Pukekohe Business Association

THE HIGH STREET Pukekohe OF FRANKLIN

2026 Annual & Financial Report



For year ending June 30 2025

Pukekohe Business Association

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The Pukekohe Business Association is dedicated to empowering local businesses and contributing to a prosperous Pukekohe. We are involved in many facets of our town to help businesses thrive, residents prosper and our town flourish, but our first priority is supporting our members' businesses. We do this in a number of ways:

Promotion

- Marketing campaigns that showcase local businesses and town attractions
- Inclusion in an online business directory
- Events, promotions, beautification projects and placemaking that attract customers to town
- Free job & event listings

Business Development

- Free, high-value workshops and training opportunities
- Subsidies valued at $3,000+GST for each full business member

Networking & Connections

- Sharing PBA updates, local business news & events, sponsorship and development opportunities
- Regular business and industry events
- Opportunities to engage with community
- A network of local businesses

Advocacy & Security

- Fostering relationships with Police, schools, govt agencies, Auckland Council & its subsidiaries, Franklin Local Board, community groups and industry associations (among others) to benefit local business
- Advocating on policies and initiatives that create positive outcomes for the business community
- Business security group
- Increasing network of CCTV security and CPTED placemaking

THE HIGH STREET Pukekohe OF FRANKLIN

The Pukekohe Good Guys We're here to help

Administration



General Manager
Shawna Coleman
shawna@pukekohe.org.nz



Operations Assistant
Alexandra Hind
alexandra@pukekohe.org.nz



Events & Promotions
Chenay Graham
chenay@pukekohe.org.nz
(Maternity Leave)



The Good Guys
Brenda Rusden
thegoodguys@pukekohe.org.nz



The Good Guys
Te Ao Te Haara-Wehi
thegoodguys@pukekohe.org.nz

Marketing & Comms
TBA
marketing@pukekohe.org.nz

Committee



Melissa van den Brink
Chairperson
Smith & Sons
Renovations & Extensions Franklin



Philippa O'Mara
Treasurer
Engine Room Chartered Accountants



Peter Elliot
Vice Chairperson
Computer Food



Alison Daldy
Franklin Hospice Pukekohe



Ash Hawke
Signmax Pukekohe



Craig Patterson
Family Flooring Design Pukekohe



Kirsty Bullen
Campbell Tyson Chartered Accountants



Lara Hellier
People Passion



Maree Trow
Stirling Sports Pukekohe



Max Boniface
Mag & Turbo Pukekohe



Merritt Watson
Franklin Local Board
Representative

Position Vacant
TBA

35th Annual General Meeting

Pukekohe Business Association Inc.

28th October, 2026 5:30 pm, 1 Roulston Street, Pukekohe

Agenda

1. **Welcome**
2. **Apologies**
3. **Confirmation of Minutes**
    - Move to accept the Minutes from the 2025 Annual General Meeting, Wednesday, 29th October, 2025
4. **Chairperson's Report**
    - Move to accept the Chairpersons report
5. **Manager's Report**
    - Move to accept the Manager's Report, confirm the proposed FY27 annual plan and budget and accept the draft business plan for FY28 (2027/2028).
6. **Annual Business Plan FY27 & FY28**
    - Move to accept and confirm the Annual Business plan for FY27 (2026-2027)
    - Move to accept the Draft Annual Business Plan for FY28 (2027/2028).
7. **Proposed budget for FY27 (2026/2027)**
    - Move to approve the following financial year 2027/2028 draft budget, which includes a BID targeted rate grant amount of **$589,680.00** including an **5% increase or $28,080.00** to the BID targeted rate for the 2028 Financial Year. Further, ask the Franklin Local Board to recommend to the Governing Body the amount of **$589,680.00** to be included in the Auckland Council draft 2027-2028 annual budget consultation process.
8. **Treasurer's Report Interest register and Annual Financial Statements**
    - Move to accept the Treasurer's Report, Interest register and FY26 Annual Financial Statements.
9. **Appointment of Auditor**
10. **Election of Executive Committee**
11. **General Business**

2025 Draft AGM Minutes

34th AGM of the Pukekohe Business Association 30th October, 2024

Held at 1 Roulston Street, Pukekohe, Meeting Opened at 5:34 PM. Meeting Chaired by Melissa van den Brink.

Attendance:

PBA Members:

Alison Daldy – Franklin Hospice
Ash Hawke – Sign Max Pukekohe
Ashley Thompson – Hello Recruitment
Chanelle Reid – All Round Networking
Craig Patterson – Family Flooring Design
Daisy & Boris Deng – The Ink Spot
Geoff Wilton – Counties Home Loans and Insurance
Kristen Hardy – Hello Recruitment
Lara Hellier – People Passion
Mala Uka – Custom Threadz
Maree Trow – Stirling Sports
Mat Reid – Razor Web
Max Boniface – Mag & Turbo
Melissa van den Brink – Smith & Sons Renovations & Extensions
Merritt Watson – Pik n Mix
Peter Elliot – Computer Food
Philippa O'Mara – Engine Room Chartered Accountants
Rachael Hawke – Sign Max,
Robyn Driver – Mai Lighthouse

Staff & Guests:

Alan Cole- Franklin Local Board
Alexandra Hind- PBA
Andrew Kay- Franklin Local Board
Andy Baker- Franklin Councillor
Brooke Druyven- PBA
Chenay Douglas- PBA
Christina Rogstad- Franklin Local Board Economic Broker
Jack Shortland- PBA
Shawna Coleman- PBA
Wayne Paxton- Pukekohe Police

Apologies:

Catherine Tafto – Loom Shared Space
Kirsty Bullen – Campbell Tyson
Lesieli Oliver – Franklin Local Board
Paul Edwards- Food Source Limited
Petera Parkhill – Franklin Law
Sharlene Camp – Represent Boutique

1. Introductions & Welcome

Melissa van den Brink welcomed everyone to this AGM. She introduced herself as the current Chairperson of the PBA and facilitator of the meeting. She welcomed the attending members and acknowledged our esteemed guests.

Melissa advised that, as this is an annual general meeting of the association, speaking and voting rights are only available to full members. She outlined that the purpose of this AGM is to elect an executive committee, adopt an auditor, present the FY25 financial reports, confirm the Draft constitution and approve the budget for the next financial year (FY27), which includes an 8% targeted rate increase.

The Meeting was declared open at 5.35 p.m.

2. Apologies

Apologies received are listed above. It was moved to accept the apologies, which were read out at the meeting.

Moved: Peter Elliot
Seconded: Max Boniface
CARRIED

3. Approval of 2023 AGM Minutes

It is moved that the minutes of the 2024 Annual General Meeting held on the 30th of October, 2024 are adopted as a true and accurate record.

Moved: Alison Daldy
Seconded: Ash Hawke
CARRIED

4. Chairperson's Report

Melissa presented the Chairperson's report, which highlighted the PBA team's and committee's efforts during the past financial year, noting the success of the new branding and the strength it has given to the promotion of Pukekohe, the networking events and workshops, and the completion of the King Street lighting project.

The Chairperson's Report for the year ending June 30, 2025, was taken as read.

Moved: Maree Trow
Seconded: Mala Uka
CARRIED

5. Manager's Report and Annual Plan

Shawna reported on the annual plan and key successes the team achieved throughout the year. These included the completion of the Branding Project, the successful community events, including Pukekohe's flagship event, Christmas on the Green, and the association's growing member support, networking and advocacy efforts.

Shawna thanked her team for the exemplary work they did during the 2025 financial year and also acknowledged the executive committee for their support.

With no further questions from the floor, the following were moved:

- Accept the 2024-2025 Managers report.
- Confirm the 2025-2026 Annual plan.
- Approve the Draft 2026-2027 Annual plan.

Moved: Chanelle Reid
Seconded: Ash Hawke
CARRIED

6. Treasurer's Report and Annual Financial Statements

Philippa reported on FY25 financial position. She made special reference to the funding support received by Auckland Council's Urban Development Office (previously Eke Panuku) and the efforts to bring down the current underspend.

As there were no further questions, it was asked that:

- The Treasurer's Report for the year ending 30 June 2025 be accepted.
- The audited accounts for FY25 be approved.

Moved: Peter Elliot
Seconded: Maree Trow
CARRIED

7. Proposed Budget for FY26

Philippa O'Mara presented the budget for FY27. This budget includes an 8% ($41,600) targeted rate increase that will be allocated to the continuation of The Pukekohe Good Guys programme.

It was also noted that we are expecting to have used all of the previous carry-forward funds by the end of FY27, so it is important that we bring our income in line with current costs to ensure we can sustain our current level of service going forward.

Philippa also pointed out the best practice requirement to carry 3 months of operating expenses as recommended by the BID team.

As there were no further questions, it was asked that:

- That the 2026/2027 (FY27) draft budget, which includes a BID targeted rate grant amount of $561,600, including an 8% increase of $41,600 to the BID targeted rate grant for the 2026/2027 financial year, be approved.
- That the Franklin Local Board be requested to recommend to the governing body that the amount of $561,600 be included in the Auckland Council draft 2026/2027 annual budget.

Moved: Philippa O'Mara
Seconded: Peter Elliot
CARRIED

8. Appointment of Auditor

The appointed Auditor must be out of the area to be impartial. Diane Robinson, Called to Account Ltd was suggested as she has been our auditor for the past 14 years and has experience in BID audits.

As there were no further questions, it was confirmed that Diane Robinson, Called to Account Ltd be appointed Auditor for FY26

Moved: Max Boniface
Seconded: Maree Trow
CARRIED

9. Election of the Executive Committee

At this point of the AGM, Melissa van den Brink passed the meeting over to Shawna Coleman to run the appointment of the Executive Committee portion of the AGM.

Shawna outlined the committee structure as per rule 14 of the association's current constitution, noting the requirement for:

- an uneven number of voting members
- no less than 5, no more than 11,
- and the possibility of two non-voting members

And that rule 14.1.3 stipulates that:

- Each member shall hold office for two (2) years
- and is eligible for re-election, provided they have not served more than six consecutive years.

Three current committee members do not need to reapply, as they are in their current term on the committee.

These members are:

1. Alison Daldy- Franklin Hospice,
2. Max Boniface- Mag & Turbo and
3. Melissa van den Brink- Smith & Sons Renovations & Extensions

This allows for up to eight voting and two non-voting positions to be filled.

The following nominees were received and presented:

Voting Members:

1. Craig Patterson- Family Flooring Design
2. Kirsty Bullen- Campbell Tyson Chartered Accountants
3. Lara Hellier- People Passion
4. Peter Elliot- Computer Food Pukekohe
5. Ash Hawke- SignMax Pukekohe
6. Maree Trow- Stirling Sports Pukekohe
7. Philippa O'Mara – Engine Room Chartered Accountants
8. Petrea Parkhill- Franklin Law
9. Sharlene Camp- Represent Boutique
10. Ashley Thompson- Hello Recruitment

As there are more nominations than vacancies for the executive committee, a ballot is required to be held as per rule 15.5,

"If the number of nominations received exceeds the number of vacancies to be filled a poll shall be held" and rule 15.7, "*In the event of an equality of votes between two or more candidates an exhaustive poll will be held to determine the person elected."*

It was asked that Sergeant Wayne Paxton and Franklin Local Board member, Andrew Kay be appointed scrutineers for the Ballot.

Moved: Maree Trow
Seconded: Peter Elliot
CARRIED

The Ballot process is:

- Only full members of the association will be entitled to vote on the ballot
- There will be only one vote per member business
- The voter must be the delegated contact in our Membership Database.

While the ballot was being conducted, Christina Rogstad, Franklin Local Board Economic Broker, gave an update on the Franklin Narrative and Branding Project.

After one successful round of voting, our new committee was elected. They are:

1. Alison Daldy- Franklin Hospice
2. Max Boniface- Mag & Turbo
3. Melissa van den Brink- Smith & Sons Renovations & Extensions
4. Craig Patterson- Family Flooring Design
5. Kirsty Bullen- Campbell Tyson Chartered Accountants
6. Lara Hellier- People Passion
7. Peter Elliot- Computer Food Pukekohe
8. Ash Hawke- SignMax Pukekohe
9. Maree Trow- Stirling Sports Pukekohe
10. Philippa O'Mara – Engine Room Chartered Accountants
11. Petrea Parkhill- Franklin Law

As there were no further questions, we welcomed our new committee and moved that the Ballot papers are to be destroyed.

Moved: Peter Elliot
Seconded: Alison Daldy
CARRIED

10. Approval of the 2025 Pukekohe Business Association Inc Constitution

With the changes to the Incorporated Societies Act, the PBA is required to re-register as an incorporated Society; as such, we must ensure our constitution is compliant with the new regulations.

Special Resolution: That the Pukekohe Business Association Inc existing constitution (rules) document (last updated October 2022) be replaced with the proposed new constitution (rules) dated October 2025 presented at the Annual General Meeting of the Pukekohe Business Association on 29th October 2025 and that such alterations be effected by replacing the existing constitution document (last updated October 2022) with the proposed Pukekohe Business Association Inc constitution (dated October 2025). A copy of the proposed new constitution (dated October 2025) can be viewed at www.pukekohe.org.nz

Reason: Legislative changes requiring re-registration as an incorporated society to comply with the Incorporated Societies Act 2022 (2022 Act)

Moved: Philippa O'Mara
Seconded: Ash Hawke
CARRIED

11. General Business

Melissa thanked our attending members, the Franklin Local Board, and guests. Merrit Watson also thanked the work of the Committee and the PBA team.

The meeting closed at 6.38 pm

Chairperson's Report

As Chairperson of the Pukekohe Business Association, I am honoured to present this report summarising the achievements, challenges, and strategic direction of our organisation for the 2025/2026 financial year.

This year has been a challenging one for many businesses, making resilience a defining theme for our business community. Throughout the year, the Executive Committee has remained focused on the priorities that matter most to our members while providing governance oversight and supporting Shawna and the team to deliver the Association's strategic objectives.

Governance and Financial Sustainability

A key priority this year has been ensuring the Association remains financially sustainable while continuing to deliver valuable services, initiatives and advocacy for our members. The Committee has focused on making sure resources are invested where they provide the greatest benefit and align with our Strategic Plan.

We have also worked through the requirements of the Incorporated Societies Act, strengthening our governance framework and ensuring the Association remains transparent, accountable and well-positioned for the future.

Supporting Business Prosperity

In a challenging economic environment, supporting business prosperity has remained a core focus. The Committee has continued to review where members' funds are invested, balancing the delivery of events, promotions, business support and engagement opportunities with our responsibility to maintain long-term financial sustainability.

Member feedback continues to play an important role in shaping our priorities and ensuring the PBA remains responsive to the needs of the businesses we represent.

A Safe and Attractive Business Environment

One of the year's standout achievements has been the continued success of the Good Guys initiative. Under Shawna's leadership, the programme has strengthened business and community engagement while delivering positive outcomes for safety, maintenance reporting and support for vulnerable members of our community.

The Committee has been pleased to support this work by ensuring the necessary resources and partnerships are in place to help maintain momentum and deliver lasting benefits for Pukekohe.

Advocacy Leading to Positive Change

Advocacy remains a vital part of the PBA's role. Car parking and accessibility continue to be key priorities as we work to ensure customers and staff can easily access our businesses both now and as Pukekohe grows.

The PBA has continued to provide feedback to Auckland Council on issues affecting our members and to advocate for investment, planning and decisions that support a vibrant and accessible town centre.

Looking Forward

As we move into FY2026–27, our focus remains on strong governance, financial sustainability and delivering on the priorities set out in our Strategic Plan. While trading conditions remain challenging for some businesses, we are committed to listening to our members, advocating on their behalf and ensuring the PBA continues to provide value

Finally, I would like to acknowledge Shawna and the PBA team for their hard work and dedication throughout the year, and thank my fellow Executive Committee members for generously contributing their time and expertise.

Most importantly, thank you to our members for your ongoing support and engagement as we continue working towards a prosperous, safe and vibrant Pukekohe business community.

Melissa van den Brink
Chairperson



Marketview Report

Reviewing the 2025 financial year

FY26 Quarterly Spend	Total Spend	Total Transactions	Average Value
July, August, September	$167m	2.7m	$62.34
October, November, December	$190m	2.9m	$65.96
January, February, March	$170m	2.7m	$64.76
April, May, June	$176m	2.7m	$65.84

Pukekohe's spending remained relatively steady throughout the 2025–26 financial year, with a clear lift over the busy Christmas period. Between October and December, total spending reached $190 million – the highest of the year – before easing to $170 million in January to March and increasing to $176 million in the final quarter.

Transaction numbers remained consistent at around 2.7 million to 2.9 million per quarter, while average spend per transaction ranged from $62.34 to $65.96. Overall, the data shows stable spending patterns, with a predictable seasonal lift during the festive months.

FY25 Sector Spend	Spend	% Change year on year
Accommodation	$85.6k	27.45%
Apparel and Personal	$31.8m	-8.18%
Hospitality	$63.8m	-2.82%
Department Stores and Leisure	$133.2m	2.78%
Fuel and Automotive	$118.7m	13.14%
Groceries and Liquor	$277.2m	2.02%
Home, Hardware and Electrical	$62.8m	-11.94%
Other Consumer Spending	$14.9m	-10.07%

Consumer spending shifted towards essential and travel-related categories, with Accommodation up 27.5% and Fuel & Automotive up 13.1% recording the strongest growth year-on-year. Department Stores & Leisure (+2.8%) and Groceries & Liquor (+2.0%) also saw modest increases, indicating continued demand for everyday goods and experiences.

In contrast, discretionary spending softened across several retail sectors. Home, Hardware & Electrical (-11.9%), Other Consumer Spending (-10.1%), and Apparel & Personal (-8.2%) all declined, reflecting more cautious consumer spending habits. Hospitality remained relatively resilient, decreasing by just 2.8% year-on-year.

Annual Spend Trend	Total spend	Trend
Jul 2019 - Jun 2020	$538.0m	+103.3%
Jul 2020 - Jun 2021	$578.2m	+7.48%
Jul 2021 - Jun 2022	$601.1m	+3.96%
Jul 2022 - Jun 2023	$687.9m	+14.45%
Jul 2023 - Jun 2024	$704.8m	+2.46%
Jul 2024 - Jun 2025	$690.9m	-1.97%
Jul 2025 - Jun 2026	$702.6m	+0.50%

Pukekohe's total spending has grown significantly over the past seven years, climbing from $538.0 million in FY20 to $704.8 million in FY24. Following a slight dip to $690.9 million in FY25, spending recovered to approximately $702.6 million in FY26, an increase of 0.5% year-on-year.

Overall, the trend highlights substantial long-term growth, with spending now stabilising around the $700 million mark after several years of stronger increases.

Auckland spend benchmark	FY26 Targeted Rate Income	FY26 Total AreaSpend
Albany (Business North Harbour)	$872.1k	$838.4m
Westgate (Business West Assn.)	$499.2k	$720.7m
Pukekohe	$520k	$702.6m
Newmarket	$2.1m	$690.7m
Mt Wellington / Sylvia Park	Not a BID	$619m

When comparing spending across Auckland's key retail hubs, Pukekohe continues to demonstrate a strong local economy.

With FY26 spending reaching approximately $702.6 million, Pukekohe sits behind Albany at $838.4 million and Westgate at $720.7 million, while remaining ahead of Newmarket at $690.7 million and Mt Wellington/Sylvia Park at $619.0 million.

These figures highlight Pukekohe's position among Auckland's major commercial centres and the significant level of consumer spending taking place in the town.

General Manager's Report

The 2025-2026 financial year has been one of growth, resilience, and connection for the Pukekohe Business Association and our business community.

While many businesses have continued to navigate economic uncertainty, rising operating costs, and changing consumer spending habits, Pukekohe has continued to demonstrate the strength and adaptability that make our town such a special place to do business.

The following report highlights some of the key achievements and activities delivered throughout FY26, as well as the opportunities that lie ahead for FY27 and FY28.

Advocacy

This continued to be a key priority, with the Association representing business interests through engagement with Auckland Council, Auckland Transport, government agencies, and other stakeholders. We provided feedback on projects such as Plan Change 120 that focusses on housing intensification and resilience where we advocated for features like the outer ring road and height restrictions on buildings on the North side of King Street to protect the precious sunlight that makes our town centre bright and airy.

These submissions ensured that the voice of local business remained firmly at the table.

Supporting local businesses

Through our Business Hub initiatives, workshops, networking events, and direct business support, we provided opportunities for members to connect, learn, and navigate an increasingly complex business environment.

Our Business & Beers events continued to increase in attendance and we now have a wit list of hosts that stretch well into the following year.

This is proof that some of the best business conversations happen away from the office/ shop front, and that the relationships built during these events provide real benifit not just to business but for the people that run them.







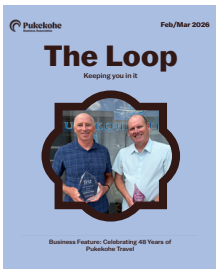
Events, Marketing and Promotions

Through The Loop magazine, targeted campaigns like Pukekohe on a platter, social media content, and events like Christmas on the Green, School Holidays in the Square and the Farmers and Artisan Markets, we promoted local businesses, celebrated success stories, and encouraged people to shop local and support our community.

These activities showcased Pukekohe as the High Street of Franklin.

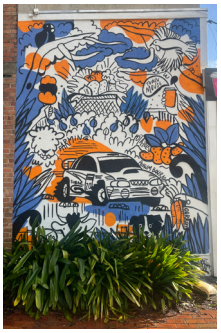






Placemaking & Beautification

We also invested in projects that enhance the look and feel of our commercial areas. Christmas decorations, town centre beautification, new murals and the King Street fringe lighting continued to contribute to a vibrant and attractive environment that encourages people to spend time in our town.







Safety & Security

Community safety remained an ongoing focus. Working alongside Police, Community Patrol New Zealand, Auckland Council, and other partners, we continued to advocate for improved CCTV monitoring and ANPR technology while supporting initiatives aimed at creating a safer and more welcoming town centre.

The Good Guys Programme

Without question, one of the highlights of FY26 has been the continued success of the Pukekohe Good Guys Programme.

Originally introduced to support town centre cleanliness, maintenance reporting, and graffiti removal, the programme has evolved into much more than that. Brenda and Tee have become friendly and familiar faces throughout our town centre, building positive relationships with businesses, visitors, and members of the wider community.

Through their proactive reporting and daily presence, we have seen a noticeable improvement in the appearance and attractiveness of our town centre.

Graffiti is being identified and addressed more quickly, maintenance issues are being reported sooner, and businesses tell us they appreciate having additional eyes and ears on the ground.

Perhaps most importantly, Brenda and Tee have shown exceptional compassion towards some of the most vulnerable members of our community. Through regular engagement, they have helped connect individuals with housing providers, food support services, and other assistance, often working quietly behind the scenes to ensure people receive the help they need and reduce the number of people sleeping rough within the town centre. Their work demonstrates that creating a vibrant town centre is not only about how a place looks, but also about how a community cares for its people.



In the office, the Association maintained a strong focus on good governance and financial responsibility. Careful management of expenditure has enabled us to continue delivering services and programmes while working to bring spending more closely into line with BID income. While balancing budgets may not be as exciting as installing Christmas lights, it remains just as important to the long-term success of the organisation.

Looking Ahead: FY27 & FY28

As we move into FY27 and FY28, our focus remains on supporting local businesses through advocacy, business support, marketing, safety initiatives, and placemaking projects.

A key priority will be the continuation of the Good Guys Programme. The proposed targeted rate increase will help offset the conclusion of MSD funding and support the establishment of two permanent Good Guys roles, ensuring the programme can continue delivering maintenance, reporting, community engagement, and social support outcomes across our town centre.

The targeted rate increase will also support the Association's commitment to financial sustainability, helping align income with operational expenditure while continuing to deliver value for our members.

While the year has brought its share of challenges, it has also demonstrated the strength, resilience, and generosity of our business community.

I would like to thank my team, Alexandra, Chenay, Brenda & Tee, and our past staff this year Brooke and Jack, for their commitment and passion in supporting the businesses of Pukekohe. The association is lucky to have a team of such dedicated professionals in their corner.

I would also like to extend my sincere thanks to our Executive Committee, who continue to give their time, expertise, and energy so generously in support of our business community.

As I enter my tenth year with the Pukekohe Business Association, I find myself reflecting on just how much our organisation has grown and evolved. What began as a focus on business support has expanded into advocacy, marketing, events, placemaking, mentorship, community partnerships, and countless relationships that have become genuine friendships along the way.

I am incredibly proud of what we have achieved together and deeply grateful to the businesses, committee members, and community partners who have been part of that journey.

Most of all, I am proud of Pukekohe. It is a town with heart, resilience, and an unwavering sense of community. I look forward to continuing the journey with you all and helping steer the ship through what we hope will be calmer waters in the years ahead.



Shawna Coleman
General Manager

Annual Plan

Work plan overview for FY27 & FY28

PRIORITY 1 : SUPPORTING BUSINESS PROSPERITY

ACTIONS	SUCCESS CRITERIA	BUDGET FY27	BUDGET FY28
Promotion of Pukekohe and its Busiensses			
Marketing, Advertising & Website - Deliver integrated marketing, advertising, and digital communications that strengthen the Pukekohe - The High Street of Franklin brand, promote the town centre as a destination to shop, dine, do business and visit, and provide relevant information to members, visitors, and the wider community.	• Increased brand awareness, campaign reach, visitation, and engagement with Pukekohe businesses and attractions. • Increased website traffic, user engagement, and improved SEO performance.	$100,000	$80,000
Events & Promotions & Social Engagement- Support and promote community events, activations, and commercial campaigns through strategic marketing, social media, and partnerships to strengthen the Pukekohe - The High Street of Franklin brand, increase visitation and business engagement, deliver Christmas on the Green annually, investigate opportunities for a major King Street event, and plan for the return of the Farmers & Artisan Market in FY28.	• Successful delivery and promotion of key events and campaigns, growth in social media followers and engagement, increased visitation and participation, enhanced visibility of local businesses, and planning completed for the return of the Farmers & Artisan Market in FY28.	$125,000	$60,000
"**Pukekohe - The High Street of Franklin**" **Brand development**- continue to evolve the Pukekohe branding, in conjunction with the Franklin branding and website highlighting its unique offerings and encourages both businesses and visitors to the area.	• Growth in social media reach, engagement, followers, and participation in promotional campaigns.	$30,000	$35,000
	Total	**$255,000**	**$175,000**
Business Support & Development			
Business Hub- Provide practical business support opportunities through workshops, training, and networking events that build capability, encourage innovation, and support the growth and resilience of local businesses.	• Deliver at least six business development workshops, training sessions, or networking events each financial year.	$500	$500
Subsidy Programme- Continue to deliver and promote the Business Subsidy Programme, supporting business investment, capability building, and growth opportunities for PBA members. Businesses may reapply after five years.	• 100% allocation and utilisation of available subsidy funding.	$30,000	$30,000
Mentorship Programme- Facilitate connections between PBA members through a business mentoring programme that encourages knowledge sharing, collaboration, and professional development.	• Establish at least five active mentor partnerships within the membership.	$500	$500
	Total	**$31,000**	**$31,000**
Connect & Collaborate			
Strengthen Member Engagement - Foster strong relationships with members through regular networking opportunities, sector engagement, and business forums that encourage collaboration, connection, and feedback.	• Deliver at least six member engagement and networking events annually and maintain strong member participation.	$11,000	$10,000
Communications- Provide timely, relevant, and valuable communications that keep members informed, connected, and engaged through the digitial bi-monthly Loop magazine, weekly EDMs, and digital communication channels.	• Produce six editions of the digitial Loop annually and maintain regular member communications throughout the year.	$1,000	$1,000
Community Connections - Support community-led initiatives, events, and projects that align with the PBA's strategic objectives and contribute to a vibrant, connected, and thriving Pukekohe.	• Provide support and promotion for community initiatives that align with strategic outcomes and enhance the town centre.	$5,500	$0
	Total	**$17,500**	**$11,000**

PRIORITY 2 : ENHANCING A SAFE & ATTRACTIVE BUSINESS ENVIRONMENT

ACTIONS	SUCCESS CRITERIA	BUDGET FY26	BUDGET FY27
Safety & Security			
Community Engagement for Safety- Support the ongoing management and monitoring of the town's CCTV and ANPR network by Crime Prevention New Zealand (CPNZ) at the Pukekohe Police Station, advocating for initiatives that enhance safety and confidence for businesses, residents, and visitors..	• Continued support for the operation and effectiveness of the CCTV and ANPR network.	$5,000	$5,000
CCTV Project-Collaborate with key partners, including law enforcement, Auckland Council, Auckland Transport, the Franklin Local Board, and other stakeholders, to advocate for and support the continued development of Pukekohe's CCTV network and public safety infrastructure.	• Progression of CCTV and safety initiatives that contribute to a safer town centre environment.	$10,000	$5,000
Crime Reduction and Other Safety Initiatives- Support programmes and initiatives that promote a safe and welcoming town centre, including the continued growth and recognition of the Good Guys Programme and its positive contribution to the business community.	• Consistent reporting and completion of maintenance and security issues by The Good Guys	$84,162	[A]$87,240
	Total	**$99,162**	**$97,240**
Placemaking & Beautification			
Attractive Commercial Spaces- Enhance the vibrancy and appeal of Pukekohe's town centre through the installation, maintenance, and renewal of seasonal decorations and public amenity features, including Christmas decorations and the King Street fringe lighting project.	• Maintain and refresh key town centre decorative assets that contribute to a welcoming and attractive commercial environment.	$15,000	$15,000
Commercial Placemaking- Improve the presentation and identity of Pukekohe's commercial areas by advocating for placemaking initiatives, including the implementation of FlagTrax and the installation of new Welcome to Pukekohe signage in partnership with key stakeholders.	• Progress priority placemaking projects that enhance town centre identity, wayfinding, and visitor experience.	$35,000	$15,000
Beautification Initiative- Advocate for a clean, attractive, and well-maintained town centre by working with relevant agencies to address issues such as pavement cleanliness, mowing, weed control, lighting maintenance, graffiti removal, and general town centre upkeep.	• Ongoing reporting and resolution of maintenance issues that improve the appearance, cleanliness, and presentation of the town centre.	$1,000	$2,000
	Total	**$51,000**	**$32,000**

PRIORITY 3 : ADVOCACY LEADING TO POSITIVE OUTCOMES

ACTIONS	SUCCESS CRITERIA	BUDGET FY27	BUDGET FY28
Advocacy			
Advocacy on Plans & Infrastructure- Continue to advocate for the interests of Pukekohe businesses by monitoring and responding to Council and CCO policies, bylaws, plans and infrastructure proposals, while collaborating with industry associations and ensuring compliance with BID Policy and PBA Constitution requirements.	• Relevant submissions and feedback provided on key issues, active participation in Council engagement and BID advocacy & governance groups.	**$3,000**	**$2,000**
Collaboration with Industry Associations- continue involvement with the BID advocacy group speaking directly with Auckland Council.	• Involvemnt with BID advocacy group continue annual visits	**$4,000**	**$3,000**
	Total	**$7,000**	**$5,000**

The proposed 5% increase ($28,080) is intended to support the association's commitment to financial responsibility and long-term sustainability by bringing our BID income more closely in line with expenditure. It also supports the following safety initiative:

A- Although the budget increase for Crime Reduction & Other Safety Initiatives appears to be only $3,078, the FY27 budget includes $22,000 of MSD funding that is not available in FY28. Excluding this funding, approximately $23,000 of the proposed grant increase is allocated to maintaining and expanding the programme, including two permanent ambassadors, with the balance allocated to other operational costs.

Annual Budgets

FY26 Budget, FY26 Actual , FY27 Confirmed Budget, FY 28 Draft Budget

Income	FY26 (Budget)	FY26 (Actual)	FY27 (Confirmed budget)	FY28 (Draft budget)
Auckland Council Targeted Rate Funding	$520,000	$520,000	$520,000	$561,600
Proposed Targeted Rate Increase	$0	$0	$41,600	$28,080
Associate Membership Income	$0	$6,732	$0	$0
Franklin Local Board Grant	$0	$10,000	$10,000	$0
Placemaking & Event Income/Grant	$78,229	$75,280	$35,000	$0
MSD Employee Grant	$19,608	$21,247	$22,000	$0
Other Income (Including Insurance recovery)	$0	$21,479	$0	$0
Brought Forward (from previous financial year)	$386,000	$386,000	$272,454	$112,835
Income Total	**$1,003,837**	**$1,040,738**	**$901,054**	**$702,515**

Expense	FY26 (Budget)	FY26 (Actual)	FY27 (Confirmed budget)	FY28 (Draft budget)
Administration				
Staff Costs	$291,660	$276,214	$234,000	$235,000
Personnel Costs	$10,492	$2,656	$13,700	$11,000
Office Expenses	$31,436	$36,144	$26,457	$30,000
Executive and Strategic Expenses	$7,000	$2,956	$3,500	$7,000
Property Expenses	$41,500	$38,408	$41,400	$42,000
Depreciation	$7,500	$9,811	$8,500	$8,925
Total	**$389,588**	**$366,189**	**$327,557**	**$333,925**
Promotion of Pukekohe and its Businesses				
Marketing & Advertising	$31,148	$20,988	$100,000	$80,000
Events & Promotions	$156,699	$147,794	$125,000	$60,000
Pukekohe - The High Street of Franklin	$36,040	$33,318	$30,000	$35,000
Total	**$223,887**	**$202,100**	**$255,000**	**$175,000**
Business Support & Development				
Business Hub	$3,000	$1,118	$500	$500
Member Subsidy Programme	$30,996	$21,620	$30,000	$30,000
Mentorship Programme	$1,000	$0	$500	$500
Total	**$34,996**	**$22,738**	**$31,000**	**$31,000**
Connect & Collaborate				
Strengthen Member Engagement	$8,995	$4,901	$11,000	$10,000
Communication	$30,852	$17,229	$1,000	$1,000
Community Connections	$5,498	$3,460	$5,500	$0
Total	**$45,345**	**$25,590**	**$17,500**	**$11,000**
Safety & Security				
Community Engagement for Security	$5,000	$5,000	$5,000	$5,000
Community CCTV	$11,992	$1,062	$10,000	$5,000
Crime Reduction & other safety initiatives	$62,500	$75,298	$84,162	[A]$87,240
Total	**$79,492**	**$81,360**	**$99,162**	**$97,240**
Placemaking & Beautification				
Attractive Commercial Spaces	$55,809	$55,491	$15,000	$15,000
Commercial Placemaking Projects	$10,000	$1,307	$35,000	$15,000
Beautification Projects	$1,000	$13,508	$1,000	$2,000
Total	**$66,809**	**$70,306**	**$51,000**	**$32,000**
Advocacy Expenses				
Advocacy on council plans & infrastructure	$5,008	$0	$7,000	$5,000
Total	**$5,008**	**$0**	**$7,000**	**$5,000**
Expense Total	**$845,125**	**$768,285**	**$788,219**	**[B]$685,165**
NET OPERATING SURPLUS / (DEFICIT)	**$158,712**	**$272,454**	**$112,835**	**$17,349**

*The proposed 5% increase ($28,080) is intended to support the following:

A - Although the budget increase for Crime Reduction & Other Safety Initiatives appears to be only $3,078, the FY27 budget includes $22,000 of MSD funding that is not available in FY28. Excluding this funding, approximately **$23,000** of the proposed grant increase is allocated to maintaining and expanding the programme, including two permanent ambassadors.

B- **$5,080** to support the association's commitment to financial responsibility and long-term sustainability by bringing our BID income more closely in line with expenditure.

Treasurer's Report

It is my pleasure to present the Treasurer's Report for the Pukekohe Business Association (PBA) for the financial year ended 30 June 2026.

This report summarises our financial performance and position, which are detailed in the Performance Report prepared by Engine Room CA Limited and audited by BVO Audit. These audited accounts are presented for your approval.

In 2026, the association re-registered under the Incorporated Societies Act 2022 and prepared its annual financial statements in accordance with the Act for the first time.

Overview

Despite a challenging national economy, Pukekohe has shown remarkable resilience. The 2025-2026 financial year has been a year of much achievement for our association. We have ended the year in a robust financial position and we have ensured that we are delivering value to our members. Our result is a testament to the prudent management of our funds and, crucially, the team's success in securing substantial external funding for key projects.

Financial Performance (Statement of Financial Performance)

Our financial goals were to invest wisely in events, promotions and activities that added value to members ensuring we spent the core funding and generating additional income or securing grants to extend our own funds.

Total Revenue: Total revenue in 2026 was $654,738 compared to $726,737 in 2025. The lower income was due to less funding provided this year by Eke Panuku towards events and activations. However, 2026 revenue was higher than budgeted due to interest, associate membership fees, insurance recovery (covering additional costs to move the office temporarily due to renovation after flood damage) and grant income from Franklin Local Board for Christmas on the Green.

Total Expenses: Total Expenses in 2026 were $768,284, compared to $756,952 in 2025, reflecting a continued delivery of valuable projects to our members out of association funds. The association budgeted to spend $845,125 but came in under budget due to:

- Reduced staff costs as one staff member was on maternity leave with no replacement;
- Lower marketing and communications costs as the association advertised in only one community publication and the association reduced the Loop member publication to bi-monthly;
- the association purchased a new ANPR camera. This is being held prior to donation to the new Franklin Community Camera so this cost is held over to 2027.

Net Surplus: This resulted in a Net Deficit for the year of $113.546 which is lower than the budgeted Net Deficit of $227,288.

Key Revenue Drivers

Our core funding, the Auckland Council BID targeted rate grant, was $520,000.

The team's outstanding efforts in securing external funding enabled the association to continue to provide a range of services, events and promotions. External funding included:

- $50,000 from Auckland Council (non-BID) for Farmers' Markets, Christmas on the Green and School Holidays in the Square events. A further $3,000 was provided by Auckland Council to purchase outdoor games for the Town Square.
- $21,247 grant from Ministry for Social Development towards two staff members on the 'Good Guys' programme.
- $30,980 from sponsorship from local businesses towards Christmas on the Green.

Key Areas of Expenditure

Our expenditure directly reflects our commitment to deliver on our strategic plan

- Employee Costs: At $351,668, employee costs remain our largest expense and covers the management team and the Good Guys team.
- Costs of service delivery: These costs include the following key projects:
  - $139,080 on events
  - $33,318 on implementing the 'High Street of Franklin' branding project for Pukekohe
  - $21,620 on member subsidies
  - $40,262 on extending and maintaining the fringe lighting project
  - $15,229 on the town Christmas tree and decorations
  - $14,815 on town murals and Town Square outdoor games

Financial Position (Statement of Financial Position)

Total Assets: Total Assets at 30 June 2026 were $373,090 compared to $576,210 at 30 June 2025. Our cash and short term deposit balances have reduced but we continue to hold term deposits for longer term funding. Also in 2025, we had received the core funding for the quarter early which boosted the cash balances more than usual.

Total Liabilities: Our liabilities have reduced to $93,529, but are in line with 2025 when you exclude the core funding received in advance.

Net Assets (Accumulated Funds): This leaves the association with Net Assets of $277,393, down from $386,126.

Conclusion

The Pukekohe Business Association is in a strong and secure financial position. We have a healthy surplus to carry forward,robust cash reserves, and a clear pipeline of funded projects. This position of strength allows us to confidently move forward into 2027, knowing we have the resources to deliver on our commitments to you, our members.

I would like to extend my sincere thanks to our funders, particularly the Franklin Local Board, our valued members, and Shawna Coleman and her team for their diligent financial management over the past year.

I move that the Audited Performance Report for the Pukekohe Business Association Inc. for the year ended 30 June 2026 be received and approved.

Thank you.



Philippa O'Mara
Treasurer

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Performance Report

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

Prepared by Engine Room Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PUKEKOHE BUSINESS ASSOCIATION INCORPORATED

OPINION

We have audited the performance report of Pukekohe Business Association Incorporated (the Society) on pages 6 to 19, which comprises the entity information, the statement of service performance, the statement of financial position as at 30 June 2026, the statement of financial performance and the statement of cash flows for the year then ended, and the notes to the performance report, including the summary of accounting policies.

In our opinion, the accompanying performance report presents fairly, in all material respects:

- the entity information in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities (the Tier 3 (NFP) Standard) issued by the New Zealand Accounting Standards Board;
- the service performance for the year ended 30 June 2026, in that the service performance information is appropriate and meaningful and has been prepared in accordance with the Society's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard; and
- the financial position of Pukekohe Business Association Incorporated as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and New Zealand Auditing Standard 1 (Revised) The Audit of Service Performance Information (NZ AS 1 (Revised)). 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 Pukekohe Business Association Incorporated 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 audit opinion.

Other than in our capacity as auditor, we have no relationship with, or interests in Pukekohe Business Association Incorporated.

OTHER MATTER – PRIOR-YEAR AUDIT AND COMPARATIVES

The performance report of Pukekohe Business Association Incorporated for the year ended 30 June 2025 was audited by another auditor, who issued an unmodified opinion on 30 September 2025. As the statement of cash flows was prepared for the first time in the current year, the corresponding prior-year comparative information is unaudited.

RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE FOR THE PERFORMANCE REPORT

The Executive Committee is responsible on behalf of the Society for:

(a) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;

(b) the preparation and fair presentation of the performance report in accordance with the Tier 3 (NFP) Standard, which comprises:
- the entity information;
- the statement of service performance, prepared in accordance with the Society's measurement bases or evaluation methods; and
- the statement of financial position of Pukekohe Business Association Incorporated as at 30 June 2026, the statement of financial performance and the statement of cash flows for the year then ended, and the notes to the performance report, including the summary of accounting policies, in accordance with the Tier 3 (NFP) Standard; and

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

In preparing the performance report, the Executive Committee is responsible on behalf of the Society for assessing the Society'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 Executive Committee either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the accompanying performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located on the XRB's website at: XRB – Audit Report 14-1. This description forms part of our auditor's report.

RESTRICTIONS ON RESPONSIBILITY

This report is made solely to the members of the Society, as a body. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an 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 Society and the members as a body for our audit work, for this report, or for the opinion we have formed.

Blackmore Virtue & Owens

BLACKMORE, VIRTUE & OWENS
AUCKLAND
22 OCTOBER 2026

Entity Information

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

'Who are we?', 'Why do we exist?'

Name of entity

Pukekohe Business Association Incorporated

Entity identifier

511878

Type of entity

Incorporated Society registered under the Incorporated Societies Act 2022

Entity's purpose or mission

The entity's Constitution, has the following objects:

1. To assist and guide the development and advancement of commercial interests of businesses and business people in Pukekohe through co-ordinated, structured and measurable communications, marketing and economic development.
2. To foster and promote generally the welfare of the business community of Pukekohe and, in particular, to provide a forum for networking and collaboration of members, and sharing of information.
3. To improve the environment of Pukekohe so as to attract and retain business in order to drive employment and economic growth.
4. To advocate to the Government, local authorities and other persons for the improvement of amenity, streetscapes, utilities, transport, services or other infrastructure, and for lighting, surfacing, security and cleaning to the benefit of Pukekohe.
5. In furtherance of the above objects, to administer the BID Programme Targeted Rate Grant.

Entity structure

Pukekohe Business Association Incorporated is a stand alone entity and operates as a single unit.

Entity's governance arrangements

Key decisions for the entity are made by an Executive Committee established under the Constitution. They set the strategic direction, ensure financial stability and oversee its overall operations. The management team report to the Executive Committee on a monthly basis.

Entity's reliance on volunteers and donated goods or services

The Executive Committee are volunteers and their role is crucial to the strategic direction and governance of the entity.

Statement of Service Performance

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

'What did we do?', 'When did we do it?'

Description of medium to long term objectives

The entity's current strategic plan covers the period 2023-2028. The strategy aligns with the entity's objects and is built on the following three priorities:

1. Supporting business prosperity: To provide resources and opportunities for businesses to grow, connect and innovate.
2. Enhancing a safe and attractive business environment: To elevate the visibility and attractiveness of Pukekohe whilst encouraging a safe, secure, and pleasant business environment.
3. Advocacy leading to positive changes: To advocate for policies and initiatives that lead to positive changes for our business and the community.

The strategic plan identified targets, actions and measurements, for each priority. Each year, the entity's work plan is developed to deliver these priorities and targets, focusing on the needs of the business environment at the time.

1. Supporting business prosperity

This priority targets the promotion of Pukekohe and its businesses, providing business support and development and enabling members to connect and collaborate. The following table presents the measurement of activities delivered under this priority:

Description of significant activities	2026	2025
Number of promotional articles published in external publications	23	13
Number of community events	14	20
Number of member networking opportunities	17	18
Number of member subsidies distributed	45	60
Number of member communications issued	62	61

The entity delivered a range of events and activations, the funding of which were supported by Auckland Council (Eke Panuku/AUDO and Franklin Local Board) grants and member sponsorship. These events showcased local businesses and encouraged visitors to the town.

2026 Events	2025 Events
Pukekohe Farmers' and Artisans' Markets Christmas on the Green School Holidays in the Square Matariki celebration Mind Your Business Member Event	Pukekohe Farmers' and Artisans' Markets Christmas on the Green Rhythm in the Square School Holidays in the Square Kai Franklin events Fashion Show Matariki celebration

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2. Enhancing a safe and attractive business environment

This priority targets safety and security as well as placemaking and beautification of the town's retail and business areas.

	2026	2025
Description of significant activities		
Number of placemaking projects	4	5
Number of security and ANPR cameras purchased for the community	1	3
Number of maintenance issues reported to Auckland Council*	489	-
Number of grants made to community organisations	5	4

* No comparative information is provided as this activity undertaken only in 2026 when Good Guys programme commenced.

Placemaking projects completed were fringe lighting under the main street canopy, murals painted on town buildings and the annual erection of a Christmas tree in the town square.

The Good Guys programme was established in 2026. The entity employed two new team members whose purpose is to support a safer, more welcoming, and better-connected town centre. They provide a regular community presence, assist local businesses and visitors, help address maintenance issues by notifying Auckland Council and ensuring that the issue is resolved satisfactorily, and contribute to the overall wellbeing of the Pukekohe community.

3. Advocacy leading to positive changes

This priority involves:

- Lodging formal submissions to Auckland Council on plans that affect Pukekohe and its business community.
- Working with other local and national agencies including:
    - New Zealand Police on crime and safety issues
    - Auckland Council and Franklin Local Board on parking, maintenance, infrastructure issues as well as Pukekohe's Unlock Programme
    - Local school and Principal's Association advocating for business relationships and safer movement of students in the town centre.

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Statement of Financial Performance

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

'How was it funded?' and 'What did it cost?'

	NOTES	2026	2025
Revenue			
General grants	1	520,000	520,000
Capital grants and donations	1	1,310	61,406
Government service delivery grants/contracts	1	71,247	78,069
Membership fees and subscriptions	1	6,732	3,500
Revenue from commercial activities	1	37,306	48,050
Interest, dividends and other investment revenue	1	7,749	15,712
Other revenue	1	10,394	-
Total Revenue		**654,738**	**726,737**
Expenses			
Employee remuneration and other related expenses	2	351,668	271,444
Other expenses related to service delivery	2	398,545	460,479
Grants and donations made	2	8,261	17,535
Other expenses	2	9,811	7,494
Total Expenses		**768,284**	**756,952**
Surplus/(Deficit) for the Year		**(113,546)**	**(30,216)**

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This accompanying notes form part of these financial statements. These financial statements have been subject to audit, and should be read in conjunction with the attached Independent Auditor's Report.

Statement of Financial Position

Pukekohe Business Association Incorporated
As at 30 June 2026

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2026	30 JUN 2025
Assets			
Current Assets			
Cash and short-term deposits	3	116,336	362,798
Debtors and prepayments	3	39,125	57,718
Other Current Assets	3	11,510	-
Investments	6	161,867	155,695
Total Current Assets		**328,839**	**576,210**
Non-Current Assets			
Property, Plant and Equipment	5	43,251	39,978
Total Non-Current Assets		**43,251**	**39,978**
Total Assets		**372,090**	**616,188**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	93,529	230,063
Other current liabilities	4	1,168	-
Total Current Liabilities		**94,697**	**230,063**
Total Liabilities		**94,697**	**230,063**
Total Assets less Total Liabilities (Net Assets)		**277,393**	**386,126**
Accumulated Funds			
Accumulated surpluses (or deficits)	7	277,393	386,126
Total Accumulated Funds		**277,393**	**386,126**

This Performance Report has been approved by those charged with governance.

Signature Melissa van den Brink Date 21 October 2026

Melissa van den Brink - Chairperson

Signature Philippa O'Mara Date 21 October 2026

Philippa O'Mara - Treasurer

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This accompanying notes form part of these financial statements. These financial statements have been subject to audit, and should be read in conjunction with the attached Independent Auditor's Report.

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Statement of Cash Flows

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts		
General grants	390,000	650,000
Capital grants and donations	17,200	61,417
Government service delivery grants/contracts	75,434	79,941
Membership fees and subscriptions	2,970	4,830
Gross sales from commercial activities	50,991	47,275
Interest, dividends and other investment revenue	7,749	15,712
GST received	40,100	53,527
Other cash received	10,396	-
Total Operating receipts	**594,840**	**912,701**
Operating payments		
Employee remuneration and other related payments	(355,827)	(270,343)
Other payments related to service delivery	(424,963)	(485,261)
Grants and donations paid	(8,548)	(7,975)
GST paid	(2,310)	(8,583)
Total Operating payments	**(791,648)**	**(772,162)**
Total Cash Flows from Operating Activities	**(196,808)**	**140,539**
Cash Flows from Other Activities		
Receipts from other activities		
Proceeds from loans borrowed from other parties	2,219	-
Receipts from other activities	6,071	107,636
Total Receipts from other activities	**8,290**	**107,636**
Payments for other activities		
Payments to acquire property, plant and equipment	(8,270)	(37,958)
Payments to purchase investments	(6,172)	(8,237)
Repayments of loans borrowed from other parties	(964)	-
Payments for other activities	(42,537)	(74,508)
Total Payments for other activities	**(57,943)**	**(120,703)**
Total Cash Flows from Other Activities	**(49,653)**	**(13,067)**
Net Increase/(Decrease) in Cash	**(246,461)**	**127,472**
Bank Accounts and Cash		
Opening cash	362,798	235,326
Net change in cash for period	(246,461)	127,472
Closing cash	116,336	362,798

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This accompanying notes form part of these financial statements. These financial statements have been subject to audit, and should be read in conjunction with the attached Independent Auditor's Report.

Statement of Accounting Policies

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

'How did we do our accounting?'

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 less than $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Treatment of GST

The entity is registered for GST. All amounts are recorded on a GST exclusive basis, except for Accounts Receivable and Accounts Payable which are stated inclusive of GST.

Income tax

Pukekohe Business Association Incorporated is wholly exempt from New Zealand income tax under Section CW 40(1)(a)(i) having fully complied with all statutory conditions for these exemptions.

Bank and short-term deposits

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

Debtors and creditors

Debtors and creditors are stated at their net realisable value. Bad debts relating to debtors are written off in the year which they are identified. Creditors represent liabilities for goods and services provided to the organisation prior to the end of the financial year which are unpaid. Creditors are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 12 months of recognition.

Property, plant and equipment

Property, plant, and equipment are tangible items that are used in the production or supply of goods or services, or for administrative purposes, and are expected to be used during more than one financial year. All property, plant and equipment is recorded at cost less accumulated depreciation and impairment losses.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance.

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Depreciation

Depreciation is provided to spread the cost of the asset over the expected useful life of the asset, using a structured method such as straight line or diminishing value. Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Major depreciation rates are:

Account	Method	Rate
Office Equipment at Cost	Diminishing Value	20%-67%
Office Equipment at Cost	Straight Line	8.5%-33.33%
Leasehold Improvements	Straight Line	10%

Impairment

At each reporting date, the organisation reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that those property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of the property, plant and equipment is estimated in order to determine the extent of the impairment loss.

An impairment loss is recognised immediately in the Statement of Financial Performance. Where an impairment loss subsequently reverses, the carrying amount of the property, plant and equipment is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the property, plant and equipment. The reversal of an impairment loss is recognised immediately in income.

Revenue

Revenue is recognised in the Statement of Financial Performance in the period in which it is earned. Revenue that is received in advance of the service being provided is recognised in the statement of financial position as a liability and recognised as revenue in the financial year that the services are provided in.

Expenses

Operating expenses are recognised in the Statement of Financial Performance upon utilisation of the service or at the date of their origin.

Goods or services in kind provided to the entity

Significant donated assets with an expected useful life of more than 12 months are recognised at a readily obtainable current value when received. Other donated assets, goods and services are not recognised, Significant donated assets, goods and service received by the entity may be dislosed in the notes to the Performance Report.

Cash flow Statement

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash at bank and short term deposits held with banks which have a term of 90 days or less.



Significant management judgement in applying accounting policies and estimation uncertainty

When preparing the performance report, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The key assumptions include the following:

Property, Plant and Equipment

While every care is taken to determine the useful life of an asset, these are fair and reasonable estimations. Any future changes to the asset which was not foreseeable will be accounted for in the period of impairment.

Comparatives

The comparative figures cover the 12 month period ended 30 June 2025.

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

Notes to the Performance Report

Pukekohe Business Association Incorporated
For the year ended 30 June 2026

	2026	2025
1. Analysis of Revenue		
General grants		
General grants - government		
Auckland Council Targeted Rate Funding	520,000	520,000
Total General grants - government	**520,000**	**520,000**
Total General grants	**520,000**	**520,000**
Capital grants and donations		
Capital grants - government		
Auckland Council Pukekohe Town Centre Activation grants	1,310	53,406
Capital grants - non-government		
Manukau Beautification Trust	-	8,000
Total Capital grants and donations	**1,310**	**61,406**
Government service delivery grants/contracts		
Auckland Council Grants for Town Centre Activation	50,000	78,069
MSD Employee Grant	21,247	-
Total Government service delivery grants/contracts	**71,247**	**78,069**
Membership fees and subscriptions		
Associate membership fees	6,732	3,500
Total Membership fees and subscriptions	**6,732**	**3,500**
Revenue from commercial activities		
Advertising Income	1,940	2,355
Event Sponsorship	30,980	30,887
Event Ticket Sales	4,300	13,561
Other revenue	86	1,248
Total Revenue from commercial activities	**37,306**	**48,050**
Interest, dividends and other investment revenue		
Interest Income	7,749	15,712
Total Interest, dividends and other investment revenue	**7,749**	**15,712**
Other revenue		
Insurance Recovery	10,394	-
Total Other revenue	**10,394**	**-**
Total Revenue	**654,738**	**726,737**

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	2026	2025
2. Analysis of Expenses		
Employee remuneration and other related expenses		
Personnel - Wages & Kiwi Saver	349,012	262,191
Other personnel related expenses	2,656	9,254
Total Employee remuneration and other related expenses	**351,668**	**271,444**
Other expenses related to service delivery		
Promotion of Pukekohe and its businesses		
Promotional marketing campaigns		
Promotions	8,714	4,298
Marketing - Advertising	16,668	21,777
Marketing - Website Updates	4,321	2,861
Total Promotional marketing campaigns	**29,702**	**28,936**
Event costs	139,080	168,038
Pukekohe branding project	33,318	28,270
Total Promotion of Pukekohe and its businesses	**202,101**	**225,244**
Business support and development		
Pukekohe business hub		
Networking - Sector meetings	884	400
Total Pukekohe business hub	**884**	**400**
Member subsidy programme	21,620	27,229
Total Business support and development	**22,503**	**27,629**
Connect and collaborate		
Networking - Business & Beers	3,982	3,852
Member communications	17,229	24,108
Community connectedness	200	152
Business to business initiatives	1,153	1,421
Total Connect and collaborate	**22,564**	**29,533**
Enhancing a safe and attractive business environment		
Security - cameras, software and internet connections	3,562	9,006
Placemaking and beautification		
Christmas - Installation & Storage	15,229	16,114
Fringe lighting and maintenance	40,262	53,240
Other placemaking projects	14,815	28,973
Total Placemaking and beautification	**70,306**	**98,327**
Total Enhancing a safe and attractive business environment	**73,869**	**107,334**
Advocacy		
Advocacy- Legal expenses	-	3,550
Total Advocacy	**-**	**3,550**

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	2026	2025
Administration		
Executive and strategic expenses	2,956	2,554
Office and general		
Finance - Accounting	8,790	3,600
Finance - Audit	5,470	2,640
Office expenses	2,245	3,921
Other administration expenses	5,954	4,838
Subscriptions and IT	13,684	15,003
Total Office and general	**36,144**	**30,002**
Total Administration	**39,100**	**32,556**
Property and outgoings		
Rent - Lease	24,525	21,000
Rent - outgoings	13,047	13,341
Property - Repairs & Maintenance	836	291
Total Property and outgoings	**38,408**	**34,632**
Total Other expenses related to service delivery	**398,545**	**460,479**
Grants and donations made		
Community- Events Sponsorship	3,261	2,500
Safety - Crime reduction	5,000	5,000
CCTV - New Cameras	-	10,035
Total Grants and donations made	**8,261**	**17,535**
Other expenses		
Depreciation	9,723	7,494
Depreciation - Loss on Disposal	88	-
Total Other expenses	**9,811**	**7,494**
Total expenses	**768,284**	**756,952**

3. Analysis of Assets

	2026	2025
Cash and short-term deposits		
ANZ Debit Card Account	2,548	46
ANZ Everyday Account	25,849	226,441
ANZ Serious Saver	66,793	115,267
Disaster Recovery & Continuity	21,146	21,044
Total Cash and short-term deposits	**116,336**	**362,798**
Debtors and prepayments		
Accounts receivable	14,380	22,896
Prepayments	12,368	23,316
GST	11,023	11,506
Accrued Income	1,354	-
Total Debtors and prepayments	**39,125**	**57,718**

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	2026	2025
Other assets		
Capital Work in Progress	4,538	-
Assets held pending donation	6,972	-
Total Other assets	**11,510**	**-**

	2026	2025

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts payable	63,436	59,777
Accrued expenses	28,153	28,123
Income in Advance	1,940	130,000
Auckland Council - Matariki event umbrella fund	-	12,163
Total Creditors and accrued expenses	**93,529**	**230,063**
Loans		
Spark 24 Month Plan	1,168	-
Total Loans	**1,168**	**-**

5. Property, plant and equipment

2026	**Leasehold Improvements $**	**Office furniture & equipment $**	**Total $**
Carrying amount at year start	31,217	8,761	39,978
Additions	-	13,084	13,084
Disposals	-	(88)	(88)
Depreciation expense	(3,437)	(6,286)	(9,723)
Carrying amount at year end	**27,780**	**15,471**	**43,251**
2025	**Leasehold Improvements $**	**Office furniture & equipment $**	**Total $**
Carrying amount at year start	-	9,514	9,514
Additions	34,367	3,591	37,958
Disposals	-	-	-
Depreciation expense	(3,150)	(4,344)	(7,494)
Carrying amount at year end	**31,217**	**8,761**	**39,978**

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	2026	2025

6. Investments

Other current investments		
Opening Balance	155,695	147,458
Term Deposit - movement	6,172	8,237
Total Other current investments	**161,867**	**155,695**
Total Investments	**161,867**	**155,695**

	2026	2025

7. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	386,126	416,341
Current year earnings	(113,546)	(30,216)
Prior period adjustment - donated asset	4,814	-
Total Accumulated surpluses or (deficits)	**277,393**	**386,126**
Total Accumulated Funds	**277,393**	**386,126**

8. Commitments

The entity has a lease agreement for the office with monthly rent of $1,750 plus GST, starting 1 March 2021 for three years, with two rights of renewal and final expiry date of 28 February 2030.

The entity has a lease agreement for the office photocopier/scanner from Brother International (NZ) Limited through its reseller, Action Office Products Depot Pukekohe, commencing 6 November 2023 for four years for $16.21 per month plus usage charges over the minimum monthly charge.

	2026	2025

Commitments		
Less than one year	14,195	21,195
Between one and three years	81	14,276
Between three and five years	-	-
Total Commitments	**14,276**	**35,471**

9. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2026. (Last year - nil).

	2026	2025

10. Income in advance

Auckland Council BID Targeted Rate Funding - July 25 payment received June 25	-	130,000
Pukekohe Town Centre Activation - Play Materials, original grant $3,000	1,690	-
Franklin Local Board provided prize money for Auckland Council plan engagement at July Business and Beers event	250	-
Total Income in advance	**1,940**	**130,000**

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	2026	2025
11. Goods or services provided in kind to the entity		
Dynamic Supplies Limited - Interactive screen	-	4,814
Signmax 17 Limited - Signage for Christmas on the Green in lieu of sponsorship	2,000	2,000
Campbell Tyson Cooper White Limited - attending leadership and other training	800	-
Unreal CCTV Hire - supply of CCTV mobile tower to monitor the Christmas Tree in the town square	-	600
Total Goods or services provided in kind to the entity	**2,800**	**7,414**

12. Related Party Transactions

The entity has purchased goods and services from companies owned by committee members, all of whom are committee members, as set out below. Committee members declare any conflict of interest for these transactions and they are recorded in the entity's Interests Register.

Description of related party relationship	**Description of transaction**	**Value of Transaction (incl GST)**		**Amount Outstanding (Incl GST)**	
		This year $	**Last Year $**	**This Year $**	**Last Year $**
Melissa van den Brink, Smith & Sons Pukekohe	Renovation of PBA office space	5,219	35,457	5,219	6,193
Philippa O'Mara, Engine Room CA Limited	Accounting services and Xero subscription	6,417	5,005	-	-
Lara Hellier, People Passion	Recruitment fees	-	3,666	-	-
Ash Hawke, Signmax	Branded products and signage	13,990	3,318	-	1,512

13. 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).

14. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

15. Prior period adjustment

In the 2025 financial year, the entity received an interactive screen, valued at $4,814, as a donation and is disclosed in note 11 above. This transaction has been corrected in the 2026 financial year in accordance with the accounting policy on donated assets.

THE HIGH STREET

Pukekohe

OF FRANKLIN

General Information

The Pukekohe Business Association represents the commercial businesses of Pukekohe.

Physical Address
217 King Street, Pukekohe

Postal Address
PO Box 1240, Pukekohe 2340

Telephone
09 910 0137

Website
www.pukekohe.org.nz

Email
info@pukekohe.org.nz

GST
10-675-294

Legal Status
Incorporated Society 511878