

# Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru

BOARD PACK

for

**ARAFB Business Meeting**

Tuesday, 26 November 2024

10:00 am (NZDT)

Held at:

Offices of Buddle Findlay (Primary Location)

Level 18, 188 Quay Street, Auckland 1010

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# AGENDA

## ARAFB BUSINESS MEETING

<b>Name:</b>	Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru
<b>Date:</b>	Tuesday, 26 November 2024
<b>Time:</b>	10:00 am to 1:00 pm (NZDT)
<b>Location:</b>	Offices of Buddle Findlay (Primary Location), Level 18, 188 Quay Street, Auckland 1010
<b>Board Members:</b>	Scott Pearson, Alastair Carruthers, Jonny Gritt, Linda Cooper, Moana Tamaariki-Pohe, Paul Evans, Deputy Chair Paula Browning, Penelope Peebles, Ravi Nyayapati, Victoria Carter (Chair)
<b>Attendees:</b>	Bree Torkington

### 1. Opening Meeting

#### 1.1 Opening Karakia

Victoria Carter

##### **For Information**

An opening karakia will be undertaken at the beginning of the meeting.

#### 1.2 Apologies

Victoria Carter

##### **For Noting**

At the close of the agenda, no apologies for leave had been received.

#### 1.3 Confirm Minutes

Victoria Carter

##### **For Decision**

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Confirm the ordinary minutes of its meeting, held on 5 November 2024, including the confidential section, as a true and correct record

B. Authorise the Advisory Officer to affix the chairs electronic signature to the minutes.

Supporting Documents:

1.3.a Minutes : ARAFB Business Meeting - 5 Nov 2024

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#### 1.4 Extraordinary Business

Victoria Carter

##### **For Noting**

Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:	
“An item that is not on the agenda for a meeting may be dealt with at that meeting if-	
(a)	The local authority by resolution so decides; and
(b)	The presiding member explains at the meeting at a time when it is open to the public-
(i)	The reason why the item is not on the agenda; and
(ii)	The reason why the discussion of the item cannot be delayed until a subsequent meeting.”
Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:	
“Where an item is not on the agenda for a meeting:	
(a)	That item may be discussed at that meeting if-
(i)	That item is a minor matter relating to the general business of the local authority; and
(ii)	The presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
(b)	no resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.”

## 1.5 Interests Register

Victoria Carter

### For Noting

#### **DECLARATIONS OF CONFLICT OF INTEREST**

Funding Board Directors are reminded of their obligation to maintain a clear separation between their personal interests and their duties as an appointed member of the Funding Board.

Directors should therefore be vigilant to stand aside from decision making when a conflict (or a perceived conflict) arises between their role as a Director and any private or other external (either pecuniary or non-pecuniary) interest they may have.

Any interests should be declared at the commencement of consideration of any item on this agenda and the member concerned abstain from voting or discussion on the item or leave the room for the duration of its consideration.

Opportunity for members to update the Register of Members Interest.

That the Register of Members Interest be updated as required.

The Register will also be tabled at the meeting for members to update as required.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Receive the Register of Members Interests, including any verbal updates.

Supporting Documents:

1.5.a Interests Register

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## 1.6 Notices of Motion

Victoria Carter

### For Information

At the close of the agenda no requests for notices of motion had been received.

## 2. Presentations to the Board

### 2.1 Public Forum

Victoria Carter

### For Information

A period of time (approximately 30 minutes) is set aside for members of the public to address the meeting on matters within its delegated authority. A maximum of 10 minutes per item is allowed, following which there may be questions from Directors.

At the time of preparing the agenda there were no requests from anyone to present in public forum.

### 2.2 Report From Amenities Board and/or Specified Amenities

Victoria Carter

### For Information

If requested, an opportunity for representatives of the Amenities Board or individual Specified Amenities, to provide the Funding Board with a verbal update on matters relating to and affecting the Amenities Board or the Specified Amenity.

At the close of the agenda none of the Specified Amenities, or the Amenities Board wished to address or present to the Funding Board.

## 3. Board Activities Since Last Meeting

### 3.1 Chairs Report

Victoria Carter

### For Information

Providing the Chair with the opportunity to provide an oral update to the Funding Board on any issues relating to the business of the Funding Board that he has been involved with since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Note the verbal update from the Chairperson.

### 3.2 Members Activities With Specified Amenities and Board Member Reports

Victoria Carter

### For Noting

Providing Funding Board members with the opportunity to update the Board on projects and issues they have been involved with relating to the business of the Funding Board and provide the

Board with a verbal update on recent interactions with the specified amenities since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Receive verbal updates to Members Activities with the Specified Amenities and instruct the Advisory Officer to update the register of activities and gifts with these details.

## 4. Management Reports

### 4.1 Advisory Officers Report

Bree Torkington

#### For Information

Providing the Advisory Officer with the opportunity to provide an oral update to the Board on projects and issues she has been involved with relating to the business of the Funding Board not covered elsewhere in the agenda since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Note the verbal update from the Advisory Officer.

### 4.2 2024 Annual Report and Audit Report

Victoria Carter

#### For Decision

The 2024 Annual Report (incorporating the Audited Financial Statements and Independent Auditors Report) is attached for review and adoption by the Funding Board.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Approve the 2024 Annual Report (incorporating the Audited Financial Statements and Independent Auditors Report) for publication, subject to minor editorial changes if and as required.

B. Note that the 2024 Annual Report will be published on or before 16 December 2024.

Supporting Documents:

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4.2.a ARAFB 2024 Annual Report DRAFT.pdf

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### 4.3 Finance report

Bree Torkington

#### For Decision

Providing the Funding Board with an overview of financial position of the Funding Board as at 31 October 2024 and any other matters of a financial nature.

Recommendations:

That the Auckland Regional Amenities Funding Board:

A. Receive the Finance Report to 31 October 2024

B. Review the Reserve Funds Policy.

Supporting Documents:

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4.3.a Finance Report to 31OCT2024.pdf

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Supporting Documents:

4.3.b	ARARB Balance Sheet October 2024.pdf	77
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## 5. Exclusion of the Public

### 5.1 Exclusion of Public: Local Government Official Information & Meetings Act

Victoria Carter

**For Decision**

Bree Torkington	
<u>Advisory Officer</u>	
<u>Section 48, Local Government Official Information and Meetings Act 1987:</u>	

Reccomendation:

That the Auckland Regional Amenities Funding Board:

A. Agree that the public be excluded from the following part(s) of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows.

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

- C5.2 Minutes of a Confidential Meeting Held on 5 November 2024
- C5.3 Draft 2025-2026 Funding Plan

### 5.2 Minutes of the Confidential Meeting held on 5 November 2024

Victoria Carter

**For Noting**

Minutes of the Confidential Meeting of the Funding Board held on 5 November 2024.

Reason for passing this resolution in relation to each matter:	Particular interest(s) protected (where applicable)
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	Section 7(2)(h) Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.  Section 7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).

### 5.3 Draft 2025-2026 Funding Plan

Victoria Carter

**For Noting**

Reason for passing this resolution in relation to each matter:	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
<p>The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	<p>Section 7(2)(h)                      Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.</p> <p>Section 7(2)(i)                      The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	<p>Public conduct of matter would be likely to result in disclosure of information for which good reason to withhold exists under section 7.</p>

**6. Close Meeting**

**6.1 Close the meeting**

**Next meeting:** ARAFB Business Meeting, incl. Public Submissions - 11 Feb 2025, 10:00 am



# MINUTES (in Review)

## ARAFB BUSINESS MEETING

<b>Name:</b>	Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru
<b>Date:</b>	Tuesday, 5 November 2024
<b>Time:</b>	12:00 pm to 12:42 pm (NZDT)
<b>Location:</b>	Offices of Buddle Findlay (Primary Location), Level 18, 188 Quay Street, Auckland 1010
<b>Board Members:</b>	Scott Pearson, Alastair Carruthers, Jonny Gritt, Linda Cooper, Paul Evans, Deputy Chair Paula Browning, Penelope Peebles, Ravi Nyayapati, Victoria Carter (Chair)
<b>Apologies:</b>	Moana Tamaariki-Pohe

### 1. Opening Meeting

#### 1.1 Open the meeting

Victoria Carter led a karakia at the beginning of the workshop that preceded the business meeting.

The Chair opened the meeting at 12.00PM

#### 1.2 Apologies



##### That the Auckland Regional Amenities Funding Board:

- A. Accept the apology from Moana Tamaariki-Pohe for leave.

**Decision Date:** 5 Nov 2024  
**Mover:** Victoria Carter  
**Seconder:** Linda Cooper  
**Outcome:** Approved

#### 1.3 Confirm Minutes



##### That the Auckland Regional Amenities Funding Board:

- A. Confirm the ordinary minutes of its meeting, held on 11 June 2024, including the confidential section, as a true and correct record  
B. Authorise the Advisory Officer to affix the chairs electronic signature to the minutes.

**Decision Date:** 5 Nov 2024  
**Mover:** Paul Evans  
**Seconder:** Scott Pearson  
**Outcome:** Approved

#### 1.4 Extraordinary Business

There was no extraordinary business.

## 1.5 Interests Register



### That the Auckland Regional Amenities Funding Board:

A. Receive the Register of Members Interests, including verbal updates.

**Decision Date:** 5 Nov 2024  
**Mover:** Victoria Carter  
**Seconder:** Deputy Chair Paula Browning  
**Outcome:** Approved

## 1.6 Notices of Motion

There were no notices of motion.

## 2. Presentations to the Board

### 2.1 Public Forum

There was no public forum.

### 2.2 Report From Amenities Board and/or Specified Amenities

There were no reports from representatives of the Amenities Board or individual Specified Amenities.

## 3. Board Activities Since Last Meeting

### 3.1 Chairs Report



### That the Auckland Regional Amenities Funding Board:

A. Receive the verbal update from the Chair.

**Decision Date:** 5 Nov 2024  
**Mover:** Ravi Nyayapati  
**Seconder:** Deputy Chair Paula Browning  
**Outcome:** Approved

### 3.2 Members Activities With Specified Amenities and Board Member Reports



### That the Auckland Regional Amenities Funding Board:

A. Receive verbal updates to Members Activities with the Specified Amenities and instruct the Advisory Officer to update the register of activities and gifts with these details.

**Decision Date:** 5 Nov 2024  
**Mover:** Victoria Carter  
**Seconder:** Alastair Carruthers  
**Outcome:** Approved

## 4. Management Reports

### 4.1 Advisory Officers Report



#### That the Auckland Regional Amenities Funding Board:

A. Receive the verbal update from the Advisory Officer.

**Decision Date:** 5 Nov 2024  
**Mover:** Victoria Carter  
**Seconder:** Scott Pearson  
**Outcome:** Approved

### 4.2 Timetable of Meetings - 2025



#### That the Auckland Regional Amenities Funding Board:

A. Adopt the Timetable of Meetings 2025.

**Decision Date:** 5 Nov 2024  
**Mover:** Victoria Carter  
**Seconder:** Ravi Nyayapati  
**Outcome:** Approved

## 5. Ombudsman's Report - Open for Business

### 5.1 Ombudsman's Report regarding workshops



#### That the Auckland Regional Amenities Funding Board:

A. After good discussion, receive the Ombudsman Report Open for Business 2023 and the Auckland Council agenda item pertaining to this report.

**Decision Date:** 5 Nov 2024  
**Mover:** Jonny Gritt  
**Seconder:** Penelope Peebles  
**Outcome:** Approved

## 6. Draft 2024-2025 Funding Plan

### 6.1 Draft 2025-2026 Funding Plan, Admin Budget, Director Remuneration



#### That the Auckland Regional Amenities Funding Board:

A. Approve the overall draft administrative budget of \$377,350 for 2025-2026 to be incorporated in the Draft Funding Plan

B. Approve the proposed rates of board member remuneration for 2025-2026 as:

Financial year	2025-2026		2024-2025		Increase	
	EACH	TOTAL	EACH	TOTAL	EACH	TOTAL
Members (8)	\$19,250	\$154,000	\$18,500	\$148,000	\$750	\$6,000

Deputy Chair	\$29,000	\$29,000	\$27,750	\$27,750	\$1,250	\$1,250
Chair	\$38,850	\$38,850	\$37,000	\$37,000	\$1,850	\$1,850

C. Note that the proposed increases to board member remuneration take into account the current economic environment, and there was no increase in the prior year.

D. Instruct the Advisory Officer to send details of the proposed board member remuneration to Auckland Council for consideration and approval

E. Instruct the Advisory Officer to incorporate the administrative budget, board member remuneration and proposed grant allocations into the Draft 2025-2026 Funding Plan

F. Note that the closing dates for submissions on the Draft 2025-2026 Funding Plan is 5PM on Tuesday, 4 February 2025.

**Decision Date:** 5 Nov 2024  
**Mover:** Linda Cooper  
**Seconder:** Paul Evans  
**Outcome:** Approved

## 7. Exclusion of the Public

### 7.1 Exclusion of Public: Local Government Official Information & Meetings Act



#### That the Auckland Regional Amenities Funding Board:

- A. Agree that the public be excluded from the following part(s) of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows.

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

C7.2 Minutes of a Confidential Meeting Held on 11 June 2024

C7.3 Provisional Allocation of Grants and Draft 2025-2026 Funding Plan.

**Decision Date:** 5 Nov 2024  
**Mover:** Linda Cooper  
**Seconder:** Scott Pearson  
**Outcome:** Approved

Members of the public were excluded from the meeting at 12.25PM

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available.

The meeting was re-opened to members of the public at 12.40PM

### 7.2 Minutes of the Confidential Meeting held on 11 June 2024

### 7.3 Provisional Allocation of Grants and Draft 2025-2026 Funding Plan

## 8. Close Meeting

### 8.1 Close the meeting

**Next meeting:** ARAFB Business Meeting - 26 Nov 2024, 10:00 am

A closing karakia was given by Linda Cooper

There being no further business the Chair declared the meeting closed at 12.42pm

CONFIRMED AS A TRUE AND CORRECT RECORD AT A MEETING OF THE AUCKLAND REGIONAL AMENITIES FUNDING BOARD HELD ON 5 NOVEMBER 2024:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Interests Register

## Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru

As of: 26 Nov 2024

Person	Organisation	Active Interests	Notice Date
<b>Alastair Carruthers</b>	Auckland Museum : Tāmaki Peanga Hira	Deputy Chair	1 Oct 2024
	Auckland Unlimited	Director	11 Aug 2022
	Carruthers Consulting Ltd	Director and Shareholder	11 Aug 2022
	Cornwall Park Trust Board	Trustee	11 Aug 2022
	Homeland NZ Enterprises Ltd	Director and Shareholder	11 Aug 2022
	Homeland NZ Trading Ltd	Director and Shareholder	11 Aug 2022
	MOTAT - Museum of Transport and Technology Auckland	Board Member	1 Oct 2024
	Ring Hora, Services Workforce Development Council, Tertiary Education Commission	Trustee and Board Member	11 Aug 2022
	Tāmaki Paenga Hira - Auckland War Memorial Museum	Trustee and Board Member	11 Aug 2022
Television New Zealand	Chair	1 Jul 2023	
<b>Deputy Chair Paula Browning</b>	Auckland Chamber Tech Working Group	Member	5 Sept 2023

	Creative New Zealand and Ministry of Culture and Heritage	On-going engagement with CNZ through role at WeCreate	28 Jul 2022
	Entain (formerly TAB NZ)	Sustainability Advisory Panel	27 Jun 2023
	Institute of Directors	Chartered Member	28 Jul 2022
	Toi Mai, the Workforce Development Council for Creative, Cultural, Tech and Recreation	Board Member	10 Sept 2024
	WeCreate Incorporated	Chair	28 Jul 2022
<b>Jonny Gritt</b>	The Lottery Community Northland Committee	Member	24 Aug 2023
<b>Linda Cooper</b>	Auckland Justice of the Peace Association	Member - JP	23 Aug 2023
	Community Patrol NZ (Henderson Branch)	Patron	23 Aug 2023
	Family Action Trust	Chair	23 Aug 2023
	Institute of Directors	Chartered Member	29 Apr 2024
	Judith Eastgate Family Trust	Trustee (non-beneficial)	23 Aug 2023
	Massey High School Foundation	Trustee	23 Aug 2023
	Noel Cooper Realty Ltd	Shareholder	23 Aug 2023
	Northwest Economic Masterplan Steering Group	Chair	1 Sept 2024
	Parliamentary Services	MP Advisor	30 Jan 2024
	Waitakere Health Link	Chair	23 Aug 2023
	Waitakere Licensing Trust	President	23 Aug 2023
	West Auckland Trust Services Ltd	Director	23 Aug 2023

<b>Moana Tamaariki-Pohe</b>	Maurea Consulting	Head of Training	1 Nov 2022
	Ngāti Whātua Whai Mai Ltd	Lead - Business Mentoring	9 Jan 2023
	Orākei Water Sport Inc	President	9 Jan 2023
	Tāmaki Paenga Hira - Auckland War Memorial Museum	Representative - Taumata a Iwi	9 Jan 2023
<b>Paul Evans</b>	BioGro New Zealand Limited	Independent Director	24 Aug 2023
	Edison Consulting Group Limited	Director	19 Sept 2023
	HFC Group	Independent Chair	16 Jul 2024
	Institute of Directors	Chartered Member	24 Aug 2023
	Localised Limited	Independent Chair	24 Aug 2023
	Maria Maria Limited	Shareholder and Director	24 Aug 2023
	Matakite Consulting	Owner	24 Aug 2023
	Ministry for the Environment	Waste Investment Panel Member	24 Aug 2023
	Pattle Delamore Partners	Director	28 Nov 2023
	WasteMINZ	Elected Board Member	24 Aug 2023
<b>Penelope Peebles</b>	CV Check	Penelope's husband (James Sutherland) is NZ Managing Director of the Australian public listed company that supplies Auckland Council with 'background screening services'.	23 Aug 2023
	Manchester Unity Friendly Society	Director	23 Aug 2023
	Penelope Peebles Advisory	Shareholder / Director	23 Aug 2023
	St Cuthbert's College Educational Trust Board	Trustee	23 Aug 2023
	Whatapaka Equestrian Ltd	Shareholder / Director	23 Aug 2023
<b>Ravi Nyayapati</b>	Badminton New Zealand	Board Member	28 Aug 2023



	Badminton New Zealand	Chair	16 Sept 2024
	Eventfinda Stadium	Board Trustee	5 Sept 2023
	Eventfinda Stadium	Deputy Chair	1 May 2024
	Institute of Directors New Zealand	Chartered Member	28 Aug 2023
	Institute of Directors New Zealand	Auckland Branch Committee Member	11 Jun 2024
	Lynfield College	Deputy Chair, Board of Trustees	28 Aug 2023
	Palmerston North City Council	Contractor	28 Aug 2023
	Peace Consulting LTD	Shareholder & Director	28 Aug 2023
	Te Wānanga o Aotearoa	Member of Audit & Risk Committee (Te Ārai Tūpono)	28 Aug 2023
<b>Scott Pearson</b>	Association of Certified Fraud Examiners	CFE	28 Jul 2022
	Chartered Accountants Australia New Zealand	Chartered Accountant	28 Jul 2022
	CPA Australia	FCPA	28 Jul 2022
	Gambling Commission	Commissioner	27 Jul 2022
	Institute of Directors	Chartered Member	28 Jul 2022
	Repromed New Zealand	Deputy Chair	16 Feb 2024
	The Big Idea	CFO	27 Jul 2022
<b>Victoria Carter</b>	Auckland Eye	Director	8 Feb 2023
	BusinessDesk NZ	Columnist	5 Nov 2024
	Camben Farms Ltd	Director	28 Jul 2022
	Camden Investments Ltd	Director	28 Jul 2022
	Carter Bloodstock Ltd	Director	28 Jul 2022
	Davies-Booth Associates	Director	28 Jul 2022

	Friends of Laura Fergusson Trust Inc.	Chair	28 Jul 2022
	Institute of Directors	Chartered Fellow	28 Jul 2022
	James Fletcher Management	Director	28 Jul 2022
	Joyce Fisher Endowment Fund	Chair	9 Feb 2024
	Laura Fergusson Board Inc.	Chair	9 Feb 2024
	Laura Fergusson Trust	Chair	9 Feb 2024
	Mrs Mac's NZ Limited	Director	27 Jun 2023
	Water Services Delivery Plans	Crown Facilitator	18 Nov 2024

Person	Organisation	Recently Closed Interests	Closing Date
<b>Deputy Chair Paula Browning</b>	MCH - Heritage Artist Resale Royalty Advisory Group	Member	4 Nov 2024
	Tāmaki Regional Skills Leadership Group	Member	4 Nov 2024
<b>Victoria Carter</b>	Ngati Awa The Strand Development GP Ltd	Director	4 Nov 2024
	Waka Kotahi - People Culture and OSH	Chair	4 Nov 2024

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# Annual Report 2023-2024

## **Auckland Regional Amenities Funding Board**

Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru

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# Chair's Report

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Tēnā koutou katoa

Waiho i te toipoto, kua i te toiroa

Let us keep close together, not wide apart.

This whakatauki speaks to the importance of keeping connected, of maintaining relationships and dialogue so that we can keep moving forward together. It also reminds us of the connection to projects that bring people together. Each of the amenities that the Funding Board provides a grant to plays a vital role in Tāmaki Makaurau, either uplifting and entertaining through the arts, or by educating and building capability, or by keeping people safe.

All the specified amenities in their own way bring people together and are vital for the health and well-being of our community.

Welcome to my first Chair Report, the 15<sup>th</sup> Annual Report of the Auckland Regional Amenities Funding Board (ARAFB). When the Funding Board first began, I used to present to it as Chair of the Auckland Arts Festival, so I feel a little like I have evolved with ARAFB as it has grown and changed over these fifteen years.

The last twelve months have been difficult economic times for many and we all, including the amenities, have been acutely aware of the challenges that ratepayers face while recognising the important contribution the amenities all deliver to the region.

In this report you will find more detailed information on the accomplishments and achievements of each amenity, along with links to their websites where you can find out more.

All the amenities work hard to engage broadly in Auckland and to be inclusive in the delivery of their work. Special programmes, translated materials, and a variety of events recognise the unique role of Māori, Pacifica, Asian and other diverse communities in Auckland.

## **Funding Board Updates**

The Funding Board had a stable year with no change to its make-up. Last year, five new members – Penelope Peebles, Ravi Nyayapati, Jonny Gritt, Paul Evans and Linda Cooper – joined existing members Paula Browning, Alastair Carruthers, Moana Tamaariki-Pohe, Scott Pearson and me, Victoria Carter.

We all bring diverse skills, experiences and perspectives which are important in fulfilling the requirements of the Auckland Regional Amenities Funding Act 2008. Several members are familiar with how the amenities operate and how Auckland Council works which is also useful.

In June of this year, we said goodbye to the Funding Board's Advisory Officer Leigh Redshaw. Leigh had a lengthy involvement with the Funding Board and was an important conduit between the amenities and the Funding Board for many years. Thank you Leigh for your service.

We have now welcomed Bree Torkington to the role. Bree has experience in democracy services, including with Auckland Council, Northland Regional Council and the Ministry of Social Development.

## **Activities of Note this Year**

### **Surf Life Saving Northern Region**

The last year was a significant one for Surf Life Saving Northern Region, as it saw the eighteen member clubs vote unanimously to begin the consolidation process with its national body, Surf Life Saving New

Zealand. This means, for the first time in the organisation's history, a united Surf Life Saving entity will serve New Zealanders.

### **Auckland Theatre Company**

The Grant Thornton and Randall Arts Management report to review the Auckland Theatre Company (ATC) operating model was presented to Auckland Council in 2023. Funding Board members Paula Browning and Victoria Carter worked very closely with ATC and Auckland Council to find a pathway forward. At the time of writing this report, work towards a solution is ongoing after many constructive conversations with ATC, Creative New Zealand, Auckland Council representatives and the Funding Board. We are hopeful of a resolution for ATC in 2024.

### **Auckland Rescue Helicopter Trust**

In 2020, the Auckland Rescue Helicopter Trust (ARHT) transferred part of its operations into a new entity in order to secure the government's National Ambulance Sector Office (NASO) contract for the northern region. ARHT did not apply for funding from ARAFB in the 2024-2025 year.

As noted in last year's Annual Report, there is the potential that ARHT may choose to transfer further operational activities out of ARHT which may mean that it would no longer be eligible for funding through the ARAFB.

### **Political Working Group**

A Political Working Group was formed by Auckland Council in 2023 to review Arts, Social, Sports and Community Institutions. This included work the Council already had underway with the Auckland War Memorial Museum, and the Museum of Transport and Technology.

The Funding Board is supportive of the work of Auckland Council in its review of the sector. We recognise the concerns of the amenities regarding the certainty of income which the Act was designed to ensure. One of the benefits of the Funding Board model is the independence and separation the funding process enables. The Funding Board provides a thoughtful external assurance process for the funding that it invests on behalf of Auckland ratepayers.

### **Finally,**

Thank you to Buddle Findlay for the continued support of the Funding Board. I also wish to thank all the Funding Board members for their commitment and engagement.



Nga mihi nui,  
Victoria Carter ONZM  
Chairperson

## Legislative Framework

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The Board operates in accordance with the [Auckland Regional Amenities Funding Act 2008](#) ('The Act'). This legislation allows the Funding Board to fix an annual levy to be paid by Auckland Council. The total annual levy is made up of funds to be paid as grants to the qualifying specified amenities named in the legislation, and an administration budget for the Funding Board.

The funding provisioned by the Act establishes a mechanism that brings sustainability of one revenue source to these specific organisations that deliver arts, culture, recreation, heritage, education, and rescue services and facilities to the Auckland region.

The annual grants distributed to the amenities are derived from the levy paid to the Funding Board by Auckland Council, and by extension, the ratepayers of Auckland. Both the Funding Board and the amenities are mindful of the source of this funding, and as such, each amenity ensures that appropriate acknowledgement is given to Auckland Council and the ratepayers of Auckland.

The funding has brought varying degrees of financial stability to these organisations and enabled a diverse range of services and facilities to be provided to Aucklanders.

## Funding Board Financial Summary

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There were no unexpected events that impacted the Funding Board's financial performance in the 2023-2024 year. As a result, the Funding Board posted a deficit of \$31,713 for the year, which was funded from reserves.

Full details appear further on in this report.

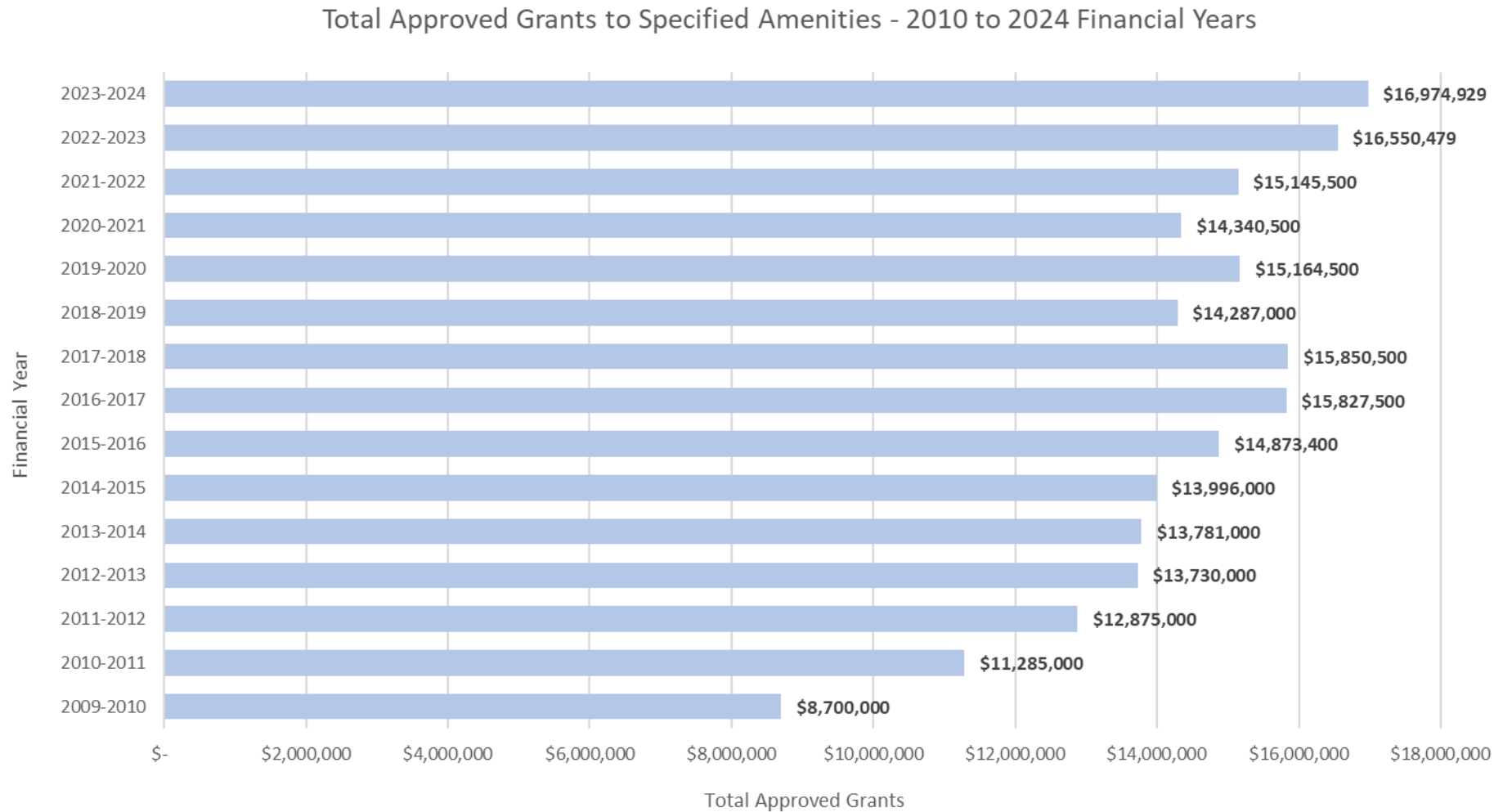
## Overview of Amenities

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Each of the specified amenities has provided commentary about their activities for the twelve months ended 30 June 2024. This includes highlights, financial summaries, and achievements against a broad range of Key Performance Indicators. Any other significant matters are also outlined.

A high-level summary of the trading results for each of the seven amenities that received grants for the year ended 30 June 2024 is also provided on page 48.

## Total Funding Provided to Amenities: 2010 -2024 Financial Years





**TE AHUREI  
TOI O TĀMAKI** | **AUCKLAND  
ARTS FESTIVAL**



*Photo taken at AAF2024, Angélique Kidjo with Angitu, photographer Andi Crown*

# Auckland Arts Festival

## The Year in Review: July 2023 - June 2024

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Auckland Arts Festival 2024 (AAF2024) ran from 7-24 March 2024.

This was the sixteenth Auckland Arts Festival, the tenth annual event, and the fourth and final programmed by Artistic Director Shona McCullagh, MNZM who together with AAF's Kaihautū Māori, Ataahua Papa, curated the programme under the theme of "resonance".

From the opening celebration **Waiata Mai** in Aotea Square, through three uplifting weeks AAF2024 strove to reflect and express the multifaceted world we live in.

### Artistic Review

More than 100,000 people enjoyed the programme of 50+ free and ticketed events. Across Tāmaki Makaurau, **37 venues** played host to AAF events several of which sold out and included five World premieres, eleven NZ premieres and six Australasian premieres. **More than 1,600 school students** attended productions, workshops, and discussions presented by close to **850** participating artists.

The Festival programmed events that reflected and reached Auckland's diverse communities and continued AAF's cycle of development and creation of new NZ works, supporting the growth and development of local artists and in particular Māori, Pasifika and Asian artists, as well as artists from other cultures and communities within Auckland.

The programme featured music from Aotearoa and around the world with iconic tunes at the sold-out **Hear Me Roar!**, the mesmerising world premiere of NZSO's **Beyond Words**, the brilliant vocals and messages shared by **Angélique Kidjo**, the foot tapping performance by **Martin Hayes & Guests**, and the rich sounds of the Brodsky Quartet's **Barton & Brodsky** featuring the incomparable William Barton, rock-punk politically-charged performances by Ukrainian **DakhaBrakha**, the heartfelt tribute to NZ jazz pianist Phil Broadhurst, futuristic techno legend **Jeff Mills**, the energetic **Ju Percussion Group** from Taiwan, and the sold-out performances by musician and spoken word sensation **Tim Minchin**.

More musical highlights included masters of vocal harmony **The King's Singers** at the Holy Trinity Cathedral, virtuoso Anna Koch in **PORTAL** supported by taonga puoro practitioner Ariana Tikao at Te Uru Waitākere Contemporary Gallery, the joyful gathering of Pasifika opera greats in **The O.Gs** at Shed 10, and the final performance for the Festival, **Pamyua**, which had the audience up and dancing in the Spiegelent.

The exhilarating and mesmerising performances of Stephanie Lakes's **Manifesto**, the dark and surreal story of Peeping Tom's contemporary theatre and dance work **Diptych**, and the comical and energetic participatory event **Boot Scootin' Boogie** delivered dance experiences across the spectrum. The unique setting of the Spiegelent hosted **Bernie Dieter's Club Kabarett**, warmly welcomed by audiences after a delayed start.

AAF2024 saw audiences moved in theatres with **In the Name of the Son** performed by Shaun Blaney at Q Theatre, **Boy** by playwright Carly Wijs, and the NZ work **Gravity & Grace** by Eleanor Bishop and Karin McCracken. AAF2024 presented the NZ première of **Te Tangi a te Tūi** at Te Pou Theatre, alongside the world première of **Aiga** sharing what it means to be disabled and Pasifika in Aotearoa, and the tale of a family dynasty in **O Le Pepelo, le Gaio, ma le Pala'ai** at ASB Waterfront Theatre, in partnership with ATC.

Children and adults alike were entranced with the première of new NZ work **The Valentina** (a co-presentation with Auckland Live), the comic fairy tale **A Very Old Man With Enormous Wings** by Gabriel Garcia Marquez, and Patch

Theatre's delightful stargazing **Zoom**, which was finally presented following the cancellation of AAF2022. The hugely popular gravity-defying **Afrique en Cirque** drew families to The Civic, while **Wonders** introduced children to the world of illusion at SkyCity Theatre.

AAF2024 went out to the regions with **Underground** featuring 17 established and up and coming pianists, along with the juggling and aerial tricks of **The Biggest Little Circus**, both of which entertained families for FREE and were enjoyed by more than 7,700 people on beaches, in parks and unexpected places, from Matakana to Manurewa and Takapuna to Piha.

### **Accessibility, Partnership & Education**

AAF2024 also saw the weaving of AAF's Toitū Te Reo programme throughout the whole festival, bringing the taonga that is te reo front and centre. **Te Tangi a Te Tūi, Waiata Mai, Āhuareka** featuring some of the best in kapa haka, a selection of well-loved songs recorded in te reo Māori in **Waiata Anthems**, and the bilingual discussion panel **Te Manawa Kōrero** featuring te reo language movement leaders, all embodied our commitment to sharing and celebrating this integral part of our culture.

AAF worked in partnership with a large number of leading Auckland and national arts organisations including Auckland Live/Tātaki Auckland Unlimited, Auckland Art Gallery, Auckland Theatre Company, I Ken So Productions, Te Rēhia Theatre, Te Pou Theatre, The Dust Palace, Aotearoa NZ Festival of the Arts, NZSO, Choirs Aotearoa NZ, NZ Opera, Chamber Music NZ, Q Theatre, Te Uru Waitākere Contemporary Gallery, Te Oro, Studio One Toi Tū, Artspace Aotearoa, Corban Estate Arts Centre, The Arts House Trust and Te Tuhi.

AAF is committed to making the Festival accessible to all student and youth audiences, and to enable this a high quality and diverse Creative Learning programme is presented. Students and their teachers were given the opportunity to experience the very best of theatre, dance and music, carefully selected to add value to the school curriculum, with ticket prices ranging from gratis to \$25.

More than 45 schools and 1,600 students participated in 13 live in-person events, including dedicated school matinees. Free and extensive education resources were available across three major works in AAF's programme, along with three pre/post-show talks. More than 150 young people from high schools, dance schools, University of Auckland and Unitec attended a range of dance/visual/audio/circus-based workshops held directly with artists. A further 35 attendees took part in a Festival workshop with ILL-Abilities dancers at Kohuora Auckland South Correctional Facility – a first for the Festival.

The Festival's dedicated Access & Inclusion Co-Ordinator works closely with a number of organisations and communities each year to help shape and deliver the Access & Inclusion programme, and to establish the events that will translate best for their communities.

They include Auckland Deaf Society, Association of Blind Citizens NZ, Arts Access Aotearoa, Deaf Education at Kelston School, Audio Described Aotearoa, Platform Interpreting NZ, individuals from within the communities and those who work in the human rights arena. The co-ordinator also works with other arts companies on delivery access for co-productions, including ATC and Touch Compass.

This year's programme featured a comprehensive range of opportunities for its Access & Inclusion audiences including NZSL and BSL interpreted, captioned and very visual shows, audio described, digital access, touch tours, access pricing, braille sheets and relaxed events.

AAF2024 featured three works by disabled artists, continuing the Festival's commitment to providing a platform for ALL artists.

AAF continued to play an important active arts advocacy role during the year and maintained contact with international and national arts networks. Senior staff actively contributed to working parties and advocacy groups addressing current sector-wide challenges as well as continuing to mentor smaller arts organisations and provide

advice on producing, presenting and touring shows. AAF is recognized by Creative New Zealand and other key stakeholders as a major arts leadership organization, contributing to the Auckland and New Zealand creative sector well beyond the actual three-week annual festival period.

The Auckland Festival Trust (TAFT) met or exceeded its KPIs for the year, including commissioning and staging new, New Zealand, Māori and Pasifika works, collaborating with Auckland and national arts organisations and operating safely.

### **Summary**

The next Auckland Arts Festival will take place from 6-23 March 2025, with a full programme release planned for mid-November 2024.

At the end of June 2024, there were 12 full-time staff members working on the 2025 and 2026 Festivals and nine Trustees on the Board. John Judge announced his retirement after 15 years as Trustee and 9 years as Chair. Trustee Sarah Judkins was unanimously appointed as his successor. Two new Trustees joined this year, Jack Bourke and Kirsten Blanchard. Shona McCullagh concluded her 4-year tenure as Artistic Director in April 2024 and the Trust appointed Bernie Haldane as new Artistic Director for the next four AAFs (2025 – 2028) in January 2024.

While AAF2024 was successful in attendance numbers, Box Office revenue was down on Budget by 30%, in line with industry trends. AAF experienced a return to unexpected delays as a result of interruptions to the global freight network. This, coupled with the current economic climate, meant achieving ticket sales and revenue targets was challenging. However, the shortfall in income was offset with savings in Production and Marketing costs and accumulated reserves. Thus, TAFT is in a stable financial position as at 30 June 2024 and is moving into 2024/25 with Retained Earnings well within the Reserves policy. We have revised our strategic programming approach and associated revenues for AAF2025.

TAFT's goals continue to include bringing world-class works that would otherwise not tour to Auckland, presenting works of diversity to appeal to the region's many communities, developing new works from Aotearoa, taking the arts across regional Tāmaki Makaurau and its communities, and continuing its significant arts leadership role.

With a continued focus on programming artists from Aotearoa New Zealand, as with all prior Festivals, TAFT welcomes the opportunity to contribute to sustaining the local arts sector through commissioning and developing more works from Aotearoa to present alongside innovative works from overseas.

TAFT/AAF would like to thank its key funders: Auckland Council, through the Auckland Regional Amenities Funding Board, Creative New Zealand and Foundation North. TAFT acknowledges all funders, sponsors, patrons, partners, staff, volunteers and audiences for their significant contribution towards making Auckland Arts Festival a successful, innovative and accessible arts event, which promotes and enhances the social, cultural and economic well-being of Auckland.

## Auckland Philharmonia Trust

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# Auckland Philharmonia.



*David Kay conducts the community play in with over 300 musicians joining with the Auckland Philharmonia in the Town Hall – Image Credit Sav Schulman*

# Auckland Philharmonia

## The Year in Review: July 2023 - June 2024

The fresh perspective that comes with any change of leadership naturally throws into focus an organisation's place within the surrounding community. It's clear that Aucklanders are very proud of this special city, with its green spaces, our active sports scene and vibrant cultural sector. It is only fitting that New Zealand's largest and most cosmopolitan city should have an equally impressive international-calibre orchestra to both serve and reflect the diversity of its people. Our staff and musicians are proud to represent our city, offering enriching, engaging and energising musical experiences for people from across Tāmaki Makaurau.

### Artistic

Our 2023-2024 year saw collaborations with creative partners such as Royal New Zealand Ballet, New Zealand Opera, the Michael Hill International Violin Competition and Duco Events (Synthony). In our mainstage series, our artistic highlights included the Australasian premiere of Korngold's *Die tote Stadt*, Mahler's Fifth Symphony alongside musicians of the Australian National Academy of Music, our annual Matariki concert with Troy Kingi, and a new commission for taonga puoro and orchestra by New Zealand composers Salina Fisher and Jerome Kavanagh.

*New Zealand Herald 10, Sergey Khachatryan plays Mendelssohn Violin Concerto – Image Credit Adrian Malloch*



A particular highlight: We were proud to welcome back Principal Guest Conductor Shiyeon Sung—an audience favourite—as she led the Bayleys Great Classics concert *Shostakovich 5* in August 2023 and NZ Herald Premier Series concert *Other Worlds* in March 2024.

As we headed into the 2024 calendar year we were pleased to start off the season with a sold-out performance of Beethoven's Seventh Symphony and feature our own Principal Viola Robert Ashworth as he took the solo role to perform the dramatic but rarely performed *Harold in Italy*.

*New Zealand Herald 7, Jerome Kavanagh performs the world premier of Salina Fisher's Taonga Puoro Concerto – Image Credit Adrian Malloch*



## Learn & Participate

Through our Learn & Participate programme (formerly APO Connecting) our musicians performed across the community, in Takapuna, Remuera, Titirangi, St. Heliers and Howick, for our In Your Neighbourhood and Up Close series. They also introduced young children and families to the sights and sounds of the orchestra through APO 4 Kids, (renamed Tunes 4 Tamariki in 2024) and continued the amazing work in schools across the city.

In the calendar year 2023 we were delighted to deliver over 971 hours of activity with over 4,400 people taking part in participatory work.



*Auckland Philharmonia Musicians perform with students from Sistema Aotearoa – Image Credit Thomas Hamill*

## People

In 2023 we celebrated the appointment of six new musicians, Gabrielle Pho (Principal Horn), Dominic Jacquemard (Sub Principal Percussion and Assistant Timpani), Ashley Brown (Section Principal Cello), Begonia Chan (cello), Martin Roberts (cello) and Christine Lee (violin) and recognised the retirement of two musicians Martin Lee (Principal Cor Anglais) and Matthias Erdich (double bass).

It takes a village to raise an orchestra – our vast array of stakeholders including donors, foundations, government funders, subscribers, and fans inspire and enable us to continue to reach Aucklanders with the joy of orchestral music.

Led by Music Director Giordano Bellincampi, our core of musicians, supported by a dedicated and nimble team of administrators, rehearse and perform week after week to thousands of guests.



*Dominic Jacquemard plays the tubular bells – Image Credit Thomas Hamill*

## Summary

Auckland deserves an orchestra worthy of its global status, its diversity, and its vibrancy.

We introduced a new brand identity, reflective of our progressive values and the beautiful skyline colours of Tāmaki Makaurau Auckland. And we welcomed internationally acclaimed artists into Auckland Town Hall, contributing to development of Auckland as a key destination on the world stage. Performances featuring works by New Zealand composers Salina Fisher, Gareth Farr, Ross Harris and Leonie Holmes, to name a few, were indicative of our dedication to supporting New Zealand’s cultural identity in our programming mix.

As the city’s largest employer of full-time artists and creative workers, we look forward to continuing to be a beacon of artistic and civic pride for all Aucklanders.

We thank our artistic leadership in the orchestra, our senior leadership, our partners at Auckland Live and our core funders Auckland Council, Creative New Zealand, Foundation North and Four Winds. And, finally, we thank you for caring about this institution and continuing to wave the flag of your Auckland Phil across every suburb of this city.

# Auckland Rescue Helicopter Trust



## AUCKLAND RESCUE HELICOPTER TRUST





# Auckland Rescue Helicopter Trust

## The Year in Review: July 2023 - June 2024

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For the third consecutive year, the Auckland Regional Helicopter Trust has failed to deliver an Annual Report or Audited Financial Statements as required under the Auckland Regional Amenities Funding Act 2008.

In August 2023, the Funding Board withheld the proposed annual grant of \$450,000 for the 2023-2024 financial year, as the Trust had failed to account for the funds received in 2022.

DRAFT

# Auckland Theatre Company Limited

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# AUCKLAND THEATRE COMPANY



# Auckland Theatre Company

## The Year in Review: July 2023 - June 2024

Auckland Theatre Company is pleased to be able to present our report for the period 1 July 2023 to 30 June 2024 incorporating activity from our 2023 and 2024 performance years.

We are grateful for the investment made in Auckland Theatre Company by Auckland Regional Amenities Funding Board on behalf of Auckland Council. This investment has materially supported us to present 894 events accessed by 83,218 people as either participant or audience. Our youth, education, new work, and sector development programmes offered 567 free opportunities for participants, more than one a day.

Our programme of activities is designed to support access to and participation in live performing arts, offering opportunities for those in the industry, those still in training, those interested in pursuing a career, and those looking for an entertaining night out. A significant proportion of our total activity is either free or heavily subsidised, with all our youth arts and sector development activity free to participate in. Our accessible performances provided 14 performances for d/Deaf and blind/low vision Aucklanders, offering them the opportunity to participate in a variety of theatre, some of whom came to every show. Our Pay What You Wish performances provided affordable access to live theatre for 3,546 Aucklanders.

We continue our work to better represent the city we are part of, working collaboratively with partners to produce theatre that tells a diversity of stories from a diversity of communities. We have been pleased to see our audiences responding positively, each production is attracting new-to-ATC audiences, and the diversity of those attending is increasing.

Although our finances continue to be challenged by the annual operating loss of operating ASB Waterfront Theatre, it has been pleasing that Aucklanders continue to value and enjoy the work we do. Producing theatre of scale and ambition, presenting outstanding New Zealand and international work that thrills audiences and builds community.



We have been delighted to present seven seasons including four by New Zealand writers and three world premieres. Highlights include partnerships with Te Pou Theatre to present the world premiere of *Hyperspace* by Albert Belz, SquareSums&Co and Oriental Maidens to present the world premiere of *Basmati Bitch* by Ankita Singh, and with I Ken So Productions and Auckland Arts Festival to present *O le Pepelo, le Gaio, ma le Pala'ai | The Liar, the Thief, and the Coward* by Natano Keni and Sarita So as well as the world premier of *Things That Matter* by Gary Henderson. Rounding out the year included ambitious at scale presentations of *King Lear* by William Shakespeare, *The Effect* by Lucy Prebble and *Switzerland* by Joanna Murray-Smith.

2023-2024 has been a significant 12-months of theatre that saw two productions extend (*King Lear* and *Basmati Bitch*) and record audiences in the period July-December 2023 as well as re-programming the last of our pandemic impacted productions (*Things That Matter*). Following a boom start to the period, the mood shifted with the economy, and January-June 2024 saw a change in audience patterns with all three productions missing their box office targets by an average of 30%. Taken as a whole, the impact of 2024 can be seen in audience attendance, falling shy of target by 9%.

Key Performance Indicator Description	Target	Result
Annual programme of theatre of high artistic quality:		
number of performances and opportunities	144	152
- audience attending	57,077	52,053
Work intended to appeal to diverse communities:		
- Number of works by diverse theatre makers	5	4

Developing new work by New Zealand theatre artists, reflecting the community of which we are a part and nurturing the next generation of New Zealand playwrights.

In addition to the world premieres of *Hyperspace*, *Things That Matter*, and *Basmati Bitch* we premiered a collection of short works by emerging writers. *Future-Tense* invited writers to respond to our current reality and imagine a positive future. The works were performed by the ATC Youth Company in November 2023 as part of their end of year ticketed season. Although not included as a premiered work for ATC, we are also exceptionally proud of our co-development investment in *The Handlers* by Poata Alvie McKree presented by Te Pou Theatre.



Supporting the development of new writers as well as the development of new work for the stage is a vital part of ATC's activity. Investing in developing new work creates opportunity for stories by and for New Zealanders to be seen on the stage. Investment in stories from a diversity of communities is essential, it promotes wellbeing and inclusion and allows audiences to see stories about them and different to them promoting empathy and understanding.

Key Performance Indicator Description	Target	Result
New Works		
Creative investment opportunities	4	6
- Creative investment participants	4	5
Creative Development opportunities	14	19
- Creative Development participants	42	365
- Premiered work	3	4

Inspiring and engaging young people, creating accessible programmes in which young people can participate in through school and independently. Our Creative Learning and Youth Arts programmes continue to create accessible opportunities for young people to access theatre, develop creative thinking and technical skills.

As an open access free programme, our Youth Arts programmes offers two strands of programming for young people aged 16-25. Youth Company is a year-long programme offering skills training and development for people considering a career in theatre. In the period July 2023-June 2024 our Youth Company presented an in-studio performance season of *Daddy Ubu* adapted by Esaú Mora from Alfred Jarry's *Ubu Roi*, their own ticketed public season a double bill of *The Trials* by Dawn King and *Future-Tense* by a collection of works by six young writers, performed as ensemble in *King Lear*, and, developed and presented work of their own. Our Youth Associates participants in this programme receive the same high standard of workshops and mentoring, without the high level of commitment to a year-long programme.

Our Creative Learning programme included school matinee seasons of *King Lear*, *Things That Matter*, *Hyperspace*, and *O le Pepelo, le Gaoi, ma le Pala'ai*. A large number of schools facing barriers to attendance received support to attend thanks to a philanthropic gift from the ATC Patrons Group. Accompanying the school matinee programme were teacher resources and in-school workshops. We continue to have school groups attending public performances, at school group prices, increasing accessibility.

Key Performance Indicator Description	Target	Result
Annual programme of opportunities accessed via school:		
- Number of opportunities	47	34
- Number of participants	4,570	3,131
Annual programme of opportunities for young people accessed independently of schools		
- Number of opportunities	48	46
- Number of participants	875	1,417

Providing leadership for the performing arts sector, offering professional development and resources that nurture artists, administrators and crews.

Our sector development activity includes hosting two Proudly Asian Theatre Producers-in-Training, Rana Hamida and Batanai Mashingaidze, each of whom interned with a mainstage production. Learning opportunities include a Directors Masterclass for working practitioners led by international director Sarah Goodes (Aus) and collaborating with Silo Theatre and Nightsong to present a workshop for Toi Whakaari's graduating class.

Key Performance Indicator Description	Target	Result
Opportunities for arts practitioners to access theatre making resources and opportunities:		
- Opportunities	107	462
- Participants	941	1,022
Opportunities for arts practitioners, arts companies, and corporates to access ASBWT:		
Professional Arts performances	62	92
-Audiences attending	15,575	11,235
Community events & performances	10	21
-Audiences attending	4,250	8,390
MICE events	79	54
-MICE attendees	7,760	5,600

## Financial Commentary

NB: The comparisons to budget are to the budget submitted in our September 2022 application, before the Jan-June 2024 period was planned, therefore the comparisons are less than useful.

### Full Year Result to 30 June 2024:

The net result excluding depreciation was \$85k, which is \$45k better than budget. This was driven by two one-offs:

- an early payment by Creative NZ (CNZ) of their July 2024 grant, \$286k, and,
- a one-off grant from Waterfront Theatre Trust (WTT) of \$790k.

When this combined income, \$1,076k, is backed-out the provisional result is (\$991k), which is (\$1,031k) adverse to budget.

Excluding the CNZ and WTT revenue noted above, revenue was \$9,652k, \$682k favourable to budget driven by extra production revenue of \$407k, primarily \$122k of co-producers' contributions and \$388k of higher-than-budget box office from the July-December 2023 period, \$139k of improved ASB Waterfront Theatre income, and \$108k increased donations associated with productions.

However, the confirmed programme for Jan-June was intended to generate \$1,305k and actually generated \$862k, which is (\$443k) adverse.

Expenses are (\$1,710k) adverse to budget, because the July-December 2023 period included a number of extension weeks which incur extra cost and which generated additional revenue of \$596k, and the January-June 2024 period where increased production costs were predicated on \$443k of extra box office being earned.

### **Base Funding Level & Ground Lease**

ATC continues to engage Auckland Council on the twin issues of the funding provided by ARAFB and the ground lease due to Council. ATC is grateful for the active engagement of ARAFB in those discussions. We understand Council is working towards an options paper for the Governing Body by October 2024.

ATC is adequately funded to be a theatre company for Aucklanders, in large part due to the support of ratepayers through ARAFB, however we are not funded to also operate a theatre which has a significant annual operating loss.

As the ARAFB and ATC commissioned report by Grant Thornton found, for ATC to be financially sustainable in its current form a base funding uplift of at least \$500k plus annual indexation of grants is required.

### **Note on Equity**

The Company is operating with a lower level of cash on hand than we traditionally do, which is the main reason equity is negative. This is not uncommon at this point in the year as we run down cash prior to receipt of the ARAFB grant, however the lower than budget box office and cost of operating ASBWT are exacerbating the issue.

The Board is mindful of the position and conducts a continuous solvency assessment. With significant contracted grant payments, expected box office revenue and contracted hire venue the Board has concluded the Company is a going concern.

ATC has a \$600k guarantee in place with its parent, The Theatre Foundation (TTF) to permit the use of advance ticket sales as cashflow. TTF's reserves are circa \$650k.

A related entity, Waterfront Theatre Trust (WTT) has granted ATC \$1m in 2024 in recognition of the significant costs associated with operating ASB Waterfront Theatre. The first tranche of this grant, \$791k, has been paid with the remaining \$209k due to be paid in August. This represents that last of our available financial resources. Our reserves are now exhausted.

# New Zealand Opera Limited

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NZOPERA



*Opera in Schools 2024, Tirimoana Primary School*

# New Zealand Opera

## The Year in Review: July 2023 - June 2024

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New Zealand Opera presents mainscale opera, touring productions, festival productions, concerts, and other events on the stages of the Kiri Te Kanawa Theatre, ASB Waterfront Theatre, and Auckland Town Hall, as well as in non-traditional performance spaces in Auckland. The 2023-2024 funding period saw many significant successes for NZ Opera but also demanded a lot from our internal staff due to consecutive and sometimes overlapping productions.

### Key achievements and highlights for Auckland

- 12,011 people engaged with or experienced opera in Auckland across 40 events
- The Opera in Schools programme visited 10 schools across Auckland, reaching 3,219 students and teachers
- We worked with 333 artists/creatives
- We delivered 26 engagements for youth & communities
- Collaborations with Auckland Philharmonia and Black Grace Dance Company

### Key outputs and outcomes

On July 8 2023, New Zealand Opera collaborated with the Auckland Philharmonia to present Opera in Concert, *Die tote Stadt* by Erich Korngold. Thirty members of the New Zealand Opera Chorus joined the orchestra to present this work, with 834 people in attendance.

Our final Covid-impacted and postponed season from 2021, *(m)Orpheus* in collaboration with Black Grace Dance Company, was successfully delivered in September in Auckland to great reviews and near sold-out houses. It was hugely rewarding to witness the artistic expression of Pasifika culture on the stage and the fusion of our artforms.

In 2024, we ventured into a new collaboration with the Auckland Philharmonia to present Lucy Mulgan's opera *Red!* as part of their annual Summer School programme. 21 tauira joined us for the week working alongside opera singers, learning the 50-minute opera. The week culminated in a semi-staged performance at the Auckland Town Hall with 450 in attendance.

April 2024 saw the presentation of Jonathan Dove and Alasdair Middleton's *Mansfield Park* at Settlers Country Manor in Tāmaki Makaurau. We were thrilled to sell out our performances, including an additional performance in Auckland in response to high ticket demand. This opera, written in the 21st century, appealed to a wide range of audience members, with 10% being first-time opera goers.

Our touring mainstage opera for 2024 was Rossini's *Le comte Ory*. The stellar cast comprised national and international talent, led by New Zealanders Emma Pearson and Manase Latu. 2,157 attended across two performances at the Kiri Te Kanawa Theatre, which was just under our target.

### Outreach activities

Around each production we delivered an extensive participation programme including: low price dress rehearsal tickets for the community; free pre-show talks; audio-description and touch tours for the blind and low vision community; masterclasses for singing students; and lighting, design and production workshops for school groups.

A highlight of our *(m)Orpheus* participation programme was our new initiative / wānanga, "Korokī Te Manu" where kura kaupapa tauira travelled from around Northland and Tāmaki Makaurau to spend the weekend with New Zealand Opera; attending *(m)Orpheus* performance, participating in workshops with Black Grace, touring around The University of Auckland campus and learning about the programmes they have on offer.



On Saturday, 11 November, we welcomed the public into our studio space for the NZ Opera Open Day. This event is an important outworking of our values, opening our doors and inviting the community to walk alongside us.

We had our annual Opera in the Park as part of Auckland Council's Music in Parks series. This year, we were invited and contracted to deliver two concerts: the first at Glover Park in St Heliers, and the second at Ambury Farm in Mangere. Both concerts were affected by the weather, including a full cancellation of the Mangere event.

In February 2024, we delivered our annual Opera in Schools Tour – a 45-minute version of Gaetano Donizetti's beloved *The Elixir of Love*. We shared this beautiful production with tauira and kaiako from across Auckland including: Dilworth Junior School, St Kentigern College, Tirimoana Primary School, Henderson Primary School, Pomaria School, Edmund Hillary School, Good Shepherd School, Scott Point School, Three Kings School, and Blockhouse Bay Intermediate School. We also performed the opera for students from the Blind Low Vision Education Network NZ school in Homai, as well as providing a Touch Tour of the production and a masterclass for their students afterwards.

For our production of *Le comte Ory*, we were delighted to onboard and launch a new breakthrough technology from contexts.live for our production of *Le comte Ory*. This technology enabled real-time access to surtitles and description via personal Braille readers, alongside traditional offerings for the blind and low vision community. This works to expand our accessibility and engagement with this community, setting a global precedent for opera productions.

#### Key Performance Indicators

Description   Target	Result
Local participation in opera programmes -11,185	5,662
Kanohi ki te Kanohi kōrero (face to face conversations) with iwi	Established relationship with Majic Paora (Pouako Waiata - Toi Whātua) and their iwi-based music school, He Wai Rōreka; students attended NZO's Korokī Te Manu Wānanga 2023 and production of <i>(m)Orpheus</i> .
Audio description	Audio descriptions were offered at <i>Le comte Ory</i>
Audience Ticket Sales - 4,552	3,994
Audience Ticket Revenue - \$320,076	\$342,762
Culture Counts value score - >65% rate the overall production experience as excellent or good	Achieved - 93%
Reach more than six centres (outside Auckland, Wellington and Christchurch)	Achieved - Hamilton, Rotorua, Napier, Hastings, New Plymouth, Cheviot
Strengthen relationships with other opera organisations in Aotearoa – at least one organisation	Achieved - Costume Hire to Festival Opera. Loan of studio space to 'The O.G.'s' (AAF programme).
Collaborative relationships in Aotearoa and abroad – at least three collaborations	Achieved - MOU for shared resources (including tessitura) between NZSO and RNZB. Joanne Cole, Director of Artistic Planning and Participation, invited to present and attend the World Opera Forum in Los Angeles. Collaboration with the University of Waikato and NZ Opera on a New Opera Forum Wānanga. Presentation of <i>(m)Orpheus</i> with Black Grace Dance Company. Sustained relationship with the Auckland Philharmonia for <i>Die tote Stadt</i> .

Description   Target	Result
Secure new donations and benefaction – excess of \$200,000 pa	Not achieved \$82,307
Increase Trusts & Foundations - Target: \$573,560	Not achieved Outcome: \$465,567

### Bicultural Journey

New Zealand Opera is committed to being a Te Tiriti o Waitangi partner, involving Māori in decision-making and fostering authentic engagement. Under Tumu Whakarae Brad Cohen's leadership, NZ Opera continues its bicultural haerenga, upholding Te Tiriti principles within Aotearoa's arts landscape.

On Thursday 2 November 2023, we started rehearsals for our first work within our Tū Tamariki space, *Te Hui Paroro*, which is a newly commissioned bilingual opera for tamariki by Rutene Spooner (Ngāti Porou, Ngaruawahine). Unfortunately, the performance element of this development stage was interrupted due to cast sickness, and the trial tour to schools in Auckland was postponed to late 2024.

NZ Opera's Māori engagement strategy, *He Mahere Kaiaka Māori, Mahi Tahi hoki*, continues into 2024-2026, focusing on knowledge, environment, relationships, and recruitment. The establishment of the Manu Tū Rae role marks a significant step forward, with Kawiti Waetford (Ngāti Hine, Ngātiwai, Ngāti Rangī, Ngāpuhi) joining the senior leadership team. This role enhances cross-departmental guidance and reinforces the commitment to Te Tiriti o Waitangi, ensuring that Māori perspectives are central to strategy and decision-making.

NZ Opera honours tangata whenua by integrating te reo Māori into communications, guided by Te Tira Māori, who ensure the appropriate use of the language. Cultural advice is reflected in productions, such as changing "Chateau Formoutiers" to "Whareora" in *Le Comte Ory*.

### Financial statements

For the twelve-month period ending 30 June 2024 New Zealand Opera has recorded a deficit of \$1.213m (2023: operating deficit of \$1.059m) against the original budgeted deficit of \$502k; an unfavourable variance of \$711k. After generating large surpluses during the Covid years, New Zealand Opera planned for a structured operating deficit in the 2023/24 year. This was mainly to allow productions that had been postponed through Covid-19 to be presented in 2023. Programming also changed from the plan presented in 2022 due to a more realistic strategy with the arrival of a new General Director.

Income was \$6.556m against a budget of \$8.239m, an unfavourable variance of \$1.683m. There were a number of factors causing this significant decrease in revenue: ARAFB Grant was \$215k lower than requested, Box Office was \$355k lower than budget due to changes in programming and a reduced number of performances, and Grants and sponsorship were \$420k lower than expected. Other income was \$1.075m lower than budget as two major collaboration (cost neutral) projects did not happen (These were Opera in the Harbour and an international tour of Star Navigator).

Fortunately, expenditure was also less than budgeted at \$7.77m compared to the budget of \$8.741m, a favourable variance of \$972k. Strong controls on people costs and overheads resulted in a saving of \$42k. The change in artist programming along with the cost neutral collaborations being cancelled resulted in savings of \$972k.

# Stardome Auckland Observatory & Planetarium Trust Board

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# Stardome Observatory and Planetarium

## The Year in Review: July 2023 - June 2024

We are proud to present the achievements of the past year, marking the third year of *A New Vision*, our 2021–2026 strategic plan. This plan sets out a vision to establish Stardome as a place of trust and integrity for celestial stories, astronomy, mātauranga Māori, and cosmological science. We aim to honour and share the first stories told about the skies over Tāmaki Makaurau and Aotearoa, uphold the mana of Maungakiekie, ensure environmental and financial sustainability, and inspire the minds of our tamariki and rangatahi.

This year has been marked by several significant highlights. Our most notable achievement has been a return to strong visitation after years of disruption due to COVID-19 and building works. Our manuhiri responded enthusiastically to the new gallery experience launched last year, which places kōkōrangī Māori alongside astronomy. We are delighted to report our highest visitation since 2017, driven largely by significant growth in evening and weekend attendance.

Celebrating Matariki remains a cornerstone of our calendar year, and the 2024 financial year, somewhat unusually, encompassed both the 2023 and 2024 public holidays, contributing to our strong visitation. We also began the revitalisation of our education offering, expanding our team and launching a refreshed programme to ensure we remain a vital resource for teachers and learners.

Early in the financial year, we completed our roof renovation and replaced the stunning copper dome of the Edith Winstone Blackwell Zeiss telescope, allowing us to reinstate our popular Zeiss Telescope Experience.

However, the year was not without its wero. The impact of last year's copper dome theft lingered, costing substantially more than initial estimates. We navigated a complex insurance claim and successfully raised funds to replace the dome, with immense gratitude to Tātaki Auckland Unlimited for their support. The ongoing cost-of-living crisis has suppressed education visitation, particularly outside the Matariki season, and we are navigating some of the toughest economic conditions we've seen in recent times.

This report demonstrates that despite ongoing economic challenges, we have made significant progress toward our strategic objectives while laying a strong foundation for future growth. At the end of this third year of *A New Vision*, we are proud to report that we are tracking well, with 32 of the 49 success measures now achieved. The next two years will focus on consolidating and leveraging the physical transformation of Stardome to grow visitation and reach our ambitious target of 95,000 per annum by the end of 2026.

As always, we are incredibly proud of our team and deeply grateful for the trust and support of Aucklanders, both through their patronage and via the ARAFA levy. We appreciate the continued support from all our funders and sponsors and look forward to building on this year's accomplishments as we move into the final two years of *A New Vision*.

Below are a few highlights from the year.



## VISITATION

We are thrilled to have welcomed over 81,000 manuhiri to our whare arorangi in FY24. This represents a return to numbers more aligned to those experienced prior to COVID-19.

A closer look at visitation shows a shift in the composition of our audience. Previously, education visitation has made up between 40-60% of the total. In 2024, education visitation was just over 31,000, about three quarters of pre-Covid numbers. However, while school visitation was suppressed, we experienced a significant increase in evenings and weekend audiences. Over 46,000 manuhiri came to evening and weekend experiences, our highest number on record, and 30% higher than the last pre-Covid year.

The pattern of visitation remains consistent with a peak in June and July, reflecting the Matariki season. The Matariki public holiday for 2023 (14 July) and 2024 (28 June) both fell in the 2024 financial year.



## EDUCATION

The cost-of-living crisis experienced across Aotearoa appears to have had a significant impact on our education visitation in terms one and two. This is supported by feedback we have had from teachers that they are very conscious of the cost of field trips for their school communities. Many schools appear to have reduced the number of out of class experiences in response.

Though education visits in terms one and two were subdued, education sessions during terms three and four were full, driven by the ubiquity of Matariki studies in schools and Stardome's reputation for delivering authentic and meaningful learning experiences.

Our education visitation continues to reflect the diversity of Auckland, both geographically and demographically. We are proud to continue to reduce the barriers for schools with limited means for visits through our equity programme.

## MATARIKI 2023 AND 2024

In July 2023, we launched a new self-generated Matariki show, *Matariki - Te Whetū o te Tau Hou*. This was written, recorded and narrated by Stardome kaimahi. This show was updated for Matariki 2024, which fell in June. Reception was once again tremendous, including many sold out shows.

In the spirit of Matariki, our recent tradition of opening our doors free of charge to manaaki visitors was once again massively successful. On the public holiday in 2023 (14 July) we welcomed 967 visitors, and in 2024 (28 June), we had more than 1000 visitors, all wishing to learn more about the celestial origins of Aotearoa's newest public holiday.



## NEW PLANETARIUM SHOWS

A total of nine new planetarium shows we added to our stable this year; four externally sourced and five developed internally by our talented team. Offering new programming complements our existing visitor favourites and showcases the creativity of our planetarium team.

### PINK FLOYD DARK SIDE OF THE MOON 50TH ANNIVERSARY

Newly licensed and direct from the UK, this special edition show marked the 50<sup>th</sup> anniversary of not only a seminal album, but also one of our most popular and longest standing planetarium experiences. It received almost universal acclaim and was a massively popular hit with visitors, enjoying a near sold out run.

### XYZZY

This immersive planetarium experience was launched in November 2024. It was created by artist Jess Johnson and director Simon Ward in partnership with Tūhura Otago Museum.

Developed through a decade of creative work, Johnson's hand-drawn compositions were transformed by Ward into an animated web of 'flesh mandalas', self-replicating architecture, undulating worms, hallucinogenic patterns, and messianic alien deities.

Xyzy had an extraordinary reception, with sold out shows through November, December and January.

### THE YEAR IN SPACE 2024

After the popularity of this show last year, we created a 2024 show for the enjoyment of our visitors. This included the best astrophotography from the NZ Astrophotographer of the Year Awards, stunning images from the James Webb Space Telescope, and the Osiris Rex asteroid return mission, among others.

### ZEISS REOPENING

Following the successful repair of the copper dome, the Edith Winstone Blackwell Zeiss telescope reopened in April to great visitor reception. The refurbished dome is stunning inside and out and its watertightness has improved significantly.

### GALLERY TRANSFORMATION

Our new gallery experience launched at the very end of FY23 has been embraced by our visitors this year. The refreshed experience demonstrated our commitment to honouring the skies above Aotearoa and sharing the first knowledge of our skies alongside western astronomy.

### ACCESSIBLE PROGRAMMING

This year we upped our accessibility game with two new programmes. The first was *Quiet Hour*, our first low-sensory experience. The session is designed to accommodate individuals with autism and other sensory and neurodiversity needs, with reduced noise and lighting and provision of a breakout space. Following overwhelmingly positive feedback from participants, *Quiet Hour* became part of our permanent public programme.

The second programme was *Audio Universe*, a captivating planetarium show designed for blind and low-vision visitors.



This has been met with a very positive response from the blind and low-vision community, who welcomed the opportunity to participate in an experience designed to meet their needs.

### **EDUCATION REFRESH**

With the physical transformation of the visitor experience completed, this year our focus turned to refreshment of the education offering. During this year, we increased capacity of the team, and a new programme launched in April - *Looking up, feeling small, thinking big*.

### **CARBON NEUTRAL**

We have been successful in maintaining our carbon neutral certification from Toitū Envirocare in 2024. The certification process is rigorous and holistic and involved significant work to understand our carbon emissions, audit, reduce and offset. This is a meaningful achievement toward our strategic goal and represents an enormous amount of work carried out over the past three years.

### **MĀTAURANGA MĀORI PROGRAMMING**

*Ngā Wāhanga o te Tau* (Seasons of the Year) was developed and launched this year. This programme, now a weekly fixture, focuses on observing the night sky through a Māori cultural lens. The programme is based around the seasons, giving visitors insight into the important whetū for each season and how they inform the way we interact with te taiao.

In 2024, 36% of programming included mātauranga Māori content, either a focus or complementary. We attempt to integrate aspects of Te Ao Māori across all of our programming by the use of te reo Māori greetings and kupu Māori for whetū, arorangi, and other celestial bodies. This is also reflected throughout our galleries which are bilingual and place kōkōrangī Māori alongside astronomy.



# Surf Life Saving Northern Region Incorporated

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**SURF LIFE SAVING**<sup>®</sup>  
NORTHERN REGION





# Surf Life Saving Northern Region

## The Year in Review: July 2023 - June 2024

Surf Life Saving Northern Region (SLSNR)'s primary mission is to ensure the safety of beachgoers in our communities by providing essential lifesaving services, beach education, coastal aquatic rescue and sport and recreation outcomes. Within the Auckland Region, which comprises 10 out of our 18 surf lifesaving clubs, 70% of the Northern Region's efforts are accounted for, contributing a substantial portion of our national outputs. We deploy a dedicated team of over 5,400 members who patrol 24 different beach locations, serving hundreds of thousands of beachgoers annually.

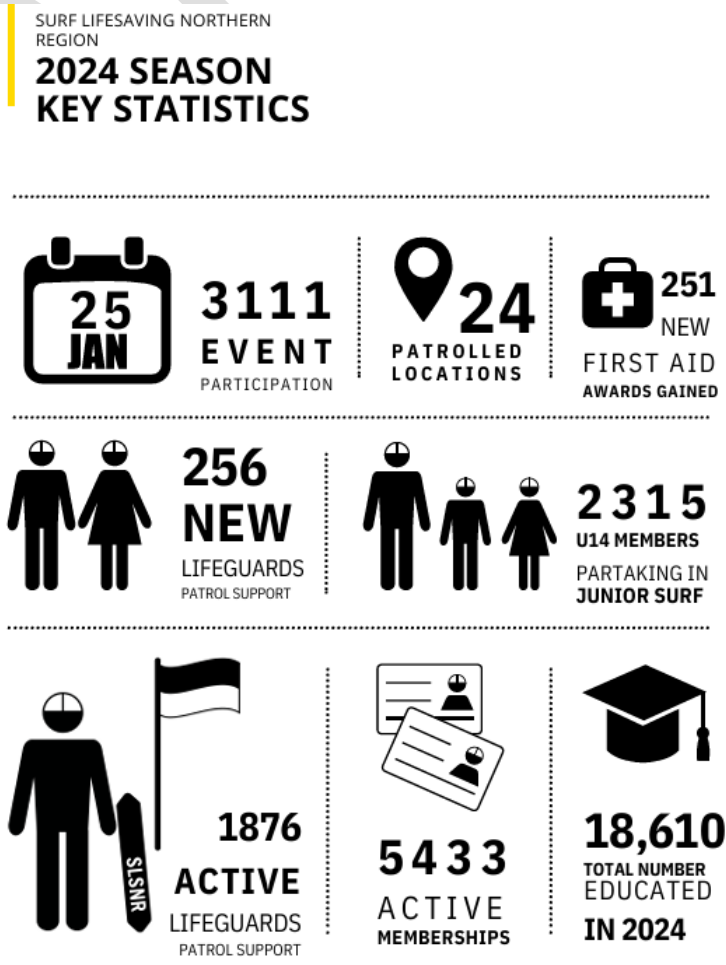
The 2023-24 season was a momentous one for Surf Life Saving Northern Region, as it saw the organisations 18 member clubs vote unanimously to begin the consolidation process with its National body, Surf Life Saving New Zealand. This, for the first time in the organisation's history, saw a united Surf Life Saving organisation, to best service New Zealanders. The process has been smooth with the club elected NR Leadership Group, created to receive and escalate any club concerns relating to the consolidation.

Resulting from the consolidation process, a renewed focus and strategy was set this financial year, with a central pillar of 'Kapa Kotahi' – a deliberate move to signal the path ahead for our membership. This membership centric strategy set out to 2028, includes the supplementary pillars of Leadership, Support and Resilience to ensure our clubs and organisations mature and consistently perform to the levels we have demonstrated to our society.

The season highlights of the Northern Region include:

- Completion of the United North Piha Facility, with land broken at the Kariaotahi facility
- Successful inaugural delivery of satellite locations at Tāwharanui and Te Arai
- Ongoing excellence in our emergency responses and SAR taskings
- Reduction in rescues through a well-trained and proactive workforce
- Over 18,000 members of the public were educated through community and outreach programmes

Operationally, following a tumultuous recent history, the 23/24 season brought favourable coastal conditions, largely thanks to El Nino weather patterns. This saw the general public descend upon Auckland coastlines in masses, testing endurance levels of our services, with





extensions of lifeguard services well into twilight hours on weekends a common occurrence. This demand increase is reflected through increases in total hours (up 13% or 11,737 hours on last season) and in First Aid administration (up 60% or 313 major and minor incident responses), on last season.

A real testament to the skill and ability of our membership, despite the increase in demand, rescue statistics reduced this season. This is attributed to the significant increase in public engagement. Proactive measures helped avoid critical operational response.

Training and developing our membership are critical to retaining skilled volunteer and paid service, with 8/9 key training achievement metrics surpassing 100% of their annual targets. This is tracked through new and refreshed members gaining qualifications through core requirements (Surf Lifeguard Award, Radio Communications, Rock Training) and advanced courses (Patrol Captain Award,






IRB and Rescue Water Craft (jet ski) Operators).

With the absence of extreme weather events, our Search and Rescue (SAR) services experienced a quieter season. While there were no large-scale incidents, NZ Police are increasingly tasking Surf Life Saving SAR assets, particularly in events where a body recovery is the likely outcome. This tasking increasing is attributed to the trust forged through necessity across the past three years and its associated extreme events. Further evidence of the vital role Surf Life Saving plays within the emergency services sector, and the gap it bridges between LandSAR and Coastguard across our rugged coastlines.

Community education has long been a key organisational tactic, focusing at the beginning of the drowning chain, to better equip our current and future beach goers with skills to safely enjoy our environment. Through a concerted effort, 18,610 members of the public were educated through established and pilot programmes, with key community events targeted to ensure Surf Life Saving was visible and active. Events included the ASB Polyfest where 2000 people saw key safety messages across the four-day event.

Additional to core service delivery, our clubs continue to see stability within their Junior Surf programmes and pathways, with a stable five-year trend. With no crowd restrictions or extreme weather, our sport and recreation events - a key membership retention tool, experienced a bumper season with over 3100 participants – matching pre-COVID levels. Over 110 volunteers contributed in excess of 1900 volunteer hours to officiate and provide water safety for such events, further demonstrating our organisations many member pathways.

Going forward, in Auckland specifically, the organisation will continue to have five key focuses outside of our BAU delivery over the next three years:

-  Progressing Phases 2 & 3 of the SLSNZ Consolidation: aligning back-office processes, branding and IT migration
-  Undertaking the review of our lifeguard service delivery model in Auckland with the better understanding Auckland's growing demands, where there is current service needs unmet and where we will see them arising
-  The rebuild of our Auckland lifesaving facilities, and the Marine Rescue Centre
-  Working to identify and address deficits within our volunteer demographic and designing strategies to better support recruitment and retention of volunteers
-  Working to ensure our community education resources are accessible outside of the current surf lifesaving clubs or locations, school system, classroom and existing pay2play models. Specifically ensuring it is accessible in emerging areas of demand – Auckland outer islands, emerging coastal communities and 'new' New Zealander demographics.

DRAFT

# WaterSafe Auckland Incorporated, t/a Drowning Prevention Auckland

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*RUKU Karakia*

# Drowning Prevention Auckland

## The Year in Review: July 2023 - June 2024

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Drowning Prevention Auckland is the lead organisation in educating Aucklanders to be safe in, on and around the water to ultimately prevent drowning. DPA undertakes practical and relevant research for the sector that enables organisations to implement evidence-based practices in their pursuit to reduce drowning. DPA is also an established voice in policy and bylaw amendments, regionally and nationally.

DPA's suite of educational programmes continue to meet the needs of at risk and hard to reach water-users, encouraging safer behaviours in, on and around the water. Recognised as a leading agency for drowning prevention education, our accessible curriculum is underpinned by the 15 evidence-based water competencies for drowning prevention. The addition of an eLearning platform provides flexibility and accessibility for all.

Overall, we achieved a smaller reach than anticipated which resulted from vacancies of Aquatic Educators that we were unable to fill, a financially driven decision to withdraw from providing Water Skills for Life and workplaces reducing their available budgets for learning and development of their staff. We did however nearly double our reach in community settings.

### Leadership achievements

A key highlight has been our continued contribution to the wider sector goals of reducing drowning and the leadership that we are able to demonstrate in this regard. We are proud members of Wai Ora Leaders and are committed to playing our part in the implementation of the national water safety strategy, Wai Ora Aotearoa.

### Wai Ora Tāmaki Makaurau

We are particularly proud to be leading the implementation of Wai Ora Tāmaki Makaurau – Auckland's Water Safety & Drowning Prevention Strategy which has successfully been working positively with more than 30 sector stakeholders to achieve our collective goals. The independent evaluation of this work this year celebrated the comprehensive approach, the high levels of meaningful collaboration, and the clear mandate for DPA to continue to lead this initiative.

### Education achievements

Our drowning prevention education has again this year achieved:

- Broad reach across the education sector covering all ages – early childhood, primary, secondary, and tertiary.
- Promotion of a safety culture among rock-based fishers, crab fishers and other land-based fishers.
- Focus on ethnic communities with high drowning rates – Asian, Māori and Pasifika through educators of the same ethnicity.
- Bespoke programme delivery for professionals working in, on and around an aquatic environment.

### Research achievements

#### Trusted voice

Our expertise continues to be actively sought with our Research & Impact Manager, Dr Teresa Stanley representing DPA and our perspective on the Safer Boating Forum Data Subgroup, the Maritime New Zealand's Community Research Advisory Group and the Tāmaki Makaurau Safety Collective.

### **Applying our research**

Our research team worked on a number of projects this year that added value when the research knowledge was applied into finding a solution and these initiatives included:

- Completing a pool gap analysis and water safety training for Eastcliffe Retirement Village after a drowning fatality with our recommendations to improve safety all being implemented.
- Hazard assessments for Council which included three waterfalls in Tāmaki Makaurau Auckland – Karamatura Falls, Fairy Falls and Hūnua Falls.
- ‘Blind’ shopper research on the retailer safety information given at point of sale. This has informed our approach to improve this offering by working with retailers directly.
- On-water research with support from Maritime Police looking at whether craft users had received any safety information at point-of-sale.

### **Advocacy Achievements**

Our expert team provided feedback on a number of consultation documents throughout the year and two key projects were:

#### **Navigation Safety Bylaw**

Under the banner of Wai Ora Tamaki Makaurau, DPA, Coastguard New Zealand and Water Safety New Zealand presented to Auckland Council advocating to review the Navigational Safety Bylaw earlier than planned with the intent of removing a clause that allows the skipper to determine if it is safe to remove lifejackets. When boating incidents have occurred, recent studies show that wearing a lifejacket may at least halve recreational boating drowning deaths.

The clause is at odds with other Navigational Safety Bylaws around the country - an update would be preferable for national consistency due to the number of Aucklanders who undertake their boating both within and outside the Auckland regional boundaries. We were successful in raising the profile of this issue although we were unable to change the timeline of bylaw review.

#### **Storm Recovery and Resilience Support**

DPA provided feedback in the consultative stage of Auckland Council’s review on Storm Recovery and Resilience. We supported the intent of ensuring Aucklanders know what to do before, during and after a flood, and are active in managing risks. We also promoted evidence-based and consistent flood safety messaging and education initiatives for both the public and disaster response organisations. We also highlighted that blue-green networks carry inherent risk and we could support Council in mitigating risks of drowning in these spaces.

### **Financial result**

The board made a deliberate decision in this financial year to invest in reserves to support Wai Ora Tāmaki Makaurau on behalf of the collective and to seek expert support from a philanthropy specialist. It has been a difficult funding environment, and we finished this year with a deficit that was budgeted and expected.

### **Supporting Auckland’s multicultural population**

Our appeal to Auckland’s diverse population ensures that we reach the many different ethnic groups who live, work and play in Tāmaki Makaurau Auckland. This year, we continued our focused work with Asian communities and had a specific focus on increasing lifejacket usage.

#### **Asian community outreach**

The continued employment of an Asian Water Safety Advisor has brought us closer to a population that wants more education in, on and around the water. This role continues to yield positive relationships with groups wanting to ensure their families are informed about water safety. Launched in September 2021, with the support of the

Ministry of Ethnic Communities, the DPA WeChat channel provides a unique social media platform to promote and advocate water safety activities for Mandarin speakers in New Zealand. With a current reach of over 11,000, the monthly WeChat edition promotes the latest DPA news, water safety messages and educational opportunities. We have also focused on libraries as a key connector with community and these have been very effective in getting our messages to a diverse population.

### **Lifejacket Hubs**

Our Lifejacket hubs have been operating since 2014 and are designed to encourage the use of well-fitted lifejackets. These hubs are established to be available from boats clubs, surf clubs, community venues, churches, or marae to enable individuals or groups to access and use lifejackets when boating or using a watercraft. Being able to borrow a lifejacket from the hub decreases the financial barrier for some members of the community to then ensure they are enjoying their recreational boating safely.

With funding support from Maritime New Zealand we developed a lifejacket campaign this year that was translated into multiple languages. We commissioned professional videographers to create a short, high-quality, and powerful video. At just over a minute long, the video includes key messages, statistics and people from different age groups and ethnicities wearing lifejackets and safely enjoying Auckland's many recreational water activities. It's no exaggeration to say the campaign went viral. The content was viewed an impressive 1,358,440 times during the length of the campaign.

### **Support of Māori populations recreating in Auckland's waterways**

RUKU is an influential programme that integrates water safety skills with traditional Māori kōhi kaimoana practices. Co-developed with Te Ahiwaru Trust and in close partnership with Pou Ārahi Rihari Wilson, RUKU incorporates the 15 water competencies recommended for drowning prevention, empowering rangatahi with water confidence, kaitaki of the ocean, and a deeper connection to their culture through mātauranga Māori.

Combining classroom, pool training, and open water dives at Te Kohuroa Mathesons Bay in Leigh, participants learn essential skills like snorkelling, water competencies, hazard awareness, and safe kōhi kaimoana techniques. Beyond water safety, RUKU fosters a powerful sense of community, collaboration, and cultural connection among participants. The programme's proven to be highly effective in overcoming initial fears and building confidence, even for those who initially struggled with their water competence.

This programme is highly sought after, and we have extended its reach this year through partnership with Manukau Urban Authority.

## **Impact at a glance**

**121,353** *Individuals reached through DPA's educational programmes*

**1,832** *Downloads of our water safety research*

**343** *Programmes delivered*

**48,040\*** *Lifejackets loaned to the public*  
*\*Daily uses per lifejacket*

**32,954** *Annual website views*

**2,933** *Online platform subscribers at year end*

**19** *Conference presentations of our research - domestic and international*

**14** *Community events attended sharing key water safety messages*

# Auckland Regional Amenities Funding Board Annual Report Financial Statements year ended 30 June 2024

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## STATEMENT OF RESPONSIBILITY

We acknowledge responsibility for the preparation of these financial statements and for the judgement used herein.

We acknowledge responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the Board's financial reporting.

In our opinion these financial statements fairly reflect the financial position and operations of the Board for the year ended 30 June 2024.

<p><b><u>Victoria Carter</u></b></p> <p><b>Chair</b> <b>Auckland Regional Amenities Funding Board</b></p>	<p>Signature to be inserted</p>
<p><b><u>Paula Browning</u></b></p> <p><b>Deputy Chair</b> <b>Auckland Regional Amenities Funding Board</b></p>	<p>Signature to be inserted</p>
<p>Date: 26 November 2024</p>	



**STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>Revenue</b>				
Levies Received		17,167,179	17,347,179	16,910,479
Interest		176,532	-	43,299
<b>Total revenue</b>	<b>2</b>	<b>17,343,711</b>	<b>17,347,179</b>	<b>16,953,778</b>
<b>Expenditure</b>				
Audit Fees	3a	10,429	10,000	9,536
Grant Expenditure	3	16,974,929	16,974,929	16,550,479
Legal Fees		27,227	37,000	44,007
Advisory Officer/Admin Services		64,500	64,500	61,500
Consultants		85,980	36,000	2,580
Board Member fees	12	201,994	212,750	191,458
Other expenses	3a	10,365	12,000	6,204
<b>Total expenditure</b>		<b>17,375,424</b>	<b>17,347,179</b>	<b>16,868,764</b>
Surplus/ (deficit)		(31,713)	-	88,014
<b>Total comprehensive revenue/(expenditure)</b>		<b>(31,713)</b>	<b>-</b>	<b>88,014</b>

Explanations of significant variances against budget are provided in note 14.

*The accompanying notes form part of these financial statements.*

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024**

	Actual 2024 \$	Actual 2023 \$
Balance at 1 July	565,013	476,999
Total comprehensive revenue/(expenditure)	(31,713)	88,014
<b>Balance at 30 June</b>	<b>533,300</b>	<b>565,013</b>

*The accompanying notes form part of these financial statements.*

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024**

	Note	Actual 2024 \$	Actual 2023 \$
Assets			
Current Assets			
Cash and cash equivalents and investments	4	981,093	551,117
Receivables	5	39,728	35,666
Total current assets		1,020,821	586,783
Total assets		1,020,821	586,783
Liabilities			
Current Liabilities			
Creditors and other payables	6	27,521	21,770
Levies Undistributed	14	450,000	-
Total current liabilities		487,521	21,770
Total liabilities		487,521	21,770
Total equity		533,300	565,013

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Actual 2024 \$	Actual 2023 \$
Cash flows from operating activities			
Levies received		17,617,179	16,550,479
Interest received		176,532	43,299
Total income from operating activities		17,793,711	16,593,778
Payments to suppliers, amenities		(17,352,046)	(16,863,134)
Net increase (decrease) in receivables, payables		11,669	54,644
Net cash from operating activities	8	429,996	(324,000)
Net cash from financing activities			0
Net cash from investing activities			0
Net (decrease)/increase in cash, cash equivalents and bank overdrafts		429,996	(324,000)
Cash, cash equivalents, and bank overdrafts at the beginning of the year		551,117	875,117
Cash, cash equivalents, and bank overdrafts at the end of the year		981,093	551,117

*The accompanying notes form part of these financial statements.*

Net cash from operating activities reflects the amounts exclusive of GST paid to and received from the Inland Revenue Department.

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Statement of significant accounting policies for the year ended 30 June 2024

#### REPORTING ENTITY

The Auckland Regional Amenities Funding Board (the Board) is a statutory board established under the Auckland Regional Amenities Funding Act 2008, (the Act), and is domiciled in Auckland, New Zealand. The Board is not a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002, by virtue of an exemption stipulated in the Act.

The primary objective of the Board is to assess the funding applications received from those amenities specifically named in the Act; determine the amount of levy to be struck on an annual basis to then be distributed as grants to the amenities to enable each amenity to deliver services across the Auckland region.

The Board has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements of the Board are for the year ended 30 June 2024. The financial statements were authorised for issue by the Board on 26 November 2024.

#### BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

#### Statement of compliance

The financial statements of the Board have been prepared in accordance with the requirements of the Act, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with New Zealand Tier 2 PBE RDR accounting standards as the Board has no public accountability and has total expenses of less than \$33 million. These standards are similar to International Public Sector Accounting Standards (IPSAS), with amendments for the New Zealand environment.

These financial statements comply with PBE accounting standards.

#### Measurement base

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

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Revenue

Revenue is measured at the fair value of consideration received.

##### Levies received

The levy received from Auckland Council is the primary source of funding for the Board and is restricted for the purposes of the Board meeting its objectives as specified in the Act.

The Auckland Council levy is recognised as revenue when it is received on 1 July of each year as stipulated in the Act.

**Other revenue**

Interest income is recognised using the effective interest method.

**Grant expenditure**

Discretionary grants are recognised as expenditure when the Board distributes the grants to the Specified Amenities within the timeframes stipulated in the Act.

**Advertising costs**

Advertising costs are recognised as expenditure when the related service has been rendered.

**Income tax**

The Board has been granted charitable status under the Act and therefore is exempt from income tax. Nevertheless, the Board has also elected to register with the Department of Internal Affairs – Charities Services, (registration number CC38181).

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, and term deposits held at call with the bank, (i.e. term deposits less than 90 days of maturity).

**Debtors and other receivables**

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

**Investments**

Investments in bank deposits are initially measured at fair value plus transaction costs (if any).

After initial recognition investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment. The indicators and the accounting for impairment of bank deposits are the same as explained above for debtors and other receivables.

**Creditors and other payables**

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

**Goods and Services Tax (GST)**

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

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.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

The IRD has advised that that portion of the levy charged against Auckland Council that will be on-forwarded to the specified amenities as a grant is exempt from GST, both when received by the Board, and when distributed/received by the specified amenity. That portion of the levy charged against Auckland Council, representing the administration charges of the Board is liable for GST and has been treated accordingly.

## Budget figures

The 2023-2024 budget figures are those approved by the Board at the beginning of the year and approved by the Auckland Council as required under the Act. The amount of levy to be charged and payable by Auckland Council was determined after assessing the funding applications, undertaking consultation with both Auckland Council and the public generally as prescribed in the Act. This levy represented the available budget.

## Critical judgements in applying the Board's accounting policies

The Board must exercise their judgement when recognising levy income to determine if conditions of the Act have been satisfied. The judgement will be based on the facts and circumstances that are evident at the time.

## Critical accounting estimates and assumptions

In preparing these financial statements the Board has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## 2 Revenue

The split of exchange and non-exchange revenue is disclosed below.

Revenue	Actual 2024 \$	Actual 2023 \$
Revenue from non-exchange transactions		
Levies Received	17,167,179	16,910,479
<b>Total</b>	<b>17,167,179</b>	<b>16,910,479</b>
Revenue from exchange transactions		
Interest	176,532	43,299
<b>Total Revenue</b>	<b>17,343,711</b>	<b>16,953,778</b>

## 3 Grant expenditure

The grants for the year ended 30 June 2024 were distributed as follows:

Specified Amenity	2023-2024 \$ Grant	2022-2023 \$ Grant
Auckland Festival Trust	4,187,000	4,187,000
Auckland Philharmonia Trust	4,741,729	4,591,729
Auckland Rescue Helicopter Trust	-	450,000
Auckland Theatre Company Ltd	2,222,000	2,020,000
New Zealand Opera Ltd	1,260,000	1,295,000
Stardome - Auckland Observatory and Planetarium Trust Board	1,488,000	1,488,000
Surf Life Saving Northern Region Incorporated	1,897,450	1,390,000
WaterSafe Auckland Incorporated (Drowning Prevention Auckland)	1,178,750	1,128,750
<b>Total Funding Distributed</b>	<b>\$16,974,929</b>	<b>\$16,550,479</b>

**3a Other expenses**

	Actual 2024 \$	Actual 2023 \$
Audit fees paid for financial statement audit	10,429	9,536
Other expenses	10,365	6,204
<b>Total Other Expenses</b>	<b>20,794</b>	<b>15,740</b>

**4 Cash and cash equivalents and investments**

	Actual 2024 \$	Actual 2023 \$
Cash at bank and on hand	981,093	551,117
Net cash, cash equivalents, and bank overdrafts for the purposes of the statement of cash flows	981,093	551,117
<b>Total cash and cash equivalents and investments</b>	<b>981,093</b>	<b>551,117</b>

**5 Receivables**

	Actual 2024 \$	Actual 2023 \$
Receivables from exchange transactions		
GST Receivable	39,728	35,666
<b>Total Receivables</b>	<b>39,728</b>	<b>35,666</b>

The carrying value of receivables approximates their fair value.

**6 Creditors and other payables**

	Actual 2024 \$	Actual 2023 \$
Levies Undistributed (note 14)	450,000	-
Audit fees payable	11,993	10,965
Other Creditors	25,528	10,805
GST Payable		-
<b>Total creditors and other payables</b>	<b>487,521</b>	<b>21,770</b>

Trade and other payables are non-interest bearing, therefore the carrying value of trade and other payables approximates their fair value.

**7 Provisions**

No provisions were held as at 30 June 2024 (30 June 2023: Nil).

**8 Reconciliation of net surplus/ (deficit) after tax to net cash from operating activities**

	Actual 2024 \$	Actual 2023 \$
Surplus/(deficit)	(31,713)	88,014
Add/(less) movements in working capital items:		
Debtors and other receivables	-4,062	(35,666)
Creditors and other payables	465,751	(376,348)
<b>Net cash from operating activities</b>	<b>429,976</b>	<b>(324,000)</b>

## 9 Capital commitments

There were no capital commitments as at 30 June 2024 (30 June 2023: Nil).

## 10 Contingencies

### Contingent Liabilities

Contingent liabilities are those which may or may not occur as they are dependent on another uncertain event.

There were no contingent liabilities as at 30 June 2024 (30 June 2023: Nil).

### Contingent Assets

The Board had no contingent assets as at 30 June 2024 (30 June 2023: Nil).

## 11 Related Party Transactions

In 2023-2024 the Funding Board received \$17,167,179 as Levy income from Auckland Council (\$16,910,479 in 2022-2023). \$450,000 of this amount was not disbursed and has been shown in payables at balance date. The Funding Board has a shared services arrangement with Auckland Council whereby the payment of honorarium for Funding Board members is made by Auckland Council through its payroll system. The Funding Board fully reimburses Auckland Council for the honorariums paid. Any other expenditure incurred by Auckland Council on behalf of the Board is recoverable from the Board. In 2023-2024 the Funding Board reimbursed Auckland Council a total of \$204,548 for member honorariums (\$183,701 in 2022-2023).

## 12 Board fees: Other Payments and Meeting / Workshop Attendance

	Honorariums		Other Payments* (\$ excl. GST)	Meetings Attended N = 9
	Actual 2024 \$	Actual 2023 \$		
Board Member				
Scott Pearson	33,620	36,000		8
Paula Browning	28,709	27,000	3,840	9
Alastair Carruthers	18,000	18,000		8
Victoria Carter	18,000	18,000	690	9
Linda Cooper (from Aug 23)	16,579			9
Paul Evans (from Aug 23)	16,579			7
Jonny Gritt (from Aug 23)	16,579			8
Ravi Nyayapati (from Aug 23)	16,579			8
Penelope Peebles (from Aug 23)	16,579			9
Moana Tamaariki-Pohe	18,000	14,943		8
Ross Clow (to Oct 22)		5,515		
Anita Killeen (to Aug 23)	923	18,000		
Lyn Lim (to Aug 23)	923	18,000	360	
Megan McSweeney (to Aug 23)		18,000		
Bryan Mogridge (to Aug 23)	923	18,000		
<b>Total Board Member fees</b>	<b>201,994</b>	<b>191,458</b>	<b>4,890</b>	

\* Specific working parties. **N=9** – number of workshops and business meetings for the year.

### 13 Capital management

The Board's capital is its equity, which comprises Board capital and retained surpluses. Equity is represented by net assets.

The Board's equity is largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing the Board's equity is to ensure the Board effectively achieves its objective and purpose, whilst remaining a going concern.

### 14 Explanation of significant variances against budget

Explanations for significant variations from the Board's budgeted figures in the 2023-2024 Funding Plan are as follows:

- Auckland Regional Helicopter Trust grant of \$450,000 was withheld
- Surf Life Saving Northern Region was granted an additional \$450,000 by Auckland Council for Paid Lifeguard Services at additional locations.

The 2023-2024 administration budget for the Funding Board was considered and approved by Auckland Council as part of the process of approving the overall 2023-2024 Funding Plan. The budget provides funding for the Board to cover expenditure such as legal and other specialist advice. The Funding Board invests any surplus funds in term deposits. Income from these has increased in the past year due to increases in the interest rates available in the current economic environment.

The Board continues to operate in a cost conscious and responsible manner. The Board does not require premises and does not incur costs to hire boardroom facilities. Some provision is allowed for in the annual budget in the event of circumstances changing. There is no provision for the Board to obtain additional funding from the Auckland Council during the year to cover expenditure of this nature.

### 15 Financial Instruments

#### Financial instrument categories

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest method. All financial assets being Cash and Cash Equivalents, Term Deposits, Trade and Other Receivables have been categorised as loans and receivables. The Funding Board held no financial assets in this category at 30 June 2024 (30 June 2023: Nil).

Financial liabilities being trade and other payables are categorised as financial liabilities measured at amortised cost.

#### Financial instrument risks

The Funding Board's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Board has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.



**Market risk**

The only market risk to which the Funding Board is subject is interest rate risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Considering the Funding Board's exposure to interest rate risk arises from term investments only, the exposure to such risk is limited.

Term deposits are made for varying periods of up to, including and greater than three months depending on the immediate cash requirements of the Board, and earn interest at the respective short-term deposit rates.

**Liquidity risk**

Liquidity risk represents the Funding Board's ability to meet its contractual obligations associated with financial liabilities. Prudent liquidity risk management implies maintaining sufficient cash and the ability to close out market positions. The Funding Board mostly manages liquidity risk by continuously monitoring forecast and actual cash flow requirements.

The Funding Board's creditors are mainly those reported as trade and other payables. The Funding Board aims to pay these within normal commercial terms, that is, by the 20th of the month, if not earlier.

The Funding Board has cash and other short-term deposits that it can use to meet its ongoing payment obligations.

**Contractual maturity analysis of financial liabilities:**

As the Funding Board's creditors are mainly those reported as trade and other payables, the Funding Board will pay these within six months of incurring the liability.

**16 Events after Reporting Period**

There were no significant events occurring after the balance date.

## Specified Amenities Financial Results

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For the 2023-2024 financial year there were eight specified amenities scheduled in the legislation to receive annual grants provided that the criteria as laid out in the Act are satisfied.

These specified amenities are:

- Auckland Festival Trust
- Auckland Philharmonia Trust
- Auckland Rescue Helicopter Trust
- Auckland Theatre Company Limited
- New Zealand Opera Limited
- Stardome – Auckland Observatory and Planetarium Trust Board
- Surf Life Saving Northern Region Incorporated
- WaterSafe Auckland Incorporated

All these organisations are registered with the Department of Internal Affairs – Charities Services (Ngā Rātonga Kaupapa Atawhai) and continued to meet the criteria required to maintain their charitable status, thus ensuring they meet the strict criteria for funding via the Auckland Regional Amenities Funding Act 2008.

The Funding Board acknowledges that it has no role to serve in respect of the governance, or in the day-to-day operations of any of the specified amenities. In 2023-2024, seven specified amenities received a total of \$16,974,929 in grants via the Funding Board (from Auckland Council / ratepayers of Auckland).

The Act sets out the minimum information that each amenity must provide in respect of its annual report to the Funding Board. The Board collates and reviews this information annually. Each amenity is required to provide audited financial statements in respect of its accounting and reporting year. As each amenity provides audited accounts to the Funding Board, no further enquiry is made by the Board as to the accuracy or otherwise of the annual reports. A self-governing and compliance policy applies.

Organisation	Balance Date	Charities Registration Number <a href="http://www.charities.govt.nz">www.charities.govt.nz</a>	Website
Auckland Festival Trust	30 June	<b>CC22145</b> The Auckland Festival Trust	<a href="http://www.aaf.co.nz">www.aaf.co.nz</a>
Auckland Philharmonia Trust	31 Dec	<b>CC23611</b> Auckland Philharmonia Trust <b>CC23607</b> Auckland Philharmonia Foundation	<a href="http://aucklandphil.nz">aucklandphil.nz</a>
Auckland Rescue Helicopter Trust**	30 June	<b>CC21935</b> Auckland Rescue Helicopter Trust <b>CC46529</b> Auckland Rescue Helicopter (Capital) Trust - <i>deregistered 30/05/24</i> <b>CC59462</b> Northern Rescue Helicopter Limited	<a href="http://www.rescuehelicopter.org.nz">www.rescuehelicopter.org.nz</a>
Auckland Theatre Company Limited	31 Dec	<b>CC23655</b> Auckland Theatre Company Limited <b>CC23658</b> The Theatre Foundation <b>CC48094</b> The Waterfront Theatre Trust <b>CC50332</b> Waterfront Theatre Limited	<a href="http://www.atc.co.nz">www.atc.co.nz</a>
New Zealand Opera Limited	31 Dec	<b>CC22724</b> New Zealand Opera Limited <b>CC21944</b> New Zealand Opera Foundation Trust <b>CC51542</b> New Zealand Opera Holdings Trust	<a href="http://nzopera.com">nzopera.com</a>
Auckland Observatory and Planetarium Trust Board	30 June	<b>CC20451</b> Auckland Observatory and Planetarium Trust Board	<a href="http://www.stardome.org.nz">www.stardome.org.nz</a>
Surf Life Saving Northern Region Incorporated	30 June	<b>CC21256</b> Surf Life Saving Northern Region Incorporated <b>CC23043</b> Northern Lifeguard Services Trust <b>CC53628</b> The Lifesavers Foundation	<a href="http://lifesaving.org.nz">lifesaving.org.nz</a>
WaterSafe Auckland Incorporated (Drowning Prevention Auckland)	30 June	<b>CC11454</b> WaterSafe Auckland Incorporated	<a href="http://www.dpanz.org.nz">www.dpanz.org.nz</a>

Seven of the specified amenities have each produced full sets of audited financial accounts for their respective balance dates. In addition, each amenity submitted to the Funding Board a set of financial statements, and other information for the year ended 30 June 2024, as detailed in the Act. (See note on the page 47 relating to Auckland Rescue Helicopter Trust.)

Copies of the annual returns, including fully audited financial statements, have been submitted to the Department of Internal Affairs – Charities Services for each amenity and are available online from [www.charities.govt.nz](http://www.charities.govt.nz). In addition, most of the amenities have copies of their annual reports and other information available online at their respective websites.

The tables on the following pages provide a summary of the trading results for each amenity for the year ended 30 June 2024.

#### Notes:

In accordance with the provisions of the Auckland Regional Amenities Funding Act 2008, those organisations with 30 June balance dates have submitted audited annual reports\*\* (incorporating financial information) as at 30 June 2024. For the three organisations with non-30 June balance dates, unaudited annual and financial reports have been submitted for the year ended 30 June 2024, in addition to a full set of audited financial accounts as at 31 December 2023 - the balance date of the three organisations.

*\*\* At the time of completing this report, Auckland Rescue Helicopter Trust had not supplied audited financial statements for either of the years ended 30 June 2023 or 2024.*

**Entities with non-30 June Balance Dates:**

It is important to bear in mind that the nature of the business of the three amenities with non-30 June balance means that the results shown on the tables above may not be representative of the actual trading results of the entity based on its normal balance date. In this regard, it is recommended that readers wishing to review the annual trading results of those three entities access the information from the Department of Internal Affairs – Charities Services website - [www.charities.govt.nz](http://www.charities.govt.nz). Details of the Charities Registration numbers are provided in the tables above.

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### TRADING RESULTS FOR 12 MONTH PERIOD ENDED 30 JUNE 2024

Year ending 30 June:	Auckland Festival Trust Auckland Arts Festival		Auckland Philharmonia Orchestra		Auckland Rescue Helicopter Trust ***		Auckland Theatre Company		New Zealand Opera		Stardome Planetarium Observatory		Surf Life Saving Northern Region		Watersafe Auckland Drowning Prevention Auckland	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>ANNUAL ARAFB GRANT</b>	\$ 4,187,000	\$ 4,187,000	\$ 4,741,729	\$ 4,591,729		\$ 450,000	\$ 2,222,000	\$ 2,020,000	\$ 1,260,000	\$ 1,295,000	\$ 1,488,000	\$ 1,488,000	\$ 1,897,450	\$ 1,390,000	\$ 1,178,750	\$ 1,128,750
<b>TOTAL INCOME</b>	\$ 7,953,179	\$ 8,257,481	\$ 13,587,354	\$ 14,018,280			\$ 10,727,534	\$ 8,967,633	\$ 6,556,251	\$ 7,159,990	\$ 3,958,690	\$ 2,833,536	\$ 5,165,510	\$ 4,453,956	\$ 1,714,309	\$ 1,718,331
ARAFB Grant	\$ 4,187,000	\$ 4,187,000	\$ 4,741,729	\$ 4,591,729		\$ 450,000	\$ 2,222,000	\$ 2,020,000	\$ 1,260,000	\$ 1,295,000	\$ 1,488,000	\$ 1,488,000	\$ 1,897,450	\$ 1,390,000	\$ 1,178,750	\$ 1,128,750
All other Income	\$ 4,070,481	\$ 4,070,481	\$ 9,276,551	\$ 9,426,551			\$ 6,745,633	\$ 6,947,633	\$ 5,899,990	\$ 5,864,990	\$ 2,470,690	\$ 1,345,536	\$ 3,268,060	\$ 3,063,956	\$ 535,559	\$ 589,581
<b>TOTAL EXPENDITURE</b>	\$ 8,379,616	\$ 8,980,327	\$ 14,447,936	\$ 14,055,792			\$ 10,777,340	\$ 9,543,161	\$ 7,769,668	\$ 8,218,877	\$ 2,736,906	\$ 2,299,275	\$ 5,199,361	\$ 4,447,576	\$ 1,878,946	\$ 1,716,703
All other Expenditure	\$ 8,934,168	\$ 8,956,236	\$ 13,906,846	\$ 13,917,879			\$ 10,642,172	\$ 9,386,063	\$ 7,722,907	\$ 8,176,740	\$ 2,409,534	\$ 2,084,679	\$ 5,117,867	\$ 4,353,102	\$ 1,849,392	\$ 1,679,061
Depreciation	\$ 46,159	\$ 24,091	\$ 148,946	\$ 137,913			\$ 135,168	\$ 157,098	\$ 46,761	\$ 42,137	\$ 327,372	\$ 214,596	\$ 81,494	\$ 94,474	\$ 29,554	\$ 37,642
<b>NET SURPLUS (LOSS)</b>	-\$ 426,437	-\$ 722,846	-\$ 860,582	-\$ 37,512			-\$ 49,806	-\$ 575,528	-\$ 1,213,417	-\$ 1,058,887	\$ 1,221,784	\$ 534,260	-\$ 33,851	\$ 6,380	-\$ 164,637	\$ 1,628
<b>NET SURPLUS (LOSS) Ex Depreciation</b>	-\$ 380,278	-\$ 698,755	-\$ 711,636	\$ 100,401			\$ 85,362	-\$ 418,430	-\$ 1,166,656	-\$ 1,016,750	\$ 1,549,156	\$ 748,857	\$ 47,643	\$ 100,854	-\$ 135,083	\$ 39,270

### FINANCIAL POSITION AS AT 30 JUNE 2024

Year ending 30 June:	Auckland Festival Trust Auckland Arts Festival		Auckland Philharmonia Orchestra		Auckland Rescue Helicopter Trust ***		Auckland Theatre Company		New Zealand Opera		Stardome Planetarium Observatory		Surf Life Saving Northern Region		Watersafe Auckland Drowning Prevention Auckland	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>TOTAL CURRENT ASSETS</b>	\$ 1,470,158	\$ 1,995,837	\$ 3,268,527	\$ 3,051,399			\$ 1,148,432	\$ 1,478,323	\$ 539,718	\$ 1,554,886	\$ 844,718	\$ 844,718	\$ 1,820,277	\$ 1,893,678	\$ 909,649	\$ 1,084,761
<b>TOTAL CURRENT LIABILITIES</b>	\$ 326,303	\$ 399,214	\$ 2,713,727	\$ 2,161,817			\$ 1,629,765	\$ 2,380,946	\$ 889,842	\$ 743,197	\$ 800,051	\$ 800,051	\$ 482,048	\$ 578,665	\$ 238,587	\$ 265,445
<b>WORKING CAPITAL</b>	\$ 1,143,855	\$ 1,596,623	\$ 554,800	\$ 889,582			-\$ 481,333	-\$ 902,623	-\$ 350,124	\$ 811,689	\$ 44,667	\$ 44,667	\$ 1,338,229	\$ 1,315,013	\$ 671,062	\$ 819,316
<b>TOTAL NON-CURRENT ASSETS</b>	\$ 137,394	\$ 111,063	\$ 1,251,122	\$ 1,776,922			\$ 374,926	\$ 482,801	\$ 209,740	\$ 261,344	\$ 4,425,144	\$ 4,425,144	\$ 234,948	\$ 292,015	\$ 39,781	\$ 56,164
<b>TOTAL NON-CURRENT LIABILITIES</b>	\$ -	\$ -	\$ -	\$ -			\$ 363,221	\$ -	\$ -	\$ -	\$ 2,252,890	\$ 2,252,890	\$ -	\$ -	\$ -	\$ -
<b>NET ASSETS</b>	\$ 1,281,249	\$ 1,707,686	\$ 1,805,922	\$ 2,666,504			-\$ 469,628	-\$ 419,822	-\$ 140,384	\$ 1,073,033	\$ 2,216,921	\$ 2,216,921	\$ 1,573,177	\$ 1,607,028	\$ 710,843	\$ 875,480
<b>EQUITY MOVEMENTS</b>																
Retained Earnings/Other Equity	\$ 1,707,686	\$ 2,430,532	\$ 2,666,504	\$ 2,704,016			-\$ 419,822	\$ 155,706	\$ 1,073,033	\$ 2,131,920	\$ 2,216,922	\$ 1,682,662	\$ 1,607,028	\$ 1,600,648	\$ 875,480	\$ 873,852
Current Year Earnings/(Loss)	-\$ 426,437	-\$ 722,846	-\$ 860,582	-\$ 37,512			-\$ 49,806	-\$ 575,528	-\$ 1,213,417	-\$ 1,058,887	\$ 1,221,784	\$ 534,260	-\$ 33,851	\$ 6,380	-\$ 164,637	\$ 1,628
<b>TOTAL EQUITY</b>	\$ 1,281,249	\$ 1,707,686	\$ 1,805,922	\$ 2,666,504			-\$ 469,628	-\$ 419,822	-\$ 140,384	\$ 1,073,033	\$ 3,438,706	\$ 2,216,922	\$ 1,573,177	\$ 1,607,028	\$ 710,843	\$ 875,480

\*\*\* No audited Financial Statements provided for 2023 or 2024

# Audit Report

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AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

## Independent Auditor's Report

### To the readers of Auckland Regional Amenities Funding Board's financial statements for the year ended 30 June 2024

The Auditor-General is the auditor of Auckland Regional Facilities Funding Board (the Funding Board). The Auditor-General has appointed me, René van Zyl, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Funding Board on his behalf.

#### Opinion

We have audited the financial statements of the Funding Board on pages 42 to 51, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Funding Board on pages 42 to 51:

- present fairly, in all material respects:
  - its financial position as at 30 June 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 26 November 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our

responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the Funding Board for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Funding Board for assessing the Funding Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to wind-up the Funding Board or to cease operations, or has no realistic alternative but to do so.

The Board's responsibilities arise from the Auckland Regional Amenities Funding Act (2008).

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Funding Board's annual plan.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain

audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Funding Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Funding Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Funding Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Funding Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Funding Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board is responsible for the other information. The other information comprises the information included on **pages 2 to 41 as well as pages 52 to 54**, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.



## Independence

We are independent of the Funding Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Funding Board.



René van Zyl  
Audit New Zealand  
On behalf of the Auditor-General  
Auckland, New Zealand

DRAFT

## Directory

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### Auckland Regional Amenities Funding Board

P O Box 6969  
Victoria Street West  
Auckland 1142

[arafb.info@gmail.com](mailto:arafb.info@gmail.com)

[www.arafb.org.nz](http://www.arafb.org.nz)

**Chairperson:** Victoria Carter ONZM

**Deputy Chair:** Paula Browning

**Directors:** Alastair Carruthers CNZM  
Linda Cooper  
Paul Evans  
Jonny Gritt  
Ravi Nyayapati  
Scott Pearson  
Penelope Peebles  
Moana Tamaariki-Pohe MNZM

(Composition of the Funding Board as at 30 June 2024)

**Advisory Officer:** Bree Torkington

**Bankers:** ASB Bank Ltd

**Lawyers:** Buddle Findlay

**Auditors:** Office of Auditor-General/Audit New Zealand

Charities Registration Number: CC38181

**Relevant Legislation:** Auckland Regional Amenities Funding Act 2008 (and amendments)

### Victoria Carter

Chairperson

**Auckland Regional Amenities Funding Board**

# **AUCKLAND REGIONAL AMENITIES FUNDING BOARD**

## Report

19 November 2024

To: Auckland Regional Amenities Funding Board Directors

From: Bree Torkington, Advisory Officer

**Subject: Finance Report to 31 October 2024**

### **Purpose**

The purpose of this report is to provide information regarding the Auckland Regional Amenities Funding Board's finances to the Funding Board Directors.

### **Recommendations**

That the Auckland Regional Amenities Funding Board:

- A. Receive the Finance Report to 31 October 2024
- B. Review the Reserve Funds Policy.

### **ARAFB - General**

1. Copies of the Balance Sheet and Profit and Loss account to 31 October 2024 are attached. During this period the levy was received in full and on time from Auckland Council. The grants were distributed to the seven amenities.
2. The grant payable to ARHT (\$450,000) from 2023-2024 is still held pending discussion with Auckland Council.
3. The 2023-2024 levy for Grants to the Specified Amenities was \$180,000 short due to an administration error. We are in discussions with Auckland Council on how to resolve this shortfall.

### **Reserves Policy**

4. The board passed its Reserves Policy (copied below) in June 2020 with the intention being that a decision would be made on an annual basis whether funds would be allocated to a Reserve to be held for purposes to be determined by the Funding Board. The board may wish to consider a reserve allocation following sign-off of the Annual Report and audit.
5. There are currently no funds held specifically as 'Reserve Funds'. The balance of cash and equivalents held at 30 June 2024 was \$981,093. This includes the \$450,000 relating to ARHT noted above.

### **Specified Amenity Quarterly Reports to 30 September 2024**

6. Quarterly reports to 30 September 2024 have previously been distributed to Directors under separate cover.

### **Specified Amenity Annual Reports to 30 June 2024**

7. Annual reports and financial statements were received from the Specified Amenities by 30 September. The reports have been previously circulated to Directors for review and the Specified Amenities presented the highlights of the 2023-2024 year to the board on 15 October 2024.

### **2024 Annual Report and Audit**

8. The annual audit is in progress and AuditNZ intends to conclude their work in time for the board to adopt the Annual Report and financial statements by the statutory date of 30 November 2024.
9. All information required to undertake the annual audit has been provided to AuditNZ, however there were some delays in the provision of financial statements to the auditors following the appointment of new accountants and the transition from MYOB to Xero.
10. A reduced audit fee structure was agreed with Audit NZ for the 2023, 2024 and 2025 audits. The annual fees allowed for small increases only each year and compared favourably with prior year audits.
11. However, Audit NZ have signalled that there will be additional charges on top of the agreed fee for the audit for the 2023-2024 audit due to the audit execution process taking more time (hours) than initially budgeted (overruns). The Auditors state they are required by the Office of the Auditor General to recover overruns. The quantum of this additional cost is not yet known. The additional work cited to have caused these overruns is:
  - The introduction of a new financial accounting system including the checks for data migrations;
  - Many more manual journals to check as the result of data migration and corrections;
  - A new process of engaging the external accounting firm to reconcile variances; and
12. The Advisory Officer has queried the extent of this overrun with both the Accountant and Audit NZ.

## Balance Sheet

Auckland Regional Amenities Funding Board

As at 31 October 2024

Account	31 Oct 2024	30 Sept 2024	31 Aug 2024	31 Jul 2024	Movement	Remarks
<b>Assets</b>						
<b>Bank</b>						
Cheque Account	114,073.19	567,160.95	568,949.97	3,300,649.07	(453,087.76)	All Xero bank balances are reconciled with the statements provided by Bree.
Term Deposits	1,342,000.00	892,000.00	948,000.00	15,448,000.00	450,000.00	
<b>Total Bank</b>	<b>1,456,073.19</b>	<b>1,459,160.95</b>	<b>1,516,949.97</b>	<b>18,748,649.07</b>		
<b>Total Assets</b>	<b>1,456,073.19</b>	<b>1,459,160.95</b>	<b>1,516,949.97</b>	<b>18,748,649.07</b>		
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Creditors	461,156.07	457,286.10	457,122.49	458,034.19	3,869.97	The outstanding payment of \$450,000 to Auckland Council, due since August 15, 2023, remains unsettled. As per Bree, there's an ongoing discussion with the Auckland council regarding this.
GST	(34,018.90)	(32,561.10)	21,294.47	22,809.99	(1,457.80)	
<b>Total Current Liabilities</b>	<b>427,137.17</b>	<b>424,725.00</b>	<b>478,416.96</b>	<b>480,844.18</b>		
<b>Total Liabilities</b>	<b>427,137.17</b>	<b>424,725.00</b>	<b>478,416.96</b>	<b>480,844.18</b>		
<b>Net Assets</b>	<b>1,028,936.02</b>	<b>1,034,435.95</b>	<b>1,038,533.01</b>	<b>18,267,804.89</b>		
<b>Equity</b>						
Retained Earnings	533,300.29	533,300.29	533,300.29	533,300.29	0.00	
Current Year Earnings	495,635.73	501,135.66	505,232.72	17,734,504.60	(5,499.93)	
<b>Total Equity</b>	<b>1,028,936.02</b>	<b>1,034,435.95</b>	<b>1,038,533.01</b>	<b>18,267,804.89</b>		

**Profit and Loss**

Auckland Regional Amenities Funding Board  
For the month ended 31 October 2024

Account	Oct 2024	Sept 2024	Aug 2024	Jul 2024	Year to date	Movement	Movement %	Remarks
<b>Income</b>								
Levy - Non GST Portion	0.00	0.00	0.00	17,527,000.00	17,527,000.00	0.00	0%	Levies are paid to ARAFB only once a year, typically in July, and then distributed as grants to specified amenities.
Levy - ARAFB Admin Fee GST	0.00	0.00	0.00	378,750.00	378,750.00	0.00	0%	
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,905,750.00</b>	<b>17,905,750.00</b>			
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,905,750.00</b>	<b>17,905,750.00</b>	<b>0.00</b>	<b>0%</b>	
<b>Expenses</b>								
Advertising	222.07	0.00	0.00	0.00	222.07	222.07	100%	
Accounting Fees	0.00	1,790.00	0.00	0.00	1,790.00	(1,790.00)	0%	September includes the Clockworx invoice for their bi-monthly service provided to ARAFB. The next invoice will be in November.
Advisory Officer/Admin Charge	8,420.00	4,180.00	4,080.00	0.00	16,680.00	4,240.00	50%	There's a significant increase in October due to Bree's higher hours worked for the month – 105.25 hours, which is almost twice last September's 52.25 hours.
Audit Fees	0.00	0.00	1,020.00	(6,019.00)	(4,999.00)	0.00	0%	There are no audit fees for September and October. Confirmed by Bree.
Bank Fees	1.65	0.90	1.95	1.35	5.85	0.75	45%	
Consultants	0.00	0.00	690.00	(4,410.00)	(3,720.00)	0.00	0%	There are no consultation fees for September and October. Confirmed by Bree.
Dues & Subscriptions	17.74	0.00	2,243.47	0.00	2,261.21	17.74	100%	
Grants to Amenities No GST	0.00	0.00	17,327,000.00	200,000.00	17,527,000.00	0.00	0%	Grants to specified amenities are paid only once a year, typically in July or August. The \$200,000 paid in July was an advance payment to assist ATC with their cash flow requirements.
Legal Fees	776.25	0.00	2,070.00	6,986.25	9,832.50	776.25	100%	Non-recurring expense
Meeting Expenses	282.61	365.74	0.00	0.00	648.35	(83.13)	-29%	
<b>Employment Expenses</b>								
Honorariums	0.00	0.00	0.00	(7,896.24)	(7,896.24)	0.00	0%	No honorariums were paid from July to October, and this has been confirmed by Bree. According to her, honorariums are paid by Auckland Council, and then ARAFB will reimburse them at the end of the financial year.
<b>Total Employment Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,896.24)</b>	<b>(7,896.24)</b>	<b>0.00</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>9,720.32</b>	<b>6,336.64</b>	<b>17,337,105.42</b>	<b>188,662.36</b>	<b>17,541,824.74</b>	<b>3,383.68</b>	<b>35%</b>	
<b>Operating Profit</b>	<b>(9,720.32)</b>	<b>(6,336.64)</b>	<b>(17,337,105.42)</b>	<b>17,717,087.64</b>	<b>363,925.26</b>	<b>(3,383.68)</b>	<b>35%</b>	
<b>Other Income</b>								
Interest Income	4,220.39	2,239.58	107,833.54	17,416.96	131,710.47	1,980.81	47%	This account includes interest received from term deposit accounts. August's interest was significantly higher due to the large amount of \$15 million opened as a term deposit (#72) during July, which generated interest received in August amounting to \$97.8K. September had a lower interest received compared to both the current and previous months, totaling only \$774, while October received \$3.3K.
<b>Total Other Income</b>	<b>4,220.39</b>	<b>2,239.58</b>	<b>107,833.54</b>	<b>17,416.96</b>	<b>131,710.47</b>	<b>1,980.81</b>	<b>47%</b>	
<b>Net Profit/(Loss)</b>	<b>(5,499.93)</b>	<b>(4,097.06)</b>	<b>(17,229,271.88)</b>	<b>17,734,504.60</b>	<b>495,635.73</b>	<b>(1,402.87)</b>	<b>26%</b>	

# **AUCKLAND REGIONAL AMENITIES FUNDING BOARD**

## **RESERVE FUND POLICY – June 2020**

### **1. INTRODUCTION**

- 1.1 The Auckland Regional Amenities Funding Board (the "Board") commenced operation in February 2009.
- 1.2 The Board derives its income from two sources only:
  - i. The annual levy imposed on Auckland Council
  - ii. Interest on bank deposits.
- 1.3 The annual levy includes an amount to cover all the administration costs of the Board.
- 1.4 The administration portion of the annual levy, plus interest received are generally sufficient to cover the annual operating costs of the Board.
- 1.5 As with any business, while the Board budgets to break-even each year surpluses do arise, as do unexpected items of expenditure.
- 1.6 Traditionally annual surpluses or deficits are accounted for through the retained earnings held. Retained earnings balances have fluctuated from \$198,000 to \$795,000.
- 1.7 Rather than amassing high levels of retained earnings, the Board has also used retained earnings to lower the annual levy request of Council, while distributing the full amount of grants allocated to each specified amenity. That has had the effect of maintaining a modest amount of retained earnings.

### **2. POLICY OBJECTIVE**

- 2.1 The objectives of this Policy are:
  - 2.1.1 To provide a mechanism for the Board to set aside and hold funds to be used in the event of unbudgeted expenditure items arising; and
  - 2.1.2 To provide a mechanism for the Board to deal with funds held over, and above those set aside in 2.1.1 above.

### **3. FUND COMMENCEMENT**

- 3.1 The Board considered a proposal to adopt a special reserves policy at its meeting of 30 June 2020, with a view to establishing a base amount to be held to cover situations contemplated in 2.1.1.
- 3.2 Retained earnings arise through annual revenue from all sources exceeding annual expenses. Annual surpluses are not always achieved.
- 3.3 The balance of cash and equivalents held at 30 June 2020 was \$550,372.

### **4. ANNUAL OR OTHER ALLOCATION**

- 4.1 There will not be an automatic annual allocation.
- 4.2 If there has been a call on the Reserve Fund during the year and sufficient retained earnings are held, an allocation to top-up or reimburse the Reserve Fund may be considered and approved by the Board.

- 4.3 The Board, when considering reimbursement of the Reserve Fund may also resolve to increase or decrease the balance of the fund.

## **5. USE OF FUNDS**

- 5.1 Funds held in the Reserve Fund may be used for any purpose the Board is lawfully entitled to apply the funds towards.

- 5.2 The Reserve Fund may only be drawn on with the approval of the Board.

## **6. REPATRIATION OF FUNDS**

- 6.1 The Board will consider and determine the balance of the Reserve Fund each year, together with other retained earnings held, and make an assessment of any likely demand on the funds, based on knowledge to hand at the time.

- 6.2 In future years, unused funds that are held in excess of the balance determined in clause 6.1, may, by resolution, be returned to Auckland Council either as a distribution or used to offset the annual levy imposed by the Funding Board on Auckland Council in accordance with the provisions of the Auckland Regional Amenities Funding Act 2008.

- 6.3 The Board, in its absolute discretion, shall determine the manner, timing, and amount of any distributions approved under clause 6 of this Policy.

The policy was reviewed and adopted by the Funding Board at its meeting held: 30 June 2020.

Commencement Date 1 July 2020