

# Performance Report

North Harbour Hockey Association Incorporated  
For the year ended 31 December 2025

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# Entity Information

## North Harbour Hockey Association Incorporated For the year ended 31 December 2025

### **Name of Entity**

North Harbour Hockey Association Incorporated

### **Incorporation Date**

5 May 1992

### **Type of Entity**

Incorporated Society

### **Registration Number**

548216

### **Entity's Purpose or Mission**

Harbour Hockey's purpose is to create memorable experiences through Hockey, our Community and our Home, with sustainability.

### **Entity Structure**

The Association does not have any separate operating units, divisions or branches and does not have any subsidiaries or other controlled entities for financial reporting purposes.

### **Entity's Governance Arrangements**

The Association comprises a Board who oversee the governance of the Association, a Chief Executive who is responsible for the day-to-day operations of the Association and reporting to the Board and nine other permanent staff who support the Chief Executive in delivering against the Association's objectives.

### **Entity's Reliance on Volunteers and Donated Goods or Service**

Volunteers contribute to the running of our competitions, events and tournaments.

### **Physical Address**

159 Bush Road, Rosedale, Auckland 0632

### **Postal Address**

P.O.Box 302139, North Harbour, Auckland, New Zealand, 0751

**Chairperson**

Dave Kosoof

**President**

Elna Meller (resigned 9 April 2026)

**Secretary**

Greg Datson

**Board Members**

Kim McLeod (resigned 25 November 2025)

Nicky Shave (resigned 9 December 2025)

Lucy Talbot (resigned 21 February 2026)

Shauna Feeney (resigned 30 March 2026)

Hamish Ellis-Jack

Brent Miller (appointed 12 January 2026)

Mike Vallant (appointed 12 January 2026)

Riki Burgess (appointed 11 March 2026)

**Independent Auditor**

William Buck Audit (NZ) Limited

Level 4, 21 Queen Street

Auckland CBD 1010

**Website**

[harbourhockey.co.nz](http://harbourhockey.co.nz) / [harbourhockey.org.nz](http://harbourhockey.org.nz)

**Other Entities Controlled by the Entity**

None

# Statement of Service Performance

## North Harbour Hockey Association Incorporated For the year ended 31 December 2025

### 1. Medium to Long Term Objectives

- Healthy Clubs – support our clubs to be well run, sustainable, and able to meet the needs of their members.
- Delivery – provide inclusive hockey competitions and programmes that encourage participation across our community.
- High Performance – help players, coaches, officials, and volunteers develop and achieve their potential.
- Whānau – build a welcoming hockey community where members and whānau feel connected and supported.

### 2. Description of Significant Activities

- Create inclusive hockey experiences for all our whanāu.

	2025	2024
Competitions Complete	12	12
Programs Completed	15	15
Hockey Teams	646	637
Geographical Locations	10	10
Roles Filled	572	523

- Provide quality places and spaces to deliver world-class hockey events.

	2025	2024
Hockey Turf Utilisation Hours	9,134	9,313
Bar & Cafe Service Hours	1,162	964

# Chair's Report

I am pleased to present this report alongside the draft financial accounts for the year ended 31 December 2025 and to provide an update on the continued progress of the Association during what has remained a challenging operating environment.

Following the significant financial reset achieved in 2024, the 2025 year was focused on consolidating that progress while continuing to deliver high-quality hockey experiences for our community. The Board and management deliberately set a stretch budget for 2025, recognising the ongoing economic pressures facing both households and sporting organisations, particularly within an increasingly constrained funding landscape.

While the organisation recorded a net operating deficit of \$31,506 for the year, this outcome represents a manageable result when set against the scale of activity delivered and the external challenges encountered. This deficit reflects the impact of lower commercial revenue, increased maintenance requirements as the facility came out of warranty and continued inflationary pressure on wages and operating expenses.

Total revenue for the year was \$2.64 million, down on 2024, driven primarily by a reduction in Clubhouse trading compared with a particularly strong 2024 year due to World Masters. Encouragingly, our core hockey delivery income remained constant, reflecting stable participation and programme delivery. Donation income was up on 2024 due to the buy-a-seat donations for the grandstand being recognised on completion. Grants and sponsorship continue to be difficult to secure in a highly competitive environment. However, I would like to thank our sponsors who continue to support NHHA, and note that both us as a Board, and management now prioritise attracting further opportunities to join.

On the cost side, the Board maintained a strong focus on financial discipline. While total expenses decreased slightly, a significant portion of costs remain fixed, and this year also required targeted investment in our facilities to support effective operational delivery and long-term sustainability. Costs associated with commercial activities reduced in line with lower Clubhouse revenue, demonstrating appropriate cost alignment.

Despite the reported operating deficit, the Association generated positive operating cash flow of \$64,275, enabling us to close the year with cash reserves of \$289,981, an improvement on the prior year. This improvement in liquidity, along with the continued reduction in overall liabilities, reflects a more stable financial footing than in previous years. However, after several years of significant losses, rebuilding reserves remains a priority, and financial prudence will continue to guide Board decision-making.

Beyond the financial results, 2025 was also an important year from a governance and compliance perspective. On 5 August 2025, members formally adopted a new Constitution, updated to fully align with the requirements of the Incorporated Societies Act 2022. In October, the Association was awarded the Sport New Zealand Good Governance Mark which underpins our commitment to transparency, accountability and long-term governance integrity. This is a significant milestone as we are the only regional sporting organisation to achieve this.

Looking forward, while the economic environment remains tight and funding conditions uncertain, we are confident that the foundations put in place over the past two years leave Harbour Hockey better positioned to navigate future challenges.

On behalf of the Board, I thank our staff, volunteers, partners, funders and members for their continued commitment and support. While there is still work to do, it is pleasing to reflect on the progress made and the increased stability achieved as we continue to rebuild and strengthen the Association for future generations.

Ngā mihi,

Dave Kosoof  
Chair  
North Harbour Hockey Association

# Statement of Financial Performance

North Harbour Hockey Association Incorporated  
For the year ended 31 December 2025

	NOTES	2025	2024
<b>Revenue</b>			
Donations, Koha, Bequests and Other General Fundraising Activities	1	1,185	1,134
General Grants	1	168,848	152,941
Capital Grants and Donations		51,434	-
Fees, Subscriptions and Other Revenue from Members	1	1,652,599	1,574,291
Revenue from Commercial Activities	1	711,855	1,021,259
Interest		2,333	9,331
Other Revenue		55,804	69,917
<b>Total Revenue</b>		<b>2,644,058</b>	<b>2,828,873</b>
<b>Expenses</b>			
Employee Remuneration and Other Related Expenses	2	1,343,016	1,189,199
Volunteer Related Expenses		2,402	1,902
Expenses Related to Commercial Activities	2	438,058	629,280
Expenses Related to Service Delivery to Members	2	851,577	924,144
Other Expenses		40,511	53,245
<b>Total Expenses</b>		<b>2,675,564</b>	<b>2,797,770</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(31,506)</b>	<b>31,103</b>

This Performance Report should be read in conjunction with the Notes to the Performance Report and the Independent Auditors' Report.

# Statement of Financial Position

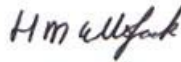
North Harbour Hockey Association Incorporated  
As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	3	289,981	261,101
Debtors and Prepayments	3	185,523	509,607
Inventory	3	47,197	24,671
<b>Total Current Assets</b>		<b>522,701</b>	<b>795,379</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	133,451	132,837
<b>Total Non-Current Assets</b>		<b>133,451</b>	<b>132,837</b>
<b>Total Assets</b>		<b>656,152</b>	<b>928,216</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	4	316,161	520,863
Employee Entitlements	4	35,403	30,412
Deferred Revenue	4	60,920	101,767
<b>Total Current Liabilities</b>		<b>412,484</b>	<b>653,042</b>
<b>Total Liabilities</b>		<b>412,484</b>	<b>653,042</b>
<b>Total Net Assets</b>		<b>243,668</b>	<b>275,174</b>
<b>Accumulated Funds</b>			
Accumulated Surpluses	6	243,668	275,174
<b>Total Accumulated Funds</b>		<b>243,668</b>	<b>275,174</b>

For and on behalf of the Organisation:



North Harbour Hockey Association Board  
Chair



North Harbour Hockey Association Board  
Chair Audit & Risk

Dated this 15<sup>th</sup> Day of April 2026

This Performance Report should be read in conjunction with the Notes to the Performance Report and the Independent Auditors' Report.

# Cash Flow Statement

## North Harbour Hockey Association Incorporated For the year ended 31 December 2025

	NOTES	2025	2024
<b>Cash Flows from Operating Activities</b>			
Cash Received			
Donations, Koha, Bequests and Other General Fundraising Activities		1,185	1,134
General Grants		154,020	80,000
Capital Grants and Donations		2,500	48,934
Fees, Subscriptions and Other Revenue from Members		1,964,711	1,379,467
Revenue from Commercial Activities		716,250	1,018,011
Interest		2,333	9,331
Other Cash Received		66,108	69,917
Total Receipts		2,907,107	2,606,794
Cash Payments			
Employee Remuneration and Other Related Payments		1,340,188	1,190,977
Volunteer Related Payments		2,402	1,902
Payments Related to Commercial Activities		422,042	635,235
Payments Related to Service Delivery to Members		1,076,702	902,225
Other Payments		1,498	-
Total Payments		2,842,832	2,730,339
Net Cash Flows from Operating Activities		64,275	(123,545)
<b>Cash Flows from Other Activities</b>			
Cash Received			
Sale of Property, Plant and Equipment		1,941	-
Total Receipts		1,941	-
Cash Payments			
Purchase of Property, Plant and Equipment		37,336	37,237
Total Payments		37,336	37,237
Net Cash Flows from Other Activities		(35,395)	(37,237)
Net Increase / (Decrease) in Cash		28,880	(160,782)
Opening Cash	4	261,101	421,883
Closing Cash		289,981	261,101

This Performance Report should be read in conjunction with the Notes to the Performance Report and the Independent Auditors' Report.

# Statement of Accounting Policies

## North Harbour Hockey Association Incorporated For the year ended 31 December 2025

### **Basis of Preparation**

For the financial year ended 31 December 2025, the entity has transitioned from Tier 2 PBE Standards RDR to Tier 3 PBE Simple Format Reporting – Accrual (Not-for-Profit). The main reason for the tier change is due to the Association not exceeding the \$5m expense threshold each year. The change is voluntary.

All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

### **Changes in Accounting Policies**

Under the Tier 3 basis of preparation there were no significant changes from the accounting policies applied under the previous accounting standard compared to current. Therefore, there have been no restatements made to comparative information.

The change in accounting policy has been applied from 1 January 2025 retrospectively.

### **Revenue Recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the Association and that benefit 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:

#### **Fundraising, Grants and Donations**

Income from fundraising, grants and donations is accounted for based on whether there are documented expectation requirements. If there are no documentation requirements, the revenue is recorded as income upon receipt of cash. Where income includes a documentation requirement, it is initially recorded as a liability upon receipt. The income is then recognised within the Statement of Financial Performance as the conditions are satisfied. Alternatively, where expectations have been met and funding not yet received the income will be accrued for and recognised as the expectations are met. Donated goods or services (other than donated assets) are not recognised. Significant donated assets with useful lives of 12 months or more are recorded at their fair value if that value can be readily obtained. If the fair value of the asset cannot be readily obtained, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

#### **Revenue from providing goods or services**

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer on delivery of the goods or services and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Association

### **Goods and Services Tax (GST)**

The entity is registered for GST and all amounts are recorded on a GST exclusive basis, except for Receivables and Payables which are stated inclusive of GST.

### **Income Tax**

North Harbour Hockey Association is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### **Cash and Cash Equivalents**

Bank accounts and cash in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

## **Inventory**

For inventory held for distribution or consumption in providing goods and services to be distributed at no charge or for nominal charge, these are measured at cost adjusted for any loss of service potential.

## **Property, Plant and Equipment**

Fixed Assets are stated at cost less aggregate depreciation based on the useful life of an asset. The depreciation rates used are:

Bar Equipment: 13% - 40% Diminishing Value, 50% Straight Line

Facilities Equipment: 13% - 67% Diminishing Value, 10% Straight Line

Motor Vehicles: 16% - 30% Diminishing Value, 25% Straight Line

Office Equipment: 13% - 50% Diminishing Value, 33% - 40% Straight Line

The carrying values of property, plant and equipment are reviewed for impairment, either annually or when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down to their recoverable amounts. The recoverable amount is the net selling price.

## **Liabilities**

Liabilities are stated at the estimated amounts payable and include all obligations that can be reliably estimated. Current liabilities include the amounts payable within twelve months of this Performance Report.

## **Grants**

Grants received are recognized in operating revenue unless specific conditions attach to a grant and repayment of a grant is required if the conditions are not met. In these cases the grant is treated as a liability until the conditions are met.

## **Reclassification of Comparative Information**

Comparative amounts in these financial statements have been reclassified to better reflect the nature of the underlying transactions and to align with the current year presentation. The reclassifications have been made to ensure consistency with the presentation adopted in the current reporting period and to provide more reliable and relevant information to users of the financial statements.

The reclassifications relate solely to changes in presentation and do not constitute a change in accounting policy nor the correction of an error. Accordingly, no restatement of the opening balance sheet has been required.

Comparative figures have been reclassified to conform to the current year's presentation. The reclassifications have no impact on previously reported profit or loss, total comprehensive income, cash flows, or net assets for the comparative period.

The key comparative reclassifications are as follows:

1. Movement of prepaid accommodation deposits for representative tournaments to Prepayments from Creditors and Accrued Expenses
2. Movement of negative debtor balances from Accounts Receivable to Creditors and Accrued Expenses
3. Movement of Interest Received from Cash Flows from Investing and Financing Activities to Cash Flows from Operating Activities

# Notes to the Performance Report

## Note 1: Analysis of Revenue

	2025	2024
<b>Donations, Koha, Bequests and Other General Fundraising Activities:</b>		
Donations Received towards Operating Costs	1,185	1,134
<b>Total Donations, Koha, Bequests and Other General Fundraising Activities</b>	<b>1,185</b>	<b>1,134</b>

	2025	2024
<b>General Grants:</b>		
Auckland Council	62,881	-
New Zealand Community Trust	30,000	30,000
Tū Manawa Fund (Kiwisport Regional Partnership Fund)	20,000	-
Lion Foundation	15,000	15,000
Pub Charity	8,000	20,000
Four Winds Foundation	10,000	10,000
Aktive	7,967	6,735
Grassroots Trust	10,000	-
Aotearoa Gaming Trust	5,000	5,000
Sport New Zealand (Good Governance)	-	13,500
Hockey New Zealand Federation	-	32,706
The North and South Trust	-	20,000
<b>Total Grants</b>	<b>168,848</b>	<b>152,941</b>

	2025	2024
<b>Fees, Subscriptions and Other Revenue from Members:</b>		
Competition Fees including HNZ Affiliation, Subs, Turf Hire and Umpire Fees	1,252,392	1,209,576
Programme, Representative and Event Income	381,710	351,657
Other Revenue	18,497	13,058
<b>Total Fees, Subscriptions and Other Revenue from Members</b>	<b>1,652,599</b>	<b>1,574,291</b>

	2025	2024
<b>Revenue from Commercial Activities:</b>		
Clubhouse Revenue	649,375	973,779
Sponsorship	51,500	37,000
Other Revenue	10,980	10,480
<b>Total Revenue from Providing Commercial Activities</b>	<b>711,855</b>	<b>1,021,259</b>

**Note 2: Analysis of Expenses**

	2025	2024
<b>Employee Remuneration and Other Related Expenses:</b>		
Salaries	897,242	810,234
Wages	426,480	368,254
Other Employee Related Costs	19,294	10,711
<b>Total Employee Remuneration and Other Related Expenses</b>	<b>1,343,016</b>	<b>1,189,199</b>

	2025	2024
<b>Expenses Related to Commercial Activities:</b>		
Clubhouse Product Cost	250,074	342,747
EFTPOS Charges	9,101	15,052
Facility and Administration Overheads	178,883	271,481
<b>Total Expenses Related to Commercial Activities</b>	<b>438,058</b>	<b>629,280</b>

	2025	2024
<b>Expenses Related to Service Delivery to Members:</b>		
Competition Costs	287,817	276,316
Programme, Representative and Event Costs	110,079	132,339
Facility and Administration Overheads	453,681	515,489
<b>Total Expenses Related to Service Delivery to Members</b>	<b>851,577</b>	<b>924,144</b>

**Note 3: Analysis of Assets**

	2025	2024
<b>Cash and Short Term Deposits:</b>		
ANZ Bank Limited Current Account	126,203	83,043
ANZ Bank Limited Business Premium Call Account	146,459	157,692
Term Deposit	20,000	20,000
Credit Cards	(2,888)	(5,484)
Float / Cash on Hand	207	4,849
NHHA Stripe Accounts	-	1,001
<b>Total Cash and Short Term Deposits</b>	<b>289,981</b>	<b>261,101</b>

	2025	2024
<b>Debtors and Prepayments</b>		
Accounts Receivable	126,813	377,338
Less Provision for Doubtful Debts	(3,007)	(1,407)
Sundry Receivables	26,710	9,510
Costs Paid on Behalf of HHCT	-	1,078
Prepayments	35,007	123,088
<b>Total Debtors and Prepayments</b>	<b>185,523</b>	<b>509,607</b>

	2025	2024
<b>Inventory:</b>		
Apparel Inventory	30,435	17,747
Clubhouse Inventory	16,762	6,924
<b>Total Inventory</b>	<b>47,197</b>	<b>24,671</b>

**Note 4: Analysis of Liabilities**

	2025	2024
<b>Creditors and Accrued Expenses:</b>		
Accounts Payable	108,811	288,090
Accruals	83,176	93,662
GST Payable	19,491	34,297
Related Party Payables	10,304	-
Rep Fees in Advance	54,104	74,036
Other Payables	40,275	30,778
<b>Total Creditors and Accrued Expenses</b>	<b>316,161</b>	<b>520,863</b>

	2025	2024
<b>Employee Costs Payable:</b>		
Holiday Pay Entitlement	35,403	30,412
<b>Total Employee Costs Payable</b>	<b>35,403</b>	<b>30,412</b>

**Income in Advance:**

Description	Purpose and Nature of the Documented Expectations Over Future Use	Date documented expectations expected to be satisfied	Original Amount \$	2025 \$	2024 \$
Grant	Auckland Council – Travel Lightly	31/01/2026	8,000	8,000	-
Grant	Pelorus Trust – Turf Hire	31/05/2026	4,800	4,800	-
Competitions Income	Summer Hockey Fees	13/02/2026	152,579	31,379	26,982
Sponsorship	Sponsor Contracts Apr25-Mar26	31/03/2026	12,500	12,500	-
Signage	Signage Contracts	31/08/2026	6,250	2,812	6,475
Locker Hire	Club Locker Hire	31/12/2027	5,000	1,429	2,143
Grant	Aktive Community Grant	30/06/2026	13,235	-	6,497
Grant	Tu Manawa Grant	30/11/2025	10,000	-	10,000
Donations	Grandstand Donations	28/02/2026	49,184	-	49,184
Other	Clubhouse Hire		486	-	486
<b>Total Income in Advance</b>			<b>262,034</b>	<b>60,920</b>	<b>101,767</b>

**Note 5: Property, Plant and Equipment**

<b>2025</b>	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Bar Equipment	32,279	18,451	(442)	(7,703)	42,585
Facilities Equipment	65,737	2,320	(1,231)	(12,625)	54,201
Motor Vehicles	15,451	4,770	-	(4,149)	16,072
Office Equipment	19,370	11,796	(1,625)	(8,948)	20,593
<b>Total</b>	<b>132,837</b>	<b>37,337</b>	<b>(3,298)</b>	<b>(33,425)</b>	<b>133,451</b>

<b>2024</b>	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Closing Carrying Amount
Asset Class					
Bar Equipment	30,164	11,370	(1,397)	(7,858)	32,279
Facilities Equipment	64,155	17,895	(1,196)	(15,117)	65,737
Motor Vehicles	20,570	-	-	(5,119)	15,451
Office Equipment	24,112	7,973	(4,639)	(8,076)	19,370
<b>Total</b>	<b>139,001</b>	<b>37,238</b>	<b>(7,232)</b>	<b>(36,170)</b>	<b>132,837</b>

**Note 6: Accumulated Funds**

<b>2025</b>	Accumulated Surpluses	Total
Description		
Opening Balance	275,174	275,174
Surplus / (Deficit)	(31,506)	(31,506)
Other Movements	-	-
<b>Closing Balance</b>	<b>243,668</b>	<b>243,668</b>

<b>2024</b>	Accumulated Surpluses	Total
Description		
Opening Balance	244,071	244,071
Surplus / (Deficit)	31,103	31,103
Other Movements	-	-
<b>Closing Balance</b>	<b>275,174</b>	<b>275,174</b>

The Association has no restricted or discretionary reserves.

## Note 7: Commitments and Contingencies

As at reporting date, the Board has entered into the following lease commitments:

	2025	2024
<b>Lease Commitments</b>		
No Later Than One Year	2,877	2,877
Later than One Year and No Later than Five Years	2,158	5,036
<b>Total Lease Commitments</b>	<b>5,035</b>	<b>7,913</b>

Lease of printer commenced October 2022

Annual Rent: \$2,877

Term: 5 years

### Contingent Liabilities and Guarantees:

There are no contingent liabilities or guarantees as at balance date (Last year - \$39,389)

## Note 8: Assets Used as Security for Liabilities

Description of Borrowing	Description of Asset Used as Security	Amount of Borrowing	Amount of Asset Used as Security
ANZ Credit Card Facility	ANZ Term Deposit	Up to \$20,000	\$20,000

## Note 9: Related Party Transactions

Harbour Hockey Charitable Trust (HHCT)

North Harbour Hockey Association (NHHA) and HHCT are related as the NHHA board have the power to appoint one trustee of the HHCT as a NHHA representative.

	2025	2024
<b>Description of Transaction:</b>		
<b>Revenue</b>		
Facility Management Services	29,000	29,000
Financial Management Services	25,000	25,000
<b>Expenses</b>		
Facility Lease	235,143	311,919
<b>Receivable at Balance Date</b>		
Trade Receivable	14,243	223,992
<b>Payable at Balance Date</b>		
Trade Payable	24,054	-
Other Payable	10,304	-

In December 2014 the Trust, North Harbour Hockey Association Incorporated and the New Zealand Hockey Federation Incorporated entered into an agreement for the development of the facilities owned by the Trust into a National Hockey Centre (FDOA). The agreement, which remains in force, sets out the basis on which the new facility was to be developed and operated. The parties to the agreement review the terms of the agreement to ensure it remains appropriate for the operation of the National Hockey Centre. A key principle of the agreement is that the annual license fees will be set on a basis that allows the Trust to build sufficient reserves for expected future capital asset replacements and maintenance. The facilities lease is charged to the Association from the Trust each year for the use of the pavilion and turfs and is determined under the FDOA to enable HHCT to build long term asset replacement reserves, reviewed annually.

**Note 10: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

## Independent auditor's report to the members of North Harbour Hockey Association Incorporated

### Report on the audit of the performance report



#### Our opinion on the performance report

In our opinion, the accompanying performance report of North Harbour Hockey Association Incorporated (the Entity), presents fairly, in all material respects:

- the entity information as at 31 December 2025;
- the financial position of the Entity as at 31 December 2025, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 31 December 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 reporting requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard) issued by the New Zealand Accounting Standards Board.

#### What was audited?

We have audited the performance report of the Entity, which comprises the financial statements on pages 7 to 18, and the service performance information on page 5, and entity information on pages 3 and 4. The complete set of financial statements comprise:

- the statement of financial position as at 31 December 2025,
- the statement of financial performance 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 and entity 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 performance 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

*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

The Board Members are responsible for the other information. The other information comprises the information included in the Chairman and CEO's report for the year ended 31 December 2025, but does not include the performance report and our auditor's report thereon.

Our opinion on the performance 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 performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance 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 Board Members for the performance report

The Board Members are responsible on behalf of the Entity for:

- The preparation, and fair presentation of the performance 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 the Board Members determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board Members 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 the Board Members 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 performance report

Our objectives are to obtain reasonable assurance about whether the performance 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 performance 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-18-1/>

This description forms part of our auditor's report.

## Restriction on Distribution and Use

This independent auditor's report is made solely to the Board Members, as a body. Our audit work has been undertaken so that we might state to the Board Members 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 Board Members, as a body, for our audit work, this independent auditor's report, or for the opinions we have formed.



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

15 April 2026