

# Performance Report

Ōrātia Residents & Ratepayers Association Incorporated  
For the year ended 31 March 2026

# Contents

3	Compilation Report
4	Entity Information
6	Approval of Financial Report
7	Statement of Service Performance
8	Statement of Cash Received and Cash Paid
9	Statement of Resources and Commitments
11	Statement of Accounting Policies
12	Notes to the Performance Report

# Compilation Report

## Ōrātia Residents & Ratepayers Association Incorporated For the year ended 31 March 2026 Cash Basis

Compilation Report to the Directors of Ōrātia Residents & Ratepayers Association Incorporated.

### Scope

On the basis of information provided, and in accordance with ATAINZ Reporting Standard 1: Compilation Engagement, we have compiled the financial statements of Oratia District Ratepayers' and Residents' Assn (Inc) for the year ended 31 March 2026.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Governing Body are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Ōrātia Residents & Ratepayers Association Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Sprout Accountants Limited  
Auckland - Christchurch

Dated: 21 April 2026

# Entity Information

## Ōrātia Residents & Ratepayers Association Incorporated For the year ended 31 March 2026 Cash Basis

### Legal Name of Entity

Ōrātia Residents & Ratepayers Association Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Registration Number

223211

### Entity's Purpose or Mission

The Oratia R & R advocates for its ratepayers and residents and represents their views to the Local Board, the Council and the Government on local governance matters or anything else members of the community have an interest in, ensuring the community's voice is heard. We lease the Oratia Settlers' Hall and the Small Hall from the Council and manage their hireage and maintenance. From time to time we publish 'The Oratia Apple' and arrange other community events and lend support to local events organised by others.

### Entity Structure

Committee, containing members of the community, with a monthly meeting with committee members, Local Board member and any ratepayer/resident that may wish to.

Four distinct focus areas:

- a) Political (Local Board, Combined R&R, Council Submission Process, rates)
- b) Social (Website, Facebook, Community Groups incl);
- c) Environment (animal pests, plant pests, native planting, safety on the roads, resilience)
- d) Manage the Halls

Includes facilitating grant applications

### Main Sources of Entity's Cash and Resources

Hiring out the two Council-owned halls; grants

### Main Methods Used by Entity to Raise Funds

Income from Hall Hire; grants

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

Committee meetings and associated tasks, working bees, managing the Halls, website and facebook management.

### **Additional Information**

Apart from the hiring of the Halls, in particular, we are particularly keen to promote native plants, reduce weeds and remove pests; promote safety in the area, eg safe roads, safe driving; better roads; resilience – flooding.

### **Physical Address**

567 West Coast Road, Oratia, Auckland, New Zealand, 0609

### **Postal Address**

567 West Coast Road, Oratia, Auckland, New Zealand, 0609

# Approval of Financial Report

## Ōrātia Residents & Ratepayers Association Incorporated For the year ended 31 March 2026 Cash Basis

The Governing Body are pleased to present the approved financial report including the historical financial statements of Oratia District Ratepayers' and Residents' Assn (Inc) for year ended 31 March 2026.

APPROVED

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David Smith

President

Date .....

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Mate Marinovich

Secretary

Date .....

# Statement of Service Performance

Ōrātia Residents & Ratepayers Association Incorporated

For the year ended 31 March 2026

Cash Basis

## Description of Entity's Outcomes

Political – ensure Council hears any concerns (through our Local Board members)

Social – keep in touch with locals about issues that impact on us eg resilience

Environment - cleaner, greener, safer environment.

Hall hire - facilitate Hall Hire so that they are made available to as many people as possible in well-maintained Halls

	2026	2025
<b>Description and Quantification of the Entity's Outputs</b>		
Hall Hire	65,560	68,544
Grants and Interest	8,189	9,162

## Additional Output Measures

Settlers Hall 2497 hours/36,973 people visits (2025: 2174 hours/23,397 people visits)

Small Hall 1795 hours/12,323 people visits (2025: 1896 hours/12,944 people visits)

## Additional Information

Future goals:

Increase in activity in the environment area, particularly resilience

Increase in use of the Halls

# Statement of Cash Received and Cash Paid

Ōrātia Residents & Ratepayers Association Incorporated  
For the year ended 31 March 2026

	NOTES	2026	2025
<b>Operating Activities</b>			
<b>Cash Received</b>			
Sale of goods or services (commercial activities)		65,560	68,544
Interest or dividends received		2,189	3,162
Other cash received		6,000	6,000
<b>Total Cash Received</b>		<b>73,749</b>	<b>77,706</b>
<b>Cash Paid</b>			
Costs related to sale of goods or services (commercial activities)		(60,653)	(59,626)
<b>Total Cash Paid</b>		<b>(60,653)</b>	<b>(59,626)</b>
<b>GST</b>			
GST Refunded (or Paid)		1,870	(405)
<b>Total GST</b>		<b>1,870</b>	<b>(405)</b>
<b>Cash surplus or (deficit) from operating activities</b>		<b>14,966</b>	<b>17,675</b>
<b>Other Activities</b>			
<b>Cash Received</b>			
Receipt of Receivables		10,649	16,002
Cash received for Bonds		64,149	72,426
<b>Total Cash Received</b>		<b>74,798</b>	<b>88,428</b>
<b>Cash Paid</b>			
Interest Reinvested		(449)	(608)
Purchase of other assets		(2,847)	(31,617)
Repayment of Bonds		(70,123)	(80,343)
<b>Total Cash Paid</b>		<b>(73,419)</b>	<b>(112,568)</b>
<b>Cash surplus or (deficit) from other activities</b>		<b>1,379</b>	<b>(24,139)</b>
<b>Increase/(Decrease) in Bank Accounts and Cash</b>		<b>16,345</b>	<b>(6,464)</b>
<b>Cash and Cash Equivalents</b>			
Cash and cash equivalents at beginning of period		32,931	39,395
Net change in cash for period		16,345	(6,464)
Cash and cash equivalents at end of period		49,276	32,931

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Resources and Commitments

## Ōrātia Residents & Ratepayers Association Incorporated For the year ended 31 March 2026

	2026	2025
<b>Bank Accounts and Cash</b>		
Bank and cash/(bank overdraft)	49,276	32,931
<b>Total Bank Accounts and Cash</b>	<b>49,276</b>	<b>32,931</b>

	2026	2025
<b>Money Owed to the Entity</b>		
Debtors and Prepayments	9,760	(875)
<b>Total Money Owed to the Entity</b>	<b>9,760</b>	<b>(875)</b>

	2026	2025
<b>Other Resources</b>		
<b>Current</b>		
<b>Other Current Assets</b>		
ASB fixed deposit 0084	10,000	10,000
Term deposit 86	11,343	10,895
Term deposit 87	10,000	10,000
<b>Total Other Current Assets</b>	<b>31,343</b>	<b>30,895</b>
<b>Total Current</b>	<b>31,343</b>	<b>30,895</b>
<b>Non Current</b>		
Property, Plant and Equipment	4,583	5,629
<b>Total Non Current</b>	<b>4,583</b>	<b>5,629</b>
<b>Total Other Resources</b>	<b>35,926</b>	<b>36,524</b>

	2026	2025
<b>Commitments</b>		
<b>Current</b>		
<b>Creditors and Accrued Expenses</b>		
Income in advance	9,270	-
Accounts Payable	4,812	4,955
Bonds Settlers Hall	6,600	-
Bonds small hall	3,600	-
Deposits Received	-	10,649
GST	1,590	(1,322)
<b>Total Creditors and Accrued Expenses</b>	<b>25,871</b>	<b>14,282</b>
<b>Total Current</b>	<b>25,871</b>	<b>14,282</b>
<b>Total Commitments</b>	<b>25,871</b>	<b>14,282</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

	2026	2025
<b>Equity</b>		
Current year earnings	14,793	(3,689)
Retained earnings/Accumulated funds	54,298	57,986
<b>Total Equity</b>	<b>69,091</b>	<b>54,298</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

Ōrātia Residents & Ratepayers Association Incorporated

For the year ended 31 March 2026

## Cash Basis

### Basis of Preparation

The entity is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not for Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

### Goods and Services Tax

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) where appropriate.

Comparatives prior to 1 October 2024 include GST, as the entity was not registered for GST until that date.

### Income Tax

Ōrātia Residents & Ratepayers Association Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

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

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

# Notes to the Performance Report

## Ōrātia Residents & Ratepayers Association Incorporated For the year ended 31 March 2026

	2026	2025
<b>1. Analysis of Receipts</b>		
<b>Sale of goods or services (commercial activities)</b>		
Net Rental Income	4,492	4,050
Bond Forfeiture	1,144	1,533
Cleaning charge	687	998
Hall Hire casual - Small Hall	16,564	19,068
Hall Hire casual - Settlers Hall	29,557	35,390
Hall hire Settlers regulars	13,117	7,506
<b>Total Sale of goods or services (commercial activities)</b>	<b>65,560</b>	<b>68,544</b>
<b>Interest, dividends and other investment receipts</b>		
Interest Income	2,189	3,162
<b>Total Interest, dividends and other investment receipts</b>	<b>2,189</b>	<b>3,162</b>
<b>Other receipts</b>		
Grants	6,000	6,000
<b>Total Other receipts</b>	<b>6,000</b>	<b>6,000</b>
	<b>2026</b>	<b>2025</b>

## 2. Analysis of Payments

<b>Costs related to sale of goods or services (commercial activities)</b>		
Accounting Xero Subscriptions	926	841
After hire checks paid to Community Group	500	975
AGM Expenses	409	259
Bank Fees	-	20
Bookings Co-ordinator	15,523	3,562
Cleaning contracting	7,001	8,113
Cleaning expenses	4,776	4,596
Community expense/donation	9,000	10,000
Accounting Fees	950	978
Entertainment	87	112
Freight & Courier	18	-
General Expenses	116	89
Insurance	1,435	1,091
Light, Power, Heating	3,480	2,793
Minor equipment	739	304
Motor Vehicle Expenses	1,767	393
Oratia Native Wildlife Exp	4,508	1,561
Pest control	18	67
Playgroup playground fee	500	1,000
Printing & Stationery	312	60
Repairs & maintenance fee charged by Council	500	-

Repairs and Maintenance	4,608	18,646
Telephone & Internet & email & website	1,447	2,359
Water Rates	2,030	1,807
<b>Total Costs related to sale of goods or services (commercial activities)</b>	<b>60,652</b>	<b>59,625</b>

2026                      2025

### 3. Cash Received or Paid for Other Activities

#### Investments

Opening Balance	30,895	30,287
Term deposit 86	449	608
<b>Total Investments</b>	<b>31,343</b>	<b>30,895</b>

#### Other Assets

Opening Balance	165,756	150,142
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#### Property, Plant and Equipment

Building Improvements	-	19,496
Fixtures & Fittings	2,847	1,472
<b>Total Property, Plant and Equipment</b>	<b>2,847</b>	<b>20,968</b>

#### Loans to Other Parties

Sundry Receivables	10,649	5,353
<b>Total Loans to Other Parties</b>	<b>10,649</b>	<b>5,353</b>

<b>Total Other Assets</b>	<b>157,954</b>	<b>165,756</b>
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#### Loans and borrowings

Opening Balance	229,985	219,823
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#### Loans Received

Bonds Settlers Hall	1,436	(2,528)
Bonds small hall	(1,496)	(36)
<b>Total Loans Received</b>	<b>(60)</b>	<b>(2,564)</b>

#### Other Liabilities

Deposits Received	(10,649)	(5,353)
Income in advance	4,735	-
<b>Total Other Liabilities</b>	<b>(5,914)</b>	<b>(5,353)</b>

<b>Total Loans and borrowings</b>	<b>224,011</b>	<b>211,905</b>
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#### GST

Opening Balance	(405)	-
GST	1,870	(405)
<b>Total GST</b>	<b>1,466</b>	<b>(405)</b>

2026                      2025

### 4. Bank accounts and cash

ASB 02 Account	31	31
ASB Business Saver 51	45,702	25,462

ASB Cheque Account	3,543	7,438
<b>Total Bank accounts and cash</b>	<b>49,276</b>	<b>32,931</b>
	2026	2025

#### 5. Grants or donations received with expectations over use

Auckland Council. Contribution to running costs	6,000	6,000
<b>Total Grants or donations received with expectations over use</b>	<b>6,000</b>	<b>6,000</b>
	2026	2025

#### 6. Significant Assets

Land and buildings	125,098	125,098
Investments	31,343	30,895
<b>Total Significant Assets</b>	<b>156,442</b>	<b>155,993</b>

#### 7. Related Party Transactions

There were no transactions involving related parties during the financial year.

#### 8. Events After the Financial Year End

There were no events that have occurred after the financial year end that would have a material impact on the Performance Report (Last year - nil).