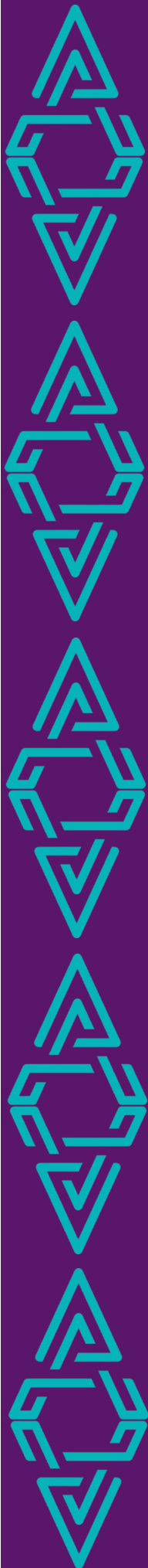


AVONDALE BUSINESS ASSOCIATION ANNUAL REPORT 2025 - 2026





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Chair's Report

2025/2026

The 2025/2026 year has been one of building connections, strengthening the basics, and positioning Avondale for the future. The Association has continued to advocate for the business community while working alongside Auckland Council, Auckland Transport, AUDO, the Whau Local Board, Whau the People, the Trusts, I Love Avondale (ILAD) and a growing network of community and safety partners. Time and again, our stand-out strength has been the ability to leverage relationships with organisations that carry not just deeper pockets than we do, but deeper connections too, and to turn those relationships into real outcomes for our Mainstreet.

SAFETY AND SECURITY

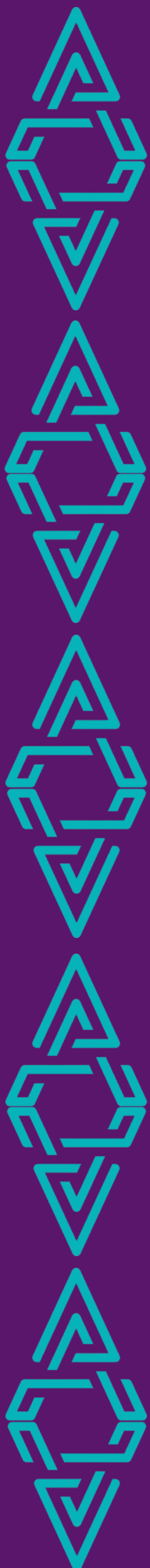
A major focus this year has been safety and security. We have continued to invest in and manage our CCTV network, responded to footage requests, and maintained lighting across the town centre. The launch of our Āwhina strategy has been the most significant step forward here - finally relocating Community Patrols New Zealand (CPNZ) into Avondale and layering multiple tiers of presence patrols on top of our CCTV infrastructure, so that what our cameras see and what our patrols can respond to work as one system rather than two. Most importantly, we brought together a range of organisations through Safety Avondale, creating a regular forum for sharing information, building relationships, and working collectively on safety.

ADVOCACY AND THE FUTURE OF AVONDALE

Our advocacy delivered on some long-standing asks this year, including a review of parking across the Mainstreet, a new toilet and has also moved beyond individual projects towards longer-term thinking about what Avondale can become. We successfully secured Council support for a Mainstreet Beautification/Urban Design Plan and gained support for a future Vision and Branding project, with ABA to lead the visioning work and AUDO supporting with access to resources and funding. Looking further ahead, Te Hono is nearing completion, and we look forward to seeing this space activated as a genuine heart for the Mainstreet. We have also continued to press the case for a community pool in Avondale, with the Whau Local Board indicating a strong preference for a site on Racecourse Parade alongside Te Hono - nothing is confirmed yet, but we remain hopeful Avondale will be the answer to this piece of much-needed regional infrastructure. The wider Avondale Racecourse Development remains a long piece of work. Separately, our Mainstreet streetscape upgrade now has the backing of our Local Board, and we will keep pushing for it to move forward in the year ahead.

Continued Over





Chair's Report Continued

LIFE ON THE MAINSTREET

At street level, much of our work has been practical: keeping lights working, following up graffiti, rubbish and footpath issues, maintaining planters, supporting Street Pride, and working with partners on murals, activations and seasonal celebrations. These are the small things that collectively make a Mainstreet feel cared for.

BUSINESS CONDITIONS

None of this is to overlook how tough trading conditions remain. We have said goodbye to some genuinely iconic Avondale businesses this year, as rising costs and a difficult economy have taken their toll, and we do not underestimate what that loss means for the owners, staff and customers who built those businesses over many years. At the same time, Avondale continues to attract new businesses and fresh investment, with at least seven new businesses joining our town centre this year. From Active Acupuncture and ReBurger to Red Velvet Gelato, Future Motors and Whare Hau Ako, these new arrivals bring new energy, services and opportunities to our Mainstreet.

Even so, We remain optimistic about what lies ahead for our Mainstreet.

WORK CONTINUING INTO 2026/2027

Not every project was completed within the year. Some important pieces of work - including the Spider project, Vision/Branding project and the Mainstreet Beautification Plan - have progressed but will continue into 2026/2027. Telling Avondale's story and staying connected with our members is another area we want to keep building on. The Avondale Mainstreet Magazine and the face-to-face relationships that come with shop visits and magazine delivery have been valuable this year, and we will look at how to strengthen these further in 2026/2027.

THANK YOU

On behalf of the Executive, thank you to our members, partners, Council teams, local organisations and community leaders who continue to contribute to Avondale. Our strength comes from working together.

Marcus Amosa
Chairperson

Treasurer's Report

The audited accounts show a surplus of \$3898 and, let's be honest, that's not exactly the cliff-hanger ending anyone was waiting for. No accountants fainted, no calculators overheated, and thankfully nobody needed resuscitating with a spreadsheet. It is, however, a very welcome result.

Our total capital assets stand at \$260,217, up from \$256,319 last year. Within that is a contingency fund of \$47,950 for asset replacement, an increase of \$10,343 from last year. Think of it as our "rainy day" fund - although, knowing Auckland, "Tuesday afternoon fund" may be more accurate. Either way, building this reserve gives us some valuable breathing space when the inevitable "Oh dear, that needs replacing" moment arrives.

Our Conflict-of-Interest Register continues to be actively managed and was reviewed as part of the annual audit, including our related-party disclosures. Thankfully, no complicated family tree appeared on the auditor's desk, and nobody was required to explain their lineage.

There were no changes to our Accounting Policies or operating procedures. In accounting, boring is good. Nobody wants an auditor leaning back in their chair saying, "Well, this is interesting!" We remain debt-free, with no borrowing or overdraft facilities, and continue to live within our means. Thankfully, no bank manager has had to call me at 3:00 in the morning to ask who is looking after the money. We completed the second stage of our CCTV project at a cost of approximately \$69,752, further strengthening security for our members and the organisation. At that price, I'm hoping the cameras are also keeping an eye on each other.

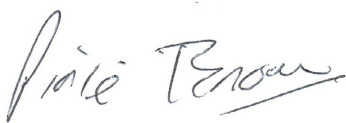
Our financial contributions to the Avondale Racecourse ceased in July 2025, but our advocacy continues. The money may have stopped flowing, but our voice certainly hasn't.

We have complied with the new Incorporated Societies Act and lodged our new constitution late last year. It was a mammoth task involving plenty of discussion, detail and paperwork - just the sort of exercise that reminds you why constitutions are not generally considered light bedtime reading.

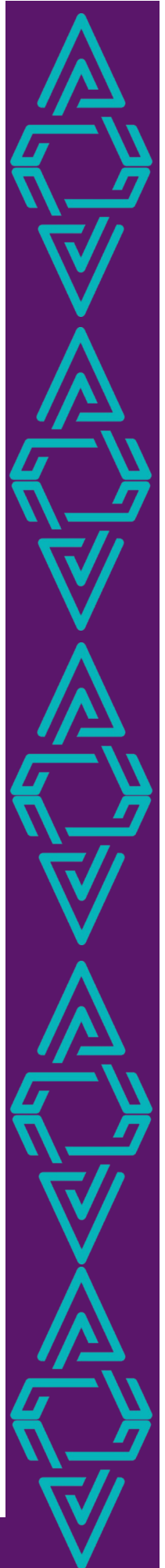
Which brings me back to the surplus. Yes, it is a treasurer's dream, but it was hard earned and certainly not accidental. We could have spent more through our Street Pride Fund but given the difficult economic environment facing many of our business and property owners, we chose a conservative approach. By keeping the expectations on members as low as reasonably possible, we have allowed you to focus your time, energy and resources on the activities that matter to you, your business.

So, while our surplus may not sound terribly exciting - and I accept that few people leave an annual meeting saying, "What a thrilling evening; I particularly enjoyed the accounting section" - it represents something important. It represents prudence, resilience and good stewardship. We have strengthened our reserves, maintained our financial independence, met our statutory obligations and continued investing in the security and future of the organisation.

In financial terms, it is called a surplus. I prefer to call it breathing room - and in uncertain times, that is something worth having.



Pirie Brown
Treasurer



Our Year at a Glance

- Strengthened CCTV operations, with 27 footage requests supporting members, the public & Police.
- Established Āwhina Avondale as a regular forum connecting safety & community organisations across Avondale.
- Progressed a dedicated CPNZ Avondale patrol chapter, including leadership, governance & volunteer recruitment.
- Secured funding for three additional CCTV cameras & an Āwhina Avondale Ambassador.
- Secured Council support for a Mainstreet Beautification/Urban Design Plan & future Vision Branding work.
- Delivered four editions of the Avondale Mainstreet Magazine, with advertising revenue above budget.
- Supported town center activations - Street Sessions, Curious Creatures, Matariki Markets & activities, and Christmas Carols, alongside partner organisations.
- Continued practical Mainstreet maintenance, including lighting, planters, footpaths, signage, graffiti and rubbish issues.
- Maintained strong relationships with AUDO, Whau the People, Whau Local Board, Auckland Transport and other key stakeholders.
- Completed required BID governance & reporting, including the AGM and Council BID reporting.



Achievements Against the 2025/2026 Business Plan

The following highlights what ABA delivered during the year, as well as key work that has progressed and will continue into 2026/2027.

A Safer Avondale

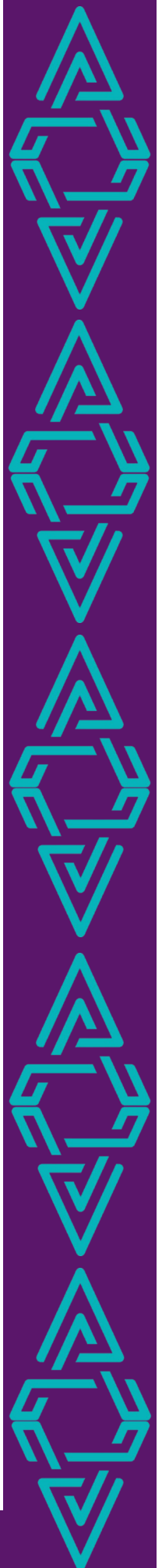
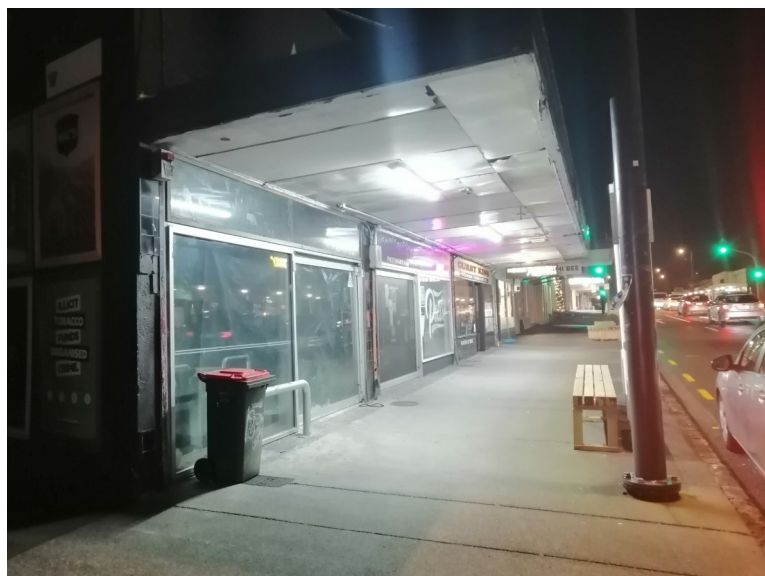
Safety remained one of ABA's strongest areas of progress. CCTV was actively managed throughout the year, with 27 footage requests supporting Police, members and the public across incidents including assaults, vehicle collisions, attempted break-ins, stolen property and fires.

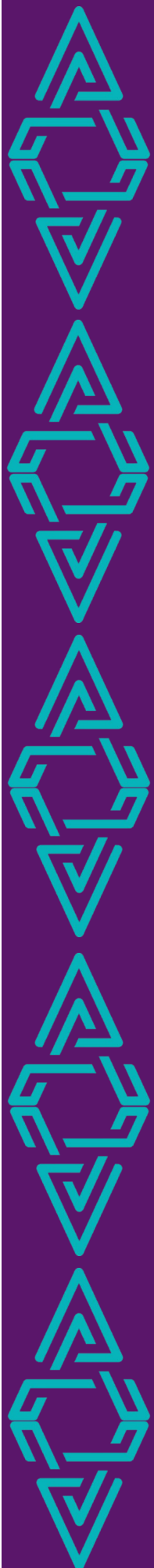
The CCTV network was actively maintained, including work to stabilise the wireless network, additional hardware and investment in a longer-term maintenance agreement. Our sincere thanks to Leon, Jason and the team at ICE Security for their continued support in keeping our CCTV system operating effectively. Their prompt assistance, particularly when urgent repairs are needed, and their genuine commitment to supporting the community, consistently go above and beyond what would normally be expected of a supplier. Whau Local Board funding was secured for three additional cameras and improved network infrastructure. New CCTV signage will be installed across the township next year.

A major achievement was the development of Āwhina Avondale – our Safety Strategy. ABA brought together Whau Local Board, Auckland Transport, Avondale Community Police Team, CPNZ, Vision West, Aged Concern, Council Compliance and other local safety stakeholders. Monthly meetings now provide a regular opportunity to share information, identify issues and coordinate responses. Funding was also secured for an Āwhina Avondale project lead and ambassador.

ABA also continued working with CPNZ (Community Patrol NZ) to establish an Avondale-based patrol presence. By year end, a new patrol leadership team was being established, with ABA supporting committee development, awareness and volunteer recruitment.

Lighting and the physical safety environment were also maintained, including repairs to under verandah lighting and installation of the Green Jade Alleyway lights. ABA funds the power and maintenance of this network – a small investment with a big impact on how safe and welcoming our town center feels. ABA will continue to identify and address gaps in the network.



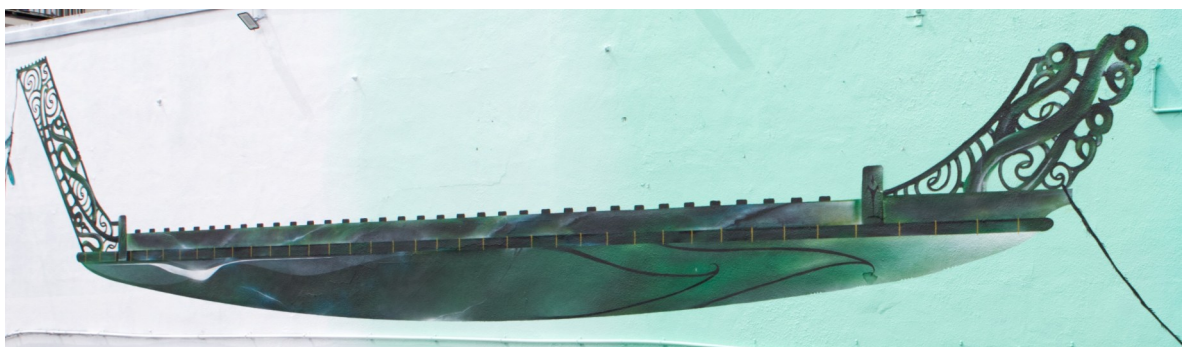
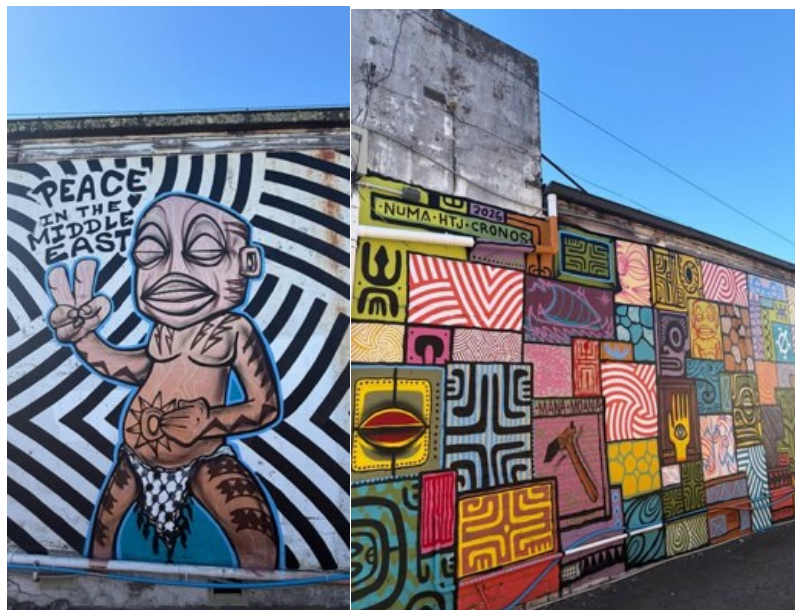


2. Creating a Better-Looking Town Centre

ABA secured Council and Whau Local Board support for a Mainstreet Beautification/Urban Design Plan moving an important long-term ambition from an idea towards a funded piece of work.

The plan is intended to provide a realistic framework for investment in the Mainstreet, with work continuing into 2026/2027.

Alongside this strategic work, ABA continued practical improvements across the town center. Planters were maintained, opportunities for additional greenery and seating were identified, and a maintenance priorities list was developed. ABA also continued to work with AUDO and Whau the People on murals and placemaking including: “He Waka Eke Noa”, Earnest Bradley, on the side of Shens Takeaways; “Still We Belong-Between Us, Anchored”, Lisa Watkins, 2022 Great North Road; Artist Numa Mackenzie adding to Cain Tattoo alleyway mural; and many other creative projects. ABA also advocated for better use of vacant and tired spaces, owner consent for potential murals, improved signage and stronger street presentation. The next step is to connect these practical improvements to the broader streetscape and vision work so Avondale develops a stronger, more recognisable identity. Work on the reinstallation of the Spider continued with appointment of Objektcare as Project Managers. They have undertaken all necessary expert reports to gain Land Owner Consent from Auckland Council for installation at Tait Park. Through this further engineering was required due to Geotechnical aspects of the land, that could significantly increase installation costs. The work continues and next year will be focused on sourcing the funding to complete refurbishment of Dale, as he’s in a bit of disrepair!



3. Keeping Avondale Looking Cared For

Keeping Avondale looking cared for has remained a practical and ongoing part of ABA's work. Issues including rubbish dumping, tagging, damaged infrastructure, overgrown vegetation and footpath repairs were identified and reported to Council, Auckland Transport, Spark and other responsible agencies. ABA worked with contractors to maintain planter boxes and gardens, with cleaning of the Heritage Plaques identified as a next priority.

A Maintenance Plan was developed and priority sites identified, with landlords and shop owners contacted about improvements. Shopfronts and verandahs also make a big difference to how our town center feels. ABA is encouraging businesses to look at ways they can improve their frontages, with support available through the Street Pride Fund. Punters Dairy and Mama Soi Laundromat are great examples of what can be achieved.

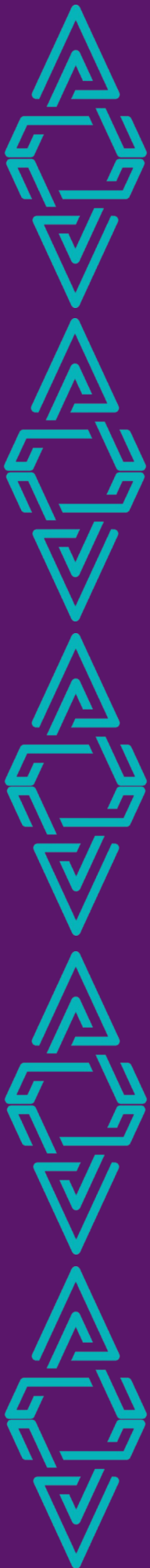
ABA provided Whau Local Board with a list of priorities to help direct funding to the areas of greatest need, including staged cleaning of our extensive footpath network. Some maintenance issues remain ongoing, and we are hopeful to have the AVONDALE sign backlights operating again in the new year.

4. Better Access, Parking and Transport

ABA continued transport advocacy through relationships with Auckland Transport and Auckland Council, including participation in consultation on Western Line level crossings and promotion of wider AT community consultation.

We have met regularly with Auckland Transport regarding the planned Avondale Comprehensive Parking Management Plan (CPMP). A key focus has been identifying practical parking issues affecting businesses and customers. ABA has provided Auckland Transport with maps and a list of local pain points, including issues affecting individual business areas. Work on a coordinated Parking Management Plan for Avondale remains underway and will continue into 2026/2027. ABA will continue to advocate for practical improvements that support access to the town center and make it easier for customers and businesses to move around Avondale. ABA also made a submission to Whau Local Board's Annual Plan consultation, advocating for business community needs and Avondale's long-term plans.





5. Building Stronger Business Connections

ABA continued to strengthen relationships with Avondale businesses through regular shop visits, magazine distribution, email updates, the website, member surveys and stakeholder meetings. Our Unitec intern Tina completed a full premises visit to update the business database, while website information, business listings, media packs and contact details were refreshed.

This year reinforced that sometimes the simplest things work best. Regular shop visits and magazine deliveries have strengthened relationships, with several businesses telling us they had not previously had someone from the Association visit them. While attending meetings and events can be challenging for busy owner/operators, direct *kanohi-ki-te-kanohi* (person-to-person) connection remains one of the most effective ways to engage. A member survey was also circulated through Mailchimp, QR flyers, magazine distribution and paper copies. Although response numbers were modest, the feedback provides a useful starting point for improving future engagement. ABA also progressed work on Associate Membership, identifying the need for clear policy and criteria, with a draft policy and engagement strategy now underway.

In 2026/2027, ABA will build on this foundation by strengthening the business database and digital channels, providing useful business-focused information, and creating practical opportunities for businesses to connect and engage in ways that recognise the reality of busy owner/operators.



6. Telling Avondale's Story

Social media remained an important channel for promoting Avondale businesses, projects, activations, community stories and important public service information.

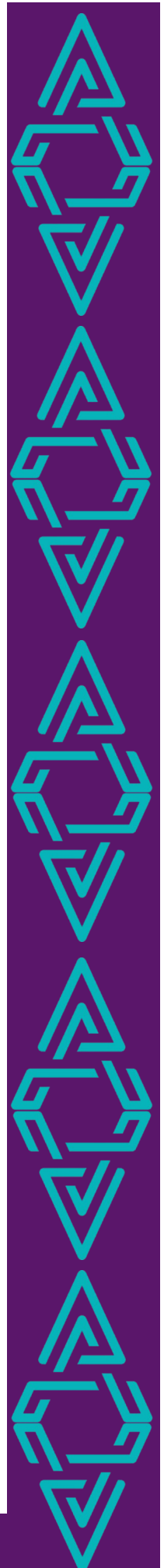
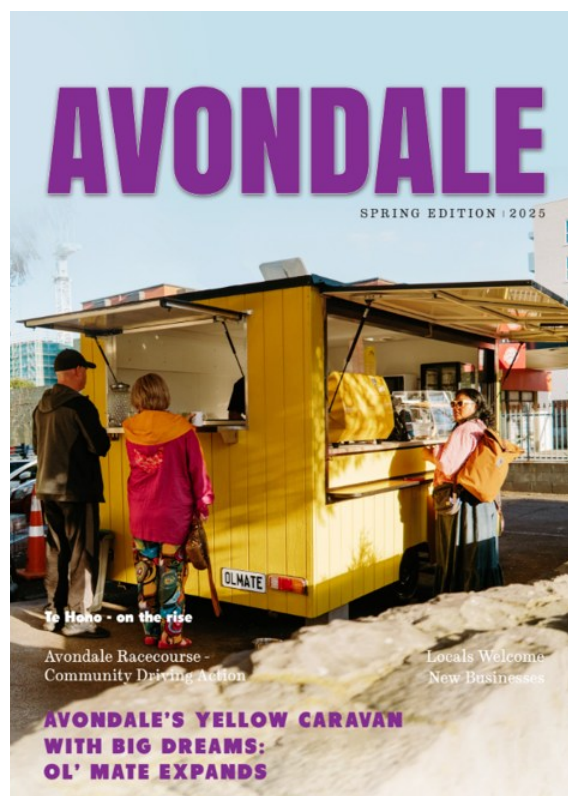
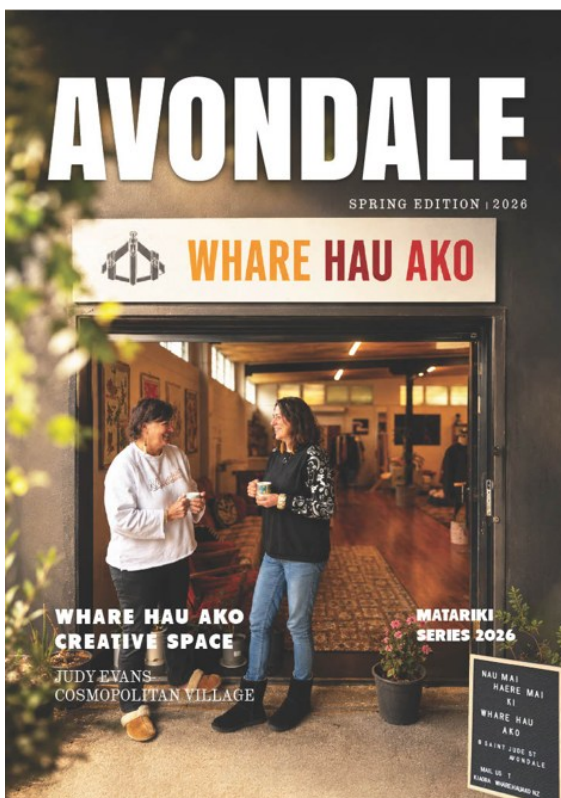
ABA was pleased to welcome Unitec Masters student Tina Nie, who supported database work, social media planning and content generation. Thank you, Tina, and best wishes for your future studies.

The year also highlighted an opportunity to strengthen this area further. ABA investigated external social media support for 2026/2027 and began considering how digital content can better connect with the Association's future Vision and Brand.

The Avondale Mainstreet Magazine remained a key communication tool and a tangible way of telling the story of the town centre. Four editions – September, December, March and June – were delivered during the year. Content featured local businesses, community organisations, projects and partners, with regular contributions from AUDO, Whau the People, I Love Avondale and the Avondale-Waterview Historical Society. Distribution continued through direct business delivery, local libraries and magazine stands, and online.

Advertising remained an important source of revenue, finishing slightly above budget. There is further opportunity to build regular advertising, and we thank members who continue to support the magazine. It also remains a valuable touchpoint for member engagement and business visits.

ABA continues to review the magazine's long-term role, cost and digital reach. For now, editions will become more closely aligned with ABA's emerging vision and brand, with more people-centred storytelling and stronger evidence of audience reach.



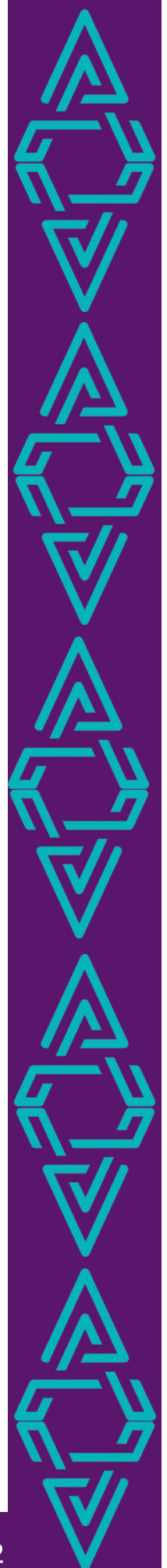
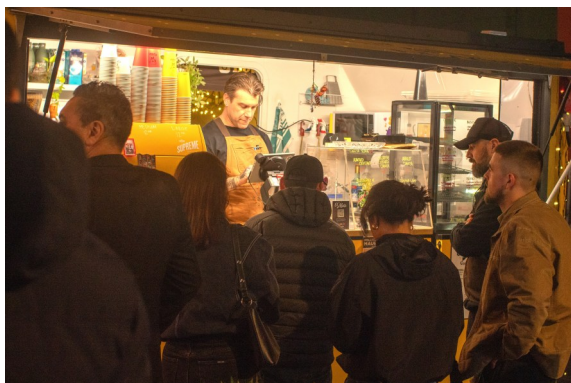
7. Bringing People into Avondale

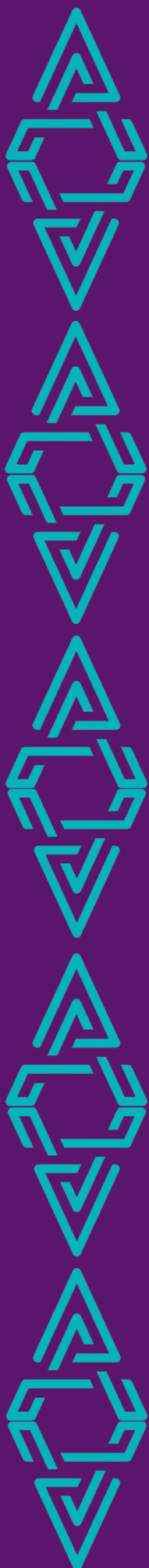
ABA continued to support activity that gives people reasons to visit and spend time in Avondale, increasingly working as a connector and supporter alongside organisations such as AUDO and Whau the People. Christmas 2025 featured Street Sounds of Christmas, with the Auckland Gospel Choir providing roving entertainment and a final session at Community Lane. Local shops also created their own Santa's Street Style, with brightly decorated stores supported by Whau Local Board funding. Christmas flags returned to the street, with funding to be sought for replacements next year.

ABA supported and connected businesses into AUDO-funded placemaking activity, including Curious Creatures and Avondale Street Sessions in December and April. Eight local businesses expressed interest in the December Street Sessions, showing the value of simple, practical ways for businesses to connect with events. AUDO and partners Berst Creative also created "shop local" promotions, with hundreds of tote bags co-designed by visual artist Elliot Francis Stewart distributed in exchange for receipts from nearby businesses.

Matariki activity was progressed in partnership with Whau the People and AUDO, with market and community activity planned for July.

This year reinforced an important direction for ABA: we don't need to deliver every event ourselves. Our role is to connect businesses with good activity, support our partners and help create reasons for people to visit Avondale.





Looking Ahead

The 2025/2026 year has created a strong platform for the next stage of ABA's work. The focus now is to carry forward projects already underway while keeping the Association focused on practical outcomes for members and the wider Avondale town center.

- Progress the Mainstreet Beautification/Urban Design Plan with Auckland Council.
- Develop the Avondale Vision and Brand project with AUDO support.
- Continue strengthening Āwhina Avondale and the CPNZ Avondale patrol chapter.
- Continue CCTV maintenance and explore further opportunities from the existing network.
- Progress Comprehensive Parking Management Plan advocacy with Auckland Transport.
- Continue practical maintenance, Street Pride and streetscape improvements.
- Continue the refurbishment and reinstallation of the Spider.
- Review and strengthen member communications, social media and the role of the Mainstreet Magazine.
- Continue to work as a connector and advocate, helping partners and businesses make good things happen in Avondale.



Performance Report

Avondale Business Association BID Incorporated For the year ended 30 June 2026

Prepared by J S Accounting Services Limited

Avondale Business Association BID Incorporated
For the year ended 30 June 2026
(Values are rounded to the nearest dollar)

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INDEPENDENT AUDITOR'S REPORT

To the Executive Committee of the Avondale Business Association– BID Incorporated

Opinion

I have audited the accompanying Performance Report of the Avondale Business Association–BID Incorporated on pages 6 to 18, which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 30 June 2026, the Statement of Financial Position as at 30 June 2026, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In my opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 30 June 2026;
- the service performance for the year ended 30 June 2026, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of the Avondale Business Association–BID Incorporated as at 30 June 2026, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

Basis for Opinion

I conducted my audit 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 Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of my report. I am independent of Avondale Business Association–BID Incorporated 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 I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, the Avondale Business Association–BID Incorporated

Responsibilities of the Executive Committee for the Performance Report

The Executive Committee is responsible on behalf of the Association for the preparation and fair presentation of this performance report in accordance with the reporting requirements for Tier 3 Not-for-Profit Entities standard, and for such internal control as the Executive Committee determines is necessary to enable the preparation of the performance report, including financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Committee is responsible for assessing the Association'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 Executive Committee intends to liquidate the Association or cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and NZ AS1 (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 the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this Performance Report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1 (Revised), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.

- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Association and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



John Nilsen, Principal
T/A Nils Accounting & Audit
Mount Roskill, Auckland

14 September, 2026

Entity Information

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

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

Legal Name of Entity

Avondale Business Association BID Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

NZBN 9429042943389

Entity's Purpose or Mission

The Avondale Business Association was incorporated to look after the best interests of local businesses and to improve local economic development in the area.

Entity Structure

Incorporated Society

Main Methods Used by Entity to Raise Funds

Grants

Physical Address

1855 Great North Road, Avondale, Auckland, 1026, New Zealand

Postal Address

1855 Great North Road, Avondale 1026, Auckland, New Zealand

Nils Accounting & Audit

Approval of Financial Report

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

The members are pleased to present the approved financial report including the historical financial statements of Avondale Business Association BID Incorporated for year ended 30 June 2026.

APPROVED

Marcus Amosa

Chairperson

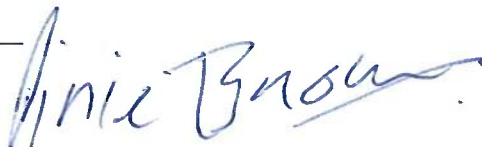
Date


11/09/2026

Pirie Brown

Treasurer

Date


11th September 2026

Nils Accounting & Audit

Statement of Service Performance

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

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

Description of medium to long term objectives

1. To assist and guide the development and advancement of the commercial interests of businesspeople and businesses in Avondale through a co-ordinated, structured and measurable communications, marketing and economic development programme.
2. To foster and promote, generally, the welfare of the business community of Avondale and to provide a forum for networking and collaboration of members and sharing of information.
3. To improve the environment of the Avondale commercial district to attract and retain business to drive employment and economic growth.
4. To capitalise on the unique assets and profile of the Avondale commercial district and to use that as a means of establishing an identity and positioning for the area.
5. To decide with and/or advocate to the government, local authorities and/or other persons for the improvement of amenity, streetscapes, utilities, transport, services or other infrastructure and for lighting, surfacing, security and cleaning to the benefit of the Avondale commercial district.
6. In furtherance of the objects set out above, to administer the BID Target Rate Grant.
7. To do things that attain or advance, or are conducive to the attainment or advancement of, the objects set out above.

The objects of the Association do not include, and the Association must not be carried on for, pecuniary or financial gain to its members or any other persons in contravention of the Act or any other applicable legislation.

Description and Quantification of the Entity's Activities

The Association has 151 Members.

Support was provided to businesses seeking new premises, discussions with landlords, promotion and marketing of business, safety concerns, rubbish dumping, property damage, and provision of CCTV footage for insurance and police requirements.

CCTV footage (27 requests) was provided to police for investigations and community members for insurance purposes.

The AGM was held in October with a full compliment of committee members nominated and appointed to roles.

The Quarterly Avondale Mainstreet Magazine was delivered showcasing our business stories and community information.

A Christmas Carols community activation was delivered across the township.

Safety initiatives have been delivered, a key success being the establishment of CPNZ Avondale, and monthly safety meetings with key safety groups and stakeholders.

M&S Accounting & Audit

Avondale Business Association BID Incorporated For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

Additional Activity Measures

Advocacy has been undertaken for the Central Reserve playground, Avondale Racecourse, AT comprehensive parking management plan, safety support from the Whau Local Board, the Aquatic Centre in the Whau area, AT level crossing changes and the CRL, and general promotion of Avondale business needs to the Whau Local Board, Whau Ward Councillor and Auckland Council.

Work on the refurbishment and return of the Avondale Spider continues.

ABA collaborates with and advocates to the Auckland Urban Development Office regarding Te Hono placemaking and construction mitigation.

Additional Information

There was a change of management of the ABA in July-August of 2025, creating a small gap in services provided until the new personnel were appointed.

There has been a significant increase in the delivery of safety initiatives, including new CCTV cameras, the establishment of Awhina Avondale Safety Project, and the re-establishment of CPNZ Avondale.

Nils Accounting & Audit

Statement of Financial Performance

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

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

	NOTES	2026	2025
Revenue			
General grants	1	196,738	179,904
Revenue from commercial activities	1	7,177	21,363
Interest, dividends and other investment revenue	1	2,171	6,195
Other revenue	1	4,044	-
Total Revenue		210,130	207,462
Expenses			
Employee remuneration and other related expenses	2	34,985	60,178
Volunteer related expenses	2	6,000	10,000
Expenses related to commercial activities	2	24,045	18,027
Other expenses	2	141,202	171,228
Total Expenses		206,232	259,432
Surplus/(Deficit) for the Year		3,898	(51,970)

Nile Accounting & Audit

Statement of Financial Position

Avondale Business Association BID Incorporated

As at 30 June 2026

(Values are rounded to the nearest dollar)

'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	131,222	157,783
Debtors and prepayments	3	4,960	6,088
Goods and services tax		13,826	15,316
Resident withholding tax paid		179	162
Total Current Assets		150,187	179,348
Non-Current Assets			
Property, Plant and Equipment	5	133,875	110,832
Other non-current assets	3	-	32,541
Total Non-Current Assets		133,875	143,373
Total Assets		284,061	322,721
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	23,844	66,402
Total Current Liabilities		23,844	66,402
Total Liabilities		23,844	66,402
Total Assets less Total Liabilities (Net Assets)		260,217	256,319
Accumulated Funds			
Accumulated surpluses (or deficits)	6	260,217	256,319
Total Accumulated Funds		260,217	256,319

Nils Accounting & Audit

Statement of Cash Flows

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

Account	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
General grants	154,556	179,904
Gross sales from commercial activities	7,177	8,016
Interest or dividends received	2,171	6,195
Other cash received	4,044	10,150
GST Movement	1,490	(9,459)
Total Operating receipts (money deposited into the bank account)	169,438	194,806
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(34,985)	(60,178)
Volunteer related payments	(6,000)	(10,000)
Payments related to commercial activities	(23,293)	(18,027)
Other payments related to service delivery	(94,579)	(108,877)
Total Operating payments (money withdrawn from the bank account)	(158,857)	(197,080)
Net Cash Flows from Operating Activities	10,581	(2,274)
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of property, plant and equipment	0	49
Receipts from other activities	0	23,801
Total Receipts from other activities	0	23,850
Payments from other activities		
Payments to acquire property, plant and equipment	(37,124)	(107,303)
Payments for other activities	(17)	0
Total Payments from other activities	(37,141)	(107,303)
Total Cash Flows from Other Activities	(37,141)	(83,453)
Net Increase/(Decrease) in Cash	(26,561)	(85,727)
Bank Accounts and Cash		
Opening cash	157,783	243,510
Net change in cash for period	(26,561)	(85,727)
Closing cash	131,222	157,783

N/A Accounting & Audit

Statement of Accounting Policies

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

'How did we do our accounting?'

Basis of Preparation

This Performance Report has been prepared in accordance with the Tier 3 (NFP) Accounting Standard issued by the External Reporting Board (XRB) in May 2023, and this is the first year the organisation has applied this accounting standard consequent upon re-registration under the Incorporated Societies Act 2022. 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. Comparative information has been restated where practicable to align with the new requirements. The adoption of the new standard has not resulted in any material changes to the reported financial position or financial performance. The main changes relate to presentation and disclosure requirements, including information on cash flow and service performance

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.

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.

Nils Accounting & Audit

Notes to the Performance Report

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

	2026	2025
1. Analysis of Revenue		
General grants		
Grants - Auckland Council BID targeted rate grant	161,238	154,000
Grants - Other	13,000	25,904
Whau Local Board	22,500	-
Total General grants	196,738	179,904
Revenue from commercial activities		
Advertising Income	7,177	11,213
Grant - Mid-Town Lights	-	10,000
Grant/Umbrella - Christmas Parade 2023	-	150
Total Revenue from commercial activities	7,177	21,363
Interest, dividends and other investment revenue		
AECT Dividend	541	512
Interest Income	1,630	5,684
Total Interest, dividends and other investment revenue	2,171	6,195
Other revenue		
Other Revenue	4,044	-
Total Other revenue	4,044	-
	2026	2025

2. Analysis of Expenses

Employee remuneration and other related expenses		
Management/Administration	34,985	60,178
Total Employee remuneration and other related expenses	34,985	60,178
Volunteer related expenses		
Honorarium Chairperson - Marcus Amosa	4,000	8,000
Honorarium Treasurer - Pirie Brown	2,000	2,000
Total Volunteer related expenses	6,000	10,000
Expenses related to commercial activities		
Publications - Mags/Newsletters	24,045	18,027
Total Expenses related to commercial activities	24,045	18,027
Other expenses		
AGM	1,587	2,642
Artist fee	-	5,000
Audit & Accounting	8,396	8,361
Bank Fees	32	72
Depreciation - CCTV & Street Lighting	22,686	-
Depreciation	23,937	58,274

Nils Accounting & Audit

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

General Expenses	-	1,650
Gifts of Appreciation	75	-
Graphic Design	-	1,601
Insurance	2,392	2,263
Loss on Disposal of Fixed Assets	87	-
Low Value Assets	922	49
Meeting costs	481	1,033
Networking and Workshops	53	-
Office Expenses	1,000	-
Phone & Data	638	750
Power - Avondale Primary School	905	3,730
Power - Street Lighting	5,376	6,639
Printing & Stationery	860	1,214
Project - Bike Port	-	1,875
Project revamp spider - Maintenance	6,048	2,376
Project Sculpture - Expense	3,375	-
Projects - Street Lighting	8,696	-
Projects - Street Pride Fund	9,702	15,091
Promotions / Promotional Events	15,114	12,305
R/M CCTV	8,780	4,591
R/M General	-	947
R/M Street Lighting	4,224	10,043
Racecourse consultation	3,899	20,344
Safety & Security	3,395	2,094
Social Media - contractor	4,610	4,081
Subscriptions & software licences	2,904	3,573
Website Ongoing development	1,028	630
Total Other expenses	141,202	171,228

2026 2025

3. Analysis of Assets

Cash and short-term deposits

Asset replacement fund	47,950	37,607
Manager expenses account	976	1,602
Savings account	77,917	73,638
Westpac Current Account	4,379	44,935
Total Cash and short-term deposits	131,222	157,783

Debtors and prepayments

Accounts Receivable	2,824	3,952
Prepayments	2,136	2,136
Total Debtors and prepayments	4,960	6,088

Other current assets

GST	13,826	15,316
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N/A Accounting & Audit

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

	2026	2025
Withholding Tax Paid	179	162
Total Other current assets	14,005	15,477
Other non-current assets		
Capital Work in Progress	-	32,541
Total Other non-current assets	-	32,541
	2026	2025

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	4,817	-
Accrued Expenses	9,028	13,093
Grants Received in Advance/Unused	10,000	53,310
Total Creditors and accrued expenses	23,844	66,402
	2026	2025

5. Property, Plant and Equipment

Furniture and Fittings		
Opening Balance	54,029	61,709
Furniture and fittings owned	69,752	22,179
Accumulated depreciation - furniture and fittings owned	(23,937)	(29,859)
Total Furniture and Fittings	99,845	54,029
Plant and Equipment		
Opening Balance	87	144
Plant and machinery owned	(1,336)	-
Accumulated depreciation - plant and machinery owned	1,249	(58)
Total Plant and Equipment	-	87
Other Fixed Assets		
Opening Balance	56,716	-
Owned fixed assets	-	85,074
Accumulated depreciation - fixed assets owned	(22,686)	(28,358)
Total Other Fixed Assets	34,030	56,716
Total Property, Plant and Equipment	133,875	110,832
	2026	2025

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	256,319	308,289
Current year earnings	3,898	(51,970)
Total Accumulated surpluses or (deficits)	260,217	256,319
Total Accumulated Funds	260,217	256,319

Nils Accounting & Audit

Avondale Business Association BID Incorporated For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

7. Deferred Revenue - Grants Received in Advance

The Association received a grant from the Auckland City Council amounting to \$10,000 to support the operations and establishment of the Avondale Awhina ambassador programme. It is anticipated that the documented expectations for the use of the grant will be fulfilled in the 2026/27 financial year

8. Commitments

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

9. Contingent Liabilities and Guarantees

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

10. Related Party Transactions

1. Name of the related party – Marcus Amosa, Chairperson \$4,000.00 & Pirie Brown, Treasurer \$2,000.00 – Honorariums
2. Enable Foundation which includes Haven Foundation – Pirie Brown, Director; Christmas Decoration Street Fund \$500.00
3. Victor Young - Owner of Vault One Ltd: Street pride fund partial subsidy: \$3,500.00
4. AD1 Limited – Marcus Amosa, Chairperson, is a shareholder. For social media services of providing postings to various outlets, \$4,610.00

11. 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).

12. Going Concern

The Going Concern assumption is dependent upon the continuing grant funding from Auckland Council. Whilst we are confident in the Society's ability to continue as a going concern, if the funding was not forthcoming, there would be uncertainty as to whether the Society would be able to continue as a going concern, and therefore whether it would be able to pay its debts as and when they fall due and payable.

If the Society was unable to continue in operational existence and pay its debts as and when they became due and payable, adjustments may have to be made to reflect the situation that assets may need to be realized and liabilities extinguished, other than in the normal course of business and at amounts which could differ significantly from the amounts at which they are currently recorded in the Balance Sheet. These Financial Statements do not include any adjustments relating to the recoverability and classification of liabilities that maybe necessary should the Society be unable to continue as a going concern.

Nils Accounting & Audit

Avondale Business Association BID Incorporated

For the year ended 30 June 2026

(Values are rounded to the nearest dollar)

Depreciation Schedule

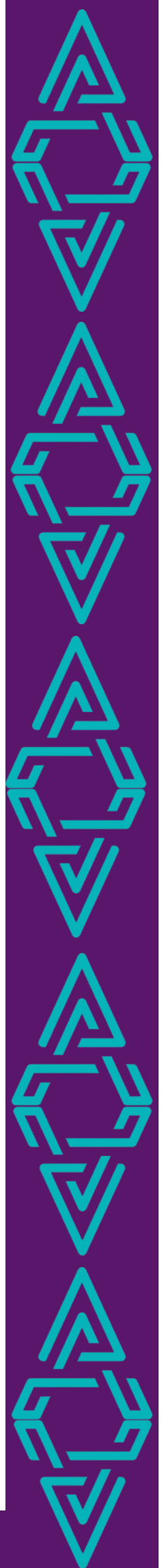
Avondale Business Association BID Incorporated

For the year ended 30 June 2026

Name	Rate	Method	Purchased	Disposed	Cost	Opening Accum Dep	Opening Value	Purchases	Disposals	Depreciation	Closing Accum Dep	Closing Value
Computer Equipment												
Laptop	40.00%	DV	10 Feb 2020	01 Jul 2025	1,336	1,249	87	-	87	-	-	-
Total Computer Equipment					1,336	1,249	87	-	87	-	-	-
Project - CCTV												
Project CCTV	40.00%	DV	19 Jun 2023		64,637	42,143	22,494	-	-	8,997	51,141	13,496
Project CCTV - FY 2024	40.00%	DV	22 Jan 2024		10,694	5,540	5,114	-	-	2,045	7,585	3,068
Project CCTV - Phase II	40.00%	DV	26 Jun 2026		-	-	-	69,752	-	2,325	2,325	67,427
Project CCTV - Police Station	40.00%	DV	20 Dec 2024		9,652	2,252	7,400	-	-	2,960	5,212	4,440
Total Project - CCTV					84,943	49,935	35,007	69,752	-	16,328	66,263	88,431
Project - Midtown lights												
Project - Midtown Lights	40.00%	DV	02 Sept 2024		85,074	28,358	56,716	-	-	22,686	51,045	34,030
Total Project - Midtown lights					85,074	28,358	56,716	-	-	22,686	51,045	34,030
Project - Street Lighting												
Project - Police Station Tree Lights	40.00%	DV	20 Dec 2024		12,528	2,923	9,604	-	-	3,842	6,765	5,763
Project - Street Lighting	40.00%	DV	26 Jun 2023		24,360	15,882	8,477	-	-	3,391	19,273	5,086
Project - Street Lighting - FY 2024	40.00%	DV	06 Sept 2023		2,352	1,411	941	-	-	376	1,787	564
Total Project - Street Lighting					39,239	20,217	19,022	-	-	7,609	27,826	11,413
Total					210,592	99,759	110,832	69,752	87	48,623	145,133	133,875

Performance Report

Avondale Business Association BID Incorporated





Avondale Mainstreet is brought to you by Avondale Business Association

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