

Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru

BOARD PACK

for

ARAFB Business Meeting

Tuesday, 24 March 2026

9:00 am (NZDT)

Held at:

The Northern Club

19 Princes Street, Auckland

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AGENDA

ARAFB BUSINESS MEETING

Name:	Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru
Date:	Tuesday, 24 March 2026
Time:	9:00 am to 10:00 am (NZDT)
Location:	The Northern Club, 19 Princes Street, Auckland
Board Members:	Victoria Carter ONZM (Chair), Alastair Carruthers CNZM, Jonny Gritt, Linda Cooper MNZM, CMIInstD., Moana Tamaariki-Pohe MNZM, Paul Evans, Paula Browning CMIInstD, Deputy Chair, Penelope Peebles, Ravi Nyayapati, Scott Pearson
Attendees:	Haley Tamblyn

1. Opening Meeting

1.1 Opening Karakia

Victoria Carter ONZM

For Information

An opening karakia will be undertaken at the commencement of the meeting.

1.2 Apologies

Victoria Carter ONZM

For Noting

1.3 Confirm Minutes

Victoria Carter ONZM

For Decision

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Confirm the ordinary minutes of the meeting of the Auckland Regional Amenities Funding Board held on 10 February 2026 as a true and correct record.

Supporting Documents:

1.3.a Minutes : ARAFB Business Meeting - Incl Public Submissions - 10 Feb 2026

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1.4 Extraordinary Business

Victoria Carter ONZM

For Noting

Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

“An item that is not on the agenda for a meeting may be dealt with at that meeting if-	
(a)	The local authority by resolution so decides; and
(b)	The presiding member explains at the meeting at a time when it is open to the public-
(i)	The reason why the item is not on the agenda; and
(ii)	The reason why the discussion of the item cannot be delayed until a subsequent meeting.”
Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:	
“Where an item is not on the agenda for a meeting:	
(a)	That item may be discussed at that meeting if-
(i)	That item is a minor matter relating to the general business of the local authority; and
(ii)	The presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
(b)	no resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.”

At the close of the agenda, there were no extraordinary items of business.

1.5 Interests Register

Victoria Carter ONZM

For Noting

Opportunity for members to update the Register of Members Interest.

DECLARATIONS OF CONFLICT OF INTEREST

Funding Board Directors are reminded of their obligation to maintain a clear separation between their personal interests and their duties as an appointed member of the Funding Board.

Directors should therefore be vigilant to stand aside from decision making when a conflict (or a perceived conflict) arises between their role as a Director and any private or other external (either pecuniary or non-pecuniary) interest they may have.

Any interests should be declared at the commencement of consideration of any item on this agenda and the member concerned abstain from voting or discussion on the item or leave the room for the duration of its consideration.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Receive the Register of Members Interests, including any verbal updates.

Supporting Documents:

1.5.a Interests Register

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1.6 Notices of Motion

Victoria Carter ONZM

For Noting

At the close of the agenda no requests for notices of motion had been received.

2. Presentations to the Board

2.1 Public Forum

Victoria Carter ONZM

For Noting

A period of time (approximately 30 minutes) is set aside for members of the public to address the meeting on matters within its delegated authority. A maximum of 10 minutes per item is allowed, following which there may be questions from Directors.

At the close of the agenda no requests to address the meeting had been received.

3. Board Activities Since Last Meeting

3.1 Chairperson's Report

Victoria Carter ONZM

For Noting

Providing the Chairperson with the opportunity to provide an oral update to the Funding Board on any issues relating to the business of the Funding Board that she has been involved with since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Note the verbal update from the Chairperson.

3.2 Members Activities With Specified Amenities and Board Member Reports

Victoria Carter ONZM

For Noting

Providing Funding Board members with the opportunity to update the Board on projects and issues they have been involved with relating to the business of the Funding Board and provide the Board with a verbal update on recent interactions with the specified amenities since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

A. Receive verbal updates to Members Activities with the Specified Amenities and instruct the Advisory Officer to update the register of activities and gifts with these details.

4. Management Reports

4.1 Advisory Officer's Report

For Noting

Providing the Advisory Officer with the opportunity to provide a verbal update to the Board on projects and issues she has been involved with relating to the business of the Funding Board not covered elsewhere in the agenda since the last meeting.

Recommendation:

That the Auckland Regional Amenities Funding Board:

- A. Note the verbal update from the Advisory Officer.
- B. Note the update regarding the ATC audited financial statements.

4.2 Finance Report

For Decision

Providing the Funding Board with an overview of financial position of the Funding Board as at 28 February 2026 and any other matters of a financial nature.

Recommendation:

That the Auckland Regional Amenities Funding Board:

- A. Receive the Finance Report to 28 February 2026
- B. Note the filing of the GST return
- C. Note the Draft Audit timeline for 2025-2026

Supporting Documents:

4.2.a	Finance Report to 28FEB2026.pdf	20
4.2.b	Auckland_Regional_Amenities_Funding_Board_Management Report_Jan-Feb 2026.pdf	22
4.2.c	GST RETURN_Auckland Regional Amenities Funding Board 28_02_2026.pdf	26

5. 2026-2027 Funding Plan and Levy

5.1 Restate item 2.1 resolutions from 10 Feb 2026 Confidential meeting

Victoria Carter ONZM

For Information

In its 10 February 2026 confidential meeting, the Funding Board made resolutions under item **2.1 Draft 2026-2027 Funding Plan - Provisional Allocation of Grants**. At the time, these resolutions could not be made public, pending Auckland Council consideration and approval of the 2026-2027 Levy.

In a further item at that 10 February 2026 confidential meeting, the Funding Board agreed that the item 2.1 resolutions related to the Funding Plan and provisional allocation of grants be restated into the Open Section of the minutes of the Auckland Regional Amenities Funding Board, after the relevant Auckland Council committee has held its meeting to consider and approve the 2026-2027 Levy. **The Auckland Council Value for Money Committee considered and approved the 2026-2027 at its 19 March 2026 meeting, and as such, the resolutions are restated below.**

2.1 Draft 2026-2027 Funding Plan - Provisional Allocation of Grants

That the Auckland Regional Amenities Funding Board:

- A. Note and acknowledge the 5 written submissions and 4 oral submissions that were received in respect of the Draft 2026-2027 Funding Plan.
- B. Note that the submissions related to the main themes of:
 - i. Expressing gratitude for, and highlighting the benefits of, the ongoing support provided by the Funding Board to the Specified Amenities
 - ii. Seeking additional funding for \$361,250.
- C. Note that it undertook discussion in respect of both the written and oral submissions received and gave due consideration to the issues raised within the submissions.
- D. Instruct the Advisory Officer to make the following changes to the 2026-2027 Funding Plan:

- i. Include details of the submission process, including the number of written submissions received, and the procedures followed throughout the public submission process
 - ii. Update the remainder of the Funding Plan to reflect the plan being finalised (including details of the proposed levy for 2026-2027) prior to being adopted and forwarded to Auckland Council.
- E. Confirm the following provisional grant allocations for 2026-2027 for the seven Specified Amenities and the Funding Board’s Administration Budget, and this information be incorporated into the 2026-2027 Funding Plan as per the table below:

ALLOCATION OF GRANTS 2026-2027 (\$)	
Auckland Festival Trust	4,000,000
Auckland Philharmonia Trust	4,998,000
Auckland Theatre Company Limited	2,450,000
New Zealand Opera Limited	1,305,360
Stardome (Auckland Observatory and Planetarium Trust)	1,617,100
Surf Life Saving Northern Region Inc.	2,132,000
Watersafe Auckland Inc (t/a Drowning Prevention Auckland)	1,617,516
Total Grants to Specified Amenities	18,119,976
Funding Board Administrative Budget	378,750
TOTAL LEVY PAYABLE BY AUCKLAND COUNCIL	18,498,726

- F. Delegate final approval of the updated wording of the 2026-2027 Funding Plan to the Chair and Deputy Chair
- G. Instruct the Advisory Officer to respond to all submitters by letter or email, advising the outcome of the public submission process and responding to any specific issues raised.

5.2 Adopt 2026-2027 Funding Plan and fix levy

Victoria Carter ONZM

For Decision

The Auckland Council Value for Money Committee met on 19 March 2026 to consider the proposed levy of \$18,498,726 for 2026-2027, in accordance with section 30 of the Auckland Regional Amenities Funding Act 2008.

The Auckland Council Value For Money Committee approved the Levy.

It is necessary for the Funding Board to adopt the Funding Plan for 2026-2027; confirm the grant allocations and any conditions to be made to each specified amenity; and to fix the amount of the levy payable by Auckland Council on 1 July 2026.

Recommendations:

That the Auckland Regional Amenities Funding Board:

- A. Approve the allocation of grants to the seven Specified Amenities as:

ALLOCATION OF GRANTS 2026-2027 (\$)	

Auckland Festival Trust	4,000,000
Auckland Philharmonia Trust	4,998,000
Auckland Theatre Company Limited	2,450,000
New Zealand Opera Limited	1,305,360
Stardome (Auckland Observatory and Planetarium Trust)	1,617,100
Surf Life Saving Northern Region Inc.	2,132,000
Watersafe Auckland Inc (t/a Drowning Prevention Auckland)	1,617,516
Total Grants to Specified Amenities	18,119,976
Funding Board Administrative Budget	378,750
TOTAL LEVY PAYABLE BY AUCKLAND COUNCIL	18,498,726

- B. Confirm the total levy requirement for 2026-2027 from Auckland Council as \$18,498,726
- C. Instruct the Advisory Officer to advise Auckland Council of the total levy requirement for 2026-2027 by 30 April 2026, in accordance with the provisions in the Act.
- D. Adopt the 2026-2027 Funding Plan, subject to the Chairperson and Deputy Chair being authorised to make any editorial changes necessary to finalise the plan.
- E. Instruct the Advisory Officer to distribute the final 2026-2027 Funding Plan in accordance with the provisions in the Act.
- F. Instruct the Advisory Officer to draft (for the Chairperson to sign) letters to each of the Specified Amenities listed in A., advising their approved grant allocation.

6. Exclusion of the Public

6.1 Exclusion of Public: Local Government Official Information & Meetings Act

Victoria Carter ONZM

For Decision

Victoria Carter	
Chair	
Section 48, Local Government Official Information and Meetings Act 1987:	

Recommendation:

That the Auckland Regional Amenities Funding Board:

- A. Agree that the public be excluded from the following part(s) of the proceedings of this meeting. The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows. This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

- i. C1.1 Minutes of a Confidential Meeting Held on 10 February 2026.

6.2 Minutes of a Confidential Meeting held on 10 February 2026

Confidential Minutes of a meeting of the Auckland Regional Amenities Funding Board held on 10 February 2026.

Reason for passing this resolution in relation to each matter:	Particular interest(s) protected (where applicable)	Ground(s) under section 48(1) for the passing of this resolution
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	Section 7(2)(h) Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities. Section 7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	Public conduct of matter would be likely to result in disclosure of information for which good reason to withhold exists under section 7.

7. Close Meeting

7.1 Close the meeting

Next meeting: ARAFB Business Meeting - Confidential Agenda - 24 Mar 2026, 10:00 am

A closing karakia was conducted at the Confidential Meeting which followed.

There being no further business the Chair declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD AT A MEETING OF THE AUCKLAND REGIONAL AMENITIES FUNDING BOARD HELD ON 24 MARCH 2026:

MINUTES (in Review)

ARAFB BUSINESS MEETING - INCL PUBLIC SUBMISSIONS

Name:	Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru
Date:	Tuesday, 10 February 2026
Time:	9:00 am to 11:32 am (NZDT)
Location:	Offices of Buddle Findlay (Primary Location), Level 18, 188 Quay Street, Auckland 1010
Board Members:	Victoria Carter ONZM (Chair), Alastair Carruthers CNZM, Moana Tamaariki-Pohe MNZM, Paul Evans, Paula Browning CMIInstD, Deputy Chair, Penelope Peebles, Ravi Nyayapati, Scott Pearson
Attendees:	Haley Tamblyn
Apologies:	Jonny Gritt, Linda Cooper MNZM, CMIInstD.

1. Opening Meeting

1.1 Opening Karakia

An opening Karakia was given by Chair Victoria Carter at the beginning of the meeting.

1.2 Apologies



That the Auckland Regional Amenities Funding Board

Receive the apologies from Jonny Gritt and Linda Cooper and acknowledge their conversations with the Chair prior to the meeting.

Decision Date:	10 Feb 2026
Mover:	Victoria Carter ONZM
Seconder:	Paula Browning CMIInstD, Deputy Chair
Outcome:	Approved

1.3 Confirm Minutes

ARAFB Business Meeting 18 Nov 2025, the minutes were confirmed as presented.



That the Auckland Regional Amenities Funding Board:

A: Confirm the ordinary minutes of its meeting, held on 18 November 2025, including the confidential section, as a true and correct record

B: Authorise the Advisory Officer to affix the Chair's electronic signature to the minutes.

Decision Date:	10 Feb 2026
Mover:	Ravi Nyayapati
Seconder:	Alastair Carruthers CNZM
Outcome:	Approved

1.4 Extraordinary Business

There was no extraordinary business.

1.5 Interests Register



That the Auckland Regional Amenities Funding Board:

A. Receive the register of Members Interests.

Decision Date: 10 Feb 2026
Mover: Victoria Carter ONZM
Seconder: Alastair Carruthers CNZM
Outcome: Approved

1.6 Notices of Motion

There were no notices of motion.

2. Presentations to the Board

2.1 Public Forum (Non-Submission related)

There were no requests for public forum.

2.2 Report from Amenities Board and/or Specified Amenities

There were no requests from Specified Amenities, or the Amenities Board, to address or present to the Funding Board.

3. Public Submissions to Draft 2026-2027 Funding Plan

3.1 Public Submissions to the Draft 2026-2027 Funding Plan



That the Auckland Regional Amenities Funding Board:

A. Acknowledge and receive the five (5) written submissions, one (1) note of thanks, and four (4) oral submissions to the Draft 2026-2027 Funding Plan and thanks submitters for taking the time to provide feedback on the plan. Noting that the oral submitters were:

- Diana Weir (CE), Tom Hamill (Strategy & Engagement) - Auckland Philharmonia
- Jonathan Bielski (CE), Frances Valintine (Chair), Natasha Pearce (Strategy) - Auckland Theatre Company
- Nicola Keen-Biggelaar (CE) - Drowning Prevention Auckland
- Robbie McCrae (CE), Sarah Judkins (Chair), Vanessa Zigliani (Business & Finance), Kirsten Blanchard (Trustee) - The Auckland Festival Trust

Decision Date: 10 Feb 2026
Mover: Moana Tamaariki-Pohe MNZM
Seconder: Penelope Peebles
Outcome: Approved

3.2 Auckland Theatre Company

3.3 Auckland Philharmonia

3.4 Drowning Prevention Auckland

3.5 New Zealand Opera

3.6 Surf Life Saving Northern Region

3.7 The Auckland Festival Trust

4. Board Activities Since Last Meeting

4.1 Chair's Report



That the Auckland Regional Amenities Funding Board:

A. Note the verbal update from the Chairperson.

Decision Date: 10 Feb 2026
Mover: Paula Browning CMIInstD, Deputy Chair
Seconder: Penelope Peebles
Outcome: Approved

4.2 Members' Activities With Specified Amenities and Board Member Reports



That the Auckland Regional Amenities Funding Board

A. Receive verbal updates to Members' Activities and Specified Amenities
B. Instruct the Advisory Officer to update the register of activities and gifts with these details.

Decision Date: 10 Feb 2026
Mover: Scott Pearson
Seconder: Alastair Carruthers CNZM
Outcome: Approved

5. Management Reports

5.1 Advisory Officer's Report



That the Auckland Regional Amenities Funding Board:

A. Note the verbal update from the Advisory Officer.

Decision Date: 10 Feb 2026
Mover: Victoria Carter ONZM
Seconder: Ravi Nyayapati
Outcome: Approved

5.2 Finance Report



That the Auckland Regional Amenities Funding Board:

- A. Receive the Finance Report for the period ending 31 December 2025.
- B. Note that the GST return for the period 1 November 2025 to 31 December 2025 has been filed
- C. Note that in December 2025 the Audit report to Governors was received with no recommendations.

Decision Date: 10 Feb 2026
Mover: Scott Pearson
Seconder: Penelope Peebles
Outcome: Approved

5.3 Amenity Quarterly Reports



That the Auckland Regional Amenities Funding Board:

- A. Receive the Amenity Quarterly Reports to 31 December 2025

Decision Date: 10 Feb 2026
Mover: Victoria Carter ONZM
Seconder: Paul Evans

5.4 Policy updates



That the Auckland Regional Amenities Funding Board:

- A. Adopt the Institute of Directors (Inc.) Code of Conduct (New Zealand) and that this document will be reviewed annually (with all board members agreeing to abide by this).
- B. Note that the AI, Generated AI and Information Management & Security Policy, has been referred back to the sub-committee for refinement to return at a future meeting.

Decision Date: 10 Feb 2026
Mover: Alastair Carruthers CNZM
Seconder: Penelope Peebles
Outcome: Approved

6. Exclusion of the Public

6.1 Exclusion of Public: Local Government Official Information & Meetings Act



That the Auckland Regional Amenities Funding Board:

- A. Agree that the public be excluded from the following part(s) of the proceedings of this meeting. The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution follows. This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be

prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, as follows:

- i. C1.1 Minutes of a Confidential Meeting Held on 18 November 2025
- i. C2.1 - Draft 2026-2027 Funding Plan - Provisional Allocation of Grants
- ii. C2.2 - Draft 2027-2028 Funding Plan - Confirming Levy Request

Decision Date: 10 Feb 2026
Mover: Victoria Carter ONZM
Seconder: Paul Evans
Outcome: Approved

6.2 Minutes of a Confidential Meeting held on 18 November 2025

6.3 Draft 2026-2027 Funding Plan - Provisional Allocation of Grants

6.4 Draft 2026-2027 Funding Plan - Confirming Levy Request

7. Close Meeting

7.1 Close the meeting

Next meeting: ARAFB Business Meeting - 24 Mar 2026, 9:00 am

The closing karakia occurred in the confidential meeting which followed.

There being no further business the Chair declared the meeting closed.

CONFIRMED AS A TRUE AND CORRECT RECORD AT A MEETING OF THE AUCKLAND REGIONAL AMENITIES FUNDING BOARD HELD ON 10 FEBRUARY 2026:

Signature: _____

Date: _____

Interests Register

Auckland Regional Amenities Funding Board - Te Poari ā-Takiwā Tuku Pūtea Taonga Whakaahuru

As of: 24 Mar 2026

Person	Organisation	Active Interests	Notice Date
Alastair Carruthers CNZM	Auckland Museum : Tāmaki Peanga Hira	Deputy Chair	1 Oct 2024
	Auckland Unlimited	Director	11 Aug 2022
	AUT Foundation	Trustee	11 Feb 2025
	Carruthers Consulting Ltd	Director and Shareholder	11 Aug 2022
	Cornwall Park Trust Board	Trustee	11 Aug 2022
	Homeland NZ Enterprises Ltd	Director and Shareholder	11 Aug 2022
	MOTAT - Museum of Transport and Technology Auckland	Board Member	1 Oct 2024
	Tāmaki Paenga Hira - Auckland War Memorial Museum	Trustee and Board Member	11 Aug 2022
Jonny Gritt	Taskforce Kiwi' Disaster Relief (Charitable Trust)	Member	19 Aug 2025
Linda Cooper MNZM, CMIInstD.	Auckland Justice of the Peace Association	Member - JP	23 Aug 2023
	Family Action Trust	Chair	23 Aug 2023
	Institute of Directors	Chartered Member	29 Apr 2024

	Judith Eastgate Family Trust	Trustee (non-beneficial)	23 Aug 2023
	Massey High School Foundation	Trustee	23 Aug 2023
	Noel Cooper Realty Ltd	Shareholder	23 Aug 2023
	Northwest Economic Masterplan Steering Group	Chair	1 Sept 2024
	Parliamentary Services	MP Advisor	30 Jan 2024
	Waitakere Health Link	Chair	23 Aug 2023
	Waitakere Licensing Trust	Elected Member	23 Aug 2023
Moana Tamaariki-Pohe MNZM	Department of Conservation	Employee	4 Dec 2024
	Ngāti Whātua Whai Mai Ltd	Lead - Business Mentoring	9 Jan 2023
	Orākei Water Sport Inc	President	9 Jan 2023
	Tāmaki Paenga Hira - Auckland War Memorial Museum	Representative - Taumata a Iwi	9 Jan 2023
Paul Evans	Edison Consulting Group Limited	Director	19 Sept 2023
	Institute of Directors	Chartered Member	24 Aug 2023
	Localised	Chief Executive	25 Jun 2025
	Maria Maria Limited	Shareholder and Director	24 Aug 2023
	Matakite Consulting	Owner	24 Aug 2023
	Pattle Delamore Partners	Director	28 Nov 2023
	WasteMINZ	Elected Board Member	24 Aug 2023
Paula Browning CMinstD, Deputy Chair	Auckland Chamber Tech Working Group	Member	5 Sept 2023
	Auckland Theatre Company	Friend and former colleague of ATC Board Member Karen Ferns.	28 Sept 2025

	Creative New Zealand and Ministry of Culture and Heritage	On-going engagement with CNZ & MCH through role at WeCreate	28 Jul 2022
	Institute of Directors	Chartered Member	28 Jul 2022
	NZ Opera	Working relationship with NZO Chair Alice Shearman. Alice is the ED of a member of WeCreate.	18 Jun 2025
	Strategic Industry Reference Group - Electrotechnology, IT & Creative, Industry Skills Board	Member	28 Sept 2025
	WeCreate Incorporated	Executive Director. This role includes engagement with creative sector and other government agencies, Ministers and other MP's.	28 Jul 2022
Penelope Peebles	CV Check	Penelope's husband (James Sutherland) is NZ Managing Director of the Australian public listed company that supplies Auckland Council with 'background screening services'.	23 Aug 2023
	Manchester Unity Friendly Society	Director	23 Aug 2023
	Penelope Peebles Advisory	Shareholder / Director	23 Aug 2023
	St Cuthbert's College Educational Trust Board	Trustee	23 Aug 2023
	Whatapaka Equestrian Ltd	Shareholder / Director	23 Aug 2023
Ravi Nyayapati	Badminton New Zealand	Board Member	28 Aug 2023
	Badminton New Zealand	Chair	16 Sept 2024
	Eventfinda Stadium	Board Trustee	5 Sept 2023
	Eventfinda Stadium	Deputy Chair	1 May 2024
	Institute of Directors New Zealand	Chartered Member	28 Aug 2023
	Institute of Directors New Zealand	Auckland Branch Committee Member	11 Jun 2024

	Palmerston North City Council	Contractor	28 Aug 2023
	Peace Consulting LTD	Shareholder & Director	28 Aug 2023
	Te Wananga o Aotearoa	Member of Technology Committee (Te Pae Tawhiti)	1 Jun 2025
	Te Wānanga o Aotearoa	Member of Audit & Risk Committee (Te Ārai Tūpono)	28 Aug 2023
Scott Pearson	Association of Certified Fraud Examiners	CFE	28 Jul 2022
	Chartered Accountants Australia New Zealand	Chartered Accountant	28 Jul 2022
	CPA Australia	FCPA	28 Jul 2022
	Department of Internal Affairs	Local water done well	15 Apr 2025
	Gambling Commission	Commissioner	27 Jul 2022
	Institute of Directors	Chartered Member	28 Jul 2022
	Repromed New Zealand	Deputy Chair	16 Feb 2024
	The Big Idea	CFO	27 Jul 2022
Victoria Carter ONZM	Auckland Eye	Director	8 Feb 2023
	BusinessDesk NZ	Columnist	5 Nov 2024
	Camben Farms Ltd	Director	28 Jul 2022
	Camben investments limited	Director	28 Jul 2022
	Carter Bloodstock Ltd	Director	28 Jul 2022
	Davies-Booth Associates	Director	28 Jul 2022
	Destination Great Lake Taupo	Director	30 Jul 2025
	Institute of Directors	Chartered Fellow	28 Jul 2022
	James Fletcher Management	Director	28 Jul 2022

Mrs Mac's NZ Limited	Director	27 Jun 2023
Switched On Group Limited (incl SOM, SOH, SOF, SOBS, Hush Interiors Limited)	Director	21 Jan 2026
The Packaging Forum	Chair	14 Sept 2025
Water Services Delivery Plans	Crown Water Services Specialist	1 Aug 2025
Water Services Delivery Plans	Crown Facilitator	18 Nov 2024

AUCKLAND REGIONAL AMENITIES FUNDING BOARD

Report

24 March 2026

To: Auckland Regional Amenities Funding Board Directors

From: Haley Tamblyn, Advisory Officer

Subject: Finance Report to 28 February 2026

Purpose

The purpose of this report is to provide information regarding the Auckland Regional Amenities Funding Board's finances to the Funding Board Directors.

Recommendations

That the Auckland Regional Amenities Funding Board:

- A. Receive the Finance Report to 28 February 2026
- B. Note the filing of the GST return
- C.

ARAFB - General

1. Copies of the Balance Sheet and Profit and Loss account to 28 February 2026 are attached. Term Deposit Interest was not received during this reporting period (March 2026).
2. GST Return was filed by Clockworx for the period 1 January 2026-28 February 2026.

Annual Report and Audit

Initial planning meetings have been held with AuditNZ for the 2025-26 Audit and Annual Report process.

AuditNZ has provided a **Draft Audit Timetable (figure 1 below)**. The Draft Audit Timetable was provided to Greenlion and Clockworx, both have confirmed timeframes and that representation will remain unchanged for the coming Audit.

AuditNZ intends to conclude work in time for the board to adopt the Annual Report and financial statements by the statutory date of 30 November 2026.

A reduced audit fee structure was agreed with Audit NZ for the 2023, 2024 and 2025 audits. The annual fees allowed for small increases only each year and compared favourably with prior year audits.

Figure 1. DRAFT Audit Timetable

Timetable

Draft financial statements available for audit (including notes to the financial statements) with actual year-end figures	28 September 2026
Final audit begins	12 October 2026
Final financial statements available, incorporating all the amendments agreed to between us	16 October 2026
Annual report available, including any Chair and Chief Executive's overview or reports	11 November 2026
Draft letter of representation and draft audit report issued	11 November 2026
Report to the Board issued	13 November 2026
Signed letter of representation and subsequent events confirmation expected	13 November 2026
Audit opinion issued	13 November 2026

Balance SheetAuckland Regional Amenities Funding Board
As at 28 February 2026

Account	28 Feb 2026	31 Jan 2026	31 Dec 2025	30 Nov 2025	Verification and instructions	Verification/Links	Remarks	Review Points
Assets								
Bank								
Cheque Account	1,106,637.57	1,106,284.71	374,208.26	402,575.41				
Term Deposits	300,000.00	300,000.00	1,012,750.00	1,012,750.00			All banks are reconciled according to Paula and Haley.	
Total Bank	1,406,637.57	1,406,284.71	1,386,958.26	1,415,325.41				
Total Assets	1,406,637.57	1,406,284.71	1,386,958.26	1,415,325.41				
Liabilities								
Current Liabilities								
Creditors	1,854.38	1,373.03	850.47	15,480.85	Per Xero AP Schedule	Aged Pavables Detail/A1		
GST	(594.25)	(340.54)	(3,946.32)	(2,116.98)	Per Reconciliation	GST Reconciliation		
Total Current Liabilities	1,260.13	1,032.49	(3,095.85)	13,363.87				
Total Liabilities	1,260.13	1,032.49	(3,095.85)	13,363.87				
Net Assets	1,405,377.44	1,405,252.22	1,390,054.11	1,401,961.54				
Equity								
Retained Earnings	963,285.16	963,285.16	963,285.16	963,285.16				
Current Year Earnings	442,092.28	441,967.06	426,768.95	438,676.38				
Total Equity	1,405,377.44	1,405,252.22	1,390,054.11	1,401,961.54	Per Profit & Loss	Profit & Loss		

Profit and Loss

Auckland Regional Amenities Funding Board
For the 2 months ended 28 February 2026

Account	Jan-Feb 2026	Nov-Dec 2025	Sep - Oct 2025	Jul - Aug 2025	YTD	FY Budget	Variance %	Verification and Instructions	Verification/Links	Remarks	Review Points
Trading Income											
Levy - ARAFB Admin Fee GST	0.00	0.00	0.00	0.00	378,750.00	0.00	0.00%			Levies are paid to ARAFB only once a year, typically in June or July, and then distributed as grants to specified amenities.	
Levy - Non GST Portion	0.00	0.00	0.00	0.00	18,171,904.00	0.00	0.00%				
Total Trading Income	0.00	0.00	0.00	0.00	18,550,654.00	0.00	0.00%				
Other Income											
Interest Income	18,859.36	18,859.36	4,036.75	3,428.70	104,513.73	0.00	0.00%				
Total Other Income	18,859.36	18,859.36	4,036.75	3,428.70	104,513.73	0.00	0.00%				
Gross Profit	0.00	0.00	0.00	0.00	18,550,654.00	0.00	0.00%	Accept if no change		Decrease caused by no term deposit interest received this month.	
Operating Expenses											
Accounting Fees	570.40	570.40	11,555.00	570.40	13,266.20	15,500.00	-14.41%	Accept if no change		Bi-monthly Bookkeeping Services	
Advertising	631.43	631.43	666.88	251.89	1,550.20	0.00	0.00%	Accept if no change			
Advisory Officer/Admin Charge	2,175.00	2,175.00	2,756.25	6,562.50	12,881.25	40,000.00	-67.80%	Accept if no change			
Audit Fees	0.00	0.00	11,412.00	0.00	2,000.00	12,000.00	-83.33%	Accept if no change			
Bank Fees	1.50	1.50	3.90	2.10	30.65	0.00	0.00%	Accept if no change			
Consultants	0.00	0.00	0.00	203.47	203.47	37,000.00	-99.45%	Accept if no change			
Dues & Subscriptions	157.70	157.70	202.14	150.10	2,781.19	0.00	0.00%	Accept if no change			
Grants to Amenities No GST	0.00	0.00	0.00	0.00	18,171,904.00	0.00	0.00%				
Honorariums	0.00	0.00	0.00	0.00	0.00	221,850.00	-100.00%				
Legal Fees	0.00	0.00	0.00	776.25	6,385.95	39,000.00	-83.63%	Accept if no change			
Meeting Expenses	0.00	0.00	487.02	1,585.52	2,072.54	13,400.00	-84.53%	Accept if no change			
Total Operating Expenses	3,536.03	3,536.03	27,083.19	10,102.23	18,213,075.45	378,750.00	4708.73%	Accept if no change			
Net Profit	15,323.33	15,323.33	(23,046.44)	(6,673.53)	442,092.28	(378,750.00)	216.72%				

Aged Payables Detail

Auckland Regional Amenities Funding Board

As at 28 February 2026

Ageing by due date

Invoice Date	Due Date	Invoice Reference	Current	< 1 Month	1 Month	2 Months	3 Months	Older	Total
Haley Tamblyn									
28 Feb 2026	20 Mar 2026	INV0010	1,854.38	0.00	0.00	0.00	0.00	0.00	1,854.38
Total Haley Tamblyn			1,854.38	0.00	0.00	0.00	0.00	0.00	1,854.38
Total			1,854.38	0.00	0.00	0.00	0.00	0.00	1,854.38
Percentage of total			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Name of client: AFARB
 Month ended: 28-Feb
 Workpaper name: GST Reconciliation
 GST basis: Payment Basis
 Frequency: BI Monthly

	Jan-Feb 26	Nov-Dec 25	Sept-Oct 25	July-August 25	May-Jun 25	Mar-Apr 25	Jan-Feb 25	Nov-Dec 24
Balance per GST return	-352.78	-3,882.27	-562.45	51,350.74	31,001.05	3,228.38	2,294.77	4,072.07
GST on debtors					-56,812.32			
Less GST on creditors	-241.88	-150.02	-298.22	-330	-4,524.04	372.41	2,370.08	284.19
GST on invoices paid before the invoice was raised								
	-594.66	-4,032.29	-860.67	51,020.74	-21,287.23	3,600.79	4,664.85	4,356.26
Adjustments								
GST on debtors - Changing Basis								
GST on creditors - Changing Basis								
Late Claims if Invoice basis - Changing Basis								
Late claims								
MJ posted by James Kelso in June 2024 and reversed in July 2024.								
Minimal Variance	0.41	0.41	0.41	0.41	-0.41	-0.41	-0.41	-0.41
	-594.25	-4,031.88	-860.26	51,021.15	-21,287.64	3,600.38	4,664.44	4,355.85
YE adjustment by client								
Balance per Xero	-594.25	-4,031.88	-860.26	51,021.00	-21,287.81	3,600.38	4,664.44	4,355.85
Difference (should be nil) GST refund	-	-	-	0.15	0.17	-	-	-

Notes/Support:

GST Return Transactions Export More

Due

Auckland Regional Amenities Funding Board 1 Jan - 28 Feb 2026 352.78

GST number 101-695-150 • File by 28 Mar 2026 • Due in 23 days GST refund

GST return

File by 28 Mar 2026

Draft

Auckland Regional Amenities Funding Board

For the period 1 January 2026 to 28 February 2026

Registration number 101-095-150

GST refund

352.78

Return details

Tax basis	Payments basis
Late claims	No transactions in this period

Sales and Income

Box 5	Total sales and income	0.00
Box 6	Zero-rated supplies	0.00
Box 7	Net GST sales and income	0.00
Box 8	Total GST collected on sales and income	0.00
Box 9	Any debit adjustments	0.00
Box 10	Total GST collected for the period	0.00

Purchases and Expenses

Box 11	Total purchases and expenses	2,704.65
Box 12	Total GST credits on purchases and expenses	352.78
Box 13	Any credit adjustments	0.00
Box 14	Total GST credit	352.78
Box 15	GST Refund	352.78

Transactions

Auckland Regional Amenities Funding Board

For the period 1 January 2026 to 28 February 2026

Date	Account	Reference	Details	Gross	Net	Total GST
15% GST on Expenses					Total GST 352.78	
5 Jan 2026	Accounting Fees	INV-6980	ClockworX Limited - Payment: ClockworX Limited	655.96	570.40	85.56
12 Jan 2026	Dues & Subscriptions	INV-10752338	Xero (NZ) Limited - Payment: Xero (NZ) Limited	95.45	83.00	12.45
12 Jan 2026	Dues & Subscriptions	INV-10752338	Xero (NZ) Limited - Payment: Xero (NZ) Limited	(4.77)	(4.15)	(0.62)
20 Jan 2026	Advertising	NZHerald 37046168 INV	NZME Holdings Limited - Payment: NZME Holdings Limited	494.22	429.76	64.46
11 Feb 2026	Dues & Subscriptions	INV-10872471	Xero (NZ) Limited - Payment: Xero (NZ) Limited	95.45	83.00	12.45
11 Feb 2026	Dues & Subscriptions	INV-10872471	Xero (NZ) Limited - Payment: Xero (NZ) Limited	(4.77)	(4.15)	(0.62)
20 Feb 2026	Advisory Officer/Admin Charge	ARAFB	Haley Tamblyn - Payment: Haley Tamblyn	646.88	562.50	84.38
20 Feb 2026	Advertising	NZHerald 37046168 INV	NZME Holdings Limited - Payment: NZME Holdings Limited	474.23	412.37	61.86
20 Feb 2026	Advertising	NZHerald 37046168 INV	NZME Holdings Limited - Payment: NZME Holdings Limited	251.92	219.06	32.86
Total				2,704.57	2,351.79	352.78
No GST					Total GST 0.00	
15 Jan 2026	GST Payments/Refunds		Inland Revenue Department - GST 31/12/2025	3,882.27	3,882.27	0.00
20 Jan 2026	Advisory Officer/Admin Charge	ARAFB	Haley Tamblyn - Payment: Haley Tamblyn	(356.25)	(356.25)	0.00
31 Jan 2026	Bank Fees		ASB Bank Ltd - Monthly Account Fee	(0.60)	(0.60)	0.00
31 Jan 2026	Interest Income		ASB Bank Ltd - TD INTEREST EX AC 12-311 3-0127116-77	11,491.51	11,491.51	0.00
31 Jan 2026	Interest Income		ASB Bank Ltd - TD INTEREST EX AC 12-311 3-0127116-76	4,889.64	4,889.64	0.00
31 Jan 2026	Bank Fees		ASB Bank Ltd - JAN Fees for 207268	(0.30)	(0.30)	0.00
31 Jan 2026	Interest Income		ASB Bank Ltd - CR.INTEREST	661.04	661.04	0.00
28 Feb 2026	Interest Income		ASB Bank Ltd - CR.INTEREST	1,817.17	1,817.17	0.00
28 Feb 2026	Bank Fees		ASB Bank Ltd - FEB Fees for 207268	(0.30)	(0.30)	0.00
28 Feb 2026	Bank Fees		ASB Bank Ltd - Monthly Account Fee	(0.30)	(0.30)	0.00
Total				22,383.88	22,383.88	0.00