system. Together with the Poutini Waiora Nurse Practitioner, and a dedicated team of Kaiāwhina, clinics were provided from Northern Buller to Haast.

We also completed a major review of diabetes care on the West Coast which exposed several areas needing improvement. In the coming year we will focus on implementing the findings from this review.

Our new Community Voice consumer forum went from strength to strength as the membership focused on system level improvements within our health system. The members of Community Voice do an exceptional job representing the interests of whānau and community to health system providers.

Externally, we continue to operate in an uncertain sector. In uncertain times, it is important we focus on what is within our control which is working with our Primary Care Practices and local partners to improve the way we deliver care on the Coast.

Ngā mihi nui ki a koutou katoa



Chief Executive

Our People

West Coast Health Board Members

Helen Wilson	Chair
Calum Stannett	GP Representative
Jim Butzbach	Nurse Representative
Mahara Doig	Admin Representative
Shelley Mills	Poutini Waiora Representative
Nikki-Leigh Condon	Te Rūnanga o Makaawhio
Lisa Tumahai	Te Rūnanga o Ngati Waewae
Graeme Neylon	Buller District Council
Ashley Cassin	Westland District Council
Kate Kennedy	Grey District Council

West Coast Health Clinical Governance Committee Members

Kerri Miedema/Kathleen Potter	Chair
Dr Catriona McWhirter, Dr Tom Noonan	GP Representatives
Kathy Hines	Nurse Practitioner Representative
Fiona Blair NP	South Westland Representative
Sarah Falvey	Practice Nurse Representative
Sarah Birchfield/Stephanie Newburry	Community Representative
Tracy Sollitt/Ilona Schrijvers	Poutini Waiora Representative
Ginny Brailsford/Annelise Pfahlert	Community Pharmacy Representative
Dr Graham Roper	Secondary Care Representative
Dr Cheryl Brunton	Public Health Representative
Joanne Shaw	Practice Admin Representative
Diana Panapa	Iwi Representative
Stephanie Blackman	Clinical Quality Manager, WCH
Dr Emma Boddington	Clinical Director, WCH

West Coast Health Senior Leadership Team

Caro Findlay	Chief Executive
Roz Stuart	Administration Manager
Ayla Tranter	Operations Manager
Dr Emma Boddington	Clinical Director
Stephanie Blackman	Clinical Quality Manager
Danielle Dawson	Health Navigator Team Leader
Amy Bruhn	Healthy Lifestyles Programme Manager
Catherine O’Leary	Mental Health Team Leader
Maggi Forsyth	Innovation & Improvement Lead
Christine Rigby	Mental Health Programme Clinical Lead
Kyle Forde	Digital CIO

West Coast Health team members during 2024/2025 financial year

Adam Gilshnan	Alisa Duncan	Alison Caddie	Amy Bruhn
Anne Dwyer	Anne Hines	Beth Wiechern	Bronwyn Smyth
Elise Perkins	Emma Smith	Emma Wieblitz	Erin Turley
Eva Berther-Lindmeier	Gary Bowden	Ginny Brailsford	Hannah Green
Jade Breeze	Jeannine Colville	Jenni Beckett	Jennie Bell
Karla Skates	Katie Henderson-McGregor	Laurence Bell	Lexine Jarden
Louise Bradley	Marty Greaney	Moira Green	Mark Fusco
Marie West	Nancy McNoe	Natasha Jones	Nicki Searle
Patricia Hsu	Rachelle Hunt	Rebecca Smith	Sarah Hayden
Stephen Brassett	Tayla Cadigan	Tina Emsden	Vaughan Kingi
Vaughan Warren			

Financial Statements

For the year ended 30th June 2025

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WEST COAST PRIMARY HEALTH ORGANISATION TRUST

DIRECTORY

AS AT 30 JUNE 2025

PRINCIPAL BUSINESS: Primary Health Organisation

ADDRESS: PO Box 544
163 Mackay Street
GREYMOUTH

TRUSTEES: Trustees at 30 June 2024

Jim Butzbach	
Graeme Neylon	
Shelley Mills	Term End June 2025
Ashley Cassin	
Mahara Doig	Term End June 2025
Lisa Tumahai	
Catherine Kennedy	
Calum Stannett	
Nikki Leigh Condon	

CHAIRPERSON: Helen Wilson Appointed July 2024

AUDITORS: Audit Professionals Limited
DUNEDIN

SOLICITORS: Corcoron French
CHRISTCHURCH

BANK: Westpac Bank



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
<u>REVENUE</u>			
Operating revenue - non-exchange transactions		16,843,497	16,374,708
Other revenue		16,107	3,310
		<u>16,859,604</u>	<u>16,378,018</u>
<u>EXPENDITURE</u>			
Bad Debts		1,634	-
Contract payments		12,591,686	12,874,999
Wages, salaries and other employee costs		3,197,201	2,346,892
Overheads and administrative expenses	6	996,629	684,724
Depreciation, impairment and loss on disposal	7	66,915	37,984
		<u>16,854,065</u>	<u>15,944,599</u>
<u>FINANCING ACTIVITIES</u>			
Interest income		116,023	126,411
		<u>116,023</u>	<u>126,411</u>
Net Financing Income			
		<u>121,562</u>	<u>559,830</u>
<u>SURPLUS FOR THE YEAR</u>			
<u>OTHER COMPREHENSIVE REVENUE AND EXPENSE</u>			
Total other comprehensive revenue and expense		-	-
		<u>121,562</u>	<u>559,830</u>
<u>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR YEAR</u>			
		<u><u>121,562</u></u>	<u><u>559,830</u></u>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	8	4,687,502	4,323,657
Current investments	8	751,429	737,133
Receivables from non-exchange transactions	9	483,085	782,337
Prepayments		12,627	26,887
<u>TOTAL CURRENT ASSETS</u>		5,934,643	5,870,014
<u>NON-CURRENT</u>			
Property, plant & equipment	11	144,328	152,827
<u>TOTAL NON-CURRENT ASSETS</u>		144,328	152,827
<u>TOTAL ASSETS</u>		6,078,971	6,022,841
<u>CURRENT LIABILITIES</u>			
Payables under non-exchange transactions	10	342,597	289,774
Employee entitlements	12	252,369	177,636
GST payable		71,725	140,796
Deferred revenue	13	3,170,008	3,293,925
<u>TOTAL CURRENT LIABILITIES</u>		3,836,699	3,902,131
<u>TOTAL LIABILITIES</u>		3,836,699	3,902,131
<u>NET ASSETS</u>		2,242,272	2,120,710



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
<u>EQUITY</u>			
Trust capital		10	10
Accumulated funds		<u>2,242,262</u>	<u>2,120,700</u>
<u>TOTAL EQUITY</u>		<u><u>2,242,272</u></u>	<u><u>2,120,710</u></u>

These financial statements have been authorised for issue by the trustees

Chairperson  Date 27/11/2025

Trustee  Date 27/11/2025



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2025

	Note	TRUST CAPITAL	ACCUMULATED FUNDS	TOTAL
2024				
Balance 1 July 2023	10		1,560,870	1,560,880
Surplus for the year	-	-	559,830	559,830
Other comprehensive revenue and expense	-	-	-	-
<u>Total comprehensive revenue and expenses</u>	-	-	559,830	559,830
<u>Balance 30 June 2024</u>	10		2,120,700	2,120,710
2025				
Balance 1 July 2024	10		2,120,700	2,120,710
Surplus for the year	-	-	121,562	121,562
Other comprehensive revenue and expense	-	-	-	-
<u>Total comprehensive revenue and expenses</u>	-	-	121,562	121,562
<u>Balance 30 June 2025</u>	10		2,242,262	2,242,272



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
<u>Cash flow from operating activities</u>			
Cash was provided from/(applied to):			
Receipts from non-exchange transactions		17,012,030	18,065,388
Payments to suppliers		(13,482,935)	(13,644,369)
Payments to employees		(3,122,468)	(2,282,719)
Interest received		99,001	126,411
GST		(69,071)	82,118
<u>Net cash from operating activities</u>		436,557	2,346,829
<u>Cash flow from investing activities</u>			
Cash was provided from/(applied to):			
Acquisition of property, plant and equipment		(58,416)	(95,652)
Disposal of property, plant and equipment		-	-
Investment movement		(14,296)	(10,606)
<u>Net cash (used in) investing activities</u>		(72,712)	(106,258)
<u>Cash flow from financing activities</u>			
Cash was provided from/(applied to):			
<u>Net cash from/(used in) financing activities</u>		-	-
<u>Net increase in cash and cash equivalents</u>		363,845	2,240,571
Cash and cash equivalents, beginning of the year		4,323,657	2,083,086
<u>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</u>	8	4,687,502	4,323,657

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2025**

1 Reporting entity

These financial statements comprise the financial statements of West Coast Primary Health Organisation Trust (the "PHO") for the year ended 30 June 2025.

The PHO is a Public Benefit Entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013.

The PHO is a charitable organisation, domiciled in New Zealand, incorporated in accordance with the provisions of the charitable Trust Act 1957.

The financial statements were authorised for issue by the Trustees on the date signed on page 4.

2 Basis of preparation**(a) Statement of compliance**

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standard) as appropriate for Tier 2 Not for Profit (NFP) Public Benefit Entities, for which all disclosure exemptions have been adopted.

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

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

(b) Basis of measurement

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

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

(c) Presentation currency

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

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

(d) Comparatives

The comparative financial period is 12 months.

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

(e) Changes in accounting policies

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

3 Summary of significant accounting policies

The accounting policies of the PHO have been applied consistently to all years presented in these financial statements.

The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Cash and cash equivalents

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

(b) Debtors and other receivables

Trade debtors and other receivables are measured at amortised cost using the effective interest method. An allowance for impairment is established where there is objective evidence the PHO will not be able to collect all amounts due according to the original terms of the receivable.

(c) Creditors and other payables

Trade creditors and other payables are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest method.

(d) Property, plant, and equipment

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

Additions and subsequent costs

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

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

All repairs and maintenance expenditure is charged to surplus or deficit in the year in which the expense is incurred.

Disposals

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

When an item of property, plant or equipment is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the net sale proceeds and the carrying amount of the asset.

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2025****Depreciation**

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

Building improvements	9.5% - 33% DV
IT, plant, and furniture	9.5% - 50% DV

The residual value, useful life, and depreciation methods of property, plant and equipment is reassessed annually.

(e) Impairment

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

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

Impairment losses are recognised immediately in surplus or deficit.

(f) Financial instruments

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, and Fair Value Through Surplus or Deficit (FVTSD).

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Trust's business model for managing them. With the exception of short-term receivables and payables that do not contain a significant financing component or for which the Trust has applied the practical expedient, the Trust initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

In order for a financial asset to be classified and measured at amortised cost it needs to give rise to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through surplus or deficit, irrespective of the business model.

The Trust's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows.



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

(i) Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of financial performance.

This category includes derivative instruments and managed funds which the Trust had not irrevocably elected to classify at Fair Value Through Other Comprehensive Revenue or Expenses (FVOCRE).

After initial recognition, the financial assets in this category are measured at fair value with gains or loss on re-measurement recognised in surplus or deficit.

(ii) Financial Assets at amortised cost

Financial assets at amortised cost are non-derivative financial assets or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, are subsequently measured at amortised cost using the effective interest method (EIR) and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified, or impaired. The Trust's cash and cash equivalents are categorised as financial assets at amortised cost.

Derecognition of Financial Assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Trust's statement of financial position) when:

- The rights to receive cash flows from the asset have expired or
- The Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Trust has transferred substantially all the risks and rewards of the asset, or (b) the Trust has neither transferred not retained substantially all the risks and rewards of the asset but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged, waived, cancelled, or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, then such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of financial performance.

**WEST COAST PRIMARY HEALTH ORGANISATION TRUST****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2025**

Financial Liabilities

Financial liabilities at amortised cost are classified, at initial recognition and include payables.

After initial recognition, payables are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains or losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of financial performance.

(g) Provisions

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

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

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

(h) Employee entitlements**Short term employee benefits**

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

These include salaries and wages accrued up to the reporting date and annual leave, but not yet taken at the reporting date.

(i) Revenue

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

The PHO 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 proportion of revenue earned on the PHO's own account is recognised as gross revenue in the Statement of Comprehensive Revenue and Expenses.

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

Revenue from exchange transactions

Revenue from services rendered is recognised in the surplus or deficit in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed. Under this method, revenue is recognised in the accounting periods in which the services are provided.

When the contract outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Revenue from non-exchange transactions

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

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

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

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

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

Deferred revenue

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

Interest income

Interest income is recognised as it accrues.

(j) Income tax

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

(k) Goods and Services Tax (GST)

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

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

(l) Leased assets

Payments made under operating leases are recognised in the statement of comprehensive revenue and expense on a straight-line basis over the term of the lease. Associated costs, such as maintenance and insurance where applicable, are expensed as incurred.

4 Significant accounting judgements, estimates and assumptions

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

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

5 Capital Management Policy

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

6 Overheads and administrative expenses

	2025	2024
	\$	\$
Audit fee	21,460	20,449
Leases	198,654	167,626
Telecommunication	17,679	13,456
Insurance	33,697	33,421
Bank fees	1,210	979
Other expenses	638,577	377,262
Trustee Meeting Fees	58,471	54,500
Trustee Expenses	2,609	2,495
Committee Fees	22,920	12,900
Committee Expenses	1,352	1,636
	<hr/>	<hr/>
Total overheads and administrative expenses	996,629	684,724
	<hr/>	<hr/>



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

7 Depreciation, impairment, and loss on disposal

	2025 \$	2024 \$
Depreciation expense	66,897	37,188
Loss on Disposal	18	796
	<hr/>	<hr/>
Total depreciation, impairment, and loss on disposal	66,915	37,984
	<hr/>	<hr/>

8 Cash and cash equivalents / current investments

	2025 \$	2024 \$
Cash and cash equivalent		
Current account	4,687,502	4,323,657
	<hr/>	<hr/>
Total cash and cash equivalents	4,687,502	4,323,657
	<hr/>	<hr/>

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

	2025 \$	2024 \$
Current Investment		
Term Deposit	751,429	737,133
	<hr/>	<hr/>
Total current investments	751,429	737,133
	<hr/>	<hr/>

The effective interest on term deposits in 2025 was 3.90 – 5.80% (2024: 5.90 – 6.10%)



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

9 Receivables from non-exchange transactions

	2025	2024
	\$	\$
Accounts receivables	466,063	762,264
Sundry receivables	17,022	20,073
Total	483,085	782,337

	2025	2024
	\$	\$
<i>Classified as:</i>		
Current assets	483,085	782,337
Non-current assets	-	-
Total	483,085	782,337

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

As at 30 June 2024 and 2025, all overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

10 Payables under non-exchange transactions

	2025	2024
	\$	\$
Current		
Trade payables	340,678	239,808
Sundry payables	1,919	49,966
Total current	342,597	289,774
Total payables under non-exchange transactions	342,597	289,774

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

11 Property, plant, and equipment

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

2025	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	602,813	739,893
Additions	-	58,416	58,416
Disposals	-	(165,300)	(165,300)
Closing balance	137,080	495,929	633,009
Accumulated depreciation and impairment			
Opening balance	122,888	464,179	587,067
Depreciation for the year	1,470	65,426	66,896
Disposals	-	(165,282)	(165,292)
Closing balance	124,358	364,323	488,681
Carrying amount 30 June 2025	12,722	131,606	144,328
2024	Building improvements \$	IT & Plant \$	Total \$
Gross carrying amount			
Opening Balance	137,080	507,162	644,242
Additions	-	95,651	95,651
Disposals	-	-	-
Closing balance	137,080	602,813	739,893
Accumulated depreciation and impairment			
Opening balance	121,145	427,938	549,083
Depreciation for the year	1,743	35,445	37,188
Impairment charge for the year	-	796	796
Closing balance	122,888	464,179	587,067
Carrying amount 30 June 2024	14,192	138,634	152,826



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

12 Employee entitlements

	2025 \$	2024 \$
Current		
Annual leave entitlements	252,369	177,636
Total	252,369	177,636

Short-term employee entitlements represent the PHO's obligation to its current and former employees that are expected to be settled within 12 months of balance date. These mainly consist of accrued holiday entitlements at the reporting date.

There are no provisions in the PHO's employee contracts for long-service leave.

13 Deferred revenue

	2025 \$	2024 \$
Unexpended contract revenue	3,170,008	3,293,925
Total deferred revenue	3,170,008	3,293,925

The PHO receives funding for the delivery of specific health services. Unexpended contract revenue where agreed upon services or conditions have not been fully completed at balance date, and for which a return obligation exists, are recognised as deferred revenue, and are expected to be recognised within the next 12 months.

The unexpended contract revenue is the unspent funds relating to the contracted obligation to provide service for Clinical Services, Keeping People Healthy and Workforce and Rural Support. The funds are transferred to income when expenditure occurs.

14 Financial instruments**(a) Carrying value of financial instruments**

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

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

(b) Classification of financial instruments

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

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

Classification of financial instruments

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

2024	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
	\$	\$	\$	\$
Financial Assets				
Trade and other receivables	782,337	-	782,337	782,337
Cash and cash equivalents	4,323,657	-	4,323,657	4,323,657
Current investment	737,133	-	737,133	737,133
Total current assets	5,843,127	-	5,843,127	5,843,127
Total assets	5,843,127	-	5,843,127	5,843,127
Financial liabilities				
Trade and other payables	-	289,775	289,775	289,775
Total current liabilities	-	289,775	289,775	289,775
Total liabilities	-	289,775	289,775	289,775

2025	Assets at amortised cost	Liabilities at amortised cost	Total carrying amount	Fair value
	\$	\$	\$	\$
Financial Assets				
Trade and other receivables	483,085	-	483,085	483,085
Cash and cash equivalents	4,687,502	-	4,687,502	4,687,502
Current investment	751,429	-	751,429	751,429
Total current assets	5,922,016	-	5,922,016	5,922,016
Total assets	5,922,016	-	5,922,016	5,922,016
Financial liabilities				
Trade and other payables	-	342,597	342,597	342,597
Total current liabilities	-	342,597	342,597	342,597
Total liabilities	-	342,597	342,597	342,597



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

15 Operating leases

Operating leases are held for premises used for office space, motor vehicles and equipment.

	2025	2024
	\$	\$
<i>Non-cancellable operating leases are payable as follows:</i>		
Less than one year	182,900	174,640
Between one and five years	170,411	233,064
More than five years	-	-
Total	353,311	407,704

16 Related party transactions

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

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

The following arrangements existed with related parties:

(a) Related party transactions

Anna Dyzel is a director / shareholder of Westland Medical Centre (term ended November 2023), which is a sub-contractor to, and receives funding from, the PHO on terms and conditions that are consistent for such transactions on a normal supplier basis. During the 2025 year Anna Dyzel was not a related party. Balance outstanding at balance date 2024 \$37,364.

(b) Key management compensation

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



WEST COAST PRIMARY HEALTH ORGANISATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

	Trustees	2024 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	52,417	767,127	819,544
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	52,417	767,127	819,544
Number of persons recognised as key management personnel	10	8	18
Full time equivalents (FTEs)	0.11	6.50	6.61

	Trustees	2025 Snr mgmt.	Total
	\$	\$	\$
Salaries and other short-term employee benefits	58,471	949,818	1,008,289
Termination benefits	-	-	-
Post-employment benefits	-	-	-
Other long-term benefits	-	-	-
Total remuneration	58,471	949,818	1,008,289
Number of persons recognised as key management personnel	10	11	21
Full time equivalents (FTEs)	0.11	8.5	8.61

17 Contingent assets and contingent liabilities

The PHO has no contingent assets or contingent liabilities (2024: Nil).

18 Commitments

As at 30 June 2025 West Coast Primary Health Organisation Trust is not aware of any capital commitments or contingencies (2024: Nil).

19 Events after Balance Date

There were no events that have occurred after balance date that would have a material impact on this financial year.

Statement of Service Performance for the Year Ended 30 June 2025

The West Coast PHO T/A as West Coast Health is a not-for-profit organisation that is bound by the Statement of Service Performance obligation (PBE FRS-48). This means that each year we need to explain to the public:

- Why West Coast Health exists (our purpose).
 - What we want to achieve (our goals).
- How we intend to achieve our goals and what West Coast Health actually did during the last financial year to achieve these goals (our performance against those goals).

The following pages constitute our Statement of Service Performance for the 24/25 financial year.

Our Purpose

West Coast Health exists to achieve our vision and mission which are set out below.

Vision

Good health for the whole population of the West Coast, with no inequalities of outcome for at-risk and disadvantaged groups.

Mission

To use community-based services and approaches to promote and enable better health to the population of the West Coast and eliminate inequalities, especially for Māori.

West Coast PHO Values

Collaboration

Professionalism

Courage

Honouring Te Tiriti

Our Goals

1. To keep people healthy and well

- ▶ Work with Te Whatu Ora and agencies from other sectors to create social economic and physical environments that support healthy outcomes.
- ▶ Empower individuals, whanau, and community to engage in co-design of primary care services.

2. To enable individuals and whanau to care for themselves.

- ▶ Provide high quality information about improving, maintaining, and restoring health, accessible to those who most need it.
- ▶ Provide coaching and support for individuals and whanau to better manage their health.

3. To ensure effective access to high quality services based in the community.

- ▶ Ensure that everyone has access to comprehensive primary care services.
- ▶ Continue to develop patterns for providing primary care that make the best use of the workforce available (nurse-led care, outreach to workplaces or more remote communities) and of Information and Communication Technologies (ICT) (such as videoconferencing) to provide access where this would otherwise be challenging.
- ▶ Work in partnership with Poutini Waiora to ensure Māori have a choice of services, both of which will be culturally safe, and to learn from each other.

4. To ensure that the Locality approach, and Takiwā Poutini, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission.

- ▶ Engage wholeheartedly at both governance and operational levels to maximise effectiveness of the approach.

Our Performance Against our Goals

PHO GOAL 1: to keep people healthy and well

Community Voice

In 24/25 West Coast Health stood up the Community Voice advocacy and codesign forum. Community Voice is a joint collaboration between West Coast Health and Te Whatu Ora Te Tai o Poutini and is a vehicle to capture whānau and consumer voice within the West Coast health system. Health entities have an obligation to engage with whānau and consumers to ensure local health services are meeting community need – this is one way we can meet our obligations.

Community Voice has an active membership of 14 and has focused on projects to improve the health system such as:

- ▶ Navigating the entrance to Te Nīkau Hospital and Health Centre.
- ▶ Advocating for an improved discharge process for West Coast patients being discharged from Christchurch Hospital.
- ▶ Building community awareness of the Ka Ora service.

Mental Health & Addictions System Transformation

In 24/25 West Coast Health employed an expert clinical lead to undertake the system design and network leadership required to transform our local mental health and addictions system. The Primary Mental Health Clinical Lead picked up two previous significant pieces of work; the Ka Pou Whenua report and the Mental Health & Addictions Co-Design which had captured the ideas, feedback, and experience of tangata whaiora, mental health clinicians, community groups and service providers.

Using these two pieces of work as a base our Clinical Lead pulled together a programme of work focused on bringing the disparate parts of our mental health system together in a new collaborative model. A Steering Group provided oversight of the work and approved a redesign of our entire system based on six design principles. In order to set the programme up for success our Clinical Lead delivered a series of trainings to workforce and community to re-centre our system on a Recovery model of mental health which is based on hope, autonomy, connection and human rights. The trainings were led by a Lived Experience Advocate and professional Teaching Fellow from the University of Auckland.

The focus in 25/26 moves to fleshing out the system through five workstreams empowered to make changes.

Diabetes Project

In 24/25 West Coast Health employed a Research and Projects Lead to undertake a thorough review of Diabetes Care in Te Tai o Poutini. The review spoke with patients, with primary care GPs, Nurses and Allied Health, specialist services, and West Coast Health services among others.

The review highlighted a number of opportunities for improvement in the delivery of diabetes services. In 25/26 we are focused on co-designing an improved diabetes service for the West Coast.

Te Tai Poutini

Working towards a gold standard of diabetes prevention and care

Insights from patients and clinicians across the West Coast



KEY STATISTICS

1 in 7



have prediabetes
n=2,006

1 in 17



have diabetes
n=1,461

1 in 2



may develop diabetes

Diabetes starts Younger

30⁺

onset begins a decade earlier

PARTICIPANT QUOTES

"At the time of diagnosis, I was given a pill and pamphlet. I have no idea how diabetes progresses and how I can slow that down."



"It would make a big difference in the first six months to have someone that acknowledges what is happening for you."



"Within a (more urban) practice like this, we miss knowing what people are usually like. What is their normal, are they their normal today, or are there red flags?"



CHALLENGES

PEOPLE WITH DIABETES

- 1 Difficulty getting a diagnosis
- 2 Accessing treatment and monitoring
- 3 Connection and wellbeing
- 4 Opportunities for change

CLINICIANS

- 1 Rurality
- 2 Social equity
- 3 Podiatry
- 4 Cultural
- 5 Clinical capacity
- 6 Communication
- 7 Continuity of care
- 8 Overall system
- 9 Non-clinical support
- 10 Prevention
- 11 Wellbeing
- 12 Annual review form

NEXT STEPS

We are planning to co-design the 0-12m following diagnosis to ensure the care people receive is safe, empowering and best practice.



Equity Pharmacists

In 24/25 West Coast employed two experienced Equity Pharmacists to undertake a study into barriers to medication access in Te Tai o Poutini. The Equity Pharmacists held community hui, spoke to clinicians, and analysed health data to identify opportunities for improvement. Equity Pharmacists produced an extensive report highlighting the problems of access for patients living in remote, rural communities like the West Coast. The study concluded with a number of recommendations for West Coast Health's Clinical Leadership Team to consider.

The Equity Pharmacists also provided free pharmacist clinics to community groups, and primary care practices.

PHO GOAL 2: to enable individuals and whanau to care for themselves

The PHO directly provides a number of services to whanau and community. These services are always free and are designed to empower individuals and whanau to set and reach their own wellbeing goals.

Free Health Navigator Service

Health Navigators empower people with complex medical and social needs to engage with services and agencies, and to make informed choices about their health and wellbeing.

- ▶ Our performance in 24/25 was slightly lower than in 23/24 which was driven by fewer referrals. In 23/24 Navigators supported on average 216 clients to access care and support. In 23/24 Navigators connected with 192 people to support them to participate in the National Bowel Screening Programme. The contract for 24/25 only ran until October 2024 which meant that fewer numbers were supported.

Performance 2024/25

- ▶ In 2024/2025 there were 185 new referrals into the service.
- ▶ At any one time there was an average of 195 patients being supported by our four-person Navigator team.
- ▶ 65 people were supported to participate in the National Bowel Screening Programme.

Free Physical Activity Support Service (PASS)

PASS (formerly Green Prescription) is West Coast Health's movement and exercise programme. Our team receives referrals from GPs or Nurses for patients who need support to increase their daily movement levels for health and wellness benefits.

- ▶ 357 West Coasters participated in the PASS programme in 23/24. In 24/25 we reviewed the programme and for safety reasons we no longer accept self-referrals into the programme. All participants must have GP support before accessing the service. This safety measure has impacted on the number of referrals we received.

Performance 2024/25

We received 233 referrals to PASS in 24/25.

Free Dietician Service

Our Dietitians use a non-diet approach. This means supporting individuals and whānau to focus on their health, not their weight. They specialise in providing support to people or whānau with long term health conditions and to people trying to address eating behaviours like yo-yo dieting or weight cycling.

- ▶ The service received 343 referrals in 23/24 which was roughly in line with our 24/25 figures.

Performance 2024/25

The service received 321 referrals in 24/25.

Free support for breastfeeding mothers

West Coast Health provides free breastfeeding support and education to West Coast mums, whānau, and health professionals. Our breastfeeding advocate visits māmā or mums in their own homes to support them through all stages of the breastfeeding journey from pregnancy to weaning. She can also provide virtual support by text or phone.

- ▶ In 23/24 there were 112 lactation consultancy clients. In 23/24 there were 73 mums and whānau supported by Mum4Mum graduates. There was more demand for this service in 24/25 than there was in 23/24.

Performance 2024/25

153 mums and whānau received support from our breastfeeding advocate. Additionally, 93 mums and whānau received support through mothers trained in the PHO's Mum4Mum programme (self-reported data).

Free Health Promotion including Retinal Screening

The PHO provided free retinal screening by an Ophthalmologist team to West Coasters with diabetes or pre-diabetes. The purpose of retinal screening is to enable early diagnosis and treatment for macular injury caused by diabetes.

Additionally West Coast Health undertook a number of health promotion activities last year including supporting free vaccinations in the community at rugby games, and free mobile HPV screening clinics in remote areas.

- ▶ 587 West Coasters were provided with free retinal screening in 23/24. This means that we screened an additional 118 people in 24/25 which included an additional clinic in Westport. Additionally we conducted more proactive screening and immunisation activities in partnership with the National Public Health Service, Coastal Health, Westland Medical, Te Hā o Kawatiri, and Te Hono o Ngā Waka.

Performance 2024/25

West Coast Health provided free retinal screening by an Ophthalmologist team to 705 West Coasters with diabetes or pre-diabetes – a record number for a 12 month period.

Free Smokefree Services

The PHO co-ordinates Smokefree Services on the West Coast, by ensuring that all General Practices have Smokefree Champions and by ensuring that clinicians are trained in the ABC Approach to Smoking Cessation. Our Co-ordinator also works closely with the National Public Health Service Smoking Cessation Advisors.

- ▶ 117 West Coasters enrolled on the Coast Quit Programme in 23/24

Performance 2024/25

This year 149 smokers on the West Coast enrolled on the Coast Quit Programme

Free Primary Mental Health Services

West Coast Health offers a free brief intervention counselling service to adults and young people who are seeking support with issues such as managing stress, relieving anxiety or depression, increasing resilience or setting a future direction for their life.

- ▶ 736 referrals were received in 23/24 and 494 packages of care were delivered in 23/24. Although the Primary Mental Health team received less referrals in 24/25 they delivered a higher number of packages of care than in 23/24.

Performance 2024/25

The Primary Mental Health Service received 588 referrals and delivered 506 packages of care in 24/25.

Free Youth Online Counselling (Access and Choice)

West Coast Health provides a free online counselling service for youth. This service seeks to increase access to primary mental health and addiction services for rangitahi aged from 12 - 24. The services focus on young people who are experiencing a mild to moderate (including moderate) level of distress.

- ▶ 1047 sessions of counselling were provided to youth in 23/24 which means that there was an increase in youth accessing the service in 2024/25

Performance 2024/25

1147 sessions of counselling were provided by our two counsellors.

Free Health Improvement Practitioners and Health Coaches (Access and Choice)

Health Coaches and Health Improvement Practitioners (or HIPs) are based mainly in General Practice and are available to help patients and whanau deal with the issues that are currently front of mind. Our HIPs have the knowledge and skills to help individuals manage their thoughts, feeling and behaviours while Health Coaches can support people to reach their health goals by developing a healthy lifestyle plan or by connecting patients and whanau to groups or agencies in the community who can help with issues like loneliness, housing, or food security.

- ▶ 931 people had a free consultation with a HIP or HC in 23/24.

Performance 2024/25

This year 1,151 people had a free consultation with a HIP or Health Coach.

Suicide Prevention and Postvention Co-ordination

West Coast Health's Suicide Prevention & Postvention Co-ordinator monitored community presentations to the Emergency Department for self-harm or suicide attempts. West Coast Health reports this data to the Ministry of Health to try and identify concerning trends or at-risk groups in Te Tai o Poutini. Our Co-ordinator is responsible for postvention activities and prevention activities.

The work completed by the Suicide Prevention Co-ordinator this year was similar to last year with the work being split between postvention support and prevention activities. With the introduction of the Primary Mental Health Clinical Liaison position we have the opportunity to fold the work of the Suicide Prevention Co-ordinator into a broader community wellbeing programme.

Performance 2024/25

Performance in 24/25 was hampered by the lack of a suitable applicant to fill the role. The role was covered by the South Island's Senior SPPC from South Canterbury.

PHO GOAL 3:**to ensure effective access to high quality services based in the community**

The PHO administers the Government's capitation scheme to enable General Practices on the West Coast to provide affordable, high quality care to West Coasters. Additionally the PHO funds enhanced care for individuals with high health needs in a range of situations. In December 2024 West Coast Health welcomed a new primary care practice – Wood Medical Services.

*Number of people enrolled at a General Practice on the West Coast***West Coast PHO Enrolment Data**

	As at 30 June 2025	As at 30 June 2024
Number of funded patients	32,103	31,911
BY ETHNICITY		
Maori	3,973	3,858
Pakeha/NZ European	25,738	25,823
Pacific Island	423	451
Asian	1,639	1,478
Rest of World	306	273
Unknown	24	28
BY AGE GROUP		
00-04 years	1,495	1,521
05-14 years	3,598	3,603
15-24 years	3,077	3,020
25-44 years	6,874	6,844
45-64 years	9,223	9,407
65+ years	7,836	7,516

Cost of Access

Patient Fees	Children 0 – 13	Young People 14 - 17	Adults 18+	Adults 65+
Buller Health and Clinics	Free	\$13.00	\$19.50	\$19.50
Coastal Health Greymouth	Free	\$13.00	\$19.50 for CSC \$29.50 non CSC	\$19.50 for CSC \$29.50 non CSC
Kawatiri Health	Free	\$13.00 for CSC \$25.00 non CSC	\$19.50 for CSC \$35.00 non CSC	\$19.50 for CSC \$32.50 non CSC
Te Nikau Health Centre	Free	\$13.00	\$19.50	\$19.50
Westland Medical Centre	Free	\$13.00	\$19.50 for CSC \$29.50 non CSC	\$19.50 for CSC \$29.50 non CSC
South Westland Area Practice	Free	\$13.00	\$19.50	\$19.50
Wood Medical	Free	Free	\$19.50 for CSC \$65.00 non CSC	\$19.50 for CSC \$65.00 non CSC

CSC = Community Services Card Holder

Continuing Medical Education / Professional Development

In 24/25 the West Coast Health Clinical Team delivered a varied and interesting interprofessional continuing education programme. Over 200 of our workforce attended education sessions in the following areas:

Clinical Upskilling

Cardiovascular risk training

Chronic Kidney Disease

Respiratory Physician: COPD treatment and assessment

Breast Awareness

LARC training

Eczema diagnosis and treatment

Exercise Prescription in practice

Service Integration

Orientation to Primary Care

What Oncology wants Primary Care to know

Palliative care pathways

Diabetes and dieticians

AI transcription apps: Heidi Health

Equity

Rongoa Māori

Equity and Te Tiriti trainings

Pacific cultural engagement

Te Waka Ngākau o Poutini

Te Waka Ngākau o Poutini supports whānau and patients across the West Coast who face barriers in accessing equitable health and social services. The service is a partnership with Poutini Waiora. The service is provided in the community and in partnership with existing primary care practices. In its first year of operation the service cared for 559 clients. ImpactLab (a leader in applying Social Return on Investment Methodologies) calculated that for every \$1 invested an estimated \$5.90 is returned to the West Coast community in the form of enhanced physical health, better mental health, and reduced harm from addiction.

- ▶ Comparison with 23/24 - none available. New service in 24/25.

Performance 2024/25

The service supported approximately 559 patients.

Ka Ora service

In 2024/25 West Coast Health led a significant project to move the West Coast from weekend in person clinics to having Ka Ora Telecare provide the first line afterhours primary care service on the West Coast. This project required collaboration between many stakeholders including local Councils, Hato Hone St Johns, Radiology Services, kaupapa Māori providers, all Primary Care Practices and also an intensive community education campaign.

The project was highly successful and the West Coast community have embraced the service. We have high utilisation rates and many good news stories of patients who value the increased access Ka Ora provides. A key component of the system is ensuring that patients who do require to see a health professional face to face can still be referred to an in-person service on the day (approximately 13% of patients).

Initially West Coast Health operated a courier service to deliver medications on Sundays. However, the low numbers of deliveries required meant that we explored alternative arrangements. The community pharmacy at Te Nīkau decided to open its doors for Sunday operations which is a great access improvement for Mawhera residents. West Coast Health collaborated with Health NZ for a solution for the Buller region.

Clinical Programmes

Our clinical programmes offer free support for people with long term conditions like Diabetes, COPD, Cardiovascular Disease, and chronic mental health conditions.

West Coast Health provides funding to General Practices to enable them to offer enhanced care to patients with a long term condition. Enrolling in a long term condition programme entitles patients to free GP or Nurse consultations to help them manage their condition.

- ▶ In 2024/25 West Coast Health completed a major review of our Long Term Condition Programme. The programme was refocused on people with the highest needs. Each enrolled patient was allocated \$300 to invest in their health in partnership with their primary care practice. This meant a smaller number of patients received greater help to manage their long term condition.
- ▶ In 23/24 2389 West Coasters were enrolled in one of West Coast Health's Long Term Condition Programmes. The decrease in registration numbers for the funded programme reflects the change in criteria following the review noted above.
- ▶ The new programme allocated \$300 to individuals enrolled in the funded programme. Clinicians could work with patients in order to invest the funding in the way that maximises the benefit for the patient. This is an improvement over the previous programme which only afforded patients 2 x free appointment per year.

Performance 2024/25

Last year 1860 West Coasters were enrolled in one of West Coast Health's long term condition programmes. 748 West Coasters were enrolled in the funded LTC programme and 1112 in the unfunded programme.

Annual Reviews

An annual review is part of a long term condition programme. It is a comprehensive yearly health check for people with long term conditions to monitor their condition, prevent complications, and assess their overall well-being.

- ▶ In 23/24 963 patients received a free Cardiovascular Disease annual review, 1031 patients received a free Diabetes annual review and 343 patients received a free COPD annual review. The decrease in annual reviews was traced back to funding no longer being made available for every patient with a long term condition. Work with the practices is underway to lift annual review completion. In 25/26 funding has been restored for Diabetes annual reviews.

Performance 2024/25

- ▶ 613 patients received a free Cardiovascular Disease annual review.
- ▶ 750 patients received a free Diabetes annual review.
- ▶ 173 patients received a free COPD annual review.

Reducing rates of cardiovascular disease.

West Coast Health funds General Practices to undertake Cardiovascular Risk Assessment (CVRA) for people without cardiovascular disease. The Cardiovascular Risk Assessment offers the opportunity to undertake a comprehensive review of the patient's cardiovascular health status. Patients are supported to explore self-management lifestyle strategies that will increase the likelihood of changes in behavioural risk factors. This approach is partnered with optimal clinical treatment. Critically the programme has an emphasis on reducing treatment inequalities that exist between Maori / non-Maori and females / males.

- ▶ 1912 patients undertook a cardiovascular screening in 23/24 which means West Coast Health improved performance in 24/25.

Performance 2024/25

- ▶ 2192 patients received a cardiovascular risk assessment.

Free Sexual Health checks and Contraception advice for young people.

West Coast Health funds free sexual health checks and free contraception consultations for patients under 25 years to remove any social and financial barriers to these services for young people. The programme also funded a free appointment with a clinician and free prescription.

- ▶ Young people received 959 free GP or Nurse consultations for contraception or sexual health checks in 23/24 which means fewer young people accessed this service in 24/25.

Performance 2024/25

- ▶ This year young people in Te Tai o Poutini received 798 free GP or Nurse consultations for contraception or sexual health checks

Free health checks for clients of the Community Probation Service.

West Coast Health supports clients of the Community Probation Service to access free primary health care as a way to improve their wellbeing. A client can make an appointment with a GP or Nurse for a full review covering their physical and mental health. A client can also access free GP or Nurse consultations for acute (immediate) needs.

- ▶ Clients of the Community Probation Service received 64 free GP or Nurse consultations in 23/24 which reflects greater uptake of our service in 24/25.

Performance 2024/25

- ▶ Last year clients of the Community Probation Service received 122 free GP or Nurse consultations.

Free Palliative Care Services.

West Coast Health Palliative Care programme aims to relieve any financial barriers to care for patients and their whanau in the terminal stage of their illnesses. It also supports General Practices to make home visits by subsidising the cost of these.

- ▶ Last year patients enrolled in the programme received 706 free visits to General Practice, or home visits. 105 people were referred to the service. The service is highly dependent on an individual's needs so service uptake can vary from year to year significantly.

Performance 2024/25

- ▶ This year patients in the terminal stage of their illness received 511 palliative care consults and 89 people were referred to the service.

New Clinical Programmes

In 24/25 West Coast Health launched the following new Clinical Programmes:

- ▶ Gender-Affirming Care Programme
- ▶ Extended Primary Care Programme
- ▶ Refreshed Skin Lesion Programme

PHO GOAL 4: to ensure that the Locality approach generally, and Takiwā Poutini in particular, offer an effective channel to enable the West Coast PHO to continue to deliver on our mission

Takiwā Poutini was a locality prototype which was established under the Pae Ora legislation to eliminate inequities and fundamentally improve the health and wellbeing of all Coasters.

West Coast Health was one of the founding partners of Takiwā Poutini and held a seat on the governance committee and the operational leadership group. The PHO operated as fund holder for Takiwā Poutini and also delivered the following projects:

- ▶ Mobile health clinics which helped grow Te Waka Ngākau o Poutini.
- ▶ A new West Coast Health website that focuses on connecting people with primary care services.
- ▶ Access to Primary Care Practices for a range of practice improvement training through Collaborative Aotearoa membership.

Takiwā Poutini has now been dissolved. In its place we have stood up the Te Tai o Poutini Health Leadership Team (HLT). The HLT membership is:

- ▶ Lisa Tumahai; Chief Executive of Pokeka Ngai Tahu Ltd
- ▶ Phil Wheble; Group Director of Operations Health NZ Te Tai o Poutini
- ▶ Mequa Hourston; Manager Community and Whānau Wellbeing, National Public Health Service
- ▶ Claire Osborne; Senior Integration Manager, Planning, Funding & Outcomes West Coast
- ▶ Caro Findlay; Chief Executive West Coast Health

Key Judgements in Compiling the Statement of Service Performance

In preparing the non-financial information presented in the Statement of Service Performance the trustees in conjunction with management have sought to highlight areas of importance to our community. In doing so we acknowledge it is not possible to provide information on all our outcomes but have sought to provide information which we have considered relevant to reflect our overall results and significant outcomes for the year.

Independent Auditor's Report

to the Trustees of West Coast Primary Health Organisation Trust

Our Opinion

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

In our opinion:

- (a) the financial statements of the Trust present fairly, in all material respects, the financial position of the Trust as at 30 June 2025 and its financial performance and cash flows for the year ended on that date
- (b) the statement of service performance of the Trust presents fairly, in all material respects, the service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods in accordance with the accounting standard, Public Benefit Entities Standards Reduced Disclosure Regime (PBE Standards RDR).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the New Zealand Auditing Standard (NZ AS 1) The Audit of Service Performance Information (NZ). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Trustees' Responsibilities for the Financial Statements and Service Performance Information

The Trustees are responsible, on behalf of the Trust for:

- (a) the preparation and fair presentation of the financial statements and overall presentation, structure and content of the service performance information in accordance with the Public Benefit Entity Standards;
- (b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with Public Benefit Entity Standards; and
- (c) such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and service performance report information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the Trustees are responsible for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements and service performance statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements and service performance information.

A further description of our responsibilities for the audit of the financial statements is located on the External Reporting Board website:

https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx

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





West Coast Health

Community Wellbeing Services

westcoasthealth.org.nz

Phone: (03) 768 6182

Location: Top Floor, 163 Mackay St, Greymouth

