Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Entity information

Name of entity	*New Zealand Marina Operators Association Incorporated.*
Entity identifier	*AK 800066*
Type of entity	*Incorporated Society.*
Entity's purpose or mission	*To represent and support New Zealand marinas, boatyards and marine industry suppliers through advocacy, education, industry development, communication and environmental leadership.*
Entity structure	*NZMOA is a national membership-based industry association representing marina operators, boatyards and associate members throughout New Zealand.*
Entity's governance arrangements	*The Association is governed by an elected Executive Committee comprising the Chair, Vice-Chair, Treasurer, Secretary and Executive Committee members*
Other entities controlled by the entity	*None*
Entity's reliance on volunteers and donated goods or services	*NZMOA relies heavily on volunteer contributions from Executive Committee members and industry participants who support governance, advocacy, conferences, training and sector development initiatives.*

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Statement of Service Performance

Description of medium to long term objectives

NZMOA exists to represent and support New Zealand's marina and boatyard industry through advocacy, industry development, communication, education and environmental leadership. NZMOA advocates for effective legislation and industry standards, supports workforce development and training, promotes environmental stewardship through the Clean Marina programme, facilitates industry networking and knowledge sharing, and maintains a financially sustainable organisation delivering ongoing value to members

Description of significant activities	Quantity	
	Current year	Last year
Annual Conference delivered	1	1
Open Forum delivered	2	2
Industry advocacy and submissions	Ongoing	Ongoing
Training grants awarded	10,195	6,000

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

FINANCIAL INFORMATION
Statement of financial performance

	Note	Current year $	Last year $
Revenue			
Donations, koha, bequests and other general fundraising activities	1	-	-
General grants		-	-
Capital grants and donations		-	-
Government service delivery grants/contracts		-	-
Non-government service delivery grants/contracts		-	-
Membership fees and subscriptions		55,879	54,104
Revenue from commercial activities		-	-
Interest, dividends and other investment revenue		6,842	13,370
Other revenue		154,726	154,721
Total revenue		217,447	222,195
Expenses			
Expenses related to fundraising	2	-	-
Employee remuneration and other related expenses		-	-
Volunteer related expenses		-	-
Expenses related to commercial activities		-	-
Other expenses related to service delivery		216,276	171,205
Grants and donations made		10,195	6,000
Other expenses		-	-
Total expenses		226,471	177,205
Surplus/(Deficit)		(9,024)	44,990

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

FINANCIAL INFORMATION
Statement of financial position

	Note	Current year	Last year
Assets		$	$
Current assets			
Cash and short-term deposits		336,546	368,409
Debtors and prepayments	3	10,100	25,389
Inventory		-	-
Total current assets		**346,646**	**393,798**
Non-current assets			
Property, plant and equipment	5	-	-
Investments	6	-	-
Total non-current assets		**-**	**-**
Total assets		**346,646**	**393,798**
Liabilities			
Current Liabilities			
Bank overdraft		-	-
Creditors and accrued expenses	4	10,914	31,180
Employee costs payable		-	-
Deferred revenue		900	675
Total current liabilities		**11,814**	**31,855**
Non-current liabilities			
Loans	4	-	-
Total non-current liabilities		**-**	**-**
Total Liabilities		**11,814**	**31,855**
Net assets (total assets less total liabilities)		**334,832**	**361,943**
Accumulated Funds			
Capital contributed by owners		-	-
Accumulated surpluses or (deficits)		35,966	44,990
Restricted and discretionary reserves	7	-	-
Property, plant and equipment revaluation reserve		-	-
Investment revaluation reserve		-	-
Other reserves		-	-
Total Accumulated Funds		**35,966**	**44,990**

This performance report has been approved by those charged with governance.

Date		Date	
Signature		Signature	
Name		Name	
Position		Position	

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

FINANCIAL INFORMATION
Statement of cash flows

	Current year	Last year
Cash flows from operating activities	**$**	**$**
Cash received:		
Donations, koha, bequests and other general fundraising activities	-	-
General grants	-	-
Capital grants and donations	-	-
Government service delivery grants/contracts	-	-
Non-government service delivery grants/contracts	-	-
Membership fees and subscriptions	-	-
Gross sales from commercial activities	-	-
Interest, dividends and other investment receipts	-	-
Other cash received	-	-
Total receipts	-	-
Cash payments:		
Payments related to public fundraising	-	-
Employee remuneration and other related payments	-	-
Volunteer related payments	-	-
Payments related to commercial activities	-	-
Other payments related to service delivery	-	-
Grants and donations paid	-	-
Other payments	-	-
Total payments	-	-
Net cash flows from operating activities	**-**	**-**
Cash flows from other activities		
Cash received:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Cash received from loans from other parties	-	-
Cash received from owners (capital contributions)	-	-
Cash payments:		
Payments to acquire property, plant and equipment	-	-
Payments to purchase investments	-	-
Repayments of loans from other parties	-	-
Capital distributed to owners	-	-
Net cash flows from other activities	**-**	**-**
Net increase/(decrease) in cash	-	-
Opening cash	**-**	**-**
Closing cash	**-**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Statement of Accounting Policies

Basis of preparation

This Performance Report has been prepared in accordance with the requirements of the XRB Tier 3 Not-for-Profit Accounting Standard. The Association is eligible to apply Tier 3 reporting as it does not have public accountability and annual operating expenditure is less than $5 million. Transactions are reported using the accrual basis of accounting

Treatment of GST

The entity is registered for GST and all amounts are recorded on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST

Income Tax

New Zealand Marina Operators Association Incorporated. is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Cash and short-term deposits

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

Property Plant and Equipment

Property, plant and equipment are recorded at cost less accumulated depreciation. Website development costs are depreciated over their useful lives

[Specific Accounting Policy for the entity's significant transactions or balances]

Tier 2 PBE Accounting Standards Applied (if any)

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
General grants			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
Government service delivery grants/contracts			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
Membership fees and subscriptions	Subscriptions	55,879	54,104
	Recoveries, registrations and sponsorship	154,726	154,721
	Interest received	6,842	13,370
	Total	**217,447**	**222,195**

Category	Analysis	Current year	Last year
Revenue from commercial activities			
	Total	**-**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Expenses related to fundraising			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	Professional fees (accounting, audit, legal)	22,799	
	Administration and governance	20,011	
	Total	**42,810**	**-**

Category	Analysis	Current year	Last year
Expenses related to commercial activities	AGM and Conference	96,508	
	Open Forum	8,734	
	Total	**105,242**	**-**

Category	Analysis	Current year	Last year
Other expenses related to service delivery	Communication and promotion	36,082	
	Industry survey	14,039	
	Clean Marina programme	7,193	
	Total	**57,314**	**-**

Category	Analysis	Current year	Last year
Grants and donations made	Training grants	10,195	
	Other expenses	10,910	
	Total	**21,105**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	ASB Society Account	3,818	131
	ASB Fast Saver	2,728	2,721
	ASB Term Deposit	330,000	365,557
	Total	**336,546**	**368,409**

Category	Analysis	Current year	Last year
Debtors and prepayments	Trade Debtors	9,582	2,156
	GST Receivable / Refund Due	518	7,770
	Prepayments		15,463
	Total	**10,100**	**25,389**

Category	Analysis	Current year	Last year
Inventory			
	Total	**-**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Accounts Payable and Accruals	10,914	31,180
	Income in Advance	900	675
	Total	**11,814**	**31,855**

Category	Analysis	Current year	Last year
Employee costs payable			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
Deferred revenue			
	Total	**-**	**-**

Category	Analysis	Current year	Last year
Loans			
	Total	**-**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 5 - Property, Plant and Equipment

	Current year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Website	1	11,243	-	(11,243)	-	1
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	**1**	**11,243**	**-**	**(11,243)**	**-**	**1**

	Last year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Website	-	11,243	-	(11,242)	-	1
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	**-**	**11,243**	**-**	**(11,242)**	**-**	**1**

Source and Date of Valuation for Assets (including significant donated assets recorded at valuation)			
Description of Asset	**Source of Valuation**	**Date of Valuation**	**Amount**

Significant Donated Assets and Heritage Assets Not Recorded

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 6 - Investments

		Current year					
Asset Class	**Valuation Method**	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**Income reinvested**	**Gains/(Losses) on revaluation or (Impairment)**	**Closing Carrying amount**
Not Applicable	Current Market Value	-	-	-	-	-	-
	Current Market Value	-	-	-	-	-	-
	Current Market Value	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**	**-**

		Last Year					
Asset Class	**Valuation Method**	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**Income reinvested**	**Gains/(Losses) on revaluation or (Impairment)**	**Closing Carrying amount**
n/a	Current Market Value	-	-	-	-	-	-
	Current Market Value	-	-	-	-	-	-
	Current Market Value	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
	Cost less Impairment	-	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**	**-**

Source and Date of Valuation for each Class of Investments Recorded at Current Market Value		
Asset class	**Source of Valuation**	**Date of Valuation**
n/a		

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 7 - Accumulated Funds

	Current year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	44,990	-	-	-	-	44,990
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		(9,024)					(9,024)
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-				-
Transfer from restricted or discretionary reserves		-	-				-
Revaluation movements				-	-		-
Transfers from revaluation reserve due to disposal of assets		-		-	-		-
Other movements recognised directly in accumulated funds		-				-	-
Closing balance	**-**	**35,966**	**-**	**-**	**-**	**-**	**35,966**

	Last year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	-	-	-	-	-	-
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		44,990					44,990
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-				-
Transfer from restricted or discretionary reserves		-	-				-
Revaluation movements				-	-		-
Transfers from revaluation reserve due to disposal of assets		-		-	-		-
Other movements recognised directly in accumulated funds		-				-	-
Closing balance	**-**	**44,990**	**-**	**-**	**-**	**-**	**44,990**

Breakdown of Restricted and Discretionary Reserves

		Current year	Last year
Name	**Nature and Purpose**	**$**	**$**
	Total	**-**	**-**

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 8 - Commitments and Contingencies

		Current year	Last year
Commitment	**Explanation and Timing**	**$**	**$**
Nil			
Nil			
Nil			
	Total	**-**	**-**

OR (If not applicable to the entity, you may choose to disclose the below)

Commitments

There are no commitments as at balance date (last year - nil)

		Current year	Last year
Contingency	**Explanation**	**$**	**$**
Contingent liability		-	-
Guarantees provided		-	-
	Total	**-**	**-**

OR (If not applicable to the entity, you may choose to disclose the below)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 9 - Deferred Revenue

				Deferred Amount	
Description	**Purpose and nature of the documented expectations over future use**	**Date documented expectations are expected to be satisfied**	**Original Amount $**	**Current year $**	**Last year $**
	Total		-	-	-

Note 10 - Goods or services provided in kind to the entity

Description	**Amount $**
The Association received significant volunteer services from Executive Committee members	
No value has been assigned to these services.	

Note 11 - Assets used as security for liabilities

Description of borrowing	**Description of asset used security**	**Amount of borrowing**	**Amount of asset used as security**
n/a	n/a		

Note 12 - Assets held on behalf of others

Description of the assets held	**Name of entity on whose behalf assets are held**
n/a	n/a

Performance Report

Entity Name	*New Zealand Marina Operators Association Incorporated.*
For the year ended	*30/06/2026*
Rounded to	*Nearest Dollar*

Note 13 - Related Party Transactions

		Value of Transactions		Amount owing from/(to) related party	
Description of related party relationship	**Description of the Transactions**	**Current Year $**	**Last Year $**	**Current Year $**	**Last Year $**

OR (if not applicable to the entity, you may choose to disclose the below)

There were no significant transactions, or any other transactions requiring disclosure, involving related parties during the financial year. (Last year - Nil)

Note 14 - Events After the Balance Date

Nature of the Event	Estimate of the financial effect	Effect, if any on the entity's ability to continue operating
Nil	Nil	Nil

OR (if not applicable to the entity, you may choose to disclose the below)

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Note 15 - Ability to Continue Operating

The Association remains a going concern.

Note 16 - Correction of Errors

No material prior period errors were identified during the year.