



# Performance Report

Every Nation Church Auckland Central Trust Board  
For the year ended 31 March 2025

Prepared by Management Accountants 2016 Limited

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# Compilation Report

## Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

Compilation Report to the Board of Trustees of Every Nation Church Auckland Central Trust Board.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Every Nation Church Auckland Central Trust Board for the year ended 31 March 2025.

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

### Responsibilities

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

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

### No Audit or Review Engagement Undertaken

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

### Independence

We have no involvement with Every Nation Church Auckland Central Trust Board other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

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

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Management Accountants 2016 Limited  
Auckland

Dated: \_\_\_\_\_

## Entity Information

### Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

#### Legal and Trading Name of Entity

Every Nation Church Auckland Central Trust Board  
Trading as Every Nation Auckland City (ENAC)

#### Entity Identifiers for Charities Services

Registration Number: CC50323  
Registration Date: 03 March 2014

#### Entity Type

Registered Charitable Trust

#### Entity's Purpose or Mission

Who are we?  
We are a multi-cultural, multi-generational, socially responsible church that makes disciples.  
What do we do?  
We honour God by planting churches that redeem campuses and communities throughout New Zealand.

#### Entity Structure & Governance

##### Governance:

Every Nation Auckland City (ENAC) is governed by an Eldership Board that the senior pastors are accountable to. Three of the elders from the Eldership Board are Trustees of the Trust. Operations are managed by the General Manager who reports directly to the Senior Pastor.

##### Trustees:

Richard Jared Urbahn, Christine Anne Urbahn & Wee Yeong Eyou

##### General Manager:

Jonnelle Mendoza

##### Eldership Board:

Richard Jared Urbahn, Christine Anne Urbahn, Wee Yeong Eyou, Isagani Isaac, Rosario Isaac, Joshua Opadiya, Alfred Felix Mabasa & Elvira Mabasa

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

ENAC relies heavily on volunteers to help out at weekly church services and other church events. Approximately 80% of the Church operations and events are run by volunteers. ENAC's main source of income is donations from its members (tithes and offerings) which are used to support the Church vision and mission.

#### Additional Information

Website: [www.everynationauckland.city](http://www.everynationauckland.city)  
Facebook: [www.facebook.com/ENAKLCity](http://www.facebook.com/ENAKLCity)

#### Contact Address

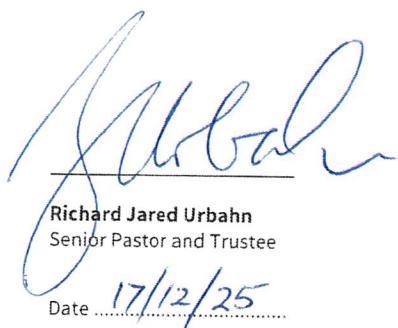
9 Karaka Street  
Eden Terrace, Auckland 1010, NZ



## Approval of Financial Report

Every Nation Church Auckland Central Trust Board  
For the year ended 31 March 2025

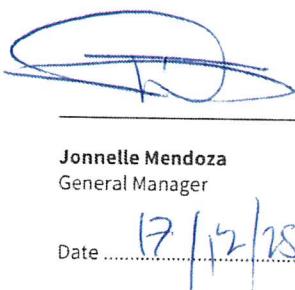
The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Every Nation Church Auckland Central Trust Board - Consolidated for year ended 31 March 2025.



Richard Jared Urbahn  
Senior Pastor and Trustee  
Date 17/12/25



Wee Yeong Eyou Christine Anne Urbahn  
Associate Pastor and Trustee  
Date 17/12/25



Jonnelle Mendoza  
General Manager  
Date 17/12/25

# Statement of Service Performance

## Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

### Description of Medium to Long Term Objectives

The core aims of the Church are to promote and educate New Zealanders on the life and teachings of the Lord Jesus Christ. This is being achieved through the organisation and conducting of religious services, public meetings, missionary meetings, exhibitions and lectures within New Zealand, publishing or contributing to the publication of Christian materials, and promoting the establishment of Christian educational institutions.

	2025	2024
<b>Description of Significant Activities - Quantified</b>		
Running Weekly Weekend Christian Church Services	50	53
Recorded Weekly Online Christian Church Services	50	53
Bi-Yearly leadership training for Head of Departments and Small Group Leaders	2	2
Quarterly Worship and Prayer Nights	4	4
Disciple Makers Leadership Training Course (6 sessions per course)	1	1
Men and Ladies - Spiritual Renewal Weekend	1	1
Weekly EN Youth Gatherings	38	48
EN Youth NowGEN Mini Conference	1	-
Church Family Class	4	2
Migrants' Night Event	1	-
Men and Ladies - Engaging Event	1	1
Church Plant Leaders Retreat	1	2
Church Family Camp	-	1
Marriage Course (12-week course)	1	-
Music Workshop	1	-
Child Dedication Service	1	-
Child Dedication Workshop for Parents	1	-
Connect Care - Leaders' Retreat	1	-
Weekly Mainly Music	26	-
Papua New Guinea Mission Trips	1	-
Water Baptism	3	3
Online Biblical 'Foundations Track' Class (12-week course)	1	-

### Description of Other Significant Activities

- RACK Box (Random Act of Christmas Kindness) Drive
- Assistance to Community Members Who Lost Their Jobs
- Local Community Volunteering
- Launch the 'Little Red Pantry' (community pantry) in Eden Terrace
- Partnership with Back2School Project and KidsCan

# Statement of Financial Performance

## Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

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

	NOTES	2025	2024
<b>Revenue</b>			
Donations, Koha and Bequests	1	1,194,302	1,190,591
Revenue from Service Delivery	1	138,633	145,424
Interest, Dividends and Other Investment Revenue	1	10,498	-
Other Revenue	1	15,732	-
<b>Total Revenue</b>		<b>1,359,165</b>	<b>1,336,016</b>
<b>Expenses</b>			
Expenses Related to Fundraising	2	173,988	178,125
Employee Remuneration and Other Related Expenses	2	679,189	632,747
Other Expenses Related to Service Delivery	2	433,254	389,867
Grants and Donations Made	2	3,397	880
Other Expenses	2	36,624	40,326
<b>Total Expenses</b>		<b>1,326,453</b>	<b>1,241,946</b>
<b>Surplus/(Deficit) for the Year</b>		<b>32,712</b>	<b>94,070</b>

The financial statements should be read in conjunction with the accompanying accounting policies, notes and auditor's report.

# Statement of Financial Position

## Every Nation Church Auckland Central Trust Board As at 31 March 2025

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

	NOTES	31 MAR 2025	31 MAR 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Short-Term Deposits	3	566,719	528,431
Debtors and Prepayments	3	2,385	3,715
Other Current Assets	3	14,775	15,070
<b>Total Current Assets</b>		<b>583,878</b>	<b>547,217</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,032,396	1,054,852
<b>Total Non-Current Assets</b>		<b>1,032,396</b>	<b>1,054,852</b>
<b>Total Assets</b>		<b>1,616,274</b>	<b>1,602,068</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	4	13,176	41,672
Employee Costs Payable	4	69,069	59,080
<b>Total Current Liabilities</b>		<b>82,245</b>	<b>100,752</b>
<b>Total Liabilities</b>		<b>82,245</b>	<b>100,752</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,534,029</b>	<b>1,501,316</b>
<b>Accumulated Funds</b>			
Capital Contributed by Owners or Members	6	64,900	64,900
Accumulated Surpluses or (Deficits)	6	1,560,906	1,528,194
Restricted and Discretionary Reserves	6	(91,778)	(91,778)
<b>Total Accumulated Funds</b>		<b>1,534,029</b>	<b>1,501,316</b>

The financial statements should be read in conjunction with the accompanying accounting policies, notes and auditor's report.

# Statement of Cash Flows

## Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

'How the entity has received and used cash'

	2025	2024
<b>Statement of Cash Flows</b>		
<b>Cash Flows from Operating Activities</b>		
Donations, Koha and Bequests	1,194,301	1,190,591
Receipts from Service Delivery	155,897	160,109
Interest, Dividends and Other Investment Receipts	10,498	-
Other Cash Received	18,040	-
GST	79,720	78,281
Payments to Employees and for Service Delivery	(1,408,175)	(1,303,597)
Grants and Donations Paid	(3,449)	(880)
<b>Total Cash Flows from Operating Activities</b>	<b>46,832</b>	<b>124,504</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash Flows from/(to) Funds Lent to Other Parties	1,400	(700)
Receipts from sale of property, plant and equipment	-	8,617
Payments to acquire property, plant and equipment	(7,463)	(35,070)
Cash Flows from Regional Funds Held for Specific Purpose	-	1,780
Cash Flows from/(to) Other Investing and Financing Activities	(1,241)	(40,276)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(7,304)</b>	<b>(65,649)</b>
Net Increase / (Decrease) in Cash	39,528	58,855
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	528,431	469,576
Cash and cash equivalents at end of period	567,959	528,431
Net Change in Cash for Period	39,528	58,855

The financial statements should be read in conjunction with the accompanying accounting policies, notes and auditor's report.

# Statement of Accounting Policies

## Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

'How did we do our accounting?'

### Reporting Entity

Every Nation Auckland City (ENAC) is the reporting entity, and is a Charitable Trust settled and domiciled in New Zealand.

(Last Year - Every Nation Auckland City (ENAC), the reporting entity, is a Charitable Trust settled and domiciled in New Zealand. ENAC had control over MIOMO Aotearoa Ltd (MIOMO) as a wholly owned subsidiary of ENAC until 31 August 2023 when it sold all shares held in MIOMO. Accordingly, this is a consolidated Performance Report incorporating MIOMO up until 31 August 2023)

### Basis of Preparation

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

(Last Year - The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. 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.)

### Consolidation Procedure

Nil.

(Last Year - In preparing consolidated financial statements, an entity combines the financial statements of the controlling entity (ENAC) and its controlled entities (MIOMO) line by line, by adding together like items of assets, liabilities, net assets/equity, revenue, and expenses.

In order that the consolidated financial statements present financial information about the economic entity as that of a single entity, the following steps are then taken:

(a) The carrying amount of the controlling entity's investment in each controlled entity and the controlling entity's portion of net assets/equity of each controlled entity are eliminated.

(b) Minority interests in the surplus or deficit and comprehensive revenue and expense of consolidated controlled entities for the reporting period are identified; and

(c) Minority interests in the net assets/equity of consolidated controlled entities are identified separately from the controlling entity's net assets/equity in them. Minority interests in the net assets/equity consist of:

(i) The amount of those minority interests at the date of the original combination; and

(ii) The minority's share of changes in net assets/equity since the date of combination.

Balances, transactions, revenues, and expenses between entities within the economic entity are eliminated in full.

Balances and transactions between entities within the economic entity, including (a) revenues from sales and transfers, (b) revenues recognised consequent to an appropriation or other budgetary authority, (c) expenses, and (d) dividends or similar distributions, are eliminated in full. Surpluses and deficits resulting from transactions within the economic entity that are recognised in assets, such as inventory and fixed assets, are eliminated in full.)

### Income Tax

Every Nation Church Auckland Central Trust Board and MIOMO Aotearoa Ltd are wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions. (Last Year - Nil)

### Goods and Services Tax (GST)

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

## Depreciation

All assets have been depreciated over their expected useful lives. (Last Year - Nil)

## Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less. (Last Year - Nil)

## Revenue Recognition

Every Nation Church Auckland Central Trust Board recognises revenue on an accruals basis. Charitable donations and sponsorships are recorded as revenue at the time the donated funds are received. Grants are recorded as revenue at the time funds are received, with the exception of grants that have a use or return condition attached.

(Last Year - Every Nation Church Auckland Central Trust Board and MIOMO Aotearoa Ltd recognises revenue on an accruals basis. Charitable donations and sponsorships are recorded as revenue at the time the donated funds are received. Grants are recorded as revenue at the time funds are received, with the exception of grants that have a use or return condition attached.)

## Changes in Accounting Policies

The entity transitioned on 1 April 2024 to apply Reporting Requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard), a change from the previously used Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit) reporting standard. This change does not result in a material change to comparative figures. All other accounting policies have been applied on a consistent basis with those of the previous reporting period.

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

## Notes to the Performance Report

### Every Nation Church Auckland Central Trust Board For the year ended 31 March 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Donations, Koha and Bequests</b>		
Donated Course Sponsorships - MIOMO	-	13,000
Fundraising	-	100
Other Donations	10,034	61,500
Tithes & Offerings	1,184,268	1,115,991
<b>Total Donations, Koha and Bequests</b>	<b>1,194,302</b>	<b>1,190,591</b>
<b>Revenue from Service Delivery</b>		
Cafe Sales	6,120	4,783
Events & Speaking Engagements	2,012	12,799
Inter Church Plant - Admin Fee Received	21,822	20,114
Product Sales	5,041	1,038
Rental Income	103,637	98,726
Sales - Course Fees	-	7,965
<b>Total Revenue from Service Delivery</b>	<b>138,633</b>	<b>145,424</b>
<b>Interest, Dividends and Other Investment Revenue</b>		
Interest Income	10,498	-
<b>Total Interest, Dividends and Other Investment Revenue</b>	<b>10,498</b>	<b>-</b>
<b>Other Revenue</b>		
Insurance Proceeds	13,822	-
Rebate	1,565	-
Other Income	346	-
<b>Total Other Revenue</b>	<b>15,732</b>	<b>-</b>

	2025	2024
<b>2. Analysis of Expenses</b>		
<b>Expenses Related to Fundraising</b>		
Benevolence	13,758	13,344
Catering	33,779	21,737
COVID-19 Funds	-	451
Honorariums	10,882	4,605
International Missions	30,638	11,038
Local Missions	19,548	23,400
Marketing & Promotional Material	4,062	826
Ministry Equipment / Resources	46,763	77,762
Ministry Venue Hire	14,559	24,961
<b>Total Expenses Related to Fundraising</b>	<b>173,988</b>	<b>178,125</b>

2025

2024

**Employee Remuneration and Other Related Expenses**

Contractor Payments	121,893	120,505
Staff / Leadership Development	15,985	12,510
Travel & Accommodation	34,141	34,297
Wages & Salaries	507,170	465,435
<b>Total Employee Remuneration and Other Related Expenses</b>	<b>679,189</b>	<b>632,747</b>

**Other Expenses Related to Service Delivery**

Cafe Cost of Goods	798	448
Computer & Multimedia Expenses	361	-
Cost of Goods Sold - MIOMO	-	650
Entertainment	32,330	17,571
Event/Course Costs	-	125
Finance:Accounting & Consulting Fees	11,233	18,046
Groceries	22,600	23,252
Health & Safety	1,290	4,117
Insurance & ACC	7,331	850
Inter Church Plant - Admin Fee Expense	21,822	20,114
IT Expenses	14,299	13,227
Merchandise Purchases	305	277
Office Furnishings & Maintenance	61,306	31,368
Office Lease / OPEX	210,549	223,315
Office Security & Monitoring	5,543	4,683
Office Utilities	13,286	10,944
Postage & Courier Fees	17	-
Printing	13,624	6,899
Stationery & Consumables	9,108	4,823
Telecommunications	7,451	9,161
<b>Total Other Expenses Related to Service Delivery</b>	<b>433,254</b>	<b>389,867</b>

**Grants and Donations Made**

Donations Made	348	-
Koha	3,049	880
<b>Total Grants and Donations Made</b>	<b>3,397</b>	<b>880</b>

**Other Expenses**

Depreciation	29,919	34,647
Finance:Bank Fees	6,259	5,292
Finance: Interest Expense	447	-
Penalties	-	26
Stripe Fees	-	361
<b>Total Other Expenses</b>	<b>36,624</b>	<b>40,326</b>

2025	2024

### **3. Analysis of Assets**

<b>Cash and Short-Term Deposits</b>		
ASB Bank - 00	26,068	49,909
ASB Bank - 01 - Miracle Offer	88,961	133,029
ASB Bank - 02 - EN Fundings	4,102	4,416
ASB Bank - 03 - EN Hamilton	368,453	288,516
ASB Bank - 04 - EN Tauranga	58,459	51,757
ASB Bank - 05 - ENAC Investments	17,996	804
ASB 00 - MIOMO	-	(1)
EN Hamilton - Petty Cash Fund	2,678	-
<b>Total Cash and Short-Term Deposits</b>	<b>566,719</b>	<b>528,431</b>
<b>Debtors and Prepayments</b>		
Accounts Receivable	2,385	2,315
Loan Receivable - Spiritual family	-	1,400
<b>Total Debtors and Prepayments</b>	<b>2,385</b>	<b>3,715</b>
<b>Other Current Assets</b>		
GST	13,533	15,070
Office Credit Card - 9271	1,241	-
<b>Total Other Current Assets</b>	<b>14,775</b>	<b>15,070</b>
<b>Other non-current assets</b>		
Property Plant & Equipment as per Note 5.	1,032,396	1,054,852
<b>Total Other non-current assets</b>	<b>1,032,396</b>	<b>1,054,852</b>

2025	2024

### **4. Analysis of Liabilities**

<b>Creditors and accrued expenses</b>		
Accounts Payable	9,149	37,645
Bond Holdings	4,027	4,027
<b>Total Creditors and accrued expenses</b>	<b>13,176</b>	<b>41,672</b>
<b>Employee costs payable</b>		
Leave Liability Accrued	55,853	43,862
PAYE Payable	13,216	15,209
Wages Payable/(Paid in Advance) - Payroll	-	9
<b>Total Employee costs payable</b>	<b>69,069</b>	<b>59,080</b>

	2025	2024
<b>5. Property, Plant and Equipment</b>		
<b>Buildings</b>		
Leasehold Property Improvements	1,132,825	1,129,875
Accumulated depreciation - Leasehold Property Improvements	(112,194)	(88,302)
<b>Total Buildings</b>	<b>1,020,631</b>	<b>1,041,573</b>
<b>Audio Visual</b>		
Audio Visual	87,815	87,815
Accumulated depreciation - Audio Visual	(86,849)	(83,374)
<b>Total Audio Visual</b>	<b>965</b>	<b>4,440</b>
<b>Office Equipment</b>		
Office Equipment	44,857	40,344
Accumulated Depreciation - Office Equipment	(34,058)	(31,506)
<b>Total Office Equipment</b>	<b>10,799</b>	<b>8,839</b>
<b>Other Fixed Assets</b>		
Other Assets	18,760	18,760
Accumulated Depreciation - Other Assets	(18,760)	(18,760)
<b>Total Other Fixed Assets</b>		
<b>Total Property, Plant and Equipment</b>	<b>1,032,396</b>	<b>1,054,852</b>

All assets are valued at cost less accumulated depreciation.

#### Significant Donated Assets

No significant donated assets have been received during the financial year. (Last year - nil).  
See note 14 for donated Trust Funds.

	2025	2024
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	1,501,317	1,407,246
<b>Accumulated Funds</b>		
Current year surplus/deficit	32,712	94,070
<b>Total Accumulated Funds</b>	<b>32,712</b>	<b>94,070</b>
<b>Total Accumulated Funds</b>	<b>1,534,029</b>	<b>1,501,316</b>
<b>Total Accumulated Funds</b>	<b>1,534,029</b>	<b>1,501,316</b>

	2025	2024
<b>7. Breakdown of Reserves</b>		
<b>Reserves</b>		
Reserves - Realised Loss on MIOMO Sale	(105,165)	(105,165)
Church Plant Fund - Funds to assist in church planting	13,387	13,387
<b>Total Reserves</b>	<b>(91,778)</b>	<b>(91,778)</b>

## 8. Commitments

The Trust has a commitment for leasing the current office until October 2027. The annual lease cost is \$233,398 excl. GST with an increase of 3% per year at each November lease anniversary. There are no other commitments as at year end.

(Last year - The Trust has a commitment for leasing the current office until October 2027. The annual lease cost is \$226,600 excl. GST with an increase of 3% per year at each November lease anniversary. There are no other commitments as at year end.)

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 (Last year - nil).

## 10. Significant Grants and Donations with Conditions not Recorded as a Liability

There were no significant Grant or Donations with conditions not recorded as liabilities. (Last year - nil).

## 11. Goods or Services Provided to the Entity in Kind

There were no significant Goods or Services provided in kind to the Trust beyond those mentioned in the report. (Last year - nil).

## 12. Assets Held on Behalf of Others

There are no assets held on behalf of others. (Last year - nil).

## 13. Related Parties

Ps Richard Urbahn and Ps Wee-Yeong Eyou, Trustees of the Trust, receive contract payments supporting their ministry. In 2025 these payments amounted to \$104,650 incl. GST for Ps Richard Urbahn and \$38,267 incl. GST for Ps Wee-Yeong Eyou. Although not a Trustee, Jon Mendoza the General Manager received payment from the trust for his work for the Church. In 2025 the gross pay amounted to \$77,924.66. Payments are determined and agreed upon by the Financial Board that includes members who are independent of the Trustees and Executive Manager. The trustees and Financial Board consider that all related party transactions are not above fair market values for the ministry services provided. Apart from these related party transactions, there were no other transactions involving related parties during the financial year. The General Manager has a leave liability balance of \$7,411.93 as at 31 March 2025. No other related parties have an annual leave liability balance owing.

(Last Year - Ps Richard Urbahn and Ps Wee-Yeong Eyou, Trustees of the Trust, receive contract payments supporting their ministry. In 2024 these payments amounted to \$102,297.24 for Ps Richard Urbahn and \$39,551.60 for Ps Wee-Yeong Eyou. Although not a Trustee, Jon Mendoza the General Manager received payment from the trust for his work for the Church. In 2024 the gross pay amounted to \$72,159.25. Payments are determined and agreed upon by the Financial Board that includes members who are independent of the Trustees and Executive Manager. The trustees and Financial Board consider that all related party transactions are not above fair market values for the ministry services provided. Apart from these related party transactions, there were no other transactions involving related parties during the financial year. The General Manager has a leave liability balance of \$3,609.27 as at 31 March 2024. No other related parties have an annual leave liability balance owing.)

## 14. Trust Funds Introduced

This Trust is a Church that has been set up as an independent operation from its 'mother-church'. When the Trust was set up in 2014, the funds accumulated and available by the 'mother-church' were contributed as trust funds. These funds are presented on the Statement of Financial Position as Trust Funds Introduced. The Trust Funds Introduced was \$64,900. (Last Year - \$64,900)

## 15. Events After the Balance Date

There were no events after the balance date. (Last year - Nil)

## 16. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



## INDEPENDENT AUDITOR'S REPORT

To Trustees of Every Nation Church Auckland Central Trust Board

### Report on the Performance Report

#### Opinion

We have audited the performance report of EVERY NATION CHURCH AUCKLAND CENTRAL TRUST BOARD (“the TRUST BOARD”), which comprise the financial statements on pages 7 to 16, and the service performance information on page 6 and the entity information on page 4. The complete set of financial statements comprise the statement of financial position as at 31 March 2025, the statement of financial performance and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of accounting policies and other explanatory information.

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

- The entity information as at 31 March 2025;
- the financial position of the TRUST BOARD as at 31 March 2025 and of its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 31 March 2025 in that the service performance information is appropriate and meaningful in accordance with the TRUST BOARD’s measurement bases or evaluation methods

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

#### Basis for Opinion

We conducted our audit of the statement of financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance and entity information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the TRUST BOARD 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 the TRUST BOARD.

#### Trust Boards’ Responsibility for the Performance Report

The Trust Board (“the Trustees”) are responsible for:

- The preparation, and fair presentation of the performance report in accordance with Tier 3 (NFP) Standard;
- The selection of the elements/aspects of the service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present the service performance information that is appropriate and meaningful in accordance with Tier 3 (NFP) Standard;
- The preparation and fair presentation of service performance information in accordance with the TRUST BOARD’s measurement bases or evaluation methods, in accordance with Tier 3 (NFP) Standard;
- The overall presentation, structure and content of the service performance information in accordance with Tier 3 (NFP) Standard; and
- Such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees is responsible for assessing the TRUST BOARD'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 Trustees either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at

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

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Restriction on responsibility**

This report is made solely to the Trustees as a body. Our audit work has been undertaken so that we might state to the Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## *Audit Integrity*

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**Audit Integrity Ltd**  
*Chartered Accountants*  
East Tamaki, Auckland  
17 December 2025