

# Performance Report

Auckland Indian Association Incorporated  
For the year ended 31 December 2025

Prepared by Red Office Limited

# Contents

3	Entity Information
5	Approval of Performance Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
13	Notes to the Performance Report
19	Independent Auditors Report

# Entity Information

## Auckland Indian Association Incorporated For the year ended 31 December 2025

### Legal Name of Entity

Auckland Indian Association Incorporated

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC20669

### Entity's Purpose or Mission

Provision of buildings and associated facilities for the promotion of religious, education and socio-cultural events.

### Entity Structure

Name	Position	Name	Position
Puspa Lekinwala	President	Champa Patel	Secretary
Barwant Bhikha	Vice President	Vanita B Patel	Assistant Secretary
Bhavisha Patel	Trustee	Kishori Kesha	2nd Assistant Secretary
Pravin Hira	Assistant Treasurer		

### Entity's Governance Arrangement

The members of the Association elect the Officers and Executive Committee members who make all key decisions on behalf of the Association. These key decisions are made at regular committee meetings, held throughout the year.

### Other Entities Controlled by the Entity

None.

### Main Sources of Entity's Cash and Resources

Hall Hire, Rental, Catering, Membership Fees and Donations

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

Auckland Indian Association Incorporated consists mainly of voluntary personnel who are responsible for running the Association. There are a number of Sub Committees responsible for dedicated activities within the Association.

**Physical Address**

145 New North Rd, Eden Terrace, Auckland 1021

**Postal Address**

PO Box 8110, Newmarket, Auckland

# Approval of Performance Report

## Auckland Indian Association Incorporated For the year ended 31 December 2025

The Executive Committee are pleased to present the approved performance report including the historical financial statements of Auckland Indian Association Inc for year ended 31 December 2025.

APPROVED

Puspa Leginwala

President : *P. Leginwala*

Date *05-03-2026*

Bhavisha Patel

Treasurer : *B Patel*

Date *05/03/2026*

# Statement of Service Performance

## Auckland Indian Association Incorporated For the year ended 31 December 2025

### Description of medium to long term objectives

Auckland Indian Association Incorporated was formed to ensure the ongoing promotion and preservation of the Socio-Cultural and religious pursuits of the Indian population in the Auckland metropolitan area and its fringe suburbs.

### Description of Significant Activities

Following functions were organised by the Society:

	2025	2024
Navratri	11 days	11 days
Gujarati School	32 days	31 days
Temple Festivals	36 functions	42 functions
Hanuman Chalisa Recitals	8 days	9 days
Jalaram Bhajans	7 days	8 days

Sunderkand Paath	10 days	7 days
Mahila Samaj Events	6 functions	7 functions
Centre Hire	65 days	74 days

### Additional Information

Auckland Indian Association Incorporated earns its major revenues from the hire of the venue (which incorporates the auditorium, dining room and modern kitchen facilities), catering and income generated over the Navratri Period. Further revenue sources are also from Membership Fees, Sponsorship and Temple Donations.

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The above statement of service performance should be read in conjunction with the accompanying notes to the performance report and the independent auditor's report.

# Statement of Financial Performance

## Auckland Indian Association Incorporated For the year ended 31 December 2025

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	336,954	285,697
Membership fees and subscriptions	1	11,774	14,513
Revenue from commercial activities	1	601,309	628,793
Interest, dividends and other investment revenue	1	14,811	7,936
Other revenue	1	7,606	5,650
<b>Total Revenue</b>		<b>972,454</b>	<b>942,589</b>
<b>Expenses</b>			
Employee remuneration and other related expenses	2	116,373	124,777
Expenses related to commercial activities	2	312,886	287,778
Grants and donations made	2	36,953	49,729
Other expenses related to service delivery	2	285,920	252,609
<b>Total Expenses</b>		<b>752,130</b>	<b>714,893</b>
<b>Surplus/(Deficit) for the Year</b>		<b>220,324</b>	<b>227,696</b>

*The above statement of financial performance should be read in conjunction with the accompanying notes to the performance report and the independent auditor's report.*

# Statement of Financial Position

## Auckland Indian Association Incorporated As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	404,587	224,575
Debtors and prepayments	3	7,521	65,159
Inventory	3	890	1,550
Other Current Assets	3	633,559	628,123
<b>Total Current Assets</b>		<b>1,046,557</b>	<b>919,407</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		99,529	104,828
Intangible assets - Website design in progress		25,106	14,068
<b>Total Non-Current Assets</b>		<b>124,635</b>	<b>118,896</b>
<b>Total Assets</b>		<b>1,171,192</b>	<b>1,038,303</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	36,017	30,079
Employee costs payable	4	32,982	31,945
Other current liabilities	4	109,380	203,790
<b>Total Current Liabilities</b>		<b>178,379</b>	<b>265,814</b>
<b>Total Liabilities</b>		<b>178,379</b>	<b>265,814</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>992,813</b>	<b>772,489</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	5	992,813	772,489
<b>Total Accumulated Funds</b>		<b>992,813</b>	<b>772,489</b>

The above statement of financial position should be read in conjunction with the accompanying notes to the performance report and the independent auditor's report.

# Statement of Cash Flows

## Auckland Indian Association Incorporated For the year ended 31 December 2025

	2025	2024
<b>Cash Flows from Operating Activities</b>		
Donations, koha, bequests and other general fundraising activities	352,353	353,326
Membership fees and subscriptions	11,774	14,513
Revenue from commercial activities	243,056	218,754
Cash receipts from commercial activities	316,158	420,492
GST	877	1,178
Employee remuneration and other related expenses	(683,006)	(631,508)
Donations or grants paid	(40,300)	(40,882)
<b>Total Cash Flows from Operating Activities</b>	<b>200,911</b>	<b>335,873</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of investments	8,654	2,839
Interest, dividends and other investment receipts	16,110	4,569
Payments to acquire property, plant and equipment	(21,620)	(32,059)
Cash Flows from Other Investing and Financing Activities	-	74,999
Investment in Short-term Investments	(24,044)	(304,295)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(20,899)</b>	<b>(253,947)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>180,012</b>	<b>81,927</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	224,575	142,648
Cash and cash equivalents at end of period	404,587	224,575
Net change in cash for period	180,012	81,927

*The above statement of cash flows should be read in conjunction with the accompanying notes to the performance report and the independent auditor's report.*

# Statement of Accounting Policies

## Auckland Indian Association Incorporated For the year ended 31 December 2025

### Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5 million. All transactions in the performance report are recorded using the accrual basis of accounting. The performance report has been prepared on the basis that the entity is a going concern and will continue to operate for the foreseeable future.

### Measurement Base and Presentation Currency

The performance report is prepared on the historical cost basis unless otherwise noted in the specific accounting policy. This performance report is presented in New Zealand dollars and rounded to nearest dollar.

### 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

The Auckland Indian Association Incorporated is wholly exempt from New Zealand income tax as it is a registered charity under the Charities Act 2005 (CC20669).

### 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.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances.

### Property, Plant and Equipment

All property, plant and equipment are initially recognised at manufacturing cost or acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Society's management. These are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Property, plant and equipment acquired with an immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance.

Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the statement of financial performance.

### Depreciation

All classes of plant and equipment are depreciated over their estimated useful life on a straight line and diminishing value basis. Depreciation of all assets is reported in the statement of financial performance. Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Depreciation rates used for each class of asset are as follows:

- Plant & Equipment - 5% to 67% DV and SL
- Social Room Assets -10% to 48% DV

- Other Fixed Assets - 13% to 100% DV

## Intangible Assets

Intangible assets that are acquired by the Society have finite useful lives and are measured at cost less accumulated amortisation and accumulated impairment losses. Intangible assets are amortised on a straight-line basis in the Statement of Financial Performance over their estimated useful lives from the date they were available for use.

The estimated useful life for the current period is as follows:

- Website development - 40% DV

## Impairment

At each reporting date, the Society reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that its property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of the property, plant and equipment is estimated in order to determine the extent of the impairment loss.

An impairment loss is recognised immediately in the statement of financial performance. Where an impairment loss subsequently reverses, the carrying amount of the property, plant and equipment is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the property, plant and equipment. The reversal of an impairment loss is recognised immediately in income.

## Receivables and Payables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Payables represent liabilities for goods and services provided to the Society prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Society and can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

### Donations

Donations are recognised as revenue upon receipt and include donations from the general public, donations received for a specific programme or service or donations in-kind. Services in-kind and volunteer time have not been given financial value in this performance report.

### Revenue from centre hire

Revenue from centre hire is recognised when the conditions of centre hire have been complied with. Where there are unfulfilled conditions the amount relating to the unfulfilled condition is recognised as income in advance and released to revenue as the conditions are fulfilled.

### Interest Revenue

Interest is recognised as it accrues, using the effective interest method.

## Operating Expenses

Operating expenses are recognised in the statement of financial performance upon utilisation of the services or at the date of their origin.

## Comparatives

The comparative figures cover the 12-month period ended 31 December 2024.

Certain comparatives in the statement of financial performance and cashflow statement have been reclassified to more appropriately align with the Tier3 NFP financial reporting framework. These reclassifications have no impact on the overall reported net income, operating income, or cashflows for the year.

# Notes to the Performance Report

## Auckland Indian Association Incorporated For the year ended 31 December 2025

2025 2024

### 1. Analysis of Revenue

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

Donation - Funeral	3,770	7,942
Donations - Temple	176,222	173,538
Donations Income	278	19,751
Katha	32,251	-
Lotteries Commission Funds Allocated	77,416	44,026
Navratri - Pooja Income	21,851	20,773
Sponsorship	25,167	19,667
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>336,954</b>	<b>285,697</b>

#### Membership fees and subscriptions

Membership Fees	9,431	11,809
School Fees Received	2,344	2,704
<b>Total Membership fees and subscriptions</b>	<b>11,774</b>	<b>14,513</b>

#### Revenue from commercial activities

Advertising Income	435	952
Car Parking Income	-	760
Catering Income	124,036	102,573
Centre Hire - Other	192,761	232,700
CIPA Income	-	2,107
Event Decorations	23,441	39,601
Health & Fitness Income	2,420	461
Mahila Samaj Income	17,481	11,822
Navratri Catering	113,604	108,737
Navratri Income	99,548	101,955
Navratri - Carparking Income	5,165	4,699
Raffle Tickets	1,484	1,858
Rental Income	14,375	13,125
Senior Citizen's Income	891	-
Social Room Liquor Sales	5,668	7,445
<b>Total Revenue from commercial activities</b>	<b>601,309</b>	<b>628,793</b>

#### Interest, dividends and other investment revenue

Interest Income	14,811	7,936
<b>Total Interest, dividends and other investment revenue</b>	<b>14,811</b>	<b>7,936</b>

#### Other revenue

Miscellaneous Income	7,606	5,650
<b>Total Other revenue</b>	<b>7,606</b>	<b>5,650</b>

2025 2024

**2. Analysis of Expenses****Employee remuneration and other related expenses**

KiwiSaver Employer Contributions	363	1,502
Wages - Office & Administration	40,800	46,241
Wages - Temple	75,210	77,033
<b>Total Employee remuneration and other related expenses</b>	<b>116,373</b>	<b>124,777</b>

**Expenses related to commercial activities**

Centennial Celebration Expenses	-	14,941
Centre Hire Expenses	255,833	246,683
CIPA Expenses	-	3,550
Freight & Courier	-	3,598
Function Expenses - Other	6,575	1,864
General & Office Expenses	3,120	3,102
Katha	31,970	-
Mahila Samaj Expenses	11,838	9,407
Social Room - Liquor Purchases	660	246
Social Room Expenses	2,889	4,365
<b>Total Expenses related to commercial activities</b>	<b>312,886</b>	<b>287,755</b>

**Grants and donations made**

Donations	10,001	11,203
NZ Lottery Grant Board - Usage	25,952	34,026
Sponsorship Given	1,000	4,500
<b>Total Grants and donations made</b>	<b>36,953</b>	<b>49,729</b>

**Other expenses related to service delivery**

Accountancy	17,450	17,350
Advertising	750	1,450
Affiliation Fees	2,840	1,804
Audit Fees	10,660	9,649
Bad Debts	391	750
Bank Fees	1,406	1,639
Computer Expenses	6,738	3,071
Depreciation	30,786	32,523
Gas	17,086	13,311
General Expenses	402	1,519
Health and Fitness Expenses	2,705	235
Legal expenses	-	1,000
Miscellaneous Expenses	1,978	-
Occupancy & Overhead Expenses	133,541	123,568
Penalties and Interest	-	23
Printing & Stationery	6,354	7,845
Profit / Loss on Disposal of Fixed Assets	-	1,745
Small Assets	1,095	4,118

Subscriptions	1,717	1,546
Telephone & Internet	2,495	2,447
Temple Expenses	43,247	24,106
Travel - National	1,819	687
Website Costs	2,460	2,248
<b>Total Other expenses related to service delivery</b>	<b>285,920</b>	<b>252,632</b>

2025                      2024

### 3. Analysis of Assets

#### Bank accounts and cash

ASB AIAI Multipurpose (00)	235,928	180,126
Social Room	19,272	15,547
Temple	120,502	17,540
Mahila Samaj	8,909	6,490
Senior Citizens	241	191
CIPA	4,422	4,422
Katha Account	15,054	-
Till Float - Social Room	260	260
<b>Total Bank accounts and cash</b>	<b>404,587</b>	<b>224,575</b>

#### Debtors and prepayments

Accounts Receivable	3,000	64,134
Prepayments	4,521	1,025
<b>Total Debtors and prepayments</b>	<b>7,521</b>	<b>65,159</b>

#### Inventory

Social Room Inventory	890	1,550
<b>Total Inventory</b>	<b>890</b>	<b>1,550</b>

#### Other current assets

Accrued Income	2,067	3,366
AECT RWT	456	456
Imputation Credits	42	42
Loan account with Mahatma Ghandi Charitable Trust	303,247	303,247
Short-term Investment	327,746	321,011
<b>Total Other current assets</b>	<b>633,559</b>	<b>628,123</b>

2025 2024

**4. Analysis of Liabilities****Bank Overdraft**

ASB AIAI Multipurpose (00)	-	-
<b>Total Bank Overdraft</b>	<b>-</b>	<b>-</b>

The Society has an overdraft facility of \$150,000 with ASB Bank as at 31 December 2024 (2023 - \$150,000).

- -

**Creditors and accrued expenses**

Accounts Payable	23,667	18,800
Accrued Expenses	12,350	11,279
<b>Total Creditors and accrued expenses</b>	<b>36,017</b>	<b>30,079</b>

**Employee costs payable**

PAYE	2,144	2,802
Accrued Leave	30,838	29,144
<b>Total Employee costs payable</b>	<b>32,982</b>	<b>31,945</b>

**Other current liabilities**

Income in Advance	34,216	104,935
Centre Hireage Bonds	31,400	50,200
GST	(4,794)	2,682
Funding - New Zealand Lotteries	48,558	45,974
<b>Total Other current liabilities</b>	<b>109,380</b>	<b>203,790</b>

2025 2024

**5. Accumulated Funds****Accumulated Funds**

Opening Balance	772,489	544,793
<b>Accumulated surpluses or (deficits)</b>		
Current year earnings	220,324	227,696
<b>Total Accumulated surpluses or (deficits)</b>	<b>220,324</b>	<b>227,696</b>
<b>Total Accumulated Funds</b>	<b>992,813</b>	<b>772,489</b>

**Total Accumulated Funds** 992,813 772,489

## 6. Property, Plant and Equipment

Current year						
Asset Class	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Plant and Equipment	94,251	12,956	-	(17,804)	-	89,403
Social Room	5,123			(641)	-	4,482
Other Fixed Assets	5,454	2,414		(2,224)	-	5,644
<b>Total</b>	<b>104,828</b>	<b>15,370</b>	<b>-</b>	<b>(20,669)</b>	<b>-</b>	<b>99,529</b>

  

Last year						
Asset Class	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Plant and Equipment	100,457	20,796	(2,946)	(24,056)	-	94,251
Social Room	5,862			(739)	-	5,123
Other Fixed Assets	5,958	3,264	(800)	(2,968)	-	5,454
<b>Total</b>	<b>112,277</b>	<b>24,060</b>	<b>(3,746)</b>	<b>(27,763)</b>	<b>-</b>	<b>104,828</b>

## 7. Commitments

	2025	2024
<b>Operating lease commitments</b>		
Below 1 year	\$25,000	\$50,000
Between 1 to 5 years	-	\$25,000
Above 5 years	-	-
<b>Total operating lease commitments</b>	<b>\$25,000</b>	<b>\$75,000</b>

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

## 8. Contingent Liabilities and Guarantees

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

## 9. Related Parties

Mahatma Gandhi Charitable Trust ("the Trust") is considered a related party as the Society and the Trust have a common board members. The related party transactions and balances are summarised in below:

	2025	2024
<b>Related party transaction</b>		
Rent paid	\$50,000	\$50,000
<b>Related party balances</b>		
Loan receivable	\$303,247	\$303,247
Accounts payable (Receivable) - net	-\$5,802	-\$5,226

The Loan balance with the Trust is non-interest bearing and receivable on demand.

## 10. 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 for the year ended 31 December 2025 (Last year - Nil).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 12. Significant Donations Recorded

The Auckland Indian Association made the following donations to other community organisations:

Order of St John	\$4,000
Bowel Cancer New Zealand	\$4,000
BOP Rotorua Jubilee 2025	\$1,000
Ram-A-Thon	\$1,001