

# Performance Report

New Zealand Sweet Adelines International Region 35  
Incorporated  
For the year ended 31 December 2025

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# Entity Information

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

### Legal Name

New Zealand Sweet Adelines International Region 35 Incorporated.

### Other Name

Sweet Adelines New Zealand

### Type and Legal Basis

New Zealand Sweet Adelines International Region 35 Incorporated ("Sweet Adelines NZ" or "the Society") is an Incorporated Society registered with the Registrar of Incorporated Societies and also Charities Services.

### Registration Numbers

Incorporation number:	1184000
Charities Services registration number:	CC27518
New Zealand Business Number:	9429043060269

### Entity's Purpose or Mission:

Sweet Adelines New Zealand is a member of Sweet Adelines International, an organisation that aims to elevate women singers worldwide through education, performance and competition in barbershop harmony and a cappella singing. The regional organisation provides leadership, administrative support and education to the 14 choruses and 20 quartets that make up the region's membership. The regional organisation is also responsible for running an annual competition. The organisation's primary functions are to:

- run the annual competition
- provide education,
- provide a range of administrative services and
- support and grow the Young Women in Harmony Programme through fundraising for the Prue Blythe Memorial Trust.

### Entity Structure

Each chorus in the region is a member of Sweet Adelines NZ who are entitled to one vote each at the Annual General Meeting or Special General Meetings.

### Governance Arrangements

Sweet Adelines New Zealand is governed by a board elected each year at the Annual General Meeting. Officers for the last financial Year are set out below:

<b>Officer Name</b>	<b>Position</b>	<b>Date Appointed</b>
Carolyn Currington	Directors' Coordinator	20/10/2020
Julie Ann Earl	Team Co-ordinator	23/05/2024
Katharine Mathison	Communications Co-ordinator	10/09/2024
Leanne Wheeler	Education Co-ordinator	21/05/2022
Leigh Agnew	Finance Coordinator	4/10/2025
Nikola Worrall-Bader	Membership Co-ordinator	23/05/2024
Shelley Phillips	Marketing Co-ordinator	10/09/2024
Shelley Bascand	Events Coordinator	23/05/2024

## Entity Information

### **Main Sources of the Entity's Cash and Resources:**

Subscriptions from the members of constituent choruses, grants from from local authorities and other granting bodies as well as donations.

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

The organisation is run by volunteers.

### **Website**

[sweetadelines.co.nz](http://sweetadelines.co.nz)

### **Email**

[sweetadsnz@gmail.com](mailto:sweetadsnz@gmail.com)

### **Facebook**

SweetAdelinesNZ

### **Postal Address for service**

301 Lake Arapuni Road

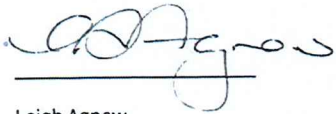
RD 1 Arapuni  
Putaruru, 3481

# Approval of Financial Report

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

The Executive Committee are pleased to present the approved financial report including the historical financial statements of New Zealand Sweet Adelines International Region 35 Inc for year ended 31 December 2025.

APPROVED



Leigh Agnew

Finance Co-ordinator

31 March 2026

# Statement of Service Performance

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

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

### Our operations and outcomes

Sweet Adelines New Zealand elevate women singers through education, performance, and competition in barbershop harmony and a cappella music.

We have approximately 500 members of all ages, all walks of life, who sing and perform in choruses and quartets across New Zealand. Our affiliation with the worldwide organisation Sweet Adelines International, connects us with singers, education and opportunities around the world.

We strive for excellence, and work to achieve this through planning and delivering education that reflects our vision, builds on our originality and innovation, encourages participation and provides opportunity for personal growth and leadership development both musically and administratively.

Through annual competition, we showcase the best of our artform, inspire each other and receive constructive feedback from an international panel of judges for our continual growth and development. We build strong connections with our community, collaborating and sharing our love of music and performing.

	2025	2024
<b>Our goals were achieved by:</b>		
<b>Inspire our members</b>		
Measured by events held.	31	24
<b>Grow our skills</b>		
Measured by workshops and mentoring sessions.	19	26
<b>Perform</b>		
Perform (measured by active members)	474	495
<b>Compete</b>		
Nationally	267	390
Internationally	-	150
<b>Collaborate</b>		
Measured by number of active choirs.	12	14
<b>Connect</b>		
Measured by Facebook followers.	3,234	1,748
Measured by Instagram followers.	1,077	950



# Statement of Financial Performance

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

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

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	13,705	12,394
Membership fees and subscriptions	1	47,103	25,739
Revenue from commercial/core activities	1	147,751	191,407
Interest, dividends and other investment revenue	1	6,373	8,796
<b>Total Revenue</b>		<b>214,932</b>	<b>238,336</b>
<b>Less Expenses</b>			
Expenses related to commercial/core activities	2	116,331	126,938
Other expenses related to service delivery	2	19,617	12,331
Grants and donations made	2	4,500	17,449
<b>Total Less Expenses</b>		<b>140,449</b>	<b>156,718</b>
<b>Net Profit</b>		<b>74,483</b>	<b>81,618</b>

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



# Statement of Financial Position

New Zealand Sweet Adelines International Region 35 Incorporated

As at 31 December 2025

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

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and short-term deposits;	3	219,484	136,537
Debtors and Prepayments	3	9,627	16,817
<b>Total Current Assets</b>		<b>229,111</b>	<b>153,354</b>
<b>Total Assets</b>		<b>229,111</b>	<b>153,354</b>
<b>Less Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	4,970	3,697
<b>Total Current Liabilities</b>		<b>4,970</b>	<b>3,697</b>
<b>Total Less Liabilities</b>		<b>4,970</b>	<b>3,697</b>
<b>Net Assets</b>		<b>224,141</b>	<b>149,657</b>
<b>Equity</b>			
Retained Earnings	5	90,102	71,822
Reserves	5	134,038	77,835
<b>Total Equity</b>		<b>224,141</b>	<b>149,657</b>

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# Statement of Cash Flows

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

	2025	2024
<b>Cash Flows from Operating Activities</b>		
<b>Cash Received:</b>		
Donations, koha, bequests and other general fundraising activities	13,705	12,394
Membership fees and subscriptions	47,163	25,739
Gross sales from commercial/core activities	144,706	117,839
Interest, dividends and other investment revenue	6,373	8,796
GST Net Received/(Paid)	1,117	(1,379)
<b>Total Cash Received:</b>	<b>213,064</b>	<b>163,389</b>
<b>Cash payments:</b>		
Payments related to commercial/core activities	(107,000)	(134,333)
Other payments related to service delivery	(18,617)	(11,690)
Grants and donations paid	(4,500)	(17,949)
<b>Total Cash payments:</b>	<b>(130,117)</b>	<b>(163,971)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>82,946</b>	<b>(582)</b>
<b>Net Cash Flows</b>	<b>82,946</b>	<b>(582)</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	136,537	137,119
Net change in cash for period	82,946	(582)
Cash and cash equivalents at end of period	219,484	136,537



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

# Statement of Accounting Policies

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

'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.

### Good 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.

### Specific Accounting Policies

To ensure consistency with the current period, comparative figures have been restated where appropriate. Accounting policies adopted in the financial statements which have a significant effect on the results and financial position disclosed are:

#### 1. Presentation Currency

These financial statements are presented in New Zealand dollars, and have been rounded to the nearest dollar.

#### 2. Income Tax

Sweet Adelines NZ is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### 3. Grants and Donations

Grants and donations received are recognised as revenue unless specific conditions attached to the grant or donation and repayment of the grant or donation is required where these conditions are not met. In these cases the grant or donation is treated as a liability (Deferred Revenue) until these conditions are met

#### 4. Cash and short-term deposits

Cash and short-term deposits comprise petty cash, current or savings accounts, and deposits held at call or with a maturity of three months or less from the financial year end.

#### 5. Debtors

Debtors have been stated at expected realisable value.

#### 6. Volunteer services and other donated goods

No monetary recognition is made within the accounts for the dollar value of volunteer services provided to the Sweet Adelines NZ.

### Changes in Accounting Policy

Surplus convention funds have previously been recognised as a liability as they were held to fund the next years convention. This is now reflected instead as a reserve within equity. Prior year results have been amended to reflect this change in policy.



# Notes to the Performance Report

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

2025

2024

### 1. Analysis of Revenue

#### Donations, koha, bequests and other fundraising activities

##### General

ADM - Revenue from Donated Goods and Services	696	1,725
ADM - Donations to Sweet Adelines NZ	7,267	2,824
<b>Total General</b>	<b>7,963</b>	<b>4,549</b>

##### Education

ED - donations received for Regional Education Fund	4,247	3,991
<b>Total Education</b>	<b>4,247</b>	<b>3,991</b>

##### Prue Blythe Memorial Trust

Prue Blythe Donations received	1,495	3,854
<b>Total Prue Blythe Memorial Trust</b>	<b>1,495</b>	<b>3,854</b>

<b>Total Donations, koha, bequests and other fundraising activities</b>	<b>13,705</b>	<b>12,394</b>
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#### Membership fees and subscriptions

##### Administration

ADM - Regional Levy	23,395	13,265
<b>Total Administration</b>	<b>23,395</b>	<b>13,265</b>

##### Education

ED - Regional Levy	23,708	12,474
<b>Total Education</b>	<b>23,708</b>	<b>12,474</b>

<b>Total Membership fees and subscriptions</b>	<b>47,103</b>	<b>25,739</b>
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#### Revenue from commercial/core activities

##### Workshop Registrations

ED - Workshop registrations	11,116	10,281
<b>Total Workshop Registrations</b>	<b>11,116</b>	<b>10,281</b>

##### Convention Registrations & Ticket Sales

CONV - Regional Levies	32,086	91,281
CONV - Registrations	98,078	85,085
CONV - Ticket Sales	4,485	4,628
<b>Total Convention Registrations &amp; Ticket Sales</b>	<b>134,648</b>	<b>180,993</b>

##### Revenue from commercial activities

CONV - Sundry Sales	1,094	-
ADM - Sundry Income	893	133
<b>Total Revenue from commercial activities</b>	<b>1,988</b>	<b>133</b>

<b>Total Revenue from commercial/core activities</b>	<b>147,751</b>	<b>191,407</b>
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Interest, dividends and other investment revenue	6,373	8,796
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<b>Total Analysis of Revenue</b>	<b>214,932</b>	<b>238,336</b>
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2025

2024

## 2. Analysis of Expenses

### Expenses related to commercial/core activities

#### Convention

CONV - Afterglow expenses	1,080	768
CONV - Sundry expenses	5,537	8,701
CONV - Accommodation and Meals	-	4,765
CONV - Audio, Video, DVD production	8,300	29,986
CONV - Insurance	1,384	1,100
CONV - Judges expenses to SAI	14,123	7,503
CONV - Medals, Trophies, Program, Printing and Postage	7,905	5,391
CONV - Multi-media tech services	11,405	-
CONV - Riser Hire & Transport	-	1,155
CONV - Steering Committee per Diems and Allowances	510	-
CONV - Music expenses	258	-
CONV - PRINTING AND STATIONERY	1,334	-
CONV - Travel	1,043	2,937
CONV - Venue	41,856	46,821
<b>Total Convention</b>	<b>94,736</b>	<b>109,126</b>

#### Education

ED - Workshop / coaching expenses	10,694	6,765
ED - International coaches fees	4,160	6,633
ED - Faculty	75	-
ED - per Diem and allowances	4,047	300
ED - Sundry expenses	1,263	2,261
ED - Travel - RMT Education Events	-	901
ED - Venue	1,357	953
<b>Total Education</b>	<b>21,596</b>	<b>17,812</b>

**Total Expenses related to commercial/core activities**

116,331

126,938

### Other expenses related to service delivery

#### Administration

Bank fees	29	18
ADM - Accommodation & Meals	2,282	1,600
ADM - Audit Fees	800	800
ADM - Sundry expenses	964	218
ADM - Insurance	(6)	-
ADM - Printing, Postage, Stationery	2,129	2,295
ADM - RMT Travel	9,334	3,465
ADM - RMT Travel and Education Events	281	37
ADM - Website and Software	3,744	3,897



	2025	2024
ADM - Media production	60	-
<b>Total Administration</b>	<b>19,617</b>	<b>12,331</b>
<b>Total Other expenses related to service delivery</b>	<b>19,617</b>	<b>12,331</b>
<b>Grants and donations made</b>		
<b>General grants awarded</b>		
ADM - Donations & Scholarships	3,500	4,416
Champion Chorus - International	-	3,512
Champion Quartet - International	-	2,521
<b>Total General grants awarded</b>	<b>3,500</b>	<b>10,449</b>
<b>Education Scholarships</b>		
ED - Scholarships and Grants	-	5,000
<b>Total Education Scholarships</b>	<b>-</b>	<b>5,000</b>
<b>Prue Blythe Memorial Trust grants</b>		
PB - Grants awarded	1,000	2,000
<b>Total Prue Blythe Memorial Trust grants</b>	<b>1,000</b>	<b>2,000</b>
<b>Total Grants and donations made</b>	<b>4,500</b>	<b>17,449</b>
<b>Total Analysis of Expenses</b>	<b>140,449</b>	<b>156,718</b>
	2025	2024

### 3. Analysis of Assets

#### Current Assets

<b>Cash and short-term deposits</b>		
Sweet Adelines Administration	95,118	9,828
DEBIT VISA ACCOUNT	1,728	9,836
SAI NZ He Tangata	-	1,654
Prue Blythe Memorial Trust	6,778	4,689
BNZ Term Deposit 1	115,860	110,530
<b>Total Cash and short-term deposits</b>	<b>219,484</b>	<b>136,537</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	2,885	-
Prepayments	6,231	15,434
GST Receivable	512	1,383
<b>Total Debtors and prepayments</b>	<b>9,627</b>	<b>16,817</b>
<b>Total Current Assets</b>	<b>229,111</b>	<b>153,354</b>
<b>Total Assets</b>	<b>229,111</b>	<b>153,354</b>



	2025	2024
<b>4. Analysis of Liabilities</b>		
<b>Current Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	1,870	399
Sundry Payables	3,100	3,298
<b>Total Creditors and accrued expenses</b>	<b>4,970</b>	<b>3,697</b>
<b>Total Current Liabilities</b>	<b>4,970</b>	<b>3,697</b>
<b>Total Liabilities</b>	<b>4,970</b>	<b>3,697</b>

**5. Equity and Reserves**

	2025	2024
<b>Equity</b>		
<b>Retained Earnings</b>		
Retained Earnings	15,619	(9,796)
Current Year Earnings	74,483	81,618
<b>Total Retained Earnings</b>	<b>90,102</b>	<b>71,822</b>
<b>Reserves</b>		
Reserves He Tangata	-	1,504
Reserves Prue Blythe Memorial Fund	6,778	4,689
Reserves - Education	13,227	-
Reserves - Convention	114,033	71,642
<b>Total Reserves</b>	<b>134,038</b>	<b>77,835</b>
<b>Total Equity</b>	<b>224,141</b>	<b>149,657</b>

	2025	2024
<b>Changes to Equity</b>		
Opening Balance	149,657	68,039
Current Year Earnings	74,483	81,618
Retained Earnings	(56,203)	(73,224)
Reserves - Convention	42,391	71,642
Reserves - Education	13,227	-
Reserves He Tangata	(1,504)	42
Reserves Prue Blythe Memorial Fund	2,089	1,540
<b>Total Changes to Equity</b>	<b>224,141</b>	<b>149,657</b>



## 6. Commitments

There are no commitments as at 31 December 2025 (Last year - nil).

## 7. Contingent Liabilities and Guarantees

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

## 8. Related Parties

The Regional Management Committee are the executive committee and they receive per diems for attendance at regional management meetings.

## 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.



# Review Report

## New Zealand Sweet Adelines International Region 35 Incorporated For the year ended 31 December 2025

To the Board of New Zealand Sweet Adelines International Region 35 Incorporated.

We have reviewed the Performance of New Zealand Sweet Adelines International Region 35 Incorporated that comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2025, the statement of financial position as at 31 December 2025, and the statement of accounting policies and other explanatory information.

### Board Responsibilities for the Financial Statements

The Board of New Zealand Sweet Adelines International Region 35 Incorporated are responsible on behalf of the entity for

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
  - the entity information
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error

### Assurance Practitioners Responsibilities

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity, and the review of the entity information. The standard require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. 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 selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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 practitioner we have no relationship with, or interests in, New Zealand Sweet Adelines International Region 35 Incorporated.



## Conclusion.

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable.
- b) the performance report does present fairly, in all material respects, a true and fair view of;
  - the financial position of New Zealand Sweet Adelines International Region 35 Incorporated as at 31 December 2025, and (of) its financial performance and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit)

## Restricted Distribution or Use

This report is made solely to the New Zealand Sweet Adelines International Region 35 Incorporated's Board as a body. Our review work has been undertaken so that we might state to the Board those matters that we are required to state to them in a review report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility for this report to anyone other than New Zealand Sweet Adelines International Region 35 Incorporated and its Board for the conclusion we have formed.

Our review was completed on the 23 April, 2026.

*Target Accounting Limited*

Target Accounting Limited  
7 Gladstone Road  
Mosgiel

