Performance Report

Wynyard Quarter Transport Management Association Incorporated

For the year ended 30 June 2026

MDT CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS AUSTRALIA + NEW ZEALAND

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Entity Information

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

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

Legal Name of Entity

Wynyard Quarter Transport Management Association Incorporated

Entity Type and Legal Basis

Not for profit Incorporated Society

Registration Number

2664455

Entity's Purpose or Mission

Wynyard Quarter Transport Management Association (WQ TMA) is an independent business led organisation. It is an Incorporated Society, not for profit, member-controlled organisation that aims to provide transportation advice and solutions to the Wynyard Quarter area.

Entity Structure

WQ TMA is a not for profit incorporated society which is managed by its members, who represent businesses and stakeholders in Wynyard Quarter.

Main Sources of Entity's Cash and Resources

WQ TMA is fully functioning as an independent business led organisation, it is envisaged that funding will come from members and/or grant funding.

Physical Address

Lower Ground Level, 487 Dominion Road, Mount Eden, Auckland, New Zealand, 1024

Postal Address

PO Box 96002, Auckland, New Zealand, 1342

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Approval of Financial Report

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

The Board is pleased to present the approved financial report, including the historical financial statements of Wynyard Quarter Transport Management Association Incorporated for the year ended 30 June 2026.

APPROVED

P. Bowden

Date 25-11-2026

Date 25/11/2026

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Statement of Service Performance

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

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

Description of medium to long term objectives

- Advocacy: Working to make improvements or keep the status quo, whichever will be most beneficial to the members.
- Marketing: Promotion of new initiatives to all members.
- Networking: Create opportunities to share and learn from other WQ businesses.
- Communication: Working together to make access to Wynyard Quarter easier and more efficient.
- Innovation: Creation of bespoke solutions for Wynyard Quarter transport and commuting issues.

WQ TMA members 2025 to 2026

ASB Bank Ltd	Auckland Theatre Company
Auckland Urban Development Office	Auckland Transport
Bayleys Real Estate	Beca
Big Street Bikes	Carpoolin
Datacom	Dentons
Extraordinary	Goodman Property Services
Kiwi Property	Mahu Express E Bus
Mito Q	Mott MacDonald
Northride	NZ Marine Industry
One NZ	Orams Marine
Ovlov Marine	PAG
Park Hyatt Auckland	Precinct Properties NZ Ltd
Sanford Limited	Sealink
Southern Cross	The Conservatory
Titan Marine	Trade Me
Viaduct Events Centre	Viaduct Harbour Holdings Limited
Visa	Warren & Mahoney
Willis Bond	Zilch

Statement of Financial Performance

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

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

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	10,000	6,450
Membership fees and subscriptions	1	38,998	42,025
Revenue related to projects	1	67,500	47,000
Total Revenue		116,497	95,475
Expenses			
Expenses related to projects	2	127,200	69,439
Total Expenses		127,200	69,439
Surplus/(Deficit) for the Year		(10,702)	26,036

This statement has been subject to a review engagement and should be read in conjunction with the attached Review Report.

Statement of Financial Position

Wynyard Quarter Transport Management Association Incorporated
As at 30 June 2026

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

	NOTES	30 JUN 2026	30 JUN 2025
Assets			
Current Assets			
Cash and short-term deposits	3	110,486	51,436
Debtors and prepayments	3	66,569	66,499
Total Current Assets		177,055	117,934
Total Assets		177,055	117,934
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	18,820	2,747
Revenue Invoiced in Advance	4	53,750	-
Total Current Liabilities		72,570	2,747
Total Liabilities		72,570	2,747
Total Assets less Total Liabilities (Net Assets)		104,485	115,188
Accumulated Funds			
Accumulated surpluses (or deficits)	5	104,485	115,188
Total Accumulated Funds		104,485	115,188

This statement has been subject to a review engagement and should be read in conjunction with the attached Review Report.

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Statement of Cash Flows

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Membership fees and subscriptions	38,998	42,025
GST received	2,423	57
Project funding received	132,959	7,726
Total Operating receipts (money deposited into the bank account)	174,380	49,808
Operating payments (money withdrawn from the bank account)		
Payments related to commercial activities	(115,330)	(69,439)
Total Operating payments (money withdrawn from the bank account)	(115,330)	(69,439)
Total Cash Flows from Operating Activities	59,050	(19,631)
Net Increase/(Decrease) in Cash	59,050	(19,631)
Bank Accounts and Cash		
Opening cash	51,436	71,067
Net change in cash for period	59,050	(19,631)
Closing cash	110,486	51,436

This statement has been subject to a review engagement and should be read in conjunction with the attached Review Report.

Statement of Accounting Policies

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

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.

Income Tax

Wynyard Quarter Transport Management Association Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Changes in Accounting Policies

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

Wynyard Quarter Transport Management Association Incorporated
For the year ended 30 June 2026

1. Analysis of Revenue

	2026	2025
Donations, koha, bequests and other general fundraising activities		
Area-wide travel planning project	10,000	6,450
Total Donations, koha, bequests and other general fundraising activities	10,000	6,450
Membership fees and subscriptions		
Membership fees	38,998	42,025
Total Membership fees and subscriptions	38,998	42,025
Revenue related to projects		
Project funding income	67,500	47,000
Total Revenue related to projects	67,500	47,000

2. Analysis of Expenses

	2026	2025
Expenses related to projects		
Accounting software fees	586	445
Administration and overheads	11,816	10,911
All other professional services and fees	114,798	58,083
Total Expenses related to projects	127,200	69,439

3. Analysis of Assets

	2026	2025
Cash and short-term deposits		
Cheque account	110,486	51,436
Total Cash and short-term deposits	110,486	51,436
Debtors and prepayments		
Accounts receivables	66,569	66,499
Total Debtors and prepayments	66,569	66,499

4. Analysis of Liabilities

	2026	2025
Creditors and accrued expenses		
GST	5,169	2,747
Sundry Creditors	13,651	-
Revenue Invoiced in Advance	53,750	-
Total Creditors and accrued expenses	72,570	2,747

Revenue invoiced in advance of $53,750 relates to an Auckland Transport invoice issued before balance date for work commencing after balance date. No work had been performed at balance date and no related revenue has been recognised for the year. The amount will be recognised as revenue as the contractual obligations are satisfied.

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	2026	2025
5. Accumulated Funds		
Accumulated surpluses or (deficits)		
Opening Balance	115,188	89,152
Current year earnings	(10,702)	26,036
Total Accumulated surpluses or (deficits)	104,485	115,188
Total Accumulated Funds	104,485	115,188

6. Commitments

There are no commitments as at 30 June 2026 (Last year - nil).

7. Contingent Liabilities and Guarantees

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

8. Related Party Transactions

There were no transactions involving related parties during the financial year.

9. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

11. Prior Period Correction

Correction of prior period error: The 2025 comparatives have been restated. The previously issued 2025 Performance Report recognised revenue on a cash basis while the Statement of Financial Position was prepared on an accrual basis. Correcting this increased 2025 revenue by $39,760, changing the reported result from a $13,724 deficit to a $26,036 surplus, and net assets from $121,842 to $115,188. Revised 2024 and 2025 Performance Reports were reviewed and reissued on 6 October 2026.

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MDT CHARTERED ACCOUNTANTS

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INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Board of Wynyard Quarter Transport Management Association Incorporated

We have reviewed the accompanying Performance Report of Wynyard Quarter Transport Management Association Incorporated, which comprises Entity Information, Statement of Service Performance, the Statement of Financial Position as at 30 June 2026, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report, including material accounting policy information and other explanatory information.

Board Responsibility for the Performance Report

The Board is responsible for the preparation and fair presentation of this Performance Report in accordance with the Tier 3 (NFP) Standard. This responsibility includes the selection of service performance information, quantification of this information to the extent practicable, and such internal control as the Board determines is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

The leadership is also responsible for the other information. The other information comprises the entity information and statement of service performance, but does not include the performance report and our conclusion thereon.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The Statement of Service Performance was reviewed in accordance with ISAE (NZ) 3000 (Revised). The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within

the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioners, we have no relationship with, or interests in, Wynyard Quarter Transport Management Association Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying performance report does not present fairly, in all material respects the financial position of Wynyard Quarter Transport Management Association Incorporated as at 30 June 2026, and of its financial performance and cash flows for the year then ended in accordance with the Tier 3 (NFP) Standard.

MDT Chartered Accountants

MDT Chartered Accountants Ltd
Auckland
4 November 2026

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