

Performance ReportEntity Name *Onemana Residents and Community Association Incorporated*For the year ended *30th September 2025*

Rounded to

FINAL**Entity information**Name of entity *Onemana Residents and Community Association Incorporated*Entity identifier *Charities No: CC59833*Type of entity *Incorporated Society - Registered Charity*

Entity's purpose or mission *To assist in the beautifying and development of the Onemana Township and surrounding areas for the benefit of all residents and visitors to the area. This involves providing sporting and social amenities for owners and visitors alike. Undertake representation on behalf of members to local, national and other authorities concerning matters affecting the welfare, development or protection of land and property in Onemana. To inform and communicate to members information regarding activities, events and matters of general interest to Onemana. To involve members in sub-committees established to undertake particular tasks where particular skill sets may be used.*

Entity structure *Onemana Residents & Community Association Incorporated is a not for profit organisation governed by the officers of the association. We are a registered charity with the Charities Commission.*

Entity's governance arrangements *The organisation is governed by a committee, and decisions are made by this committee.*

Other entities controlled by the entity *None*

Entity's reliance on volunteers and donated goods or services *Volunteers are an integral part of this organisation. The Community relies on the work many residents regularly put in to maintain the village environment, facilities, walks, dunes etc. ORCA calls for working bees from time to time.*

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**Statement of Service Performance****Description of medium to long term objectives**

To assist in the beautifying and development of the Onemana Township and surrounding areas for the benefit of all residents and visitors to the area. This involves providing sporting and social amenities for owners and visitors alike.

Description of significant activities	Quantity	
	Current year	Last year
Membership	156	145
Market Day	47	50
Donations	41	40
Grants	-	1

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**FINANCIAL INFORMATION****Statement of financial performance**

	Note	Current year \$	Last year \$
Revenue			
Donations, koha, bequests and other general fundraising activities	1	9,097	7,341
General grants		-	600
Capital grants and donations		-	-
Government service delivery grants/contracts		-	-
Non-government service delivery grants/contracts		-	-
Membership fees and subscriptions		3,925	3,625
Revenue from commercial activities		-	-
Interest, dividends and other investment revenue		1,458	1,520
Other revenue		-	-
Total revenue		14,480	13,086
Expenses			
Expenses related to fundraising	2	3,009	4,230
Expenses		2,689	4,188
Volunteer related expenses		-	-
Expenses related to commercial activities		-	-
Other expenses related to service delivery		-	-
Grants and donations made		-	156
Other expenses		2,208	2,717
Total expenses		7,906	11,291
Surplus/(Deficit)		6,573	1,795

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**FINANCIAL INFORMATION****Statement of financial position**

	Note	Current year \$	Last year \$
Assets			
Current assets			
Cash and short-term deposits	3	42,438	34,074
Debtors and prepayments		-	-
Inventory		-	-
Total current assets		42,438	34,074
Non-current assets			
Property, plant and equipment	5	10,419	12,627
Investments	6	-	-
Total non-current assets		10,419	12,627
Total assets		52,857	46,701
Liabilities			
Current Liabilities			
Bank overdraft		-	-
Creditors and accrued expenses	4	206	429
Income In Advance		2,365	2,560
Grants In Advance		-	-
Total current liabilities		2,571	2,989
Non-current liabilities			
Loans	4	-	-
Total non-current liabilities		-	-
Total Liabilities		2,571	2,989
Net assets (total assets less total liabilities)		50,286	43,713
Accumulated Funds			
Capital contributed by owners		-	-
Accumulated surpluses or (deficits)	7	50,286	43,713
Restricted and discretionary reserves		-	-
Property, plant and equipment revaluation reserve		-	-
Investment revaluation reserve		-	-
Other reserves		-	-
Total Accumulated Funds		50,286	43,713

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

Date

14/12/25

Signature

Robert Andrew

Name

ROBERT ANDREW

Position

CHAIR PERSON

Date

14/12/25

Signature

Jennie Kingma

Name

Jennie Kingma

Position

TREASURER

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**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	3,115	4,146
General grants	-	-
Capital grants and donations	-	-
Government service delivery grants/contracts	-	-
Non-government service delivery grants/contracts	-	-
Membership fees and subscriptions	3,893	3,625
Gross sales from Event Activities	5,982	4,066
Interest, dividends and other investment receipts	1,458	1,520
Other cash received	-	-
Total receipts	14,447	13,357
Cash payments:		
Payments related to public fundraising	-	-
Employee remuneration and other related payments	-	-
Volunteer related payments	-	-
Payments related to Event Activities	1,932	2,680
Other payments related to service delivery	1,077	-
Grants and donations paid	-	-
Other payments	3,075	4,295
Total payments	6,084	6,975
Net cash flows from operating activities	8,363	6,382
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	8,363	6,382
Opening cash	34,075	27,693
Closing cash	42,438	34,075

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**Statement of Accounting Policies****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 \$5million. 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.

Treatment of GST

The entity is not registered for GST and all amounts are recorded on a GST inclusive basis

Income Tax

Onemana Residents and Community 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.

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

For the year ended

Rounded to

Onemana Residents and Community Association Incorporated

30th September 2025

FINAL**Note 1 - Analysis of Revenue**

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Market Day Income	5,982	4,066
	Donations - Members	2,643	2,145
	Donations - Native Plants	265	1130
	Donations - Other	7	0
	Sponsorship Income	200	-
	Total	9,097	7,341

Category	Analysis	Current year	Last year
General grants	Grant Income		600
	Total	-	600

Category	Analysis	Current year	Last year
Interest, dividends and other investment revenue	Interest Income	1,458	1,520
	Total	1,458	1,520

Category	Analysis	Current year	Last year
Membership fees and subscriptions	Membership Income	3,925	3,625
	Total	3,925	3,625

Performance Report

Entity Name

For the year ended

Rounded to

Onemana Residents and Community Association Incorporated

30th September 2025

FINAL**Note 2 - Analysis of Expenses**

Category	Analysis	Current year	Last year
Expenses related to fundraising	Market Day Expenses	239	492
	Other Event Expenses	1,694	819
	Native Plant Expenses (re donations)		1,002
	Grants Expense	-	367
	Donations - Native Plant Expense	1,077	1,550
Total		3,009	4,230

Category	Analysis	Current year	Last year
Grants and donations made	Gratuities		156
Total		-	156

Category	Analysis	Current year	Last year
Expenses	Accounting Software (donated)	138	120
	Bank fees	0	-
	Insurance	499	485
	Licenses & Subscriptions	252	150
	Miscellaneous Expenses	61	
	Minor Asset Purchase	155	173
	Repairs & Maint - Equipment	53	94
	Reserves & General Maint	630	521
	Web Expenses	40	454
	Pest Control Expenses	860	593
	Assets Written off		1598
	Total	2,689	4,188

Category	Analysis	Current year	Last year
Other expenses	Depreciation	2208	2717
Total		2,208	2,717

Performance Report

Entity Name

For the year ended

Rounded to

Onemana Residents and Community Association Incorporated

30th September 2025

FINAL**Note 3 - Analysis of Assets**

Category	Analysis	Current year	Last year
Cash and short-term deposits	BNZ Cheque Account	12,313	5,270
	BNZ Rapid Save Savings Account	7,415	7,169
	BNZ Term Deposits	22,574	21,523
	Petty Cash	137	112
	Total	42,438	34,074

Performance Report

Entity Name

For the year ended

Rounded to

*Onemana Residents and Community Association Incorporated**30th September 2025***FINAL****Note 4 - Analysis of Liabilities**

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Sundry Creditors	206	429
	Total	206	429

Category	Analysis	Current year	Last year
Income In Advance	Income in Advance - Market Day	2,365	2,560
	Total	2,365	2,560

Performance Report

Entity Name

For the year ended

Rounded to

Onemana Residents and Community Association Incorporated

30th September 2025

FINAL

Note 5 - Property, Plant and Equipment

Current year						
Asset Class	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Container	292	-	-	(29)	-	262
Defibrillator (& Signage)	120	-	-	(36)	-	84
Lower Car Park Notice Boa	3,330	-	-	(333)	-	2,997
Sound System	282	-	-	(56)	-	225
2 x Honda Genoraters	2,882	-	-	(576)	-	2,306
8 x VHF Tait VHF Radios	2,955	-	-	(591)	-	2,364
Icebox	292	-	-	(29)	-	263
25 Chairs	539	-	-	(121)	-	418
New Marquee 12m x 6m	1,935	-	-	(435)	-	1,500
Computers	-	-	-	-	-	-
Machinery	-	-	-	-	-	-
Total	12,627	-	-	(2,208)	-	10,419
Last year						
Asset Class	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Container	324	-	-	(32)	-	292
Defibrillator (& Signage)	172	-	-	(51)	-	120
Traps - Goodnature	1,495	-	-	(1,495)	-	-
4 x Rat Stations	104	-	-	(104)	-	-
Lower Car Park Notice Boa	3,700	-	-	(370)	-	3,330
Sound System	352	-	-	(70)	-	282
2 x Honda Genoraters	3,603	-	-	(721)	-	2,882
8 x VHF Tait VHF Radios	3,694	-	-	(739)	-	2,955
Icebox	325	-	-	(32)	-	292
25 Chairs	696	-	-	(156)	-	539
New Marquee 12m x 6m	2,497	-	-	(562)	-	1,935
Computers	-	-	-	-	-	-
Total	16,959	-	-	(4,333)	-	12,627

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

For the year ended

Rounded to

Onemana Residents and Community Association Incorporated

30th September 2025

FINAL
Note 7 - Accumulated Funds

Description	Current year						
	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	-	43,713	-	-	-	-	43,713
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		6,573					6,573
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	-	50,286	-	-	-	-	50,286

Description	Last year						
	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	-	41,918	-	-	-	-	41,918
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		1,795					1,795
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	-	43,713	-	-	-	-	43,713

Performance Report

Entity Name

Onemana Residents and Community Association Incorporated

For the year ended

30th September 2025

Rounded to

FINAL**Note 8 - Commitments and Contingencies**

Commitment	Explanation and Timing	Current year	Last year
		\$	\$
Commitments to lease or rent assets	None		
Commitment to purchase property, plant and equipment	October 2025 - Commitment to contribute to building a half basketball court on the Reserve net to the Tennis courts.	55,000	
Commitments to provide loans or grants			
	Total	55,000	-

Contingency	Explanation	Current year	Last year
		\$	\$
Contingent liability	TCDC - Grant to be provided for 1/2 Basketball Court	35,000	
Guarantees provided	None		
	Total	35,000	-

Onemana Residents and Community Association Incorporated

Accountant's Report

for the Year 1 October 2024 to 30 September 2025

I have reviewed the Financial Statements of the Onemana Residents and Community Association Incorporated for the year ended 30 September 2025.

A review is limited primarily to enquiries of association personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

I have not performed an audit and accordingly do not express an audit opinion.

Based on my review nothing has come to my attention that causes me to believe that the accompanying financial statements do not give a true and fair view.



Robert Clarke
Chartered Accountant
10 December 2025