



ANNUAL REPORT



Elizabeth Grimmer MNZM

31st August 1939 - 27th December 2025



Queen's Honour

MNZM 2002

Member of the NZ Order of Merit

Swimming Auckland

Service Award 1974

Honours Award 1984

Life Membership 1991

Swimming New Zealand

Service Award 1982

Western Districts Swimming Club (now WSC)

Foundation and Original Committee Member 1962

Committee Member for over 20 years. It was noted that Elizabeth only missed one committee meeting during this time (Silver Jubilee information)

Life Member of Western Districts Swimming Club 1971

Elizabeth was instrumental in the establishment of the 1990 Commonwealth Games Pool in Henderson, later renamed West Wave. As a Councillor and member of the Henderson Community Board, she was part of the inaugural working group that worked closely with the Henderson Council to bring the project to fruition. She also served for many years on the Waitakere Licensing Trust, contributing significantly to the wider community.

As Chair of the fundraising committee for the 1990 Commonwealth Games Pool, Elizabeth was determined that the pool be built in Henderson. She enlisted members of Western Districts Swimming Club (now Waitakere Swimming Club) to go door-knocking throughout the Henderson area and to approach local businesses, raising an extraordinary amount of money in support of the project. Elizabeth also oversaw the establishment of the electronic timing systems for the Games. Wearing her Commonwealth Games uniform with great pride, she served as a timekeeper throughout the event. West Wave remains one of Elizabeth's greatest achievements and enduring legacies.

For many years, Elizabeth was a highly valued member of the Swimming Auckland Competition Panel and worked closely with both Swimming Auckland and Swimming New Zealand, particularly in fundraising initiatives to support teams competing overseas. Swimming Auckland and Swimming New Zealand owe a significant debt of gratitude to Elizabeth, who worked tirelessly for swimming in Auckland for 40 years.

She remained an avid supporter and passionate follower of the sport for a further 20 plus years, right up until her passing on December 27, 2025. Elizabeth's contributions to swimming and to her community were truly remarkable and will be long remembered.

Annual Report and Financial Statements 2025/2026

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OFFICE BEARERS 2025/2026

Board

Chair

Kathryn Pengelly

Elected Board Members

Max Polianski
Davin Bray – Resigned February 2026
Sheina Dong
Victoria Hughes

Board Appointed

Brian Dettling

Administration Team

General Manager

Claudia Hill

Office Administrator

Jazmyn Green

Working Groups

Competitive Swim Group

David Lyles PHO (Chair) Resigned September 2025
Paul Kent WSC (Chair)
Michael Weston CSC
Jana Wilkitzki HPK
Tom Onley WEI
Michelle Gillies NSS
Max Polianski PAR

Technology Group

Kym Mincham ASA (Chair)
Helene Helms NSS
Tim Draisey ASA
Tony Cooper WHL
Tonya Osborne NSS

Technical Group

Tony Cooper WHL (Chair)
Willem Coetzee ASA
Barry Ashcroft MTE
Dion Orbell CCY
Peter Humphries NSS

LIFE MEMBERSHIP AND AWARDS COMMITTEE

Committee

Brian Tong UTD (Chair)
Willem Coetzee ASA
Shirley Mackay ASA
Celia Honiss BOI

Category

Auckland Life Member
Auckland Life Member
Auckland Life Member
Northland Honours Award

SWIMMING AUCKLAND LIFE MEMBERS

Kevin Greenfield		2025	
Kym Mincham		2025	
Tony Cooper		2025	
Mark Saunders		2024	SNZ Life Member
Toni Bayliffe		2024	SNZ Distinguished Service Award
Teresa Stanley		2024	SNZ Exemplary Service Award
Claudia Hill		2024	SNZ Distinguished Service Award
Paul Kent		2024	SNZ Service Award
Willem Coetzee		2024	SNZ Distinguished Service Award
Brian Tong		2024	SNZ Distinguished Service Award
Alan Draisey		2018	SNZ Service Award
David Jack		2017	SNZ Honours Award
Gwen Ryan		2017	SNZ Honours Award
Max Walker		2017	SNZ Service Award
Jo Draisey		2016	* Memoriam, SNZ Honours Award
Judith Wright		2016	SNZ Honours Award
Gary Fernandez		2016	*Memoriam
Andy Harper		2011	NZSF Service Award
Jim Goodwin		2010	NZSF Service Award
Shirley Mackay	MNZM	2010	SNZ Service Award
Ian Burrow		2010	NZSF Service Award
John West		2006	NZSF Honours Award
Allan Green		2003	
Winifred Lawrence	MNZM	2001	* Memoriam
Mrs S Burrow	KSM	2000	NZSF Honours Award
Mr J Mace	MNZM	1999	* Memoriam NZSF Honours Award
Mr W Martin		1998	* Memoriam
Mrs B Shaw		1992	* Memoriam NZSF Service Award
Mrs E Grimmer	MNZM	1991	* Memoriam NZSF Service Award
Mr M Raymond		1991	* Memoriam NZSF Service Award
Mrs K Cormack		1988	NZSF Service Award

SWIMMING AUCKLAND LIFE MEMBERS – CONTINUED

Mr E Barfoot		1984	* Memoriam
Mr D L Shaw	MNZM	1982	* Memoriam NZSF Honours Award (NZSF 1995)
Mr J Greenwood		1979	* Memoriam NZSF Service Award
Mr L R Reed		1979	* Memoriam NZSF Honours Award
Mr J A Cormack		1974	* Memoriam NZSF Honours Award
Mrs E C Williams		1974	* Memoriam NZSF Honours Award
Mr J H Vivian		1973	* Memoriam NZSF Honours Award
Mrs N M Williams	MBE	1972	* Memoriam NZSF Honours Award (NZSF 1988)
Mr M Franklin	MBE	1971	* Memoriam NZSF Honours Award
Mr W N Dalton		1970	* Memoriam NZSF Honours Award
Mr M A Shanahan	OBE	1968	* Memoriam NZSF Honours Award
Mr N Batchelor		1967	* Memoriam NZSF Honours Award
Mr C R Moore	MBE	1966	* Memoriam NZSF (NZSF 1957)
Mrs W M Bridson		1964	* Memoriam NZSF Honours Award
Miss E Tisley		1962	* Memoriam NZSF Honours Award
Mr C L Brown		1959	* Memoriam NZSF Honours Award
Mr B L Whineray		1959	* Memoriam NZSF Service Award
Mr R E Harding		1957	* Memoriam NZSF Honours Award (NZSF 1974)
Mr F W Grey		1954	* Memoriam NZSF Honours Award
Dr T H Pettit		1940	* Memoriam NZSF Service Award (NZSF 1974)
Mr J Enwright		1940	* Memoriam
Mr H Johnston		1940	* Memoriam
Mr L J Kenny		1940	* Memoriam
Mr J R Miller		1940	* Memoriam
Mr H W Moore		1940	* Memoriam
Mr D B Mulvihill		1940	* Memoriam
Mr E H Potter		1940	* Memoriam
Mr G Reid		1940	* Memoriam
Mr R M Sheffield		1940	* Memoriam

Honorary Member:

Mrs Josie Slack 2002

Mr C R A Williams 1986

NB: NZSF Service Award (instituted 1930)

SWIMMING NORTHLAND LIFE MEMBERS

Carlrine Gillespie	2021	SNZ Service Award
Ross Gillespie	2021	SNZ Service Award
Kura Ritchie	2014	
Elizabeth Furey	2012	SNZ Service Award
Bruce Cooper	2009	
Monica Cooper	2008	SNZ Honours Award
D (Skip) Peyman	2003	
Dot Palmer	2001	SNZ Service Award
Gaylene Martin	2001	SNZ Service Award
Richard Dunkerton	1999	SNZ Honours Award
Myra Larcombe	1998	SNZ Service Award
Anne Bailie	1994	
Margaret Cameron	1991	SNZ Service Award
Brian Cameron	1991	SNZ Service Award
Gladys Bouma	1991	SNZ Service Award
Janet Froggatt	1984	SNZ Service Award
Neville Crawford	1984	
Joyce Stentiford	1977	
Eric Stentiford	1974	
Maurice Fitchett	1974	

SWIMMING AUCKLAND HONOURS AWARDS

2025	Bronwyn Crawford
2024	Monique Williams, Helene Helms, Shane Helms, Josh Munro
2022	Kerry Lusby
2021	Cheryl Grovez, Sam Caradus, Henriette Smeets, Kevin Greenfield, David Priscott
2020	Barry Ashcroft, Michelle Follows, Steve Phillips
2019	Gary Francis
2018	Eperthea Coetzee, Willem Coetzee, Larissa Polianskaia, Simon Till, Tony Cooper
2017	Ross Bragg, Darryl Follows, Mark Saunders, Igor Polianski, Brian Tong, Josephine Tong, Kate Baddock
2016	Tim Draisey, Teresa Stanley, Mark Bone, Glenn Hamblyn, Thomas Ansorg, Sarah Blackburn, Kym Mincham, Julie Fonua, Paul Kent, Claudia Hill
2014	Robin Baddock
2013	Toni Bayliffe, Suzanne Speer
2012	Leigh Johns, Tonia Wheeler
2011	Andy Brown, Mike Knowles, Julie Salt, Max Walker, Alan Draisey, Posthumous Honours Award to Jill Vernon
2010	Ernie Foy, Judith Wright, Gwen Ryan, Jo Draisey
2007	Ian Burrow, David McRae, Jan Fulton
2006	Shirley Mackay
2005	Gary Fernandez, Theo van der Kraay
2004	David Jack, Ralph Lumsden
2003	A Harper
1999	L Smith, R Mudgway, J Goodwin, D Gear
1997	J Sibun, H Bowen, J Mace, A Green, S Bray, J West
1993	J Pearson, A Quinton
1990	A Meyle, A Brake
1986	W Lawrence, A Clow
1984	E Grimmer, M Raymond
1983	J Mazzoleni
1982	L McKenna, B Shaw
1981	W Petersen
1980	E Petersen
1978	B Wills, L Hubbers, A Hawkins, K Cormack
1977	B McKenna, R Reed, D L Shaw, E C Barfoot
1974	J Weaver
1972	M Cooper, J Cormack, L Reed
1971	H Vivian, J Greenwood
1968	B Simpson

SWIMMING NORTHLAND HONOURS AWARDS

2023	Beth Finer, David Finer, Mike Smith, Angela Whittam
2021	Glen Smith, Alan Beckmann
2020	Ramona Hellescoe, Julie Paton, Louise Wickham
2016	Yvonne Howe
2014	Karena Nisbet
2013	Michelle House
2012	Celia Honiss, Gloria Parkinson, Helen Crane, Carlrine Gillespie, Ross Gillespie, Dave Girbin, Jim Kirkpatrick
2011	Kim McCahon, Gerry Milsom, Tiana Birchall, Kura Ritchie
2010	K Moffett
2009	A Mills
2008	L Masters, H Korach, B Honiss
2007	S Parkinson
2006	E Molloy, L Morgan, H Parker, S Roberts, V Stevens, D Williams, M Coyle
2005	S Swinburne
2003	V Mullinger, K Smith
2002	M Birkenhead
1999	N Hart, E (Ted) Anderson
1998	K Smales
1997	M Moir
1996	Y Britton
1994	M Fleming
1993	H Atkins, G Cann
1992	G Botica, J Botica, B Thomas, K Hansard
1991	L Cannon
1990	E Jones, B Topia
1989	B Hansard
1988	M O'Leary
1987	B Bird, Te R Davis, D Northwood
1986	W Jones, G Oud, T Oud
1985	M Kirk
1983	E Bagshaw
1982	F Colthurst, A Peden
1980	D Smith

SWIMMING AUCKLAND SERVICE AWARDS

- 2025 Craig Searle, Dawn-Lee Oberdries, Dion Orbell, Isaac Loh, Kathryn Pengelly, Lai Reynolds, Maryanne Kregting, Max Polianski, Peter Humphries, Richard Winn, Tania Searle, Tania Stocks
- 2024 John Gatfield, Zena Ough, Henry Chan, Tonya Osborne, Don McKenna, Birgit Hoeglinger, Brian Dettling, Biljana Markovic, Kate Griffiths, Jason Hamblyn, Stu Handford, Hilary Pederson, Ali Finnegan, Peter Kregting, Phillip Ryan
- 2022 Andrew Cowen
- 2021 Bronwyn Crawford
- 2020 Clifford Banks, Ingrid Boot, David Lyles
- 2019 Steve Quirke, Andrew Blakey, Heath Boot, Brett Green
- 2018 Hiroko Shibuya, Helene Helms, Shane Helms, Andrew Kelleher, Monique Williams, Josh Munro, Khaled El-Saidy
- 2017 Fiona Anderson, Kim Munro, Holm Miehlbrandt, Neil Edmonds, Kerry Lusby, Todd Anderson, Jo Anderson, Juri Zacest, Louise Kerridge (Zacest), Brenda Curtis
- 2016 Cheryl Grozev, Gary Dawson, David Priscott, Stephanie Gabb, Simone Tattersfield
- 2015 Dean Garrod, Peter Cox, Henriette Smeets, Rosemary Marris, Trudy Wotherspoon, Linda Wiseman, Wendy Jack, Lianne Williams, Michelle Follows, Sandra Hefford, Anna Williams, Barry Ashcroft, Steve Phillips, Gayle Phillips, Lynne Richardson, Michelle MacDonald, Sam Caradus
- 2014 Tony Cooper, Michael Kinney, Gary Francis
- 2013 Willem Coetzee, Eperthea Coetzee, Ruth Currall, Steven Smith, Karen Pickford, Larissa Polianskaia, Simon Till, Matt Foy
- 2012 Heidi Ingram, Lisa Crene, Belinda Donaldson, Malcolm Donaldson, Daryl Follows, Kristina Quintal, Joe Coury, Ken Myncham, Kym Myncham, Croisella McKenzie, Moe Richardson, Grant Richardson, Kate Baddock, Brian Tong, Josephine Tong, Tim Benson, Igor Polianski, Lisa Voss, Jo Davidson, Ross Bragg, Scott Talbot, Mihai Mandache, Brian Palmer*, Rosanna Palmer*, Hayley Palmer*, Tirol Palmer*
- 2011 Teresa Stanley, Paul Kent, Tim Draisey, Phil Mitchell, Glenn Hamblyn
- 2010 Suzanne Speer, Julie Fonua, Kristin Benson, Liz Davis, Tonia Wheeler, Alison Fitch, Philippa Bouzaid, Daniel Feisst, Sarah Blackburn, Daniel Ryan, Claudia Hill, Beverley Lang, Simon Mayne, Thomas Ansorg, Gary Lane, Julie Bluck
- 2009 Robin Baddock, Carmel Dickson, Lisa Ingledew, Bernadette McEwan, Alison Curd
- 2007 Toni Bayliffe, Neil Williams, Andy Brown, Helen Price, Mike Knowles, Nick Blundell
- 2006 Mark Bone, Mark Saunders, Leigh Johns, Kevin Greenfield
- 2005 Carol Stoney, Donna Bouzaid, Ellen-Jane Waetford
- 2004 Jan Cameron, Sue Snyders, Julie Salt, Jane Hahn, Alan Draisey, Marilyn Sheehan, Barry Ryan, Jill Vernon
- 2003 M Roberts, B Boston, L Wati, D Jack, M Walker, W Jackson, P Gordon
- 2002 J Draisey, R Campey, L. Nancarrow
- 2001 J Parr, M Aperahama, W Peterson, T. Green, R Lumsden, P Castles
- 2000 E Foy, R Crighton, G Lee, M Foy, T Southan, J Thompson, B Lowrie, P Radley, G Sibun
- 1999 P Sutton, J Wright, G Ryan, L Erbs, S Humphrey, B Parr, D Aperahama, P Pritchard

SWIMMING AUCKLAND SERVICE AWARDS - CONTINUED

- 1998 P Mahy, C King, J Sutcliffe, L Sheeran
- 1997 I Burrow, A McDonough, C Twine, T Rix-Trott, C Becroft, S Gough, D McRae, P Holland, R Clarke
- 1996 A Taylor, J Fayerman, P Kelly, B Leef, N Glass, C Reed, S McCallum, A van der Kraay, K Mildon, D Mullin
- 1995 B Cole, J Fulton, W Wilson, T van der Kraay, M Pringle
- 1994 L Carter, G Fernandez, S Mackay, A Harper, R Mudgway
- 1993 T Milich, A Smith, G Tuck
- 1992 G Swasbrook, M Bell, M Caskie
- 1991 D Olney, J Mason, J Goodwin
- 1990 J Sibun, A Green, P Smith, H Bowen
- 1989 A Pearce
- 1988 J Cox, A Foster, G Grant, G Rush, L Smith, P Bates, D Mahon
- 1987 B Olney, R Olney, J Bonney
- 1986 J McCaughan, H Hume, E Pratt, B Jeromsen, K Torrance, J Weldon, C Bright, D Bennett, J Mace
- 1985 A Wentink, S Bray, V King, J West
- 1984 D Kingsman, R Wood, A Brake, C Gallich, P Manning, F Holes, B Bridgman, L Pavlovich
- 1983 J Ross, A Quinton, W Keesing-Styles
- 1982 R Wallis, S Grahame, M Nolan, B Faulkner, S Brockenhuizen, J Williamson, B Bowles, D Wong, C Wells
- 1981 R West, A Graham
- 1980 W Gilchrist, D Gear, K Crocker
- 1979 R McIntosh, B Pope, A Meyle, G Knights, P Jenkins, F Collins
- 1978 G Breed, B Coutanche, J Whelan, R Smith, B Grant, B McKinstry
- 1977 P Thwaites, L Harvey, E Henry, E Idoine, J Sample, E Sheppard, R Sangster, J Partridge
- 1976 F Cleverdon, J Pearson, J Hogan, T Culpan, M Lye, J Main, W C Cleverdon, B Cunningham, N Culpan, L L Thompson, R S Dell
- 1975 J Dyer, G Elliott, J Glover, T Green, C C Kidd, A McGee, F Moseley, A Steel, D Wolff, Betty Potts, D Ramsay, V Potts
- 1974 F Arnold, A Clough, D Elliot, M Raymond, J Hendry, N McKay, E Grimmer, W Lawrence, N Kerkin, J Davies, T Trussler
- 1973 Mr Allen, I Higgs, K Blanchard, R Brady, J Mazzoleni, D Smith, E Bowles, E Kessling-Styles
- 1972 P Henry, J Higgs, T Ward, T Graham, B Arcus, A Spittal
- 1971 N Crawford, H van der Stock, G Johnson, D Bidwell, L McKenna, W Petersen
- 1970 M Gorman, D Ware, E Petersen, B Shaw, D Jarvis
- 1969 D W Reid, Z Holloway, I Lloyd, J McNally, D Wakeley, J Barfoot
- 1968 L Hubbers, B Thwaites, K Oliver, R Holloway
- 1967 C Brady, J Macrae, D Shaw, O Mortenson, B McKenna
- 1966 K Dickinson, A Phillips, W Martin, J Carney, D Busing, M Moyle
- 1965 D Haigh, A Alison, S Cooper, E Barfoot, R Reed, A Dingle
- 1964 R Chaplin, J Thomas, L D Blomfield, J Weaver, Vic Capper, A Hawkins
- 1963 T Roy, W Norman, A H Marshall, H Halliday, J Dobson, W Pervan, E Burke, G Wakeley, B Francevic, A Day, N Cox, K Cormack, M Warbrick, A Veart, R Greenwood, W K Brown, E Jones, W Dunsmore, R Wills, W Masson, N Williams, N Liddle

SWIMMING AUCKLAND SERVICE AWARDS - CONTINUED

1962	H Liddle, J Cormack, T Kerr, M Cooper, W Harris, L Reed, J Jensen, M H Hodgson
1961	D Elder, J Dingle, J Nelson
1960	T King, J Greenwood
1959	W L Dalton, M A Shanahan, Faulconbridge
1958	F Hawke
1957	N Batchelor, Miss Todd, R Robb
1956	J Scholes
1953	J H Vivian, A D Bridon
1950	T C Morrison
1947	R E Harding

SWIMMING NORTHLAND SERVICE AWARDS

2021	Sian Williams, Matt White, Georgie White, Sharyn Brown, Rachel Matenga, Joanna Hodson, Samantha Simons, Karely Smith, Glen Smith
2020	Kevin Reade, Sara Reade, Sharon Carroll, Dawn Dutton
2019	Angela Whittam
2018	David Finer, Beth Finer, Sharon Smith, Adrienne Carswell
2017	Mark Simpson, Carol Ludbrook, Denis Garner, Tracey Blaauw, Jessie Moffett
2016	Mandy Turner, Barbara Hines
2015	Mike Smith, Stacey Hansen, Kay Smith
2014	Teresa Robertson, Chris Sapwell, Helen Dorahy, Karena Nisbet, Yvonne Howe, David Platt, Julie Paton, Mike Swords,
2013	Brent Eastwood, Leanne Eastwood, Patrick Stevens, Laura Stevens, Sheryl Raravula, Ramona Hellescoe, Taryn Gillespie, Liane Beckham, Charlie Beckham, Louise Wickham, Tony Birchall, Christine Taylor
2012	Sue Mehrtens, Les Platt, Michele Blagrove, Mandy Marsh, Nikki Field, Alan Beckmann, Denise Jensen, Wayne Jensen, Moata Ruri, Nicky Maihi, Sibby Maihi
2011	Bronwyn Barlow
2010	M Platt, Vanessa Moffett, Marie Nordstrom,
2009	Lucy Heller, Ross Gillespie, Carlrine Gillespie, Helen Crane, Michelle House, Wilma Batchelor, Michael Batchelor, Geraldine Gorman
2008	Marty Hampton, B Honiss
2007	Judith Harrison
2006	J Coleman, L Coleman, D Harrison, H Ferguson-Rudolph, R Richards, V Roberts, L Rudolph, M Cooper
2005	K Moffett
2004	H Korach
2003	M Helmich, L Masters
2002	S Swinburne
2000	B Bethell, C Bethell, J Bogardus, R Brady, W Butler, M Coyle, M Johnson, L Peachey, B Rowsell, N Rowsell

SWIMMING NORTHLAND SERVICE AWARDS – CONTINUED

1999	M Kaimarama, G Masters
1998	G Cullen, P Matthews, M Morey
1997	H Bryant, C Kerr, S Massey, M Saxton
1995	L Rosenberg
1994	P Anderson
1993	C Fagan, C Sloane, Y Robinson
1992	A Bradley, S Edwards, A Mitchell, M Moir, S Phillips, H Rogers, D Sheridan, D Woodman
1990	P Martin, J Taylor
1989	J Anderson, A Gardner, E Hanmore
1988	D Andersen, D Campbell, L Dennis, M Neighbour
1987	K Hansard, C Martin
1986	B Cann, L Cannon, R Holmes, C Leishman, M Olsen, G Polwart
1985	L Dunkerton, L Holmes, J Murdock, C Oud, A Nankivell, J Peterson, H Peterson, L Smith, K Vickers
1984	B Topia
1983	F Colthurst, V Hutton, B Jones, C Sutherland, V Vickers
1982	M Jones
1981	J Olsen
1980	G Peden, G Valder
1977	P Parker
1975	I Auckett, E Brooks, F Conaghan, J Davidson, L Davidson, O Fowlie, F Green, A Green, A Hall, K Morse, J Murray, W Reed, P Reed, J Saunders, G Stevens
1974	K Auckett, K Blanchard, Harris, Keesing-Styles, A Kirk, A Purdie, E Reed, A Stevens

SWIMMING NEW ZEALAND LIFE MEMBERS

2025	David Jack
2025	Jo Davidson
2018	Mark Saunders
2016	John West
2015	Dr. David Gerrard CNZM, OBE
2011	Ross Bragg ONZM
2009	John Mace MNZM *Memoriam
1995	D L Shaw MNZM * Memoriam
1988	Norma Williams MBE * Memoriam
1974	R E Harding * Memoriam
1957	C R Moore * Memoriam
1950	H T Pettit * Memoriam
1900	R St. Claire * Memoriam

NZ SWIMMING DISTINGUISHED SERVICE AWARDS

2025	Willem Coetzee, Claudia Hill
2024	Brian Tong, Toni Bayliffe

NZ SWIMMING EXEMPLARY SERVICE AWARDS

2025	Teresa Stanley
2024	Nick Tongue

SWIMMING NEW ZEALAND HONOURS AWARDS

2021	Andy Harper
2018	Darryl Follows
2017	David Jack, Gwen Ryan
2016	Richard Dunkerton
2014	Judith Wright, Jo Draisey
2013	Mark Bone, Mark Saunders
2011	Jo Davidson

SWIMMING NEW ZEALAND HONOURS AWARDS – CONTINUED

2010	Monica Cooper
2008	Sandra Burrow
2006	Janet Froggatt
2003	John West
1999	John Mace MNZM *Memoriam
1993	W Lawrence * Memoriam
1988	D L Shaw MNZM * Memoriam
1986	M Raper * Memoriam
1979	L Reed * Memoriam
1978	J A Cormack * Memoriam
1976	Norma Williams MBE * Memoriam
1976	H Vivian * Memoriam
1974	J Greenwood
1973	M A Shanahan, E Williams * Memoriam
1972	W Dalton * Memoriam
1970	W M Bridson * Memoriam
1961	T Harding, E Tisley * Memoriam
1960	F Grey * Memoriam

SWIMMING NEW ZEALAND SERVICE AWARDS

2025	Beth Finer, Dawn Dutton, Paul Kent, Holm Miehlbradt
2024	Shirley Mackay, Tonya Osborne, Helene Helms, Kate Griffiths
2023	Barry Ashcroft
2020	Liz Furey
2019	Igor Polianski, Larissa Polianskaia
2018	Willem Coetzee, Brian Tong, Monique Williams
2017	Julie Fonua, Dave Girbin
2016	Teresa Stanley, Thomas Ansorg, Ross Gillespie, Celia Honiss
2015	Claudia Hill, Tim Draisey, Glenn Hamblyn, Carlrine Gillespie
2014	Suzanne Speer
2012	Daryl Follows, Leigh Johns, Max Walker,
2010	Toni Bayliffe, Alan Draisey, Jill Vernon, Tonia Wheeler, Barbara Linton
2009	David Jack
2008	Ian Burrow, Jo Draisey, Andy Harper, Gwen Ryan, Lyn Wati
2007	Jan Cameron, Donna Bouzaid, Judith Wright, Ralph Lumsden, Mark Bone
2006	G Martin, R Dunkerton, D Palmer

SWIMMING NEW ZEALAND SERVICE AWARDS – CONTINUED

2005	Mark Saunders
2001	Jo Davidson
1999	J Goodwin, R Reed
1998	R Mudgway, A Green
1997	D Gear, K Mildon
1996	H Bowen
1993	J Mace
1992	J West, M Larcombe
1991	S Bray, G Knights, R Wood, G Bouma
1987	B Cameron, M Cameron
1986	A Brake
1985	B Shaw
1984	F Cleverdon, N Raymond
1983	J Mazzoleni
1982	E Grimmer
1981	E Keesing-Styles
1980	K Cormack
1979	E Barfoot
1978	G Martlew, L D McKenna
1977	W Lawrence
1975	D L Shaw
1974	J Weaver
1971	B McKenna
1970	M Cooper
1969	L Reed
1968	J Cormack
1967	E Jones
1966	N Williams
1965	J Dingle
1964	J Greenwood
1963	W Norman
1962	T King
1961	W L Dalton
1960	M A Shanahan
1959	W M Bridson, E C Williams, D D Graham, F J Hawke, R G Todd, B C Simpson
1958	H Vivian, N S Batchelor
1957	C Brown
1956	M Franklin, J Bower

SWIMMING NEW ZEALAND SERVICE AWARDS – CONTINUED

1955	B Whineray, W J Gibbons
1950	A D Spring, E Maud
1947	R E Harding, P R Worden
1944	L J Kenny
1942	M Raper, A Rowlands
1941	Miss E Tisley, A Rowlands
1940	A Gardiner, H T Pettit
1939	C Rex-Moore, G F Bertrand, J R Miller, H Johnston, W Elwarth, W O Stockley
1938	F Grey, D Mulvhill
1935	T C Hobbs-Jones, D Saunders, G Reid
1934	R M Sheffield, H Moore
1933	E Johnston
1931	C E Barnard, L Brighton

Board Chair and General Manager's Report 2025-2026

The many records set over the past year both regionally and nationally are a true testament to the commitment and determination shown by our athletes and the calibre of our coaches. This is further reflected in the volume of swimmers and coaches from the region nominated onto SNZ teams.

ASA is so proud of all our athletes and coaches that have travelled to many different parts of the world, and their achievements over the past year.

Our sport is a truly demanding mistress. It requires an ongoing and deep commitment over many years, with many hours spent in and out of the pool training and preparing, and sacrifices from our members and their families.

While strictly speaking not part of the annual cycle that this report covers, we would like to make special mention of our ASA athletes and coaches representing NZ at the Commonwealth Games. Their achievements have done us incredibly proud, coming back with 10 well deserved medals.

The Caro Cup was defended and won once again by one of our ASA teams, this time hosted by Swimming Waikato in Hamilton, and we successfully bussed 128 swimmers plus coaches and team managers there and back with no one missing upon returning.

ASA hosted several highly successful regional meets over the past year. The growth continues, and the region is hosting some of the largest meets in NZ, outside of SNZ meets, attended by our local athletes as well as visitors outside of our region. It is very encouraging to see the continued increase in participation, as evidenced by the growth in registered competitive swimmers year on year.

The dedication of our working groups ensures delivery of ASA meets to the highest standards, as they continue to provide us with their expertise, ensuring that Swimming Auckland functions at the highest level of professionalism, delivering some of the best managed swimming events in New Zealand.

It would be remiss not to make mention of all the many wonderful volunteers, who give so generously of their own time to make our meets happen. The commitment required can be significant, particularly for meets that run over three days and require volunteers to take time away from work and family commitments. This includes both officials on pool deck during meets, and the administrators working behind the scenes. It takes approximately 50 people to successfully run an approved meet session (including ensuring the army is well fed), and that does not include all the administrative preparation that goes on in the weeks leading up to the meet before the racing can start. The recently introduced (2024) SNZ led officiating pathway programme has presented some challenges, particularly as assessments for qualification have taken longer than anticipated. This can prevent meet approval if insufficient qualified officials are not available. We are aware of the challenges the current process poses and are making ongoing efforts to engage with clubs to onboard new trainee volunteers, however club support and engagement is vital for us to succeed.

The strong focus on the grassroots continues to be a real strength for the growth of the sport in Auckland, and this is reflected in the high attendance at our regional Junior meets. Our Development (Level 3) meets deliver a comprehensive programme and regular events are held across the region to develop young swimmers at the grassroots in a safe and relaxed environment.

Grassroots participation remains a strategic priority for ASA. During the year, we advocated for the introduction of a dedicated development swimmer category and a development meet pathway aimed at supporting swimmers transitioning into competitive swimming. While this proposal was not adopted by Swimming New Zealand, we remain committed to working constructively with clubs, regions and SNZ to identify ways to broaden participation and strengthen the swimmer pathway.

We continue to see significant potential to engage a wider range of participants through development-focused competition opportunities. This includes swimmers progressing from learn-to-swim programmes, summer clubs and other aquatic sports. ASA believes that creating accessible entry points into competitive swimming will support long-term member growth and help ensure our sport remains welcoming and affordable for new participants.

Access to water continues to be a challenge, especially in the North-West Auckland region where there is still only the one pool to service a growing population of around 500 000. Planning for additional facilities continues to progress slowly, despite growing demand in the region. ASA is fortunate to have its home base at West Wave and maintains an excellent relationship with the facility.

We appreciate that there is pressure on Council to provide greater public access to aquatic facilities, but we understand Council to be focused more on recreational users rather than organised sports. As a purpose-built competition and training facility, it is vital that the competition pool at West Wave continues to be available for our sport. In addition to the many meets hosted here, we are grateful to have ongoing periodic access to long course training on Saturdays when the pool is available, and this is well utilised by several clubs.

Maintenance issues have hampered some operational aspects of our meets recently, but our athletes and officials have adapted admirably to the operational challenges encountered during the year.

There are pending closures at West Wave in the coming years with dates to be confirmed but we understand it will involve closure of the facility for an extended period of time. We will need to seek out alternative locations for meets as well as supporting pool access for the club (WSC) based at the facility. This will require extensive forward planning, and we hope to get sufficient notification of any planned closures to assist us with our planning.

Substantial investment has been made into upgrades and equipment over the past almost 40 years, which allows us to deliver high-quality events. The scoreboard at West Wave is becoming a concern as it reaches the end of its life cycle. While currently still operational due to the excellent maintenance works carried out by our technology team and service provider, it is very much due for replacement in the coming years as parts are no longer available and the model is becoming obsolete. Funding this project will be a challenge as funding sources continue to be stretched with many other applicants across a range of sectors competing for the same pool of available dollars.

We have continued to manage our finances carefully, ensuring the region's long-term stability. After several challenging years as we emerged from the COVID-19 era, the region is now in a secure financial position. This financial stability provides greater opportunities for forward planning and strategic investment in our members, equipment, and essential upgrades, ensuring the continued smooth operation of the organisation and the successful delivery of our events.

Nationally several of our members continue to work collaboratively with SNZ as the national organisation seeks to refine its governance operations. Kathryn Pengelly participated in the Board Appointments Panel responsible for screening suitable candidates for the SNZ board at the 2025 SNZ board member elections. Shirley Mackay continues her work with the Governance Review Group which includes developing solutions for regional functionality and continuity , while Claudia Hill remains on the Constitutional Review Group refining the SNZ constitution to ensure it is a good fit for all regions. As the largest region comprising roughly 1/3 of the membership, it is vital that our region is a key part of any decision making process.

Finally, we need to acknowledge the board for their input and efforts over the past year. Our board members come from a range of professional backgrounds, and all willingly contribute their own expertise in a range of ways. Swimming Auckland-Northland is very lucky to have your services, and we are grateful for your contributions.

Kathryn (Chair) & Claudia (GM)

MEMBERSHIP REPORT

2025/2026 Financial Swimmers*

CLUB	25/26	24/25	23/24	22/23	21/22	20/21	19/20	18/19	17/18	16/17	15/16
BOI	27	27	****	****	****	****	****	****	****	****	****
BBY	15	26	****	****	****	****	****	****	****	****	****
CCY	45	34	37	44	77	78	91	95	75	89	84
CSC	163	163	129	163	130	147	130	153	244	242	223
C37	5	69	54	29							
DAR	2	3	****	****	****	****	****	****	****	****	****
HPK	344	343	256	286	249						
KAT	7	7	****	****	****	****	****	****	****	****	****
KOW	0	12	15	19	21	45	41	38	44	54	8
KSC	26	23	**	**	**	**	**	**	15	58	44
MAG	**	**	**	**	**	**	**	55	47	50	24
MRO	**	**	****	****	****	****	****	****	****	****	****
MTE	64	58	50	51	54	57	76	85	84	54	35
MTW	30	36	25	35	36	57	72	61	62	64	31
NSS	342	322	266	278	261	317	286	280	317	307	271
ONE	14	8	6	1	14	20	14	12	12	7	In recess
PAR	98	115	63	32	69	84	93	106	104	98	98
PHO	165	148	101	120	99	111	97	81			
RBA	4	9	7	9	6	9	15	24	22	34	21
ROS	56	37	36	45	36	40	50	44	41	93	47
TKP	0	0	****	****	****	****	****	****	****	****	****
UNI	202	136	111	175	153	171	149	222	257	205	171
UOA	7										
WAQ	**	**	**	**	**	**	**	**	**	**	7
WAV	18	17	****	****	****	****	****	****	****	****	****
WSC	52	81	69	20	34	45	55	30	15	28	21
WEI	53	63	****	****	****	****	****	****	****	****	****
WHL	13	22	21	11	32	41	53	66	75	180	77
Total	1752	1759	1246	1347	1271	1235	1222	1352	1414	1563	1659

- * Club totals include financial competitive and recreational swimmers only
- ** Club disestablished
- *** There are 134 unfinancial members not included in the above table for 2025/26
- **** Not yet affiliated with Swimming Auckland (prior to Auckland-Northland merge)

Northland club membership total: 122
Auckland club membership total: 1630

Note – Club 37 disestablished in January of 2026. Bulk of membership transferred to United.

2025/2026 NEW ZEALAND RECORDS

Currently held as at 30th June by Auckland-Northland Swimmers

Set From July 2025 – June 2026

Individual Records (13x Open Records, 52x Age Group Records)

OPEN	Name	Event	Date Swum	Record
Long Course	Lewis Clareburt	200 Free	7/04/2026	1.45.57
	Lewis Clareburt	200 IM	31/07/2025	1.57.06
	Chelsey Edwards	50 Free	23/05/2026	24.97
	Erika Fairweather	200 Free	14/05/2026	1.55.06
	Milan Glintmeyer	100 Back	14/05/2026	1.00.22
Short Course	Cameron Gray	50 Free	23/10/2025	21.17
	Lewis Clareburt	400 IM	12/10/2025	4.03.66
	Chelsey Edwards	50 Free	10/10/2025	24.11
	Chelsey Edwards	100 Free	21/09/2025	53.06
	Erika Fairweather	200 Free	18/10/2025	1.52.66
	Amber George	50 Back	24/09/2025	26.60
	Brearna Crawford	100 Breast	24/09/2025	1.06.54
	Zyleika Pratt-Smith	200 Breast	21/09/2025	2.23.15
AGE-GROUP	18 Years			
Long Course	Zoe Pedersen	50 Free	23/08/2025	25.43
	Zoe Pedersen	100 Free	20/08/2025	55.03
	Monique Wieruszowski	50 Breast	21/08/2025	31.8
	Monique Wieruszowski	100 Breast	22/08/2025	1.08.65
	Zoe Pedersen	50 Fly	22/08/2025	22.63
Short Course	Igor Russanov	50 Free	25/09/2025	22.13
	Zoe Pedersen	50 Free	25/09/2025	24.99
	Zoe Pedersen	100 Free	22/09/2025	53.68
	Zoe Pedersen	50 Fly	22/09/2025	25.96
	Monique Wieruszowski	50 Breast	23/09/2025	30.68
	Monique Wieruszowski	100 Breast	24/09/2025	1.06.60
17 Years				
Long Course	Milan Glintmeyer	50 Back	8/04/2026	28.33
	Milan Glintmeyer	100 Back	14/05/2026	1.00.22
	Milan Glintmeyer	200 Back	13/05/2026	2.12.17
Short Course	Milan Glintmeyer	50 Back	24/09/2025	27.43
	Milan Glintmeyer	100 Back	21/09/2025	58.91
16 Years				
Short Course	Bruce Shen	50 Back	24/09/2025	24.47
	Milan Glintmeyer	50 Back	26/07/2025	27.58
	Milan Glintmeyer	100 Back	25/07/2025	59.38

2025/2026 NEW ZEALAND RECORDS CONTINUED

15 Years				
Long Course	Te Paki	200 Back	9/04/2026	2.02.91
Short Course	Liam Curling	100 Free	26/07/2025	50.29
	Te Paki	100 Back	21/09/2025	54.74
14 Years				
Long Course	Grayson Coulter	100 Free	9/04/2026	51.61
	Grayson Coulter	200 Free	11/04/2026	1.52.96
	Grayson Coulter	400 Free	11/04/2026	4.02.64
	Grayson Coulter	50 Fly	17/05/2026	25.71
	Grayson Coulter	100 Fly	8/04/2026	56.09
	Michael Yang	50 Breast	9/04/2026	29.73
	Michael Yang	100 Breast	13/03/2026	1.06.02
Short Course	Grayson Coulter	100 Free	31/01/2026	51.29
	Grayson Coulter	200 Free	30/01/2026	1.50.14
	Kento Wangford	50 Fly	9/05/2026	25.60
13 Years				
Long Course	Grayson Coulter	50 Free	16/12/2025	24.18
	Grayson Coulter	100 Free	14/12/2025	51.63
	Grayson Coulter	200 Free	18/12/2025	1.52.13
	Grayson Coulter	400 Free	17/12/2025	3.59.40
	Grayson Coulter	50 Back	17/12/2025	27.68
	Grayson Coulter	50 Fly	18/12/2025	26.17
	Grayson Coulter	100 Fly	15/12/2025	56.85
	Grayson Coulter	200 IM	15/12/2025	2.09.69
	April Lin	100 Breast	14/05/2026	1.13.11
	April Lin	200 Breast	17/06/2026	2.36.70
	Indie Herbert	50 Fly	10/04/2026	28.36
Short Course	Grayson Coulter	50 Free	25/09/2025	23.61
	Grayson Coulter	100 Free	22/09/2025	50.58
	Grayson Coulter	200 Free	24/09/2025	1.49.18
	Grayson Coulter	400 Free	24/07/2025	3.56.78
	Grayson Coulter	100 Back	25/07/2025	58.20
	Grayson Coulter	50 Fly	22/09/2025	25.64
	Grayson Coulter	100 Fly	26/07/2025	56.90
	Grayson Coulter	100 IM	21/09/2025	58.42
	Grayson Coulter	200 IM	25/09/2025	2.05.15
Mixed Relays				
Short Course	NSS - Grayson Coulter, Louis Clark, Chelsey Edwards, Erika Fairweather	4 x 100 Free	25/09/2025	3.25.98

2025/2026 NEW ZEALAND MULTI-CLASS RECORDS

Currently held as at 30th June by Auckland-Northland Swimmers

Set From July 2025 – June 2026

New Zealand Individual Multi-Class Records

(5x Open Records)

OPEN				
	Name	Event	Date	Time
Long Course	Asher Smith-Franklin (SM14)	200 IM	25/09/2025	2.15.91
	Joshua Willmer (SB8)	50 Breast	27/09/2025	33.05
	Joshua Willmer (SB8)	100 Breast	27/09/2025	1.11.08
	Joshua Willmer (SB8)	100 Breast	13/05/2026	1.10.58
	Joshua Willmer (SB8)	50 Breast	16/05/2026	32.65

2025/2026 AUCKLAND-NORTHLAND RECORDS

Auckland-Northland Records until June 30th 2026

160	Total records (including 3x pending board ratification)
131	Age Group Records (including 3x pending board ratification)
29	Open Records

2025/2026 MEET PROFILES

1 July 2025 – 30 June 2026

Swimming Auckland-Northland Regional Meets

2025 ASA Short Course Championships	
22 - 24 August	West Wave Aquatic Centre
Entries: 2442	Swimmers: 566
2025 ASA Junior Championships	
7 - 8 December	West Wave Aquatic Centre
Entries: 2427	Swimmers: 470
2026 ASA Anthony Mosse Classic	
30 January - 1 February	West Wave Aquatic Centre
Entries: 2922	Swimmers: 677
2026 ASA Age Group & Open Championships	
13 - 15 March	West Wave Aquatic Centre
Entries: 1906	Swimmers: 478
ASA Road To Opens	
26 April	West Wave Aquatic Centre
Entries: 626	Swimmers: 256
2026 ASA Junior Invitational	
27 - 28 June	West Wave Aquatic Centre
Entries: 2149	Swimmers: 446

SNZ National Meets

2025 SNZ Secondary School Swimming Championships	
25 - 28 July	Sir Owen G Glenn National Aquatic Centre
	ASA Swimmers: 251
2025 SNZ Short Course Championships	
21-25 September	Sir Owen G Glenn National Aquatic Centre
	ASA Swimmers: 272
2026 SNZ Junior Festival - Harlequins	
28 February - 1 March	Sir Owen G Glenn National Aquatic Centre
	ASA Swimmers: 481
2026 SNZ DIV II Swimming Competition	
20 – 22 March	Moana Pool
	ASA Swimmers: 45
2026 SNZ Age Group Championships	
8 -12 April	Hawke's Bay Regional Aquatic Centre
	ASA Swimmers: 179
2026 SNZ Open Championships	
13 - 17 May	Sir Owen G Glenn National Aquatic Centre
	ASA Swimmers: 197

2025/2026 INTERNATIONAL REPRESENTATIVES

2025 Tri Series

Australia, 10-12 July

Olivia Bates	North Shore
James Haydon	Club 37
Freya Hingston	United
Jasmine Lyles	Phoenix
Xanthe Miller	United
Te Paki	Northwave
Mila Tongalea	United
Hope Wang	Phoenix
Fraser Walker	United
Elwin Bao	North Shore
Liam Curling	Coast
Jade Lyles	Phoenix
Octavia Mahoney	United
Alex McIntosh	United
Michael Yang	Parnell
David Lyles (coach)	Phoenix

2025 World Aquatics Championship

Singapore, 27 July - 3 August

Lewis Clareburt	Club 37
Louis Clark	North Shore
Erika Fairweather	North Shore
Amber George	Coast
Finn Harland	Coast
Andrew Jeffcoat	United
Savannah-Eve Martin	Coast
Zoe Pederson	Coast
Laura Quilter	Coast
Eve Thomas	Coast
Graham Hill (coach)	North Shore
Michael Weston (coach)	Coast
Mitch Nairn (coach)	Club 37

2025 World Aquatics Junior Championship

Romania, 19-24 August

Milan Glimtmeier	Coast
Daniel Kregting	Roskill
James Leigh	Coast
Zoe Pederson	Coast
Igor Russanov	Coast
Monique Wieruszowski	North Shore
John Gatfield (coach)	Coast

2025 World Virtus Swimming Championship

Thailand, 20-30 August

David Beck	Club 37
James Haydon	Club 37
Tate Pichon	Club 37

2025 World Para Swimming Championship

Singapore, 21-27 September

Cameron Leslie	Whangarei
Asher Smith-Franklin	North Shore
Joshua Willmer	Coast
Tom Onley (coach)	Whangarei

2025 World Aquatics World Cup

US/Canada, 10-25 October

Lewis Clareburt	Club 37
Brearna Crawford	Waitakere
Chelsey Edwards	North Shore
Erika Fairweather	North Shore
Isabelle Gibson	United
Cameron Gray	United
Hazel Ouwehand	Phoenix
Graham Hill (coach)	North Shore
Andy McMillan (coach)	United

2025/2026 INTERNATIONAL REPRESENTATIVES CONTINUED

2026 Oceania Swimming Championships

Fiji, 9-12 May

Sean Burke	North Shore
Michael Chen	Parnell
Nick Cowen	North Shore
James Crosbie	United
Chanelle Huang	North Shore
Charley Joyce	North Shore
Sam Kenny	Coast
Jade Lyles	Phoenix
Jasmine Lyles	Phoenix
Holly Neville	Phoenix
Danny Sun	North Shore
Aidan Taylor	Howick Pakuranga
Hope Wang	Phoenix
Kiri Yamagami	United
Yifan Zhang	Parnell
Ryan Lockwood (coach)	Phoenix

2026 Para Swimming World Series

Australia, 20-22 February

David Beck	United
James Haydon	United
Mitch Nairn (coach)	United

2026 Para Swimming World Series

Japan, 29-31 May 2026

Cameron Leslie	Whangarei
Asher Smith-Franklin	North Shore

Noted nominations for the upcoming 2026 Glasgow Commonwealth Games

<i>Lewis Clareburt</i>	<i>United</i>
<i>Chelsey Edwards</i>	<i>North Shore</i>
<i>Erika Fairweather</i>	<i>North Shore</i>
<i>Amber George</i>	<i>Coast</i>
<i>Cameron Gray</i>	<i>United</i>
<i>Savannah-Eve Martin</i>	<i>Coast</i>
<i>Hazel Ouwehand</i>	<i>Phoenix</i>
<i>Zoe Pedersen</i>	<i>Coast</i>
<i>Carter Swift</i>	<i>United</i>
<i>Eve Thomas</i>	<i>Coast</i>
<i>Josh Willmer</i>	<i>Coast</i>

Financial Statements

Auckland Swimming Association Inc.
For the year ended 30 April 2026

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Entity Information

Auckland Swimming Association Inc.

For the year ended 30 April 2026

Legal Name of Entity

Auckland Swimming Association Inc.

Type of Entity

Incorporated Society

Registration Number

919040

Mission Statement

To act as the controlling authority for Swimming New Zealand in Auckland including arranging, controlling and managing competitive meets and Association Championship races for swimmers and to exercise all the privileges delegated by the rules of Swimming New Zealand.

Board Members

Kathryn Pengelly (Appointed Board Member, Chairperson)

Max Polianski (Elected Board Member)

Brian Dettling (Appointed Board Member)

Sheina Dong (Elected Board Member)

Victoria Hughes (Elected Board Member)

Address

West Wave Pool and Leisure Centre

20 Alderman Drive

Henderson

Auckland 0612

Auditors

HLB Mann Judd

Level 8

57 Symonds Street

Auckland 1010

Independent Auditor's Report

To the Members of Auckland Swimming Association Inc

Report on the Performance Report

We have audited the Performance Report of Auckland Swimming Association Inc, which comprises the Entity Information, the Statement of Service Performance, Statement of Profit and Loss and the Statement of Cash Flows for the year ended 30 April 2026, the Balance Sheet as at 30 April 2026, and the Statement of Accounting Policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph,

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report of Auckland Swimming Association Inc gives a true and fair view of:
 - The entity information for the year then ended
 - The service performance for the year then ended; and
 - The financial position of Auckland Swimming Association Incorporated as at 30 April 2026, and its financial performance and cash flows for the year then ended

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

Basis for Qualified Opinion

Cash donations, grants and sponsorships are a source of income for Auckland Swimming Association Inc. The Association has determined that it is impracticable to establish control over the collection of cash grants, donations and sponsorships prior to entry into its financial records. Accordingly, as the evidence available to us regarding income from this source was limited, our audit procedures with respect to cash donation, grants and sponsorships had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether cash donations, grants and sponsorships Auckland Swimming Association Inc has recorded are complete.

We conducted our 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 the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Auckland Swimming Association Inc in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Auckland Swimming Association Inc.

Responsibility of the Board Members for the Performance Report

The Board Members' are responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the Statement of Service Performance;
- b) the preparation and fair presentation of these performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of profit and loss, balance sheet, statement of cash flows, statement of accounting policies and notes to the financial statements

in accordance with Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board, and

- c) such internal control as the Board Members determines is necessary to enable the preparation of the Financial Statements that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the board members are responsible on behalf of Auckland Swimming Association Inc 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 Board Members either intend to liquidate Auckland Swimming Association Inc or to cease operations, or have no realistic alternative but to do so

Auditor's Responsibilities for the Audit of the Performance Report

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as

a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Distribution or Use

This report is made solely to the Members as a body. Our audit work has been undertaken so that we might state to the Members those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the entity and its Members, as a body, for our audit work, for this report or for the opinions we have formed.



HLB Mann Judd
30 June 2026

Statement of Service Performance

Auckland Swimming Association Inc.

For the year ended 30 April 2026

Description of the Entity's Outcomes

Arrange, control and manage competitive Meets and Association Championship races for swimmers.

Description and Quantification of the Entity's Outputs	2026	2025
ASA Championship Meets held	6	4
Competitors at the Meets held	2,192	1,708
ASA Clubs	26	24
ASA Club Members	2,635	2,554

Swimming Auckland NZ Representatives

2025 World Aquatics Championship - Singapore, 27 July - 3 August

Lewis Clareburt	Club 37
Louis Clark	North Shore
Erika Fairweather	North Shore
Amber George	Coast
Finn Harland	Coast
Andrew Jeffcoat	United
Savannah-Eve Martin	Coast
Zoe Pederson	Coast
Laura Quilter	Coast
Eve Thomas	Coast
*Graham Hill (coach)	North Shore
*Michael Weston (coach)	Coast
*Mitch Nairn (coach)	Club 37

2025 World Aquatics Junior Championship - Romania, 19-24 August

Milan Glintmeyer	Coast
Daniel Kregting	Roskill
James Leigh	Coast
Zoe Pederson	Coast
Igor Russanov	Coast
Monique Wieruszowski	North Shore
*John Gatfield (coach)	Coast

2025 World Virtus Swimming Championship Thailand, 20-30 August

David Beck	Club 37
James Haydon	Club 37
Tate Pichon	Club 37

World Para Swimming Championship - Singapore, 21-27 September

Cameron Leslie	Whangarei
Asher Smith-Franklin	North Shore
Joshua Willmer	Coast
*Tom Onley (coach)	Whangarei

2025 Tri Series - Australia, 10-12 July

Olivia Bates	North Shore
James Haydon	Club 37
Freya Hingston	United
Jasmine Lyles	Phoenix
Xanthe Miller	United
Te Paki	Northwave
Mila Tongalea	United
Hope Wang	Phoenix
Fraser Walker	United
Elwin Bao	North Shore
Liam Curling	Coast
Jade Lyles	Phoenix
Octavia Mahoney	United
Alex McIntosh	United
Michael Yang	Parnell
*David Lyles (head coach)	Phoenix

World Aquatics World Cup - US/Canada, 10-25 Oct

Lewis Clareburt	Club 37
Brearna Crawford	Waitakere
Chelsey Edwards	North Shore
Erika Fairweather	North Shore
Isabelle Gibson	United
Cameron Gray	United
Hazel Ouwehand	Phoenix
Graham Hill (coach)	North Shore
*Andy McMillan (coach)	United

Para Swimming Series - Australia, 20-22 February

David Beck	United
James Haydon	United
*Mitch Nairn (coach)	United

The accompanying notes form part of these financial statements.

Balance Sheet

Auckland Swimming Association Inc.
As at 30 April 2026

	NOTES	2026	2025
Assets			
Current Assets			
Cash at Bank	3	119,815	89,583
Accounts Receivable		59	545
GST Refund		-	-
Prepayments		12,781	10,596
Total Current Assets		132,656	100,724
Non Current Assets			
Fixed Assets	2	70,998	87,300
Total Non Current Assets		70,998	87,300
Total Assets		203,654	188,024
Liabilities			
Current Liabilities			
Accounts Payable		16,642	29,728
Grants in Advance		-	-
Income in Advance		4,640	6,930
IRD Loan		(0)	(0)
GST Payable		3,486	4,068
Total Current Liabilities		24,768	40,726
Total Liabilities		24,768	40,726
Net Assets		178,885	147,298
General Funds			
Retained Earnings/(Accumulated Losses)		178,885	147,298
Total General Funds		178,885	147,298
Chair		30/6/26	Date
Board Member		29/6/26	Date

The accompanying notes form part of these financial statements.

Statement of Profit and Loss

Auckland Swimming Association Inc.

For the year ended 30 April 2026

	NOTES	2026	2025
Operating Income	4		
Donations and Grants		5,000	5,000
Meet and Entry Income		205,585	172,081
Affiliation and Registration Income		91,902	79,329
Interest Income		243	751
Other Income		-	27,297
Total Operating Income		302,730	284,458
Operating Expenses	5		
Depreciation		18,982	18,511
Medals		8,962	9,709
Meet Expenses		32,110	18,540
Pool and Room Hire		60,200	46,278
Other Expenses		37,299	39,362
Salaries and Wages		113,590	94,547
Total Operating Expenses		271,143	226,946
Net Profit / (Loss) for the Year		31,587	57,512

The accompanying notes form part of these financial statements.

Statement of Movements in General Funds

Auckland Swimming Association Inc.

For the year ended 30 April 2026

	2026	2025
General Funds		
Opening Balance	147,298	89,787
Profit/(Loss) for the Year	31,587	57,512
Total General Funds	178,885	147,298

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Auckland Swimming Association Inc.

For the year ended 30 April 2026

	2026	2025
Cash Flows from Operating Activities		
Cash was received from:		
Donations and Grants Receipts	5,000	5,000
Entries Receipts	180,395	162,073
Fees Receipts	113,102	95,159
Interest Receipts	243	751
Other Receipts	0	6,473
Net GST	(581)	5,533
Cash was applied to:		
Payments to suppliers and employees	(265,247)	(217,679)
Net Cash Flows from Operating Activities	32,912	57,309
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from sale of plant and equipment	-	-
Receipt of IRD small business loan	-	-
Cash was applied to:		
Donations and grants returned	-	(4,937)
Purchase of plant and equipment	(2,680)	(1,909)
Payment of IRD small business loan	-	(5,054)
Net Cash Flows from Investing and Financing Activities	(2,680)	(11,900)
Net Increase / (Decrease) in Cash	30,232	45,409
Opening Cash	89,583	44,174
Closing Cash	119,815	89,583

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Auckland Swimming Association Inc.

For the year ended 30 April 2026

1. Statement of Accounting Policies

These are the financial statements of Auckland Swimming Association Inc. which is an incorporated society established under the Incorporated Societies Act 1908.

Basis of Preparation

Auckland Swimming Association Inc. has elected to apply Tier 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000 for the last two annual reporting periods. All transactions in the Statement of Profit & Loss are reported using the accrual basis of accounting. The Statement of Profit & Loss is prepared under the assumption that the society will continue to operate as a going concern in the foreseeable future.

Historical Cost

The financial statements have been prepared on a historical cost basis.

Revenue

Entries and Fees that are attributable to the current financial year are recorded as revenue.

Fixed Assets

Fixed assets are included at cost less aggregate depreciation provided at the maximum rates allowed by the Inland Revenue Department. Fixed assets that are leased under a finance lease are capitalised and depreciated. The depreciation rates used are shown in the Depreciation Schedule.

Income Tax

The Association is deemed to be an amateur sports promoter by Inland Revenue and has been granted exemption from paying Income Tax under the Income Tax Act 2007.

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.

Goods and Services Tax

The Statement of Profit and Loss has been prepared on a GST exclusive basis. All items in the Balance Sheet are stated exclusive of GST with the exception of receivables and payables which include GST.

Accounts Receivable

Accounts Receivable are stated at estimated realisable value, after providing against debts for which collection is considered doubtful. Bad debts are written off during the period in which they are identified.

Grants

Grants received are included in operating income. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

Changes in Accounting Policies

There have been no specific changes in accounting policies and they have been applied on a consistent basis with those of the previous period.

Notes to the Financial Statements

Auckland Swimming Association Inc.

For the year ended 30 April 2026

2. Fixed Assets	Opening Carrying Amount	Purchases	Sales/Disposals	Depreciation	2026 Closing Carrying Amount
Property, Plant & Equipment	87,300	2,680	-	18,982	70,998
	Opening Carrying Amount	Purchases	Sales/Disposals	Depreciation	2025 Closing Carrying Amount

Property, Plant & Equipment	83,129	21,190	39	18,511	87,300
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Significant Donated Assets

There were no significant donated assets in the 2026 year.

Capital Commitments

	2026	2025
Capital Commitments at 30 April	Nil	Nil

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

3. Cash at Bank	2026	2025
ASB Bank Limited current account	21,379	12,698
ASB Bank Limited savings account	98,437	76,885
	<u>119,815</u>	<u>89,583</u>

4. Operating Revenues	2026	2025
Donation/Grants/Entries	302,487	283,707
Interest Received	243	751
	<u>302,730</u>	<u>284,458</u>

5. Operating Expenses	2026	2025
Other expenses include:		
ACC Levy	460	954
Accounting Fees	3,140	2,630
Audit Fees	4,950	4,870
Bank Fees, Insurance & Interest	3,569	3,354
Big Screen Expenses	1,532	-
Lease Photocopier	2,915	3,811
Legal Fees	-	484
Licence Fees	6,476	5,679
Loss/(Profit) on Asset Disposl	-	39
Office Expenses	7,332	5,596
Repairs & Maintenance	4,053	4,521
Grants Returned	-	4,937
Travel & General Expenses	2,872	2,488

Notes to the Financial Statements

Auckland Swimming Association Inc.

For the year ended 30 April 2026

6. Operating Lease Commitments	2026	2025
a) Photocopier Lease Charges		
Current	2,915	2,915
Non-Current	8,685	11,600
Term	<u>11,600</u>	<u>14,515</u>
7. Contingent Liabilities	2026	2025
Contingent Liabilities at 30 April	<u>Nil</u>	<u>Nil</u>
8. Related Parties		
There are no related party transactions at year end. (30 April 2025: Nil).		
9. Subsequent Events		
There are no significant events subsequent to balance date to disclose (2025: Nil).		

Taxation Depreciation Schedule

Auckland Swimming Association Inc.

For the year ended 30 April 2026

	Asset Number	Date	Original Cost	Opening W.D.V	Additions	Disposals	Depn Method	YTD Depn	Accum Depn	Closing W.D.V
Property Improvements										
A.O.D Room Alterations	FA-0001	30/04/2017	2,100	187	-	-	10.00 DV	19	1,932	168
			2100	187	0	0		19	1932	168
Computer Equipment										
Compulink Computer Admin	FA-0002	30/04/2017	3,325	-	-	-	48.00 DV	-	3,325	-
Brother Laser Printer	FA-0003	30/04/2017	2,344	-	-	-	48.00 DV	-	2,344	-
Office Software Package	FA-0004	30/04/2017	350	-	-	-	48.00 DV	-	350	-
Hytek Software	FA-0005	30/04/2017	539	-	-	-	48.00 DV	-	539	-
Computer	FA-0006	30/04/2017	1,330	-	-	-	48.00 DV	-	1,330	-
Web Site	FA-0007	30/04/2017	4,213	-	-	-	48.00 DV	-	4,213	-
Computers	FA-0008	30/04/2017	4,313	-	-	-	60.00 DV	-	4,313	-
Software and Installation	FA-0009	30/04/2017	1,050	-	-	-	60.00 DV	-	1,050	-
Computer	FA-0010	30/04/2017	1,539	-	-	-	60.00 DV	-	1,539	-
Omega Software Intraface	FA-0011	30/04/2017	1,850	-	-	-	60.00 DV	-	1,850	-
Computer	FA-0012	30/04/2017	1,029	0	-	-	50.00 DV	0	1,029	0
Server	FA-0013	30/04/2017	1,285	1	-	-	50.00 DV	0	1,285	0
Computer (2)	FA-0014	30/04/2017	2,530	2	-	-	50.00 DV	1	2,529	1
Software Licences	FA-0015	30/04/2017	652	1	-	-	50.00 DV	0	652	0
HL 1240 Printer	FA-0021	30/04/2017	689	-	-	-	48.00 DV	-	689	-
Computer for AOD Room	FA-0051	30/04/2017	1,243	0	-	-	50.00 DV	0	1,243	0
2 x new laptops, docking stations and cases	FA-0068	13/01/2021	6,573	342	-	-	50.00 DV	171	6,402	171
New Computer for AOD Room	FA-0075	27/05/2024	1,909	955	-	-	50.00 DV	477	1,432	477
Northland Swimming Laptops	FA-0083	3/02/2025	503	440	-	-	50.00 DV	220	283	220
			37266	1740	0	0		870	36396	870
Furniture and Fittings										
Cupboard	FA-0016	30/04/2017	311	44	-	-	9.50 DV	4	271	40
Filing cabinet	FA-0017	30/04/2017	501	-	-	-	12.00 DV	-	501	-
2 x Chair Trolleys	FA-0018	30/04/2017	470	3	-	-	22.00 DV	1	468	2
Cup Trophy	FA-0019	30/04/2017	985	218	-	-	10.00 DV	22	789	196
200 New Chairs	FA-0020	30/04/2017	5,200	37	-	-	20.00 DV	7	5,171	29
			7467	301	0	0		34	7200	267
Technical/Technological										
2 Touch Pad Trolley Frames	FA-0022	30/04/2017	5,260	37	-	-	20.00 DV	7	5,231	29
Lane Rope Reels	FA-0023	30/04/2017	2,575	2	-	-	20.00 DV	0	2,573	2
Touch Buttons	FA-0024	30/04/2017	3,387	1	-	-	26.40 DV	0	3,386	1
3 Touch Buttons	FA-0025	30/04/2017	919	1	-	-	26.40 DV	0	918	1
ARES 21 Timing Equipment	FA-0026	30/04/2017	25,617	-	-	-	26.40 DV	-	25,617	-
Starter Timing Units and Writing	FA-0027	30/04/2017	19,682	16	-	-	26.40 DV	4	19,671	11
ARES Converter and Cable	FA-0028	30/04/2017	363	-	-	-	26.40 DV	-	363	-
6 Manual Push Buttons ex Aust	FA-0029	30/04/2017	650	5	-	-	20.00 DV	1	646	4
Timing System - Standalone Start	FA-0030	30/04/2017	2,918	4	-	-	26.40 DV	1	2,915	3
30 x Stopwatches	FA-0031	30/04/2017	1,493	-	-	-	48.00 DV	-	1,493	-
Results Stand	FA-0032	30/04/2017	539	-	-	-	9.50 DV	-	539	-
Storage Reels for Lane Ropes	FA-0033	30/04/2017	8,080	1,028	-	-	9.50 DV	98	7,150	930
10 x Lap Counters	FA-0034	30/04/2017	714	4	-	-	22.00 DV	1	711	3
Storage Reel and Cover for Storage	FA-0035	30/04/2017	2,740	363	-	-	9.50 DV	34	2,412	328
Starters Stand	FA-0036	30/04/2017	1,644	239	-	-	9.50 DV	23	1,428	216
Omega Starting Blocks	FA-0037	30/04/2017	27,500	3,958	-	-	9.50 DV	376	23,918	3,582
Stand for Red Buttons	FA-0038	30/04/2017	1,067	1	-	-	30.00 DV	0	1,066	1
6 x Push Buttons	FA-0039	30/04/2017	824	1	-	-	30.00 DV	0	823	1
12 x Stopwatches	FA-0040	30/04/2017	700	1	-	-	30.00 DV	0	699	1
Scoreboard Screen	FA-0041	30/04/2017	205,850	-	-	-	10.00 DV	-	205,850	-
Starters Stand	FA-0042	30/04/2017	1,932	213	-	-	12.00 DV	26	1,744	188
12 x Lap Counters	FA-0043	30/04/2017	988	18	-	-	22.00 DV	4	974	14
Timing Start Blocks	FA-0044	30/04/2017	50,115	1,067	-	-	25.00 DV	267	49,315	800
Push Buttons	FA-0045	30/04/2017	2,015	46	-	-	25.00 DV	11	1,981	34
Starting Blocks	FA-0046	30/04/2017	5,404	123	-	-	25.00 DV	31	5,312	92
Starting Blocks	FA-0047	30/04/2017	4,599	107	-	-	25.00 DV	27	4,519	80
Thermal Online Printer	FA-0048	30/04/2017	1,344	2	-	-	40.00 DV	1	1,343	1
Plate for Medals	FA-0049	30/04/2017	1,050	26	-	-	25.00 DV	6	1,031	19
Plate for Medals	FA-0050	30/04/2017	2,100	58	-	-	25.00 DV	15	2,056	44
Timing Start Blocks	FA-0052	30/04/2017	5,956	141	-	-	25.00 DV	35	5,850	106
Plate for Medals	FA-0053	30/04/2017	2,270	55	-	-	25.00 DV	14	2,228	42
3 x Touchpads	FA-0054	30/04/2017	9,783	448	-	-	25.00 DV	112	9,447	336
Lane Ropes	FA-0055	30/04/2017	13,412	645	-	-	25.00 DV	161	12,928	484
8 x Touchpads	FA-0056	30/04/2017	30,150	2,028	-	-	25.00 DV	507	28,629	1,521
10 x Omega OITS Push Button	FA-0057	30/04/2017	1,350	106	-	-	25.00 DV	27	1,271	79
Starttime V Acoustic Start Device	FA-0058	30/04/2017	3,794	298	-	-	25.00 DV	74	3,571	223
4 x Omega OCP5 Touchpads	FA-0059	30/04/2017	14,326	1,195	-	-	25.00 DV	299	13,430	896
Samsung Galaxy S7 Gold	FA-0060	30/04/2017	793	-	-	-	67.00 DV	-	793	-
LED Scoreboard Screen	FA-0061	14/12/2017	83,583	26,920	-	-	13.00 DV	3,500	60,162	23,420
11 x Back Stroke Ledges and Trolley	FA-0062	21/12/2017	19,895	2,379	-	-	25.00 DV	595	18,111	1,784
4 x Omega OCP5 Touchpads	FA-0063	23/05/2018	14,576	1,987	-	-	25.00 DV	497	13,086	1,490
24 x Stop Watches	FA-0064	30/07/2018	775	112	-	-	25.00 DV	28	691	84
Quantum Timing System	FA-0066	1/08/2019	64,579	12,459	-	-	25.00 DV	3,115	55,234	9,344
Wedge Fins	FA-0067	19/03/2020	680	157	-	-	25.00 DV	39	562	118
Quantum and laptop	FA-0072	16/02/2022	10,225	4,044	-	-	25.00 DV	1,011	7,192	3,033
Mobile harnesses	FA-0073	16/02/2022	10,849	4,291	-	-	25.00 DV	1,073	7,631	3,218
OITS buttons	FA-0074	16/02/2022	3,810	1,507	-	-	25.00 DV	377	2,680	1,130
Electronic Timing Equipment (includes starter)	FA-0076	3/02/2025	1,727	1,619	-	-	25.00 DV	405	513	1,214
Touch Pad Trolley	FA-0077	3/02/2025	243	234	-	-	16.00 DV	37	47	196
Touch Pad Trailer & Accessories	FA-0078	3/02/2025	1,834	1,774	-	-	13.00 DV	231	290	1,544
Fabricated aluminium time keeper button stands	FA-0079	3/02/2025	509	488	-	-	16.00 DV	78	99	410
Swiss Timing Products (6 x blocks & backstroke wedge	FA-0080	3/02/2025	10,902	10,220	-	-	25.00 DV	2,555	3,236	7,665
Touchpads set 190x90 for 6 lanes pool	FA-0081	3/02/2025	3,512	3,161	-	-	40.00 DV	1,264	1,615	1,896
Starter	FA-0082	3/02/2025	1,582	1,483	-	-	25.00 DV	371	470	1,112
West Wave LED Screen	FA-0084	1/09/2025	2,680	-	2,680	-	13.00 DV	722	722	1,958
			695,863	85,072	2,680	-		18,060	626,170	69,692
Total			742,696	87,300	2,680	-		18,982	671,698	70,998

30 June 2026

The Board Members
Auckland Swimming Association Inc
P O Box 21-241
HENDERSON

Dear Members

AUDIT FOR THE YEAR ENDED 30 APRIL 2026

We have completed the audit of the performance report of Auckland Swimming Association Inc for the year ended 30 April 2026 and in accordance with our standard practice and International Auditing Standards, we provide this memorandum to those charged with governance.

Financial Statements

The audited financial statements of Auckland Swimming Association Inc for the year ended 30 April 2026 show an operating profit of \$31,587 and net assets amounting to \$178,885 that \$70,998 of the assets relate to Property Plant & Equipment.

A wholly substantive audit approach was adopted. No reliance was placed upon controls.

We performed our standard audit work with an emphasis on revenue recognition, fixed assets, and completeness of liabilities.

Significant Risk

Audit Response

Revenue recognition

Detailed review of cutoff including accuracy and completeness of revenue , grants in advance noting qualification re cash, donations, grants and sponsorships

Supplemented by test of detail of transactions.

Management override

Review of general journals and account reconciliations.

Impairment of Property Plant
And Equipment

Review of Property Plant and Equipment
to ensure still in operation/good working condition

No adjustments were identified during the audit..

Related party transactions have been disclosed in Note 8 Related Parties of the financial statements.

We have no relationship with, or interests in, Auckland Swimming Association Inc.

hlb.co.nz

HLB Mann Judd

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HLB Mann Judd is a member of HLB International, the global advisory and accounting network.

Basis for Qualified Opinion

Cash donations, grants and sponsorships are a source of income for Auckland Swimming Association Inc. The Association has determined that it is impractical to establish controls over the collection of cash grants, donations and sponsorships prior to it being recorded. Accordingly, as the evidence available to us regarding income from this source is limited, our audit procedures with respect to donations, grants and sponsorships had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether cash donations, grants and sponsorships Auckland Swimming Association has recorded are complete.

We have issued a standard qualified opinion in regards to this.

Other Observations

It was noted that 2 of the 3 bank account signatories are no longer official board members but are still involved with the club in an advisory capacity only.

It is considered prudent to change the bank signatories to official board members

We would like to take this opportunity to thank Jon Sims and Claudia Hill for their assistance and co-operation during the course of the audit.

Yours sincerely
HLB MANN JUDD


J G EDWARDS