SCALE UP
ACCOUNTING

Performance Report

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

Prepared by Scale Up Accounting Ltd

Contents

Compilation Report

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

Compilation Report to the Directors of The Screen Industry Guild of Aotearoa New Zealand Incorporated.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of The Screen Industry Guild of Aotearoa New Zealand Incorporated for the year ended 31 March 2026.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

Responsibilities

The Executives are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with The Screen Industry Guild of Aotearoa New Zealand Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Scale Up Accounting Limited
Chartered Accountants
Auckland

Dated: 20 August 2026

Entity Information

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

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

Legal Name of Entity

The Screen Industry Guild of Aotearoa New Zealand Incorporated

Entity Type and Legal Basis

Incorporated Society

Entity's Purpose or Mission

The Screen Industry Guild of Aotearoa New Zealand's purpose is to represent crew and campaign for fair and safe working conditions by offering professional advice, expert opinion and influence throughout the sector.

Entity Structure

President/ Vice President:
Christian Gower
Adrian Hebron (VP)
Executive Officer:
Kelly Lucas
Treasurer:
Tyrone Payne
National Executive:
Christian Gower
Adrian Hebron
Tyrone Payne
Riki Kahi
Sally Cunningham
Zac Beckett-Knight
Wayne Allen
Brendon Durey
Sioux Ferguson-Macdonald
Rohan Satyanand
Penny Westwood
Jane McCurdy
Bret Mills
David Goldthorpe
Chris Cubitt

Main Sources of Entity's Cash and Resources

The Entity's main source of cash and resources is through Grants, Membership Fees & Subscriptions and Other Sales.

Main Methods Used by Entity to Raise Funds

Membership Fees

Physical Address

850 Coatesville Riverhead Highway, RD 3 Albany, Auckland, New Zealand, 0793

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Postal Address

PO Box 68-294, Victoria St West, Auckland, New Zealand, 1142

Approval of Performance Report

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

The Executives are pleased to present the approved financial report including the historical financial statements of The Screen Industry Guild of Aotearoa New Zealand Incorporated for year ended 31 March 2026.

APPROVED

C.GOWER

Christian Gower

President

Date 20 August 2026

Tyrone Payne

Treasurer

Date 20 August 2026

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Statement of Service Performance

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

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

Description of medium to long term objectives

The Screen Industry Guild of Aotearoa New Zealand Inc. seeks to strengthen, represent and support people working within New Zealand's screen industry. Its medium- to long-term objectives are to provide effective member representation and support; promote fair, safe and sustainable working conditions; increase access to education, professional development and industry resources; expand practical member benefits through programmes such as ProdPerks; strengthen member participation and regional representation; and maintain the organisational capability, financial sustainability and governance systems required to operate as an effective and independent worker organisation.

	2026 EXPENDITURE:	2025 EXPENDITURE:
Description and Quantification of the Entity's Key Activities		
Member Representation & Support	235,497	214,987
Education, Professional Development & Industry Resources	26,672	20,167
ProdPerks Programme	43,160	24,285
Organisational Capability & Sustainability	99,595	91,558

Description and Quantification of the Entity's Activities

1. Member Representation & Support:
Supporting and advocating for members through representation, member services, industrial support, branch engagement, LONOs and communications.
2. Education, Professional Development & Industry Resources:
Developing and delivering workshops, training, publications, industry tools, guidance, professional standards and educational resources for the screen workforce.

3. ProdPerks Programme:
Negotiating supplier partnerships and delivering discounts, purchasing benefits and business support to members, productions and screen companies.

4. Organisational Capability & Sustainability:
Maintaining and developing the Guild's organisational capability through leadership, finance, administration, technology, staffing, compliance, governance systems, strategic planning and continuous organisational improvement.

Additional Activity Measures

Additional measures that may help explain the Guild's performance include:

	2026	**2025**
New Member Sign Ups	85	65
Member Enquiries & Support Matters Handled	550	N/A
National Exec, Branch Committee & Member Meetings Held	20	N/A
Training Programmes, Workshops & Professional Development Programmes Delivered	15	N/A
Responses Received to the 2025 Screen Industry Mental Health Survey	447	N/A

ProdPerks Registered Users	270	N/A
ProdPerks Partners or Active Benefit Listings	90	N/A
Governance Policies, Procedures & Operational Resources Completed/ Substantially Updated	16	N/A
Total Website Visits	36,900	20,600

Additional Information

The increase in activity and expenditure during 2025/26 reflects continued growth across the Guild's four principal areas of work. Member Representation & Support remained the Guild's largest area of activity, reflecting the ongoing resources required to provide member assistance, industry representation, workplace advocacy, communications and SIWA-related work. Expenditure on Education, Professional Development & Industry Resources increased as the Guild progressed training programmes, professional resources, industry research and educational initiatives.

The ProdPerks Programme experienced significant growth as the Guild expanded the programme's systems, partnerships, communications and benefits for screen workers, productions and screen-sector businesses.

Organisational Capability & Sustainability expenditure supported the Guild's constitutional transition, governance and policy development, compliance responsibilities, branch and National Executive operations, financial administration, membership systems and wider organisational infrastructure.

Some projects were still being developed or implemented at balance date. As a result, expenditure may have been incurred before the full participation, membership, service or revenue benefits of those projects were realised. Changes in screen-sector activity, member availability, project timing and external funding also influenced activity levels during the year.

Statement of Financial Performance

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

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

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	60	180
General grants	1	117,452	165,947
Membership fees and subscriptions	1	140,301	145,215
Revenue from commercial activities	1	108,128	43,841
Interest, dividends and other investment revenue	1	8,361	10,840
Total Revenue		**374,303**	**366,024**
Expenses			
Employee remuneration and other related expenses	2	189,259	162,349
Expenses related to commercial activities	2	160,170	171,649
Other expenses related to service delivery	2	39,074	3,594
Other expenses	2	16,421	13,405
Total Expenses		**404,924**	**350,996**
Surplus/(Deficit) for the Year		**(30,621)**	**15,027**

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

The Screen Industry Guild of Aotearoa New Zealand Incorporated
As at 31 March 2026

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

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and short-term deposits	3	220,214	322,112
Debtors and prepayments	3	2,192	1,438
Total Current Assets		**222,406**	**323,550**
Non-Current Assets			
Property, Plant and Equipment	5	168	334
Other non-current assets	3	2,066	4,133
Total Non-Current Assets		**2,234**	**4,466**
Total Assets		**224,640**	**328,016**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	84,909	156,328
Employee costs payable	4	4,128	4,029
Total Current Liabilities		**89,037**	**160,357**
Non-Current Liabilities			
Other non-current liabilities	4	-	1,436
Total Non-Current Liabilities		**-**	**1,436**
Total Liabilities		**89,037**	**161,793**
Total Assets less Total Liabilities (Net Assets)		**135,603**	**166,224**
Accumulated Funds			
Accumulated surpluses (or deficits)	6	135,603	166,224
Total Accumulated Funds		**135,603**	**166,224**

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	60	180
General grants	100,000	100,000
Membership fees and subscriptions	140,088	145,428
Gross sales from commercial activities	8,853	15,223
Interest or dividends received	8,361	10,840
GST received	56,266	64,334
Other cash received	116,286	93,726
Total Operating receipts (money deposited into the bank account)	**429,913**	**429,731**
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(107,860)	(111,806)
Payments related to commercial activities	(291,077)	(227,842)
GST paid	(63,053)	(58,719)
Other payments	(14,977)	(8,941)
Total Operating payments (money withdrawn from the bank account)	**(476,967)**	**(407,308)**
Total Cash Flows from Operating Activities	**(47,054)**	**22,423**
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from other activities	458,240	550,803
Total Receipts from other activities	**458,240**	**550,803**
Payments from other activities		
Payments for other activities	(513,084)	(550,805)
Total Payments from other activities	**(513,084)**	**(550,805)**
Total Cash Flows from Other Activities	**(54,844)**	**(2)**
Net Increase/(Decrease) in Cash	**(101,898)**	**22,421**
Bank Accounts and Cash		
Opening cash	322,112	299,691
Net change in cash for period	(101,898)	22,421
Closing cash	220,214	322,112

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

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Statement of Accounting Policies

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

'How did we do our accounting?'

Basis of Preparation

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

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Taxation expense charged against the operating surplus for the year is the total tax for the year, in accordance with the taxation return to the Inland Revenue Department. The Incorporated Society is taxed as a mutual association.

A mutual association is taxed on certain types of transactions pursuant to a special basis of taxation provided for in sub part HE of the Income Tax Act 2007(“the Act”). Section YA 1 of the Act defines an “association” for the purposes of sub part HE to mean “a body or association of persons, whether incorporated or not”. The definition is sufficiently wide to include incorporated societies. Although all incorporated societies potentially fall within this definition, the rules in sub part HE are intended to apply to an association that has a common or mutual purpose and which is not formed to make profits but to further the interests of its owners or members.

Mutual associations are subject to the common law principle of mutuality under which the courts consider that a person cannot derive taxable income from mutual transactions, as a mutual transaction is of a similar nature to trading with oneself. Under this principle, a mutual association will have assessable income only to the extent to which it deals outside its “circle of membership” or engages in “member transactions as defined in s HE 2 of the Act.

Applying the mutuality principle, the entity will not be taxable on any income derived from membership subscriptions, grants and donations, given that the are paid in return for general services for the mutual benefit of all members. Any expenditure incurred in deriving income from these will be non-deductible.

All other income derived from magazine advertisements, book and non objections sales is assessable income. Expenditure incurred in deriving this income will be an allowable deduction.

The entity has an IRD exemption from RWT on interest and dividends.

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

This year the financial statements have been prepared under Tier 3 (NFP) Standard and this has changed the disclosure and wording of some sections in the performance report.

Notes to the Performance Report

The Screen Industry Guild of Aotearoa New Zealand Incorporated
For the year ended 31 March 2026

1. Analysis of Revenue

	2026	2025
Donations, koha, bequests and other general fundraising activities		
Donations	60	180
Total Donations, koha, bequests and other general fundraising activities	**60**	**180**
General grants		
Core Funding	100,000	100,000
NZFC - Crew Rep Workshops	1,795	5,575
Screensafe - General	1,519	2,110
Screensafe - NZFC - Capability Funding	12,703	14,737
Screensafe - Worksafe Leadership Project	1,436	43,525
Total General grants	**117,452**	**165,947**
Membership fees and subscriptions		
Membership Fees	140,301	141,807
Total Membership fees and subscriptions	**140,301**	**141,807**
Revenue from commercial activities		
Advertising Income	-	3,408
Blue Book Sales	283	283
Business Toolkit funds	7,826	-
Leadership Skills Modules - phase 1	2,122	10,757
Non Objection Applications	8,650	15,780
NZ On Air - Leadership Skills Module - phase 1	2,122	-
Production Project Subscriptions	5,074	696
Rate Card carried over	6,845	-
Rebates Broadtech	1,087	-
Rebates Bunnings	20,249	-
Rebates-Bunnings carried over	3,500	6,919
Rebates-Z Energy	8,126	5,029
Screen Company Subscriptions	1,043	1,043
Screensafe - NZFC - PRT 2024 Fund Balance	-	3,334
Screensafe - NZFC - PRT 2025 Funding	21,702	-
Screensafe I.T & Hosting	1,000	-
Screensafe-NZOA-PRT 2026 Funding	18,500	-
Total Revenue from commercial activities	**108,128**	**47,249**
Interest, dividends and other investment revenue		
Interest (80 Account)	6,669	7,499
Interest Income (50 Account)	378	1,864
Interest Income (79 Account)	1,315	1,478
Total Interest, dividends and other investment revenue	**8,361**	**10,840**

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	2026	2025

2. Analysis of Expenses

Employee remuneration and other related expenses		
Executive Officer Salary	104,200	108,432
KiwiSaver Employer Contributions	3,126	3,217
Total Employee remuneration and other related expenses	**107,326**	**111,649**

Expenses related to commercial activities		
Accountant & Auditor	6,725	6,090
Accounts Officer	21,200	24,353
Bank Fees	35	161
Blue Book Expenses	520	338
Branch Christchurch	917	1,125
Business Toolkit PM Fees	825	1,005
Compliance / Governance	3,855	-
Crew Rep Workshop PM Fees	195	7,175
CSC Group Discount User Subs	3,074	-
Executive Coordinator General (Tracey)	35,400	26,348
Executor Coordinator - General (Tania)	25,333	-
Fines & Penalties	250	-
General Expenses	-	1,345
General Expenses 2	514	704
General Ops - PM Fees	600	-
Leadership Skills Module PM Fees	3,915	10,758
Leadership Skills Platform Build	2,300	-
Legal Expenses	10,563	11,449
Locations PM Fees	-	1,538
Merchandise	-	2,721
National Executive	500	534
National Executive Travel	533	-
NZFC Cap Fund Project Management	2,355	-
NZFC Capability Fund (Bullying & SH)	10,348	14,737
Office Rent	9,230	8,915
Office Rent 2	1,800	3,150
Outseta Transaction Fees	1,725	-
Phone Services	1,460	-
Postage	-	766
Printing Postage Staionery	1,241	373
Prod Perks Broadtech	720	-
Prod Perks Bunnings	3,840	6,835
Prod Perks Hirepool	1,275	12,015
Prod Perks Other Costs	34,760	-
Prod Perks Z Energy	2,565	5,435
Professional Development	1,507	-
Professional Respect Workshop Costs	-	3,494

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	2026	2025
Project Management/Maintenance	75	-
Project Manager Core Funding	15,975	-
PRT Courses Consultancy	21,702	-
Rate Card PHASE 2 Other Costs	5,150	-
Rate Card PHASE 2 PM Fees	1,695	-
Screensafe Operational Consultation	130	-
SG News PM Fees (was NZTECHO)	3,675	348
SG News Website Build (was NZTECHO)	240	2,260
SG Operating System One-off Requests	378	4,505
SIWA PM Fees	240	725
Social Media - COORD - Analysi	6,726	-
Social Media PM Fees	910	125
SS IT	2,525	320
Stripe Fees	5,706	5,619
ScreenSafe Travel & Accom	788	-
Travel - National	-	100
Website Build (Rebeko)	1,250	-
Website PM (TS Design)	12,675	8,905
Website Retainer (Rebeko)	3,840	7,128
Website Subs (Rebeko)	2,934	-
Worksafe Leadership Project Expenses	-	43,225
Workshop Costs (with no funding)	196	272
WSLP Mental Health	4,060	300
WSLP SS Website PM Fees	225	750
Total Expenses related to commercial activities	**281,176**	**225,943**
Other expenses		
3rd Party Applications (Xero Airtable Sugar Sync)	5,771	876
Branch Auckland	1,995	4,008
Branch Queenstown	1,798	1,607
Branch Wellington	1,576	2,204
Condolence Services	184	-
Depreciation	2,232	4,464
I.T Domain Name Hosting	-	80
I.T Email Hosting	-	167
Operational Software (Teamyon)	2,865	-
Total Other expenses	**16,421**	**13,405**

	2026	2025

3. Analysis of Assets

	2026	2025
Cash and short-term deposits		
ASB Accelerator A/C 50	33,947	93,570
ASB Cheque A/C 00	4,613	19,071
ASB Term Investment 0079	-	34,486

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	2026	2025
Commercial Investment	181,654	174,985
Total Cash and short-term deposits	**220,214**	**322,112**
Debtors and prepayments		
Accounts Receivable	2,192	1,438
Total Debtors and prepayments	**2,192**	**1,438**
Other non-current assets		
Connectivity Project Website PM Fees	17,250	17,250
Less Website Accumulated Depreciation	(15,184)	(13,117)
Total Other non-current assets	**2,066**	**4,133**

4. Analysis of Liabilities

	2026	2025
Creditors and accrued expenses		
Accounts Payable	-	12,906
Receipts in Advance	81,090	135,833
GST	3,819	8,825
PAYE Payable	-	200
Total Creditors and accrued expenses	**84,909**	**157,764**
Employee costs payable		
Wages Payable - Payroll	4,128	4,029
Total Employee costs payable	**4,128**	**4,029**

5. Property, Plant and Equipment

	2026	2025
Other Fixed Assets		
Opening Balance	334	664
Fixed assets	(166)	(331)
Total Other Fixed Assets	**168**	**334**
Total Property, Plant and Equipment	**168**	**334**

6. Accumulated Funds

	2026	2025
Accumulated surpluses or (deficits)		
Opening Balance	166,224	151,196
Current year earnings	(30,621)	15,027
Total Accumulated surpluses or (deficits)	**135,603**	**166,224**
Total Accumulated Funds	**135,603**	**166,224**

7. Events After the Balance Date

There were no events that occurred after the balance date that would have a material impact on the Performance Report.

8. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.