

2025 ANNUAL REPORT



Eastern Bay
Primary Health Alliance

Healthy Whānau, Healthy Lives

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WHO WE ARE

The Eastern Bay Primary Health Alliance started in 2009 through consultation and collaboration of three Primary Health Organisations in Kawerau, Ōpōtiki and Whakatāne. It was registered as a Charitable Trust in 2010.

Funded by Te Whatu Ora | Health NZ, EBPHA provides and supports essential primary health care services either directly or through General Practice or Community Health Providers in our rohe (district).

Our first level primary health care is provided by 10 General Practices who serve 33,400 enrolled patients throughout the Bay of Plenty.

It is our role to bring together primary and community health professionals and services to serve the needs of our community. We are also focused on issues that impact on the wellness of specific groups within our communities, of whom 59% are Māori, 54% live in deprived circumstances, and 74% are characterised as having “High Needs” for health services.

We are responsible for ensuring current challenges in community health care are being met. These challenges include equitable healthcare for Māori, child and adolescent health, immunisation, mental health, and long-term conditions such as diabetes and cardiovascular/heart disease.

PHILOSOPHY

Respect for kotahitanga mo ngā iwi katoa

Mana Atua, Mana Tūpuna, Mana Whenua, Mana Tangata

VISION

Healthy Whānau, Healthy Lives

MISSION

To lead community health care

VALUES

We ‘ARE’ EBPHA

Aspirational

To be passionate (care) about all we do, thereby delivering superior value to our communities. We aspire to be recognised as an innovative health leader.

Respectful

To respect all individuals, value their contributions, and recognise the importance of diversity. We will work corroboratively with all.

Excellence

To be our best in everything we do. We will deliver high quality services for the best possible outcomes.

CHAIR ANGELA JACKSON

Kia Ora,

The past year has been one of significant change, growth, and strengthened relationships for Eastern Bay Primary Health Alliance. While challenges have been present, we are incredibly proud of the progress made and the resilience shown across the organisation.

This year brought important leadership transitions. We recognise the many shifts that have taken place at both Board and senior leadership levels and extend our gratitude to all those who have moved on for their commitment and service to the organisation. Ngā mihi kia koutou.

With an interim Board and Interim CEO in place, EBPHA has remained proactive in strengthening governance, building strategic relationships, and ensuring the organisation is well-positioned to grow and enhance services into the future.

At the heart of our work is a continued commitment to whānau and community. We remain dedicated to supporting our GP practice network and maintaining a strong strategic focus on strengthening both primary and community health care.

Looking forward, while we know change is inevitable, shaped by government priorities and the wider health system, we are confident in the resilience of EBPHA and our ability to evolve. Our commitment to our communities and to advancing EBPHA into the future remains steadfast.

Ngā mihi maioha,

Angela Jackson (Board Chair)



EBPHA ANNUAL REPORT

A YEAR OF RENEWAL AND RECONNECTION

The past year has been one of renewal and reconnection, a time to strengthen our foundations and realign around what matters most: the Hauora of whānau and community, the strength of relationships, collectiveness, and a resilient primary care system that serves the Eastern Bay of Plenty. This journey has required honest reflection and shared learning, with open conversations and a collective commitment to growing together.

The Eastern Bay of Plenty is defined by diversity and strength; geographically, culturally, and socially. Within this diversity lies our greatest opportunity. Our communities are unique, yet they share common aspirations for health equity and wellbeing. Practices, iwi, hapū, whānau, and community partners each bring valuable perspectives and strengths. By learning from one another, our network continues to grow in depth, resilience, and responsiveness. Embracing this diversity is at the heart of how we improve health outcomes, recognising that progress comes from collaboration and shared experience, not uniformity.

Throughout the year, we have focused on strengthening from the inside out. Internally, systems and processes were reviewed and improved to ensure greater transparency, coordination, and alignment with purpose and value. Externally, we prioritised rebuilding trust, deepening relationships, and strengthening partnerships with community and Te Whatu Ora. These connections have created the foundation for more cohesive and equitable care across the region, ensuring that services are grounded in the needs and realities of whānau.

Our relationship with Te Tiriti o Waitangi has continued to evolve. What was once

acknowledgment is becoming action embedded into our culture. This represents a deep cultural and strategic shift, shaping how relationships are built, how decisions are made, and how success is defined. In doing so, we are strengthening accountability and upholding Te Tiriti within every level of the organisation.

We continue to nurture a culture of learning and improvement, where reflection, evidence, and lived experience guide better decisions. Data and community insight are used together to inform change, and policies are continually refined to ensure alignment between national direction and local aspirations. This approach ensures that progress is sustainable, purposeful, and meaningful for the people we serve.

As we look ahead, strong governance and leadership are vital to maintaining confidence across the network and community. Governance frameworks are being strengthened to ensure transparency, inclusivity, and cultural integrity, grounded in the realities of those we support and serve. The focus is on embedding shared accountability and clear strategic oversight at every level.

At the same time, leadership across the network continues to grow as a collective strength. Each practice and partner bring unique experiences, relationships, and knowledge that contribute to the capability of the whole region. We are intentionally fostering distributed leadership, encouraging innovation, collaboration, and cultural confidence across the system. Through shared learning, joint planning, and co-designed initiatives, we are strengthening unity while respecting local distinctiveness. This ensures that those delivering care every day are empowered to influence, lead, and shape the future of health services.

We are committed to nurturing leadership that is values-driven, partnership-focused, and



grounded in Te Tiriti o Waitangi. This will build the confidence, capability, and cohesion needed to make lasting, positive change across the Eastern Bay of Plenty and Te Moana a Toi.

The path ahead is one of both challenge and opportunity. We know that ensuring equitable access, supporting our practice network and workforce, and embedding new systems of accountability will require ongoing effort. Yet the relationships, structures, and cultural foundations now in place give us a strong platform to build from. In the year ahead, our focus will be on strengthening strategic partnerships and alliances that bring value to both the regional network and the wider health system.

By aligning local knowledge with national direction, we will continue contributing to a primary care system that is connected, equitable, and sustainable. The future of health will be defined by shared purpose and collective leadership grounded in Te Tiriti o Waitangi, guided by collaboration, and driven by a commitment to continuous improvement. Together, we move forward for the wellbeing of all whānau and our communities.

Acknowledging Services, Kaimahi, and the Practice Network

Central to this journey of renewal are the people who make it possible, our kaimahi, practice network, and community providers who continue to serve whānau across the Eastern Bay of Plenty with dedication, compassion, and resilience. Their mahi reflects the values of care, equity, and connection that underpin EBPHA.

Our practice network has been instrumental in driving positive change and improving health outcomes. Throughout the year, practices, outreach teams, and community services have responded to the evolving needs of whānau

with creativity and determination. This has been particularly evident in the collective efforts to lift childhood immunisation rates a key area where coordination, relationship-based engagement, and targeted outreach have led to meaningful progress for tamariki and whānau. These achievements highlight the power of trust, collaboration, and shared accountability in creating better outcomes for our communities.

While significant challenges remain including workforce pressures, access barriers, and the need for culturally grounded, whānau-centred care, our kaimahi and practice network continue to demonstrate leadership, innovation, and deep community connection.

As EBPHA continues to evolve, our focus remains on strengthening the support we provide to the network. We are prioritising efforts to ensure that resources and funding are directed to where they are needed most, supporting the practice network and primary care partners to deliver high-quality care and addressing inequities that persist within our communities.

A shared commitment between EBPHA, and all the network partners reflects a unified vision: to create a primary care system that is equitable, resilient, and responsive to the whānau we serve. Through collaboration, shared learning, and collective leadership, we strive to strengthen the foundation for a healthier, more connected Primary care system across Te Moana a Toi.

OUR COMMUNITY

RESIDENT POPULATION
Delivering services to an estimated
resident population



67,000

33,400



ENROLLED POPULATION
Serving an enrolled population

PRACTICES
Practices serving the enrolled population



10

59%



MĀORI ETHNICITY
Identify as having Māori ethnicity.
Third highest across all PHOs

YOUTH
Under 25 years of age



35%

19%



SENIOR
65+ years of age

HEALTH NEEDS
Classified as having high health needs.
Fourth highest across all PHOs



74%

54%



DEPRIVED CIRCUMSTANCES
Living in deprived circumstances. Second
highest across all PHOs

OUR PRACTICES

Under the PHO services agreement, EBPHA provides a set of essential primary care services through Contracted Provider agreements with our ten General Practices. This year we welcomed Poutiri Wellness Centre.

Through this partnership, Practices receive capitation funding based on their enrolled population and their patients can access some services for free. Nine of our ten Practices have Very Low Cost Access (VLCA) status due to their enrolled population having high health needs. This means they receive additional funding to allow for subsidised consultations for their patients.

Our General Practice network in the Eastern Bay continue to service the community under the added pressure of increased patient demand and workforce retention issues. Our providers frequently experience pressures due to the number of casual patient presentations and as a result patients are unable to access basic continuity of care with a provider due to these challenges.

The present gap of funding opportunities to support the increased service delivery demand for System Level Measures and workforce growth remain a challenge. The EBPHA continue to work internally to increase the availability of additional funding to support patients suffering financial hardship and for the complexity and intensive management of long-term health conditions.

EBPHA would like to thank General Practice and staff for their hard work and dedication throughout the year. It is very much appreciated by EBPHA and the wider Eastern Bay community.

CONSULTS WITH PATIENTS
GP and Practice Nurse consults



184,680

5,250



ELECTRONIC REFERRALS
To EBPHA provided and contracted services

GENERAL PRACTICES



Church Street Surgery
94 Church Street
Ōpōtiki 3122
07 315 6307
reception@opotikigp.co.nz



Tāneatua Medical Centre
22 Tuhoe Street
Tāneatua 3123
07 312 9826
tmc@ngaituhoe.iwi.nz



Kawerau Medical Centre
26 Islington Street
Kawerau 3127
07 323 6249
KMCRception@ngaituhoe.iwi.nz



Tarawera Medical Centre
104 Onslow Street
Kawerau 3127
07 323 8499
admin@taraweramedical.co.nz



Ōhope Beach Medical Centre
262 Pohutukawa Avenue
Ōhope 3121
07 312 5340
admin@obmc.co.nz



Toi Ora Health
32a King Street
Ōpōtiki 3122
07 315 7900
fax@toiora.co.nz



Rehua Medical
90 King Street
Whakatāne 3120
07 308 5409
reception@rehuamedical.co.nz



Whakatōhea Health Centre
Ōpōtiki Community Health Centre
32a King Street
Ōpōtiki 3122
07 315 6126
info@whakatoheahealth.co.nz



Riverslea Medical Centre
26 College Road
Edgecumbe 3120
07 304 9106
info@riversleamedical.co.nz



Poutiri Wellness Centre
19 Jellicoe Street, Te Puke 3119
07 573 0091
wellness@poutiri.org



FINANCIAL STATEMENTS

EASTERN BAY PRIMARY HEALTH ALLIANCE FOR THE YEAR ENDED 30 JUNE 2025

PREPARED BY SWITCH ACCOUNTANTS (2017) LIMITED

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Directory

Eastern Bay Primary Health Alliance For the year ended 30 June 2025

Directory

Chief Executive

Katarina Gordon (appointed 25 February 2025)
Greig Dean (resigned 24 May 2025)

Chairman

Angela Jackson (appointed 13 March 2025)
Hamiora Bowkett (resigned 18 March 2025)

Board of Trustees

Linda Steel (appointed 29 July 2010)
Kirsty Maxwell-Crawford (appointed 26 February 2025)
Christopher Tooley (appointed 31 March 2025)
Na Raihania (appointed 31 March 2025)
Linda Grave (appointed 31 March 2025)

Dickie Farrar (resigned 28 January 2025)
Shaneen Simpson-Almond (resigned 31 March 2025)
Dr Nigel Giles (resigned 31 March 2025)
Dr Cecile DeGroot (resigned 31 March 2025)
Dr Marieke Roelofs-Heijtel (resigned 31 March 2025)
Jamie Smith (resigned 31 March 2025)

Charity Registration Number

CC45013

Location

5 Louvain Street
Whakatane 3120, New Zealand

Banker

ASB Bank Limited
Shortland Street
Auckland 1140, New Zealand

Accountant

Switch Accountants (2017) Limited
22 Louvain Street
Whakatane 3120, New Zealand

Auditors

William Buck Audit (NZ) Limited
The Kollektive
145 Seventeenth Avenue
Tauranga 3112, New Zealand

Solicitors

Burley Castle Hawkins Lawyers
First Floor
41 Monmouth Street
Tauranga 3110, New Zealand

Statement of Service Performance

Measuring Our Performance

Eastern Bay Primary Health Alliance (EBPHA): under its Primary Health Organisation (PHO) Service Agreement, is contracted to deliver and fund health care services in a way that reflects Ministry of Health (MoH) policy, objectives through reporting against quality improvement indicators and national health targets. Integral to meeting these objectives, are EBPHA's support of its enrolled population by ensuring the clinical and financial sustainability of its contracted practices, providers and ensuring that all population groups have the best possible health outcomes within the Eastern Bay. This is very much reflected in EBPHA's Strategic Intentions and our vision statement: 'Healthy Whānau – Healthy Lives'.

The MoH has developed the Integrated Performance and Incentive Framework (IPIF) to monitor and incentivise the performance of primary care providers. This is a nationally applied performance and quality improvement programme monitoring a broad range of measures. It includes both Primary and Secondary health sector's System Level Measures (SLM) and their contributory measures which focus on patient health outcomes. EBPHA's SLMs and contributory measures are part of the Te Whatu Ora's Te Manawa Taki strategic regional network involving nine PHOs.

Key for service delivery is the monitoring of patient register information and SLM performance of the measures listed below. The Patient Register information or Enrolled Service Users (ESU) is the basis for funding of health services for EBPHA and Practices. It represents and identifies who is accessing and using services.

- Funded Patient Register - Enrolled Service Users
- Amenable Mortality System Level Measure
- Patient Experience of Care

EBPHA uses Karo Data Management Ltd (Karo) to process, analyse and report on patient enrolment registers, clinical work, and clinical outcomes. This enables EBPHA to monitor and improve their data quality, clinical performance, and outcomes for patients as well as meeting contractual and reporting requirements. All Karo's data management adheres to MoH's Primary Health Care Audit Protocol and national standards and the clinical Indicators reported met Te Whatu Ora's national SLM framework.

Under the PHO Agreement Contract, EBPHA audits the performance of its Contracted Providers through the following processes: auditing enrolments, application of Capitation-based funding business rules for enrolment requirements as well as funding First Level Services i.e. very low-cost access payments, patient access subsidy payments, very low-cost access sustainability support payments, zero fees for under 6s and under 13s payments. EBPHA also incentivises practices to reach national goals.

EBPHA's register information is shown below. 'High Need' is a health index based on ethnicity and deprivation associated with poor health outcomes e.g. having a substantial number or high percentage means a high health need for that population. EBPHA enrolled patients have grown with the addition of Poutiri Wellness Centre, but demographic characteristics remain similar.

Funded Patient Register - Enrolled Service Users	30-Jun-24	30-Jun-25
Funded Patients	29801	33367
Maori	17163	19618
% Maori	58%	59%
High Needs	21799	24628
% High Needs	73%	74%

The SLM Amenable Mortality has changed from the previous year to focussing on Immunisation Milestone coverage rates for 24-month-olds. Reporting comes from the national Aotearoa Immunisation Register (AIR).

Shown below is the overall performance for EBPHA. Primary health service delivery has been impacted by an increase in vaccine hesitancy, increasing decline rates, vaccinators workforce shortages, changes in contracts and service providers during the year. EBPHA is implementing plans and strategies with Practices to bolster immunisation rates over time. These downward trends are occurring nationally as well as being specific to the Bay of Plenty, particularly in the Eastern Bay area, where the socio-economic determinants of health and geographic isolation impact immunisation rates to a greater extent.

SLM: Amendable Mortality - Integrated Performance and Incentive Framework (Milestone Measures)	30-Jun-24	30-Jun-25
Total children who turned 24 months old by June 2024	65%	59%
Māori children who turned 24 months old by June 2025	60%	55%

Patient Experience of Care is a key performance measure for EBPHA as it indicates the quality of health services and how practices and services are meeting the needs of patients. Reported below are nationally agreed SLM results as well as EBPHA's own patient experience results. It is pleasing to see increases for most of these measures this year.

Results come via the Health Quality & Safety Commission New Zealand (<https://cx.myexperience.health.nz/>).

SLM: People report being involved in the decisions about their health care and treatment.	2023-2024 (Nov-Aug)	2024-2025 (Nov-Aug)
Did the health professional involve you as much as you wanted to be in making decisions about your treatment and health?	93%	93%
SLM: People report they can get primary health care when they need it.		
In the last 12 months, was there ever a time when you wanted health care from a GP or nurse but you couldn't get it?	77%	80%
SLM: EBPHA's Patient Experience key questions	2023-2024 (Nov-Aug)	2024-2025 (Nov-Aug)
Did the health care professional listen to you?	94%	95%
Did the health care professional inform you as much as you wanted about your health condition, treatment, or care?	90%	90%
Did the health care professional explain things in a way you could understand?	94%	95%
Did the health care professional treat you with respect and kindness?	97%	98%
Did you feel your cultural needs were met?	93%	95%

In summary, service performance continues to be steady. There are still areas for improvement particularly in the Immunisation coverage rates. Practices continue to experience increased patient demand and the impact of workforce staffing and financial sustainability issues.

Our practices continue to provide great service in continuing challenging times for the health sector. EBPHA continues to advocate for the primary sector and work collaboratively with practices and health providers to support and address performance and meet the needs of our community.

Independent auditor's report to the members of Eastern Bay Primary health Alliance

Report on the audit of the financial report



Our opinion on the financial report

In our opinion, the accompanying financial report of Eastern Bay Primary Health Alliance (the Entity), presents fairly, in all material respects:

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

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

What was audited?

We have audited the financial report of the Entity, which comprises the financial statements on pages 10 to 22, and the service performance information on pages 5 to 6. The complete set of financial statements comprise:

- the statement of financial position as at 30 June 2025,
- the statement of comprehensive revenue and expense for the year then ended,
- the statement of changes in net assets for the year then ended,
- the statement of cash flows for the year then ended, and
- notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard NZ AS 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New

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*William Buck (NZ) Limited and William Buck Audit (NZ) Limited



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 Entity.

Other information

Those charged with governance are responsible for the other information. The other information comprises the Chair overview, an outline of the entity's future direction and an acknowledgement of the practices (but does not include the financial statements and our auditor's report thereon), which is expected to be made available to us after that date.

Our opinion on the financial report 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 financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, 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.

Responsibilities of the Trustees for the financial report

Trustees are responsible on behalf of the Entity for:

- The preparation, and fair presentation of the financial report in accordance with the applicable financial reporting framework;
- 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 the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the Entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as Trustees determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 financial report.

A further description of our responsibilities for the audit of the performance report is located at the External Reporting Board's website:

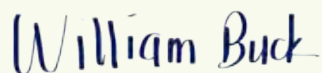
<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

This description forms part of our auditor's report.

The engagement partner on the audit resulting in this independent auditor's report is Craig Rossouw.

Restriction on Distribution and Use

This independent auditor's report is made solely to the entity's trustees, as a body. Our audit work has been undertaken so that we might state to the entity's trustees those matters which we are required to state to them in the independent 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 entity's trustees, as a body, for our audit work, this independent auditor's report, or for the opinions we have formed.

The logo for William Buck, featuring the company name in a stylized, handwritten-style font.

William Buck Audit (NZ) Limited

Tauranga, 29 October 2025

Statement of Comprehensive Revenue and Expense

Eastern Bay Primary Health Alliance
For the year ended 30 June 2025

	NOTES	2025	2024
Revenue from Exchange Transactions			
Services Funding		11,781,096	9,060,601
Interest		119,962	136,651
Other Income		211,207	52,901
Total Revenue from Exchange Transactions		12,112,265	9,250,154
Total Revenue		12,112,265	9,250,154
Expenses			
Governance		82,029	55,823
Personnel		4,410,812	3,630,407
Service Delivery		6,139,579	4,226,771
Other Expenses		1,795,509	1,310,110
Depreciation & Amortisation		68,225	70,482
Total Expenses		12,496,152	9,293,593
Total Surplus / (Deficit) for the Year		(383,887)	(43,439)
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense		(383,887)	(43,439)

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Statement of Changes in Net Assets

Eastern Bay Primary Health Alliance

For the year ended 30 June 2025

	Notes	Retained Earnings	Health System Reserve	General Reserve	Total
Opening Balance 1 July 2023		2,806,456	-	-	2,806,456
Total Comprehensive Revenue & Expenses		(43,439)	-	-	(43,439)
Transfers	16, 17	(1,717,702)	198,701	1,519,000	-
Closing Balance 30 June 2024		1,045,315	198,701	1,519,000	2,763,016
Opening Balance 1 July 2024		1,045,315	198,701	1,519,000	2,763,016
Total Comprehensive Revenue & Expenses		(383,887)	-	-	(383,887)
Closing Balance 30 June 2025		661,428	198,701	1,519,000	2,379,129

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Eastern Bay Primary Health Alliance As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Current Assets			
Cash and Cash Equivalents	5	2,807,485	2,337,829
Term Deposits	6	896,915	1,170,030
Accounts Receivable	7	822,853	2,428,464
Goods and Services Tax		45,920	-
Total Current Assets		4,573,172	5,936,322
Current Liabilities			
Trade Payables and Accruals		1,814,011	1,549,226
Revenue In Advance		516,882	1,563,214
Goods and Services Tax		-	229,750
Total Current Liabilities		2,330,892	3,342,190
Working Capital		2,242,280	2,594,132
Non-Current Assets			
Property, Plant and Equipment	8	131,849	159,324
Intangible Assets		5,000	9,560
Total Non-Current Assets		136,849	168,884
Total Net Assets		2,379,129	2,763,016
As Represented By:			
Total Equity			
Retained Earnings		661,428	1,045,315
Health System Reserve	16	198,701	198,701
General Reserve	17	1,519,000	1,519,000
Total Equity		2,379,129	2,763,016

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on 28 October 2025.

 Trustee

 Trustee

Cashflow Statement

Eastern Bay Primary Health Alliance For the year ended 30 June 2025

	NOTES	2025	2024
Cash Flow			
Cash Flows from Operating Activities			
Receipts			
Interest Received		119,800	136,178
Receipts from Exchange Transactions		12,343,488	8,517,403
Total Receipts		12,463,288	8,653,581
Payments			
Payments to Suppliers		7,871,984	5,076,225
Payments to Employees		4,324,222	3,605,347
Goods and Services Tax		23,655	30,644
Total Payments		12,219,860	8,712,216
Net Cash Flows from Operating Activities		243,428	(58,635)
Cash Flows from Investing Activities			
Receipts			
Sale of Property, Plant & Equipment		-	3,288
Total Receipts		-	3,288
Payments			
Purchase of Property, Plant & Equipment		46,886	104,613
Term Deposits	6	(273,114)	64,116
Total Cash Flows from Investing Activities		226,228	(165,441)
Net Cashflows from Investing Activities		226,228	(165,441)
Net Cash Flows from Financing Activities		-	-
Net Increase/(Decrease) in Cash and Cash Equivalents		469,656	(224,076)
Cash and Cash Equivalents			
Opening cash		2,337,829	2,561,905
Cash Movement	5	469,656	(224,076)
Closing cash		2,807,485	2,337,829
Net change in cash for the period		469,656	(224,076)

These financial statements should be read in conjunction with the notes to the financial statements and Auditor's report.

Notes to the Financial Statements

Eastern Bay Primary Health Alliance For the year ended 30 June 2025

1. Reporting Entity

The reporting entity is Eastern Bay Primary Health Alliance (the "Alliance"). The Alliance is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trusts Act 1957 and the Charities Act 2005.

The financial statements of the Alliance for the year ended 30 June 2025 were authorised for issue by the Board of Trustees on 28 October 2025.

2. Statement of Compliance

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

The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all application Reduced Disclosure Regime ("RDR") disclosure concessions.

3. Changes in Accounting Policies

For the year ended 30 June 2025, there have been no changes in accounting policies.

4. Summary of Accounting Policies

The significant accounting policies used in preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

Basis of Measurement

These financial statements have been prepared on the basis of historical cost.

Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is the Alliance's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Goods and Services Tax

All amounts are recorded exclusive of GST, except Debtors and Creditors which are stated inclusive of GST.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Alliance and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from Non-Exchange Transactions

Grants

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

Revenue from Exchange Transactions

Government Contracts Revenue

Government Contracts Revenue are recognised as income to the extent that the services have been provided. At year end, where services have not been provided, the balance of the funds received is held as Income in Advance.

Interest Revenue

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

Financial Instruments

Trade and other receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Alliance becomes a party to the contractual provisions of the instrument. The Alliance classifies its financial instruments either at amortised cost, fair value through other comprehensive revenue and expense or fair value through surplus or deficit. Financial instruments are not reclassified subsequent to their initial recognition unless the Alliance changes its management model for managing financial instruments.

Financial assets

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through surplus or deficit, transaction costs that are attributable to the acquisition of the financial asset. The Alliance's financial assets include: cash and cash equivalents, and trade and other receivables.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. 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 effective interest rate.

Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits which have a term of greater than three months but less than twelve months are treated as short-term investments under current assets and do not fall in to the category of cash and cash equivalents. Term deposits which have a term of greater than twelve months are treated as non-current assets.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of any outstanding bank overdrafts. Bank overdrafts, if any, are included within interest-bearing loans and borrowings in current liabilities on the statement of financial position.

The Alliance derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Impairment of Financial Assets

The Alliances assessed at the end of reporting date whether there is objective evidence that a financial assets or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the assets (a "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measures as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of the impairment, the Alliance first assesses whether there are objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Alliance determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the

allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial liabilities

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables, or as loans and borrowings, as appropriate. Financial liabilities are recognised initially at fair value and, in the case of payables and loans and borrowings, net of directly attributable transaction costs.

The Alliance's financial liabilities include trade and other payables.

This is the category of financial liabilities that is most relevant to the Alliance. After initial recognition, trade and other payables are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process. The effective interest rate amortisation is included as finance costs in the statement of comprehensive revenue and expense.

Trade and other payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature they are not discounted. 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 effective interest rate.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires. 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, 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 surplus or deficit.

Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term Deposits

Term deposits which have a term of greater than three months but less than twelve months are treated as short-term investments under current assets and do not fall in to the category of cash and cash equivalents. Term deposits which have a term of greater than twelve months are treated as non-current assets.

Intangible Assets

Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a diminishing value of straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the assets less any estimated residual value over its remaining useful life:

Furniture & Fittings - 10% DV to 25% DV
 Leasehold Improvements - 10% DV
 Plant & Equipment - 13% DV to 40% DV
 Technical Equipment - 13% DV to 67% DV

Significant Judgement and Estimates

In preparing the financial statements, the Board of Trustees is required to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Alliance bases its assumptions and estimate on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to the market changes or circumstances arising beyond the control of the Alliance. Such changes are reflected in the assumptions when they occur.

To determine the value in use of Property, Plant and Equipment the Board of Trustees has estimated the useful lives of Plant and Equipment, Fixtures and Fittings and Information Technology Equipment.

Income Tax

Due to its charitable status, the Alliance is exempt from Income Tax.

	2025	2024
5. Cash and Cash Equivalents		
ASB Current Account	37,655	49,699
ASB Business Saver 50	2,080,349	1,935,702
ASB Business Saver 51	2	2
ASB Business Saver 53	54,489	52,426
ASB Term Deposit 79 (30 days)	300,000	300,000
ASB Term Deposit 80 (2 Months)	334,990	-
Total Cash and Cash Equivalents	2,807,485	2,337,829
	2025	2024

6. Term Deposits

ASB Term Deposit 80 (5 Months)	-	321,640
ASB Term Deposit 81 (6 Months)	896,915	848,389
Total Term Deposits:		
Current Assets:	896,915	1,170,030
Non-Current Assets	-	-
	2025	2024

7. Accounts Receivable

Accounts Receivable	803,351	2,424,940
Accrued Interest	3,686	3,524
Prepayments	15,815	-
Total Accounts Receivable	822,853	2,428,464

8. Property, Plant and Equipment

	Plant and Equipment	Fixtures and Fittings	Technical Equipment	Leasehold Improvements	Total
2025					
Opening Balance	47,328	83,406	173,292	18,334	322,360
Additions	0	0	28,134	8,463	36,598
Disposals	(0)	(0)	(6,348)	(0)	(6,348)
Closing Balance	47,328	83,406	195,078	26,797	352,610
<u>Depreciation</u>					
Opening Accumulated	21,109	47,841	92,406	1,681	163,037
Depreciation on Disposals	(0)	(0)	(5,940)	(0)	(5,940)
Depreciation Charge	5,658	4,673	51,030	2,304	63,665
Closing Accumulated	26,767	52,515	137,496	3,985	220,761
Closing Book Value	20,562	30,891	57,583	22,812	131,849
2024					
Opening Balance	44,868	93,473	127,714	0	266,055
Additions	11,635	0	77,754	18,334	107,723
Disposals	(9,175)	(10,067)	(32,176)	(0)	(51,418)
Closing Balance	47,328	83,406	173,292	18,334	322,360
<u>Depreciation</u>					
Opening Accumulated	23,082	50,802	64,353	0	138,237
Depreciation on Disposals	(7,271)	(8,402)	(20,890)	(0)	(36,563)
Depreciation Charge	5,298	5,441	48,943	1,681	61,363
Closing Accumulated	21,109	47,841	92,406	1,681	163,037
Closing Book Value	26,219	35,564	80,886	16,653	159,322

9. Related Party Transactions

Linda Steel is the CEO of Te Ao Hou Trust which has been paid \$208,839 in provider payments for the year with an amount owing of \$18,575 (gross) at 30 June 2025. (2024: Paid \$180,189 with amount owing of \$18,131).

Christopher Tooley was appointed to the Board on 31 March 2025. Christopher is CEO of Te Puna Ora o Mataatua Charitable Trust which has been paid \$101,289 in provider payments for the year with an amount owing of \$nil at 30 June 2025. Whakatane Medical Practice is managed by Te Puna Ora o Mataatua Charitable Trust which has been paid \$1,611,687 in provider payments for the year with an amount owing of \$18,435 (gross) at 30 June 2025. Te Puna Manawa o Tarawera LP trading as Tarawera Medical Centre 2024 is also managed by Te Puna Ora o Mataatua Charitable Trust which has been paid \$2,163,183 in provider payments for the year with an amount owing of \$65,814 (gross) at 30 June 2025.

Kirsty Maxwell-Crawford was appointed Trustee on 26 February 2025. She is CEO of Poutiri Charitable Trust which has been paid \$1,192,987 in provider payments for the year with an amount owing of \$52,748 (gross) at 30 June 2025.

Dickie Farrar is a director of Te Pou Oranga O Whakatohea Limited which has been paid \$671,037 in practice payments for the year with an amount of \$62,898 (gross) owing at 30 June 2025 (2024: Paid \$584,266 with amount owing of \$18,487). Whakatohea Health Centre is a service being delivered on behalf of Te Pou Oranga O Whakatohea Limited which has been paid \$1,204,800 for the year with an amount of \$33,723 (gross) owing at 30 June 2025. (2024: Paid \$1,259,902 with amount owing of \$89,610). Dickie Farrar is also CEO of Te Tāwharau o Te Whakatōhea, previously Te Whakatohea Maori Trust which has been paid \$2,799 in practice payments for the year with an amount of \$nil (gross) owing at 30 June 2025. (2024: Paid \$457 with amount owing of \$nil). Dickie Farrar resigned from the Board on 28 January 2025.

Dr Cecile De Groot is a director of Wade Medical Limited who owns Riverslea Medical Centre which has been paid \$2,255,524 in practice payments for the year with an amount owing of \$70,352 (gross) at 30 June 2025 (2024: Paid \$2,160,267 with amount owing of \$74,004). Dr Cecile De Groot resigned from the Board on 31 March 2025.

Dr Marieke Roelofs-Heijtel is a director of Ohope Beach Medical Centre Limited which has been paid \$888,295 in practice payments for the year with an amount owing of \$31,075 (gross) at 30 June 2025 (2024: Paid \$977,405 with amount owing of \$59,483). Dr Marieke Roelofs-Heijtel resigned from the Board on 31 March 2025.

Fiona Wiremu is a director of Whakatane Medical Practice Limited and resigned from the Board on 25 October 2023 (2024: Paid \$1,428,341 with amount owing of \$70,870).

No related party debts have been written off or forgiven during the year.

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, comprises of the Board of Trustees, the Chief Executive Office and the Business Manager. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

2025

Total Remuneration: \$616,737

Number of FTE's: 2.08

2024

Total Remuneration: \$433,690

Number of FTE's: 2.08

10. Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the:

	2025	2024
Categories of Financial Assets and Liabilities		
Financial Assets		
Loans and Receivables	822,853	2,424,464
Cash and Cash Equivalents	2,807,485	2,337,829
Term Deposits	896,915	1,170,030
Financial Liabilities		
At Amortised Cost	1,814,011	1,549,226

11. Capital Commitments

There are no capital commitments to capital purchases at balance date (2024: \$Nil).

12. Contingent Assets and Liabilities

The trustees are not aware of any contingent assets or liabilities at balance date (2024: \$Nil).

13. Events after the Reporting Date

The Board is not aware of any matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Alliance (2024: \$Nil).

	2025	2024
14. Commitments Under Non-Cancellable Operating Leases		
Not later than one year	321,394	313,032
Later than one year and not later than five years	285,038	60,680
Later than five years	-	-
Total Commitments Under Non-Cancellable Operating Leases	606,432	373,712

	Rental Time Remaining	Monthly Rate
Lease of Property		
Photocopier	10 months	\$1,021
Vehicles		
PSW336	7 months	\$655 to February 2026, then \$160
PSW337	7 months	\$655 to February 2026, then \$160
QAG840	11 months	\$643 to April 2026, then \$21
QAG842	11 months	\$659 to April 2026, then \$22
QAG843	11 months	\$659 to April 2026, then \$22
QNW583	21 months	\$708 to February 2027, then \$93
QTZ147	26 months	\$670 to July 2027, then \$340
QTZ148	26 months	\$670 to July 2027, then \$186
QTZ173	26 months	\$670 to July 2027, then \$623
QTZ174	26 months	\$670 to July 2027, then \$623
Property		
5 Louvain Street, Whakatane	24 months	\$20,224

The total cost of leases during the year is \$339,529 (2024: \$356,443) and is included in other expenses.

15. Agency Transactions

In accordance with PBE IPSAS 9 amounts collected on behalf of third parties are not recognised as revenue. The amounts collected and paid on behalf are:

	2025	2024
Revenue from Agency Transactions		
Capitation	9,530,380	8,201,398
Rural After Hours	98,751	96,332
Rural Primary Health Care Premium	393,802	384,159
Covid 19 Income	-	87,369
Primary Care Equity Adjustment	1,096,959	1,027,640
Total Revenue from Agency Transactions	11,119,892	9,796,899

16. Health System Reserve

The Health System Reserve was established in 2024 to provide funds for clinical and health system projects not funded by the Health New Zealand | Te Whatu Ora. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.

17. General Reserve

The General Reserve was established in 2024 to provide for future possibilities in respect of the PHA's continuity. All transactions into and out of this reserve are merely attributions of accumulated revenue and expenses.



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