

Performance Report

Business North Harbour
For the year ended 30 June 2025

Prepared by Vision Accounting Solutions Limited

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Entity Information

Business North Harbour

For the year ended 30 June 2025

Legal Name of Entity

Business North Harbour Incorporated

Entity Type and Legal Basis

Incorporated Society, registered under the Incorporated Societies Act 2022.

Registration Number

1277568

Entity's Purpose or Mission

Our main purpose is to deliver programmes and services to those commercial property and business owners located within the North Harbour Business Improvement District (NHBID). Business North Harbour manages and delivers these programmes to enable these members to maximise their financial return and business potential. We do this by creating opportunities for them to connect, communicate and collaborate with one another and through the provision of business support, training and advocacy services.

Entity Structure

The entity is an incorporated society. The member programmes are delivered by the General Manager, and Project Managers, supported by finance and administration staff. Governance is provided by the Executive Committee, which is elected at each Annual General Meeting (AGM).

Main Sources of Entity's Cash and Resources

The organisation's main source of income is the NHBID Targeted Rate levied on all commercial rated properties within the NHBID. This is collected by Auckland Council, as per the rules and conditions outlined in the Auckland Council Business Improvement District (BID) Policy (2022).

The other sources of income include Associate Membership subscriptions, Platinum Partners, Gold Partners, Silver Partners and Event Partnership plus Auckland Council and Upper Harbour Local Board grants. This is supplemented by income generated from functions, events, training and advertising services.

Main Methods Used by Entity to Raise Funds

The level of targeted rate is agreed through the AGM Budgetary process, in consultation with members, Upper Harbour Local Board and Auckland Council. Auckland Council collects the BID contributions through their rate collection process. One hundred percent of the NHBID targeted rate collected is remitted to Business North Harbour Incorporated on a quarterly basis.

Parties who elect to be Associate Members, and those who choose to be Partners are invoiced for their contributions on an annual or pro rata basis.

Where specific projects are proposed, government or local body funding is sought, and the organisation submits complete and thorough proposals to obtain this funding.

Entity's Reliance on Volunteers and Donated Goods or Services

The entity is self-funding and does not rely to any great extent on volunteers and donated goods or services.

Officers

Lisa Hill (reappointed 29 October 2024)

Jenny Chen (reappointed 31 October 2024)

Janet Marshall (reappointed 29 October 2024)

Chris Todd (reappointed 29 October 2024)

Aaron Beard (appointed 30 October 2024)

Sarah Bruce (appointed 29 October 2024)

Hamish Coupe (appointed 30 October 2024)

Linda Kirk (appointed 8 April 2025)

Ketien Chuor (resigned 24 October 2024)

Greg Cramond (resigned 24 October 2024)

Samantha Mills (resigned 24 October 2024)

Lance Manins (resigned 13 May 2025)

Kevin O'Leary (General Manager, appointed 29 July 2019)

Contact Details

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Website: <http://businessnh.org.nz>

Facebook: BusinessNorthHarbour

LinkedIn: [linkedin.com/company/business-north-harbour](https://www.linkedin.com/company/business-north-harbour)

Instagram: @businessnorthharbour

Statement of Service Performance

Business North Harbour

For the year ended 30 June 2025

Business Development

Our purpose is to create opportunities for our members to connect, communicate and collaborate with one another. We achieved this by:

- Hosting and promoting Business Luncheons, Business After Five, Women In Business and Business Capability Learning Labs.
Business North Harbour was able to deliver a full programme of in-person events and achieved outstanding success with our second Business North Harbour Business Excellence Awards and our inaugural charity partnership event with Breast Cancer Foundation NZ.
- Hosting and promoting the annual One Day Sale - a business to consumer NHBID-wide sale.
- Hosting and promoting an evening table-top B2B networking event, which again received excellent feedback from members.
- Hosting and promoting other special interest groups for Property Owners, Asian Business Owners, Importers and Exporters, Manufacturers and Company and Not For Profit CEOs.
- In partnership with Massey University providing a business and leadership mentoring programme.
- Improving member and affiliate engagement with and awareness of BNH programmes and services.
- 1,979 contacts by BNH Ambassadors with 154 new businesses identified (1,929 & 147 2023/2024)

In support of these outcomes, in addition to the \$822,084 Targeted Rate Grant, BNH secured \$127,700 funding from Partners. This enabled BNH to deliver 26 in-person events with 2,079 event registrations.

Some member feedback from a variety of events included:

- "Loved the event, I think it was a great mixture of networking and listening to an interesting speaker. Thanks so much for putting it on!"
- "Keep up the good work. The topic resonated with most of the audience, because of own experience."
- "It was fantastic! The event was well-organised and had a relaxed, enjoyable atmosphere."
- "From the insightful conversations with other businesses to the warm atmosphere, it was clear that this was more than just an event—it was an experience built on collaboration, respect, and genuine care for everyone involved."

Traffic Management Programme

The traffic management programme continued to assist members and their employees by providing access to Look Before You Leave Traffic cameras.

We continued to represent the interests of our members by attending regular meetings and maintaining regular contact with Auckland Transport, NZTA, other transport sector providers and key stakeholders, ensuring that local needs are recognised.

Crime Prevention Programme

The crime prevention programme is designed to act as a deterrent for criminal behaviour and offers education, practical resources and training to empower business and property owners to protect their investment.

Nightly security patrols continue to operate 365 nights per year across the NHBID to enhance individual member security measures.

Other Crime Prevention initiatives include formalised meetings with NZ Police, security sector experts and other key stakeholders which result in intel sharing and the combination of resources. Crime prevention benefits such as installing vehicle number plate secure screws, not only benefit the business, but also the employees and therefore the wider community. Educational resources are distributed through resource kits and member visits.

- 1,125
Reports received on security issues, graffiti, illegal dumping, street lighting outages, and suspicious behaviour and vehicles.

- 58 (75 2023/2024)
Visits to BNH members' premises, resulting in 28 physical risk assessments to advise how to reduce future criminal offending.

Vehicle Crime

- 47% Decrease in vehicle break-ins in the last 12 months.
There have been continued daytime police security patrols at the Constellation and Albany park-and-ride locations. This presence has almost certainly helped to reduce incidents.
- 30% Decrease in stolen cars.

Community Safety

- 18 (13 2023/2024)
Meetings between BNH and key stakeholders, including NZ Police and Vanguard Security Limited.
- 39 (50 2023/2024)
Reported incidents of burglary - a decrease of 22% on 2023/2024.

Waste Minimisation

Initiatives to reduce the impact of commercial waste offer members the opportunity to reduce landfill and reduce waste disposal costs. Our programme focuses on two key areas, our biannual inorganic collections and the weekly food waste collection service which is funded by a grant from Upper Harbour Local Board.

Inorganic Collections:

- 2 Inorganic collections (Sept 2024 and March 2025)

Recycling and Upcycling:

- 544 Pallets recycled, reducing roadside waste and up-cycling to businesses that require additional pallets (750 2023/2024)

Food Waste Collections:

- \$4,445 Funding received from UHLB for 2024/25 (\$4,918 2023/2024)

Advocacy

Formal and informal submissions are delivered to local and central government on key issues which impact on the efficiency and capacity of the NHBID, the operational costs to business, and the returns received through commercial property ownership and investment.

Statement of Financial Performance

Business North Harbour

For the year ended 30 June 2025

	NOTES	2025 \$ ACTUAL	2025 BUDGET (UNAUDITED)	2024 \$ ACTUAL
Revenue				
NHBID Targeted Rate Levy		822,085	822,084	782,938
Grants Received		40,457	29,981	56,309
Partnership	2	110,808	102,996	130,666
Subscription from Members		24,701	25,000	27,584
Function & Events Income		78,189	102,630	82,379
Advertising Income		10,705	24,200	27,888
Revenue from Providing Goods/Services		1,977	2,250	190
Interest Revenue		10,728	1,500	11,523
Other Revenue		15,250	2,500	11,450
Total Revenue		1,114,900	1,113,141	1,130,926
Expenses				
Employee Related Costs	3	513,361	527,296	500,980
Costs re Member Programmes & Services	4	351,932	418,257	343,958
Lease and Rental Expenses	5	96,490	72,084	86,916
Other Expenses	6	72,145	81,556	69,731
Total Expenses		1,033,928	1,099,193	1,001,585
Net Surplus Before Depreciation		80,972	13,948	129,341
Less Depreciation Adjustments				
Depreciation	9	23,041	12,720	9,403
Amortisation of Intangibles	10	-	2,880	2,640
Total Depreciation Adjustments		23,041	15,600	12,043
Surplus/(Deficit) for the Year		57,931	(1,652)	117,298

This statement should be read in conjunction with the Notes to the Performance Report

Movements in Equity

Business North Harbour

For the year ended 30 June 2025

	2025	2024
Equity		
Opening Balance	333,169	215,870
Increases		
Profit for the Period	57,931	117,298
Total Increases	57,931	117,298
Total Equity	391,099	333,169

This statement is to be read in conjunction with the notes to the Performance Report.

Statement of Financial Position

Business North Harbour

As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank Accounts and Cash	7	317,299	131,127
Term Deposits	8	251,151	269,403
Trade Receivables		10,954	35,950
Prepayments		576	3,339
Interest Accrual		1,952	2,406
Business Credit Cards		6,223	-
Goods and Services Tax		8,969	11,823
Total Current Assets		597,125	454,048
Non-Current Assets			
Property, Plant and Equipment	9	111,620	56,014
Total Non-Current Assets		111,620	56,014
Total Assets		708,745	510,062
Liabilities			
Current Liabilities			
Business Credit Cards		-	1,198
Trade Payables		30,527	86,741
Accruals and Provisions		12,361	9,248
Receipts In Advance	11	236,201	31,458
Wages and Holiday Pay Accrued		36,891	47,964
Hire Purchase Liability		1,666	284
Total Current Liabilities		317,646	176,893
Total Liabilities		317,646	176,893
Total Assets less Total Liabilities (Net Assets)		391,099	333,169
EQUITY			
Retained Earnings		391,099	333,169
Total EQUITY		391,099	333,169

The accompanying notes form part of the Performance Report and should be read in conjunction with the reports contained herein.

For and on behalf of the Association:



(Chairperson)

Date: 24 September 2025

This statement should be read in conjunction with the Notes to the Performance Report.

Statement of Cash Flows

Business North Harbour

For the year ended 30 June 2025

	2025	2024
Cash Flows from Operating Activities		
Cash was Received From:		
NHBID Targeted Rate Levy	1,033,772	782,938
Fees, Subscriptions and Other Receipts from Members	29,030	31,551
Partnership, Donations, Fundraising and Other Similar Receipts	175,062	172,313
Receipts from Providing Goods or Services	56,347	72,984
Interest, Dividends and Other Investment Receipts	11,181	9,415
Net GST Refund Received	(1,256)	144
Cash was Applied To:		
Payments to Suppliers and Employees	(1,048,023)	(952,970)
Total Cash Flows from Operating Activities	256,112	116,376
Cash Flows from Investing Activities		
Cash was Received From		
Receipts from Sale of Property, Plant and Equipment	20,000	-
Receipts from Sale of Investments	18,252	-
Cash was Applied To		
Payments to Acquire Property, Plant and Equipment	(109,591)	-
Payments to Purchase Investments	-	(200,000)
Total Cash Flows from Investing Activities	(71,339)	(200,000)
Cash Flows from Financing Activities		
Proceeds from loans borrowed from other parties	2,598	-
Repayments of loans borrowed from other parties	(1,199)	(2,921)
Total Cash Flows from Financing Activities	1,399	(2,921)
Net Increase/ (Decrease) in Cash	186,172	(86,544)
Cash Balances		
Cash and cash equivalents at beginning of period	131,127	217,671
Cash and cash equivalents at end of period	317,299	131,127
Net change in cash for period	186,172	(86,544)

This statement is to be read in conjunction with the Notes to the Performance Report.

Notes to the Performance Report

Business North Harbour

For the year ended 30 June 2025

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Business North Harbour Incorporated is a non-profit organisation registered under the Incorporated Societies Act 2022.

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

a) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

b) Property, Plant & Equipment

The entity has the following classes of Property, Plant & Equipment:

- Office Equipment
- Furniture & Fittings
- Plant & Equipment
- Motor Vehicles

All property, plant & equipment is stated at cost less depreciation. Depreciation of the assets has elected to be calculated at the maximum rates permitted by the Income Tax Act 2007.

c) Intangibles

Intangible Assets are amortised by the straight-line method over the period during which any benefit is expected, not exceeding 10 years.

d) Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

e) Income Tax

No provision for Income Tax has been made as there is no current or deferred tax payable. The Association is exempt from tax pursuant to section CW40(1) of the Income Tax Act 2007.

f) Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

g) Revenue Recognition

Grants and donations are recognised as income when they become receivable, unless the Association has a liability to repay the grant if the requirements of the grant are not fulfilled. A liability is recognised to the extent that any such conditions are unfulfilled at the end of the reporting period.

Interest income is recognised on a cash received basis.

All other revenue is reported when it is earned.

	2025	2024
2. Partnership		
Platinum Partnership	36,000	28,000
Gold Partnership	34,000	58,666
Silver Partnership	24,333	28,000
Annual Event Partnership	12,000	12,000
Asian Business Partnership	4,475	4,000
Total Partnership	110,808	130,666

A partnership agreement has been signed with North Harbour Hyundai. In exchange for specified promotional services provided by Business North Harbour, North Harbour Hyundai has agreed to provide the use of two vehicles for a period of twelve months. The value of the benefit received during this financial year is \$24,000 (2024: \$16,000) disclosed above as part of the Platinum Partnership revenue.

	2025	2024
3. Employment Related Costs		
BID Management, Administration & Marketing Costs	293,912	282,956
Transport Programme Costs	16,264	15,599
Crime Prevention Programme Costs	48,593	49,365
Local Advocacy	20,053	18,930
Regional Advocacy	110,846	114,047
ACC Levy	884	920
Kiwisaver - Employer Contribution	13,493	12,686
Staff Training	3,936	182
Wellbeing	5,380	6,295
Total Employment Related Costs	513,361	500,980

	2025	2024
4. Costs Related to Providing Member Programmes and Services		
Business and Economic Development Costs	272,257	247,661
Crime Prevention Scheme Costs	72,785	88,828
Transport Management Programme Costs	3,000	3,000
Waste Management Programme	3,889	4,469
Total Costs Related to Providing Member Programmes and Services	351,932	343,958

	2025	2024
5. Lease and Rental Expenses		
Rent, Rates & Body Corp Fees	72,490	70,916
Vehicle Lease	24,000	16,000
Total Lease and Rental Expenses	96,490	86,916

	2025	2024
6. Other Expenses		
Accountancy Fees	5,211	5,000
Audit Fees	6,023	5,502
Bad Debts	4,249	5,833
Bank Charges	950	711
Board Honorariums	6,827	7,500
Board Support	1,338	1,053
Cleaning & Laundry	3,957	3,014
General Expenses	8,393	5,097
Insurance	8,908	7,506
Interest	-	-
IT Expenses	10,633	8,744
Legal Expenses	-	1,755
Meeting Costs	1,234	475
Postage & Courier	263	249
Printing & Stationery	2,734	2,451
Subscriptions, Licenses & Registrations	2,611	2,490
Telephone, Tolls & Internet	3,332	3,407
Travel - National & Mileage	3,230	2,346
Vehicle Costs	2,252	6,597
Total Other Expenses	72,145	69,731

	2025	2024
7. Bank Accounts and Cash		
ASB BNH Cheque Account	33,506	71,373
ASB NHBID Targeted Rate Account	283,793	59,754
Total Bank Accounts and Cash	317,299	131,127

	2025	2024
8. Investments		
Term Deposit - 60 days	-	-
Term Deposit - 90 days	180,000	200,000
Term Deposit - 6 months	71,151	69,403
Total Investments	251,151	269,403

	2025	2024
9. Property, Plant & Equipment		
Motor Vehicles		
At Cost	49,590	36,504
Less Accumulated Depreciation	(9,918)	(29,054)
Total Motor Vehicles	39,672	7,450
Current Year Depreciation	9,918	3,193
Office Furniture & Equipment		
At Cost	76,712	56,881
Less Accumulated Depreciation	(47,181)	(43,313)
Total Office Furniture & Equipment	29,532	13,568
Current Year Depreciation	7,648	5,156
Plant & Equipment		
At Cost	52,227	39,332
Less Accumulated Depreciation	(9,810)	(4,335)
Total Plant & Equipment	42,417	34,997
Current Year Depreciation	5,475	1,054
	-	-
Total Property, Plant & Equipment	111,620	56,014
Total Depreciation for the year	23,041	9,403
	2025	2024

10. Intangibles

Intangible Assets		
Intangibles At Cost	25,200	25,200
Accumulated Amortisation	(25,200)	(25,200)
Total Intangible Assets	-	-
Current Year Amortisation	-	2,640

2025 2024

11. Receipts In Advance

Funding Received in Advance	233,601	25,458
Partnership in Advance	-	5,000
Subscriptions In Advance	2,600	1,000
Total Receipts In Advance	236,201	31,458

12. Related Parties

During the year there have been material transactions, being income received (and expenses paid) between Business North Harbour Incorporated and related parties, as follows:

Income Received from related Parties

Related Party	Relationship	Type of Income	2025	2024
Ketien Chuor	Board member and Strategic Partnership Manager ASB Bank	Attendance Fees	13	1,165
Samantha Mills	Board Member and Principal at Phone Plus Business Services	Partnership Attendance Fees	12,000 -	17,000 648
Lance Manins	Board member and CEO of Driveline	Partnership Attendance Fees	7,000 394	7,000 -
Chris Todd	Board Member and Principal at Parklands	Partnership Advertising Attendance Fees	7,000 - 1,250	14,833 450 -
Lisa Hill	Board member and director of Eclipse Recruitment	Partnership Advertising Attendance Fees	- - 80	- 4,950 695
Sarah Bruce	Board Member and Director of Edible Blooms	Partnership Attendance Fees	4,000 774	- -
Janet Marshall	Board Member and Director of Colliers Group	Advertising Income Attendance Fees Membership	2,055 565 400	8,305
Linda Kirk	Board Member and Director of Confoil NZ	Attendance Fees General	105 155	- -

Goods and Services Purchased from related Parties

Related party	Relationship	Type of Expense	2025	2024
Sarah Bruce	Board Member and Director of Edible Blooms	Award Night Gifts	376	-
Greg Cramond	Board Member and Director of Cramond Electrical Ltd	Electrical repairs	278	1,558

At balance date the following balances were included in trade debtors being receivable from related parties:

Related Party	Type of Balance	2025	2024
Driveline Fleet Ltd (Lance Manins)	Receivable for Partnership	671	671
Edible Blooms Ltd (Sarah Bruce)	Receivable for Partnership	1,150	
Colliers Group (Janet Marshall)	Receivable for Advertising	-	46
Parklands Group (Chris Todd)	Receivable for Partnership	-	5,750
Phone Plus (Samantha Mills)	Receivable for Partnership	2,300	1,150

All related party transactions are on normal commercial terms. No related party balances have been written off.

	2025	2024
13. Commitments		
Commitments to Lease or Rent Assets		
Lease of Property - Current	56,537	55,158
Lease of Property - Non-Current	47,114	101,123
Lease of Assets - Current	-	-
Lease of Assets - Non-Current	-	-

Commitment to Purchase Property, Plant and Equipment

The board resolved in May 2024 to investigate replacing the vehicle. The process was started during the month of June, and the purchase was completed in July 2024. There are no other commitments to purchase property, plant and equipment.

Bank Guarantee

In support of the commercial property lease commitment, the organisation has provided a bank guarantee in the amount of \$69,402 to the landlord. This amount is equivalent to 12 months gross rent.

14. Contingent Liabilities and Guarantees

There are no contingent liabilities as at 30 June 2025 (2024: nil).

There are no guarantees apart from those disclosed in the Commitments note above.

15. Events After the Balance Date

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

16. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Independent auditor's report to the members of Business North Harbour Incorporated

Report on the audit of the performance report

Our opinion on the performance report

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

- the entity information as at 30 June 2025; and
- the financial position of the Entity as at 30 June 2025, and its financial performance, and its cash flows for the year then ended

in accordance with reporting requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard) issued by the New Zealand Accounting Standards Board.

What was audited?

We have audited the performance report of the Entity, which comprises the financial statements on pages 7 to 16, and entity information on page 3 to 4. The complete set of financial statements comprise:

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

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the and entity information in accordance with the ISAs (NZ). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the performance report* section of our report.

We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Responsibilities of the Board for the performance report

The Board is responsible on behalf of the Entity for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- Such internal control as Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the performance report

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

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

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-18-1/>

This description forms part of our auditor's report.

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

Restriction on Distribution and Use

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



William Buck Audit (NZ) Limited
Auckland, 26 September 2025