Performance Report

The Village Church Trust
For the year ended 31 March 2026

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Compilation Report

The Village Church Trust
For the year ended 31 March 2026

Compilation Report to the Trustees of The Village Church Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of The Village Church Trust 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 Trustees 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.

Independence

We have no involvement with The Village Church Trust 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. 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.



McKenzie Strawbridge Palmer Ltd

93 Maniapoto St, Otorohanga

Dated:

Entity Information

The Village Church Trust
For the year ended 31 March 2026

Legal Name of Entity

The Village Church Trust

Entity Type and Legal Basis

The Village Church Trust is a Discretionary Trust registered under the Charities Act 2005.

Nature of Business

Community Church

Entity's Purpose or Mission

Matthew 28:19-20

"Therefore go and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age."

Entity Structure

The Village Church is led by a group of elders, assisted by a team of deacons and employed individuals.
The Village Church operates as two branches, Horsham Downs Branch and Ngaruawahia Branch. On 20 November 2025, the trustees resolved to incorporate the Ngaruawahia Branch as a separate legal entity under the Charities Act 2005, registered as The Ngaruawahia Village Church Trust. The Ngaruawahia Village Church Trust was incorporated on 3 December 2025 and will be administering its own operations.

Governance Structure

Trustees:
J Rhynes
RJ Willemse
N Wrack
S Weeden
M Meeske
P Whitechurch
B Lanigan
D Campbell
A Jones

Main Sources of Entity's Cash and Resources

Donations

Entity's Reliance on Volunteers and Donated Goods or Services

The Village Church relies heavily on volunteers to run our programmes and assist staff to make what we do happen. We receive some donated goods and services, but mainly rely on monetary donations to purchase goods and services.

Registered Charity Number

CC33692

IRD Number

100-061-139

Address

10 Martin Lane, RD 1, Hamilton, New Zealand, 3281

Telephone

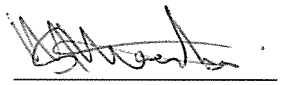
(07) 829 4998

Approval of Financial Report

The Village Church Trust
For the year ended 31 March 2026

The Trustees are pleased to present the approved financial report including the historical financial statements of The Village Church Trust for year ended 31 March 2026.

APPROVED



Trustee

Date 30/09/2026

Statement of Service Performance

The Village Church Trust
For the year ended 31 March 2026

Medium to Long Term Objectives

The Village Church seeks to provide an environment where an individual's Christian Faith can be nurtured and grown in a community-oriented, family-based discipleship context, and also express that faith in ways beneficial to the local communities in which we live, and cross-culturally in communities far beyond our own.

We aim to fulfill these aspirations by providing weekly gatherings aimed at training, encouraging, and developing the faith of all-comers. These occur in larger weekend gatherings, and in smaller, more relational environments during the week.

We also seek to connect to the wider community in beneficial ways, we have been able to contribute to a number of foodbanks in the Ngaruawahia and Hamilton communities. We also organise community based events and programs in and around Horsham Downs and Ngaruawahia to give the wider community opportunity to gather together and celebrate Community life.

Cross-culturally we also pastorally and financially support a number of missionary and humanitarian projects in developing nations.

Significant Activities & Achievements

	2026	**2025**
Household Numbers	249 (Horsham Downs)	278 (Horsham Downs & Ngaruawahia)
Number of Life Groups	19	28
Number of Apostolic Trips	4	3

Statement of Comprehensive Income

The Village Church Trust
For the year ended 31 March 2026

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	1,461,884	1,450,344
Interest, dividends and other investment revenue	1	196,644	195,531
Other revenue	1	64,132	62,783
Total Revenue		**1,722,660**	**1,708,659**
Expenses			
Employee remuneration and other related expenses	2	642,774	575,983
Volunteer related expenses	2	842	831
Expenses related to service delivery	2	135,237	109,299
Grants and donations made	2	1,225,249	317,131
Other expenses	2	187,505	170,889
Total Expenses		**2,191,607**	**1,174,133**
(Deficit)/Surplus for the Year		**(468,947)**	**534,526**

Statement of Financial Position

The Village Church Trust
As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
BNZ HDCC Cheque	3	215,515	277,993
Rapid Save	3	176,727	52,187
NVC	3	778,489	-
Debtors and Prepayments	3	46,388	44,797
Term Deposits	3	-	690,000
Total Current Assets		**1,217,120**	**1,064,977**
Non-Current Assets			
Property, Plant and Equipment	8	4,529,917	4,540,007
Investment	3	2,985,197	2,811,773
Work in Progress - Building Project	3	245,218	225,936
Work in Progress - Ngaruawahia Building Improvements	3	-	41,911
Total Non-Current Assets		**7,760,332**	**7,619,627**
Total Assets		**8,977,452**	**8,684,603**
Liabilities			
Current Liabilities			
Accounts Payable		6,196	11,062
Sundry Creditor	10	778,489	-
Credit Cards		2,122	(5,876)
Donations Not Yet Spent		8,032	18,279
Employee Entitlements (Holiday Pay Accrual)		50,959	61,429
PAYE Payable		13,715	12,090
Income in Advance		6,287	7,021
Total Current Liabilities		**865,800**	**104,005**
Non-Current Liabilities		-	-
Total Liabilities		**865,801**	**104,005**
Total Assets less Total Liabilities (Net Assets)		**8,111,651**	**8,580,599**
Accumulated Funds			
Accumulated surpluses or (deficits)	6	8,111,651	8,580,599
Total Accumulated Funds		**8,111,651**	**8,580,599**

Statement of Cash Flows

The Village Church Trust
For the year ended 31 March 2026

	2026	2025
Cash Flows from Operating Activities		
Donations, koha, bequests and other general fundraising activity	1,455,544	1,449,303
Interest, dividends and other investment receipts	196,644	195,531
Other Revenue Received	62,200	63,030
Employee remuneration and other related payments	(653,815)	(569,653)
Volunteer related payments	(969)	(956)
Other payments related to service delivery	(179,043)	(202,627)
Donations or grants paid	(438,277)	(319,897)
Other Payments	(110,420)	(125,544)
Total Cash Flows from Operating Activities	**331,864**	**489,188**
Cash Flows from Other Activities		
Receipts from sale of property, plant and equipment	2,000	-
Receipts from sale of investments	690,000	500,000
Payments to acquire property, plant and equipment	(17,887)	(16,703)
Payments to purchase investments	(173,424)	(873,201)
Cash flows from other investing and financing activities	-	-
Total Cash Flows from Other Activities	**500,690**	**(389,904)**
Net Increase/(Decrease) in Cash	**832,554**	**99,284**
Bank Accounts and Cash		
Opening cash	336,056	236,772
Net change in cash for period	832,554	99,284
Closing cash	1,168,610	336,056

Statement of Accounting Policies

The Village Church Trust
For the year ended 31 March 2026

Statement of Compliance and Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The Village Church 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 the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by the Trust, unless stated otherwise in the Specific Accounting Policies.

The information presented is in New Zealand dollars. All values are rounded to the nearest dollar.

Goods and Services Tax (GST)

The Trust is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

The Village Church Trust is wholly exempt from New Zealand income tax pursuant to the Income Tax Act 2007, having fully complied with all statutory conditions for these exemptions.

Expenses

Expenses have been classified by their business function.

Property, Plant & Equipment and Investment Property

Each class of property, plant and equipment and investment property is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.
Property and Investment Property
Land and buildings have been revalued in accordance with the latest valuation done by Waikato District Council in October 2023.
Plant & Equipment
Plant and equipment is recognised at cost less aggregate depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred. All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.
Depreciation
Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

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

The Village Church Trust
For the year ended 31 March 2026

	NOTES	2026	2025
1. Analysis of Revenue			
Donations, koha,bequests and other general fundraising activities			
Building Fund Donations Received		59,420	26,309
Conference Fees In (GST)		21	-
Healing Rooms-Monthly Donation Pd		47	63
Hospitality-Church		3,023	4,485
Ignition-Donations In		-	350
Ignition Event Income		446	128
Kanikani Music Door Fees		283	61
Mainly Music-Donations In		36	-
Mainly Music-Door Fees In		3,318	3,360
Mainly Music-Event Fees In		52	-
Men's Ministries-Donations In		380	1,596
Men's Ministries-Event Fees In		3,488	3,518
Missions Support		197,212	146,391
The Oil Jar (In as Much Fund)		14,150	18,700
Other Appeals-Donations In		43,038	8,403
Plug Youth-Donations In		647	557
Plug Youth - Easter Camp Fees		6,117	113
Tithes - Tithely App		12,302	14,482
Tithes & Offerings - Cash (non-receipted)		2,418	4,020
Tithes & Offerings - Direct Credits		1,107,068	1,190,429
Tithes & Offerings - Eftpos		-	1,040
Travel & Accom Donations - Overseas (NCMI)		494	15,771
Womens Conference Fees		7,924	-
Women's Ministries-Donations In		-	501
Women's Ministries-Event Fees In		-	10,067
Total Donations, koha,bequests and other general fundraising activities		**1,461,884**	**1,450,344**
Interest, dividends and other investment revenue			
Interest Received - HDCC		196,644	195,531
Total Interest, dividends and other investment revenue		**196,644**	**195,531**
Other revenue			
Profit on Sale of Assets		1,987	-
Net Rental Income		62,145	62,783
Total Other revenue		**64,132**	**62,783**

	NOTES	2026	2025
2. Analysis of Expenses			
Employee remuneration and other related expenses			
ACC Levies		1,133	1,184

	NOTES	2026	2025
Staff Professional Development		392	500
Staff Welfare - Outings		1,514	1,024
Wages & Salaries (incl PAYE)		639,736	573,274
Total Employee remuneration and other related expenses		**642,774**	**575,983**
Volunteer Related Expenses			
Volunteer Appreciation Expenses		842	831
Total Volunteer Related Expenses		**842**	**831**
Expenses related to service delivery			
Communion Costs		448	212
Discipleship Courses		3,477	148
Events		13,838	5,249
Fees - Tithely		46	108
Hall Hire Costs		2,600	3,530
Hospitality Church - Expenses		12,168	12,832
Hospitality-HDCC Hosting		1,587	1,754
Hospitality-Night Church		35	-
Hospitality-Pastoral Staff		3,209	2,062
Ignition Youth-Expenses		3,679	3,679
Ignition-Camp Costs		2,661	1,791
Kanikani Kids Expenses		268	12
Leadership Development		1,793	2,232
Mainly Music-Expenses		3,329	2,452
Men's Ministries-Expenses		6,424	6,262
Music & Sound-Expenses		2,699	2,464
Oil Jar Funds Distributed		15,480	21,130
Other Ministries/Activities		8,494	11,130
Pastoral Care discretionary expenses		5,445	3,202
Plug Youth - Easter Camp Costs		8,017	-
Plug Youth-Expenses		163	1,717
Site - Ngaruawahia Expenses		15,346	5,608
Site - Ngaruawahia Rent		8,690	8,440
Sparx-Expenses		975	2,083
Womens Conference Expenses		12,860	-
Women's Ministries-Expenses		1,508	11,200
Total Expenses related to service delivery		**135,237**	**109,299**
Grants and donations made			
Church Donations to Global missionaries		74,750	114,400
Community Outreach Donations		6,825	11,769
Donations Made to Ngaruawahia Church	10	833,915	-
Global Missionaries - Church Contributions		6,000	-
Global Projects - Church Contributions		10,330	-
Missions Expenses		197,212	146,391
National Apostolic Donations		-	11,000
NCMI-Monthly Donation Pd		24,000	18,168

	NOTES	2026	2025
Other Appeals-Donations Pd On		55,917	8,403
Visiting Speakers-TVC Donation Pd		16,300	7,000
Total Grants and donations made		**1,225,249**	**317,131**
Other expenses			
Accountancy Fees		3,544	3,400
Advertising		264	264
Audit/Review Fees		6,005	5,375
Bank Fees & Charges - HDCC		257	308
Cleaning Supplies		15,784	10,923
Computer Expenses		455	-
Conference Fees Paid (GST)		322	3,432
Conference Fees Paid (noGST)		-	543
Conferences-Expenses		-	167
Eftpos NZ Fees		460	460
Electricity		5,727	5,170
Insurance		14,178	14,037
Interest Paid - Overdraft		-	3
Legal Fees - Deductible		23,877	-
Printing & Photocopier		5,834	6,916
R&M - Buildings		11,849	10,800
R&M - Computers		24	-
R&M - Equipment		9,465	7,609
R&M - Furniture		-	439
R&M - General		3,007	3,999
R&M - Vehicles (Bruce & Van)		1,790	950
Rates		2,911	2,691
Resources (e.g. Books/DVDs)		647	496
Security Expenses		642	835
Stationary & Stamps		1,529	956
Subscriptions & Licences		5,959	6,410
Telephone & Internet Costs		3,109	3,326
Travel & Accom Expenses - NZ (NCMI)		624	2,404
Travel & Accom Expenses - Overseas (NCMI)		22,212	38,404
Vehicles: Fuel - Dave		1,060	2,887
Vehicles: Fuel - Mark		4,041	3,716
Vehicles: Fuel - Other Staff		3,301	3,670
Vehicles: Fuel - Van		387	67
Depreciation		17,647	19,288
Insurance - 3 Martin Lane		2,040	2,275
Insurance - 9 Martin Lane		2,616	2,977
Rates - 3 Martin Lane		2,686	2,429
Rates - 9 Martin Lane		3,259	2,975
Repairs & Maintenance - 3 Martin Lane		2,810	150

Repairs & Maintenance - 9 Martin Lane	7,183	138
Total Other expenses	**187,505**	**170,889**

	NOTES	2026	2025

3. Analysis of Assets

Current Assets			
BNZ HDCC Cheque		215,515	277,993
NVC	9	778,489	-
Rapid Save		176,727	52,187
Sundry Receivables		13,715	12,090
GST Refunds/Payments		6,728	6,433
Prepayments		25,945	26,274
Term Deposit#001		-	90,000
Term Deposit#002		-	500,000
Term Deposit#003		-	100,000
Total Current Assets		**1,217,120**	**1,064,977**

Non-current Assets		
Property, Plant and Equipment	4,529,917	4,540,007
Investment	2,985,197	2,811,773
Work in Progress - Building Project	245,218	225,936
Work in Progress - Ngaruawahia Building Improvements	-	41,911
Total Non-current Assets	**7,760,332**	**7,619,627**

4. Related Parties

The following Trustees are also paid employees of the Trust:

D Campbell

B Lanigan

M Meeske

N Wrack

The total amount paid to Trustees was $307,513

5. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

6. Statement of Movements in Equity

	2026	2025
General Reserves		
Opening Balance	6,738,499	6,351,405
Plus Net Surplus/(Deficit)	(468,947)	534,523

Transfers from Specified Reserves - Oil Jar	15,480	10,880
Transfers to Specified Reserves - Oil Jar	(14,150)	(12,000)
Transfers to Specified Reserves - Building	(179,420)	(146,309)
Closing Balance	**6,091,462**	**6,738,499**
Specified Reserves		
Building Fund:		
Opening Balance	628,090	481,781
Transfer from General Reserves - current year (regular)	120,000	120,000
Transfer from General Reserves - current year (donations)	59,420	26,309
Transfer from General Reserves - prior year (donations)	-	-
Transfer from Oil Jar Reserve	-	-
Closing Balance	807,510	628,090
Oil Jar Funds:		
Opening Balance	(994)	(2,114)
Transfer from General Reserves - Donations Received	14,150	12,000
Funds Distributed to General Reserves	(15,480)	(10,880)
Transfer to Building Reserve	-	-
Closing Balance	(2,324)	(994)
Revaluation of Property, Plant and Equipment		
Opening Balance	1,215,000	587,000
Revaluation of Land	-	508,000
Revaluation of Buildings	-	120,000
Closing Balance	1,215 000	1,215,000
Total Specified Reserves	**2,020,186**	**1,842,096**
Total Reserves	**8,111,648**	**8,580,595**

Notes on Reserves

Building Fund Reserve: This reserve is intended to be used to help fund the building of a new facility that will accommodate the growing congregation of The Village Church. These funds have been used to date to cover architect costs, engineering costs and legal fees regarding the moving of a roundabout to accommodate the ideal location of the building. This reserve does not have a specific timeframe attached as there are a number of factors that will influence the progression of the project to the next

stages.
Oil Jar Reserve: This reserve is used to support various people in need, either once off, or on an ongoing basis. The funds are distributed as the various needs arise. The Oil Jar funds are applied regularly to meet the objective of connecting with the wider community in beneficial ways.

7. Investment

The Village Church currently has $2,985,197 invested with Gavins Ltd as an unsecured loan. The interest rate on this is variable. At 31/03/26 the rate was 6% (2025: 6%)

The agreed repayment terms are as follows:

* Up to $60K per week on call up to $300,000

* Up to $1m repayable with 6 months notice

* Up to total repayment with 1 years notice.

8. Property Plant and Equipment

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation & Impairment	Revaluation Movements	Closing Carrying Amount
Land	1,940,000	-	-	-	-	1,940,000
Buildings	2,551,085	2,350	2,469	470	-	2,550,496
Computers	991	5,093	354	2,642	-	3,088
Furniture & Fittings	13,758	-	535	2,390	-	10,833
Plant & Equipment	24,607	10,444	6,971	9,275	-	18,805
Vehicles	9,566	-	-	2,870	-	6,696
Total	**4,540,007**	**17,877**	**10,329**	**17,647**	**-**	**4,529,918**

Depreciation Schedule 2025

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation & Impairment	Revaluation Movements	Closing Carrying Amount
Land	1,432,000	-	-	-	508,000	1,940,000
Buildings	2,431,153	-	-	68	120,000	2,551,085
Computers	2,117	-	-	1,126	-	991
Furniture & Fittings	12,018	4,015	-	2,275	-	13,758
Plant & Equipment	30,442	5,884	-	11,718	-	24,607
Vehicles	13,665	-	-	4,100	-	9,566
Total	**3,921,395**	**9,900**	**-**	**19,288**	**628,000**	**4,540,007**

Revaluations

Land and buildings have been revalued in accordance with the latest valuation done by Waikato District Council in October 2023.

9. NVC

The funds in the NVC account are restricted funds and were for the operations of the Ngaruawahia Branch during the transition phase from 25 November 2025. The funds were transferred to The Ngaruawahia Village Church Trust on 1 April 2026. Refer note 10.

10. Subsequent Events

On 1st April 2026, the entity gifted The Ngaruawahia Village Church Trust a cash donation of $778,499 and assets valued at $10,307. The entity also gifted the work-in-progress leasehold improvements on the premises located at 40 Jesmond Street,

Ngarurawahia, valued at $45,109 to The Ngaruawahia Village Church Trust for its operations. The entity continues to lease the premises and pay the monthly rent of $724 excluding GST.

Independent Assurance Practitioner's Review Report

To the Board of The Village Church Trust

Conclusion

We have reviewed the performance report of The Village Church Trust on pages 4 and 5, and 7 to 19 which comprises the statement of financial position as at 31 March 2026, the entity information, the statement of service performance, the statement of comprehensive income, and statement of cash flows for the year then ended, the statement of accounting policies and other explanatory information.

Based on our review:

(a) the reported medium to long term objectives and quantification of the significant activities to the extent practicable, in the statement of service performance are suitable.

(b) nothing causes us to believe that the performance report is not prepared, in all material respects:
   1. the financial position of The Village Church Trust as at 31 March 2026 and of its financial performance and its cash flows;
   2. the entity information; and
   3. the service performance

for the year then ended in accordance with XRB's Tier 3 (NFP) Standard issued in New Zealand as applicable to Tier 3 not-for-profit entities by the New Zealand Accounting Standards Board.

Board of Trustees' Responsibility for the Performance Report

The Board of Trustees on behalf of The Village Church Trust are responsible for:

(a) identifying medium to long term objectives, and quantifying the significant activities to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

(b) the preparation and fair presentation of the performance report which comprises:
   - the entity information;
   - the statement of service performance; and
   - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

   in accordance with the Tier 3 (NFP) Standard issued in New Zealand as applicable to Tier 3 not-for-profit entities by the New Zealand Accounting Standards Board, and

(c) for such internal control as the Board of Trustees determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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

Assurance Practitioner's Responsibility

It is our responsibility is to express a conclusion on the accompanying performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity* and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. Those standards require that we comply with ethical requirements.

A review of performance report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on this performance report.

Other than in our capacity as the assurance practitioner we have no relationship with, or interests in, The Village Church Trust.

Restriction on Responsibility

This report is made solely to the Board of Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our review work has been undertaken so that we might state to the Board of Trustees those matters that are required to state to them in our 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 Village Church Trust and the Board of Trustees as a body, for our work, for this report, or for the conclusions we formed.

Other Matters

There are no matters to report upon.

For and on behalf of:

Hall Chadwick NZ

Hall Chadwick New Zealand
Auckland
30 September 2026

PrimeGlobal
An Association of Independent Accounting Firms
Liability limited by a scheme approved under Professional Standards Legislation