Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

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Entity Information

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Legal name of entity:	Volunteering New Zealand Incorporated
Other name of entity (if any):	Volunteering New Zealand | Tūao Aotearoa
Type of entity and legal basis (if any):	Volunteering New Zealand is an incorporated society, incorporated under the Incorporated Societies Act 2022, with charitable entity status under the Charities Act 2005.
Registration number:	1145286 CC23344 Charities Services

The entity's mission and objectives:

Empowering volunteers to enrich Aotearoa New Zealand.

Our aspiration for Aotearoa New Zealand:
Volunteering is valued as part of who we are as a nation. We thrive and are enriched by the goodwill of volunteers in every community and their contribution and impact is recognised and supported.

Our aspiration for Volunteering New Zealand:
A large and diverse membership and our strong partnerships with government, iwi/Māori, communities and business enable us to transform volunteering in Aotearoa New Zealand.

Our Values | Uara:
- To care, nurture and grow | manaakitanga
- To build connections and enduring relationships | whanaungatanga
- To inspire by example | tūao
- To hold ourselves to the highest standard | whaiwhakaaro

Entity structure:
Volunteering New Zealand operates 1 national office, based in Wellington.

Entity's governance arrangements:
Volunteering New Zealand is governed by a board comprised of 8 members. Members serve as volunteers and are elected for a three-year term. All elected board members may be elected for a maximum of two consecutive terms.

The board may co-opt up to three additional members to bring in specialist skills. Co-opted board roles automatically terminate at the Annual General Meeting.

The Chief Executive is appointed by the board. This is a full-time role with full operational delegations for finance and operational matters.

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Entity Information (continued)

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Names of any entities controlled by the entity for financial reporting purposes:

None

Office Holders:

- Chairperson and Board member, Māori – Misty Sansom
- Deputy Chairperson – Melanie Smith
- Treasurer – Francois Cuccurullo
- Board member, Pasifika – Carolyn Tapley
- General Board member – Glenda Martin
- General Board member - Ethan Tauevihi-Kahika
- General Board Member – Leon Hartnett
- Youth Board Member – Nate Whitfield
- Chief Executive – Michelle Kitney

Use of/reliance on volunteers and donated services and products:

Volunteering New Zealand's activities were supported by donated volunteer services totalling 1931.5 hours. Governance volunteers contributed 678 hours, and operational volunteers gifted 1253.5 hours.

We receive a google ad words grant, which gives us free google ad words advertising. For year end 30 June 2026 this was valued at NZD $94,858.

Reviewers:	Moore Markhams Wellington Audit Level 11, 34-42 Manners Street P O Box 24324, Wellington 6142 New Zealand
Bankers:	Kiwibank
Accountants:	Beenz and Bytes Ltd Evolution Accounts

Contact details

Physical Address:	Level 2, 50 The Terrace, Wellington Central, Wellington.
Postal Address:	PO Box 27 302, Wellington 6140
Date of Incorporation:	29/06/2001 and re-registered 17/04/2025
Email/Website:	office@volunteeringnz.org.nz www.volunteeringnz.org.nz

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Statement of Service Performance

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Description of strategic plan

Volunteering New Zealand's strategic plan for 2025-2028 has the following goals:

Whakamana: Promote the value of volunteering in all its forms

1. Amplify the social, economic, and broader impacts of volunteering.
2. Promote awareness of volunteering to enhance the sector's overall recognition and value.

Hāpai: Advocate for all within the volunteering system

1. Connect, build, and nurture strategic relationships across the sector, ensuring our voice is influential and reflected at decision-making tables.
2. Clearly communicate our value proposition to members and volunteer-involving organisations.

Arataki: Lead and enable volunteering in Aotearoa New Zealand

1. Lead, guide, and promote volunteering best practices to ensure volunteering opportunities are accessible, inclusive, and valuable.
2. Support organisations in responding to the evolving volunteering landscape, to create more aligned, meaningful, and sustainable volunteering opportunities.
3. Invest in research to strengthen the evidence base for volunteering.

Description of key activities	Actual This Year	Actual Last Year
Membership (Organisations and Individuals)	109	108
Features in media	76	60
National promotional campaigns	6	5
Workshops and presentations delivered	53	51
Registrations to attending webinars and training *	2,061	2,544
Submissions and Other Advocacy	3	5
Best Practice Guidelines downloads	2,158	4,528
Mentoring programme participants **	60	42
Website visits ***	64,629	145,526
Newsletter recipients	4,774	4,070
National Conference	1	1
Website referrals finding volunteer roles ***	10,663	38,937
Conference attendees	197	205
Conference scholarships	13	20
Best Practice Guidelines Online Workshops	7	10
Best Practice Guidelines Face to Face Regional Workshops	5	10

* Shifted from attendance numbers to registration numbers (reflected in both years)
** Includes mentors and mentees
*** new website from May 2025

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Statement of Service Performance (continued)

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Commentary on service performance:

Volunteering New Zealand had a strong year delivering activities that supported sector capability, recognised the contribution of volunteers, and strengthened our role as a national leader for volunteering in Aotearoa New Zealand. Key highlights included training for volunteer managers on the Best Practice Guidelines and enabling volunteering, the fourth year of the nationwide recognition campaign The Big Shout-Out, a mentoring programme with 60 participants, and a national conference with 197 attendees.

Our free and low-cost accessible training and offerings include:

- 30 volunteer leaders received direct free mentoring support
- 2,392 registrations for webinars and online training.
- Delivered 24 sessions on Volunteer Best Practice Guidelines with 1063 registrations
- 197 people attended our national conference, including 13 scholarship places (20 scholarships 2024-2025).

Who we served

Our event registration data shows that we served nearly 500 organisations; 44% were non-members, demonstrating that VNZ provides infrastructure for the wider sector, not only its membership base.

We also know that our activities are having an impact on the experiences of volunteers. Participants in our free online Best Practice Guidelines training reported strong practical value: 91.2% intended to apply their learning, 88.8% felt more informed, and 82.6% felt more connected.

Our reach includes both large national organisations and smaller community-based groups. Because smaller and volunteer-dependent organisations are often least able to pay for commercial training, VNZ's free and low-cost training, mentoring, resources and research help keep capability support accessible.

Our support reaches people positioned across organisational systems, including volunteer coordinators, operational and people managers, chief executives, board members, trustees and volunteers, so the benefits flow into day-to-day volunteer management, programme delivery, governance and organisational resilience.

Our delivery data shows that many volunteer leaders are learning on the job. Thirty-six percent are new to their role or have up to three years' experience, 44% received up to four hours of training in the previous year, and 20% received no training or development at all. This reinforces the importance of accessible, low-cost capability support for volunteer-involving organisations.

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Statement of Service Performance (continued)

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Commentary on service performance: (Continued)

Free Mentoring programme

The Mentoring Programme responds directly to this gap by pairing volunteer leaders with experienced mentors for six months. Feedback shows it reduces isolation, provides a trusted sounding board and helps participants build confidence, strengthen leadership, improve volunteer recruitment and retention, and move from operational pressure toward more strategic planning.

The Mentoring Programme creates substantial volunteer-led value. Thirty mentees received direct mentoring support, with mentors contributing their time voluntarily and generating more than 900 hours of contribution, learning and sector capability-building. This support is enabled through VNZ's operational staff base.

In 2025, most mentees increased their confidence and effectiveness. Mentees rated VNZ's support highly, with 76.9% very satisfied with support and 78.6% very satisfied with the overall programme; all surveyed mentors said they would mentor with VNZ again.

Campaigns recognising and valuing volunteering

We delivered six national campaigns that celebrated volunteers and volunteering, including National Volunteer Week and The Big Shout-Out, in collaboration with the Department of Internal Affairs and the Minister for the Community and Voluntary Sector. For the fourth year, The Big Shout-Out encouraged people to recognise and thank volunteers through social media and local events such as morning teas. Around 50 organisations advised us they were holding a National Volunteer Week event, and 26 International Volunteer Year Celebration Fund events took place during National Volunteer Week. Although social media reach and engagement on VNZ accounts was lower than the previous year, organisations made good use of campaign templates and resources.

International Volunteer Year 2026

2026 is International Volunteer Year, a year to encourage widespread support for volunteering. In that context, we enabled volunteer organisations to get involved through our IVY26 Celebration Activation Programme and marked VNZ's 25th birthday since our establishment in 2001.

To mark IVY2026, we published and activated the State of the Decade of Volunteering report as a major evidence and advocacy platform for the sector. The report was launched in March 2026, then used as a springboard for dialogue with the sector, funders and government stakeholders. Two webinars in May supported deeper engagement with the findings, and VNZ continued to present key insights through external presentations and sector forums. The associated Call to Action for the Future of Volunteering survey received 135 responses by 30 June, demonstrating active sector engagement with the report findings and proposed priorities for the future of volunteering.

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Statement of Service Performance (continued)

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Commentary on service performance: (Continued)

Other important operational mahi

Volunteering New Zealand remains a respected and recognised leader in volunteering, nationally and internationally. Through our sector partnerships, advocacy, research, training and recognition activity, we continue to grow our support for the community and voluntary sector and extend our reach and impact.

Volunteering New Zealand contributed input, analysis and thought leadership into government policy initiatives and key decision-making processes. We made submissions on two government bills and contributed to consultation on modernising the census.

Our website continues to be well utilised, including by people seeking volunteer roles, with 10,663 website referrals finding volunteer roles in 2025-26. We maintain a training page listing webinars and workshops, and a campaigns and events page which includes resources for campaigns including National Volunteer Week and International Volunteer Year.

We supported the Charities Services Sector User Group, the Cross-Agency Steering Group on Volunteering, the Collective Constellation, Purpose Collective Trust, other sector peak bodies and the Volunteer Centre Network.

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Statement of Financial Performance

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

	Note	This Year $	Last Year $
Revenue			
Donations, Koha & Bequest income	1	896	-
Government Service Delivery Grants / Contracts	1	416,597	484,338
Non Government Service Delivery Grants / Contracts	1	4,500	6,000
Membership Fees	1	38,117	35,697
Revenue from commercial activities	1	84,416	82,766
Investment revenue	1	7,592	15,749
Total Revenue		**552,118**	**624,550**
Expenses			
Employment remuneration and other related costs	2	367,001	408,006
Volunteering related expenses	2	4,779	10,984
Expenses related to commercial activities	2	70,044	53,817
Expenses related to service delivery	2	101,591	154,227
Other expenses	2	11,317	9,425
Total Expenses		**554,732**	**636,459**
Surplus / (Deficit)		**(2,614)**	**(11,909)**

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Statement of Financial Position

Volunteering New Zealand Incorporated
as at 30 June 2026

	Note	This Year $	Last Year $
Assets			
Current Assets			
Cash and short-term deposits	3	587,488	75,993
Investments	3	195,044	123,623
Debtors and prepayments	3	14,647	19,139
Total Current Assets		**797,179**	**218,755**
Non-Current Assets			
Property, plant and equipment	4	837	2,003
Intangible Assets	5	11,440	20,020
Total Non-Current Assets		**12,277**	**22,023**
Total Assets		**809,456**	**240,778**
Liabilities			
Current Liabilities			
Creditors and accruals	3	77,664	47,705
Employee Costs Payable	3	29,408	47,440
Deferred revenue	3	2,157	6,919
Unused Grants with Conditions	7	608,761	44,634
Total Current Liabilities		**717,990**	**146,698**
Total Liabilities		**717,990**	**146,698**
Total Assets less Total Liabilities (Net Assets)		**91,466**	**94,080**
Accumulated Funds			
Accumulated surpluses	6	91,466	94,080
Total Accumulated Funds		**91,466**	**94,080**

This performance report has been approved by the Board, for and on behalf of the Volunteering New Zealand Inc:

Misty Sansom
Chair

Francois Cuccurullo
Treasurer

22 October 2026
Date

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Statement of Cashflows

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

	This Year $	Last Year $
Cash flows from operating activities		
Cash was received from:		
Donations, Koha, Bequests Fundraising and similar receipts	896	-
Government service delivery grants / contracts	985,224	403,626
Non-government service delivery grants / contracts	-	10,500
Membership fees	38,240	35,855
Gross sales from commercial activities	78,266	94,385
Interest receipts	9,360	14,041
Net GST	55,640	9,709
Cash was applied to:		
Employee remuneraton and other related payments	386,250	402,380
Volunteer related payments	4,779	10,984
Payments related to commercial activities	69,570	52,086
Other payments related to service delivery	123,373	215,376
Donations/Grants paid		-
Net cash flows from operating activities	**583,654**	**(112,710)**
Cash flows from investing and financing activities		
Cash was received from:		
Receipts from the sale of investments	133,041	170,000
Cash was applied to:		
Investment Purchases	204,462	232,423
Fixed Asset Purchases	738	22,400
Net cash flows from investing and financing activities	**(72,159)**	**(84,823)**
Net increase / (decrease) in cash	**511,495**	**(197,533)**
Opening cash	75,993	273,526
Closing cash	**587,488**	**75,993**
This is represented by:		
Cash	**587,488**	**75,993**

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Statement of Accounting Policies

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

1. Basis of Preparation
Volunteering New Zealand Incorporated (VNZ) has elected to apply XRB's Tier 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses of equal to or less than $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.

2. Changes in accounting policies:
The Entity has adopted the new Tier 3 (NFP) Standards issued on 18 May 2023.

Some minor changes have been made to the groupings of income and expense items from the previous year's Performance report. This brings the Performance report in-line with Charities service's guidance. There is no change in the overall income or expenses and therefore no change to the net surplus or equity as a result.

3. Property, Plant & Equipment
Plant and Equipment are recorded at cost, less accumulated depreciation.

4. Depreciation
Depreciation has been calculated to allocate the cost or valuation of assets over their estimated useful lives.

Fixed Asset classes and Depreciation rates include:
Computer Equipment: 30 - 50% DV
Office Equipment: 16 - 50% DV and 16% SL
Mobile Phone: 50% SL
Website: 40% SL

5. Employee Benefits
Provision is made for benefits accruing to employees in respect of wages, salaries and annual leave entitlement when it is probable that settlement will be required and they are capable of being measured reliably. Provisions made in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

6. Receivables
Receivables are stated at their estimated realisable value.

7. Interest Income
Interest Income is recognised on a time proportionate basis taking into account the effective yield on the financial asset.

8. Grants
Grants received are recognised in operating revenue, unless specific conditions attached to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

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Statement of Accounting Policies

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

9. Revenue

Revenue from the following transactions are recorded when the cash is received:
Unconditional grants and donations; Course Income.
All other revenue is accounted for on an accruals basis.

10. Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

11. 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

12. Income Tax

The entity is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year $	Last Year $
Donations, Koha & Bequest income	Donations received	896	-
	Total	**896**	**-**

Revenue Item	Analysis	$	$
Government Service Delivery Grants / Contracts	Department of Internal Affairs	182,266	248,163
	Lotteries	234,331	236,175
	Total	**416,597**	**484,338**

Revenue Item	Analysis	$	$
Non Government Service Delivery Grants / Contracts			
	Nikau Foundation	4,500	-
	Rata Foundation	-	6,000
	Total	**4,500**	**6,000**

Revenue Item	Analysis	$	$
Membership Fees	Membership - Individual	280	270
	Membership - Organisation	37,837	35,427
	Total	**38,117**	**35,697**

Revenue Item	Analysis	$	$
Revenue from commercial activities	Conference	55,512	52,545
	Corporate Income	16,831	6,176
	Humanitix fees recovered	765	1,158
	Sales	-	-
	Workshops	7,381	20,444
	Other Income	3,927	2,443
	Total	**84,416**	**82,766**

Revenue Item	Analysis	$	$
Investment revenue	Interest	7,592	15,749
	Total	**7,592**	**15,749**

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 2 : Analysis of Expenses

		This Year	Last Year
Expense Item	**Analysis**	**$**	**$**
Employment remuneration and other related costs	ACC	847	688
	Salaries & Wages incl Kiwisaver	365,443	405,645
	Recruitment related expenses	-	323
	Training	711	1,350
	Total	**367,001**	**408,006**
Expense Item	**Analysis**	**$**	**$**
Volunteering related expenses	Volunteer related expenses	-	252
	Governance expenses	4,779	10,732
	Total	**4,779**	**10,984**
Expense Item	**Analysis**	**$**	**$**
Expenses related to commercial activities	Conferences & Seminars	48,563	39,994
	Workshops	21,481	13,823
	Total	**70,044**	**53,817**
Expense Item	**Analysis**	**$**	**$**
Expenses related to service delivery	Accounting Fees	1,207	1,200
	Review Fee	6,472	5,808
	Bank Fees	2,211	2,011
	Consultant & Contractor costs	29,931	59,016
	Entertainment	2,841	622
	Member events	12,337	27,674
	Gifts	799	916
	Insurance	2,785	2,813
	Legal	-	801
	Occupancy costs	17,800	20,780
	Office related costs	1,682	2,347
	Printing, Stationery, Postage	285	-
	Promotional Expenses	3,211	6,332
	Subscriptions	11,992	12,406
	Telephone, Internet & Videoconferencing	1,733	1,804
	Travel - National	6,305	9,697
	Total	**101,591**	**154,227**
Expense Item	**Analysis**	**$**	**$**
Other expenses	Loss on Disposal of Fixed Assets	-	1,369
	Depreciation	11,317	8,056
	Total	**11,317**	**9,425**

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 3 : Analysis of Assets and Liabilities

		This Year	Last Year
Asset item	**Analysis**	**$**	**$**
Cash and Short term Deposits	Kiwibank Business Edge	553,371	42,936
	Kiwibank Reserves 01 Account	34,117	33,057
	Total	**587,488**	**75,993**

Asset item	**Analysis**	**$**	**$**
Investments			
	Kiwibank Term Deposit mat 04 Aug 26	21,474	20,582
	Kiwibank Term Deposit mat 31 Jul	-	33,041
	Kiwibank Term Deposit mat 06 Nov 26	73,570	70,000
	Kiwibank Term Deposit mat 21 Apr 27	75,000	-
	Kiwibank Term Deposit mat 21 Apr 27	25,000	-
	Total	**195,044**	**123,623**

Asset item	**Analysis**	**$**	**$**
Debtors and prepayments	Accounts receivable	1,883	782
	Interest Accrual	2,675	4,443
	GST Receivable	-	5,068
	Prepayments	10,089	8,846
	Total	**14,647**	**19,139**

Liability item	**Analysis**	**$**	**$**
Creditors and accruals	Kiwibank Visa	1,158	4,245
	Trade and other payables	18,759	37,594
	Accrued expenses	6,342	5,866
	GST Payable	50,572	-
	Hire Purchase	833	-
	Total	**77,664**	**47,705**
Employee Costs Payable	Salary Accrual	3,154	2,012
	Holiday Pay Accrual	26,254	45,428
	Total	**29,408**	**47,440**
Deferred revenue	Conference income in advance	2,034	6,919
	Membership income in advance	123	-
	Total	**2,157**	**6,919**

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 4 : Property, plant and equipment

This Year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
				$	$
Computer Equipment	1,639	1,571	-	2,425	785
Office Equipment	364			312	52
Total	**2,003**	**1,571**	**-**	**2,737**	**837**

Last Year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
				$	$
Computer Equipment	4,368	-	-	2,729	1,639
Office Equipment	1,172	950	441	1,317	364
Total	**5,540**	**950**	**441**	**4,046**	**2,003**

Note 5 : Intangible Assets

This Year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
				$	$
VNZ Website	20,020	-	-	8,580	11,440
Collaborate Website	-	-	-	-	-
Total	**20,020**	**-**	**-**	**8,580**	**11,440**

Last Year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
				$	$
VNZ Website	-	21,450	-	1,430	20,020
Collaborate Website	3,508	-	928	2,580	-
Total	**3,508**	**21,450**	**928**	**4,010**	**20,020**

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 6: Accumulated funds

Description	This Year	Last Year
	$	$
Opening Balance	94,080	105,989
Surplus/(deficit)	(2,614)	(11,909)
Closing Balance	**91,466**	**94,080**

Note 7 : Unused Grants with Conditions

This Year	Received this Year	B/fwd Last Year	C/fwd Next Year	Refunded	This Year's Income	Last Year's Income
	$	$	$	$	$	$
Dept of Internal Affairs: Support for Volunteering Fund, VNZ	554,000	-	379,000	-	175,000	175,000
Dept of Internal Affairs: Support Prof Development	8,000		733		7,267	-
Dept of Internal Affairs: Big Shout Out	-	-	-	-	-	47,168
Dept of Internal Affairs: Micro Credential Funding	-	-	-	-	-	25,995
NZ Lotteries 2023		-	-	-	-	44,163
NZ Lotteries 2024	-	40,134	-	-	40,134	159,866
NZ Lotteries 2025	200,000	-	41,194	-	158,806	-
NZ Lotteries: Funding for Change	223,225	-	187,834	-	35,391	32,146
Nikau Foundation	-	4,500	-	-	4,500	-
Rata Foundation	-	-	-	-	-	6,000
	985,225	**44,634**	**608,761**	**-**	**421,098**	**490,338**

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Notes to the Performance Report

Volunteering New Zealand Incorporated
For the year ended 30 June 2026

Note 8 : Commitments and Contingencies

Commitments
There are no commitments as at balance date (Last Year - nil).

Contingent Liabilities and Guarantees
There are no contingent liabilities or guarantees as at balance date (Last Year: nil).

Note 9: Related Party Transactions

		Value of Transactions		Amount Outstanding	
Description of related party relationship	Description of the Transactions (whether in cash or amount in kind)	Current Year $	Last Year $	Current Year $	Last Year $
Michelle Kitney (CE of Volunteering NZ Inc) is Officer of Purpose Collective Trust	Rent	$17,800	$8,400	$1,610	$1,610

Note 10: Events after balance date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last Year - nil).

Note 11: Ability to Continue Operating

The Board maintain the view that Volunteering New Zealand has sufficient resources that it will continue to operate as a going concern provided operational targets are met.

Going concern:

Volunteering New Zealand has the ability to operate as a going concern.

However, the current reliance on the Department of Internal Affairs (Support for Volunteering and Lotteries funding) does provide some uncertainty for this ongoing concern assumption. While the Department of Internal Affairs have previously maintained funding, there is no guarantee that this funding will always be available.

Volunteering New Zealand will work closely with the Department of Internal Affairs to ensure its funding options and will also progress other business opportunities that will develop Volunteering New Zealand as a resilient and successful organisation, with the financial strength to secure its future.

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Independent assurance practitioner's review report

To the Members of Volunteering New Zealand Incorporated

We have reviewed the accompanying performance report of Volunteering New Zealand Incorporated on pages 2 to 18, which comprises of the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2026, the statement of financial position as at 30 June 2026, and the statement of accounting policies and other explanatory information.

The responsibility of the Council for the performance report
The Council are responsible on behalf of the entity for:

a) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
b) the preparation and fair presentation of the performance report in accordance with XRB's Tier 3 (NFP) Standard issued in New Zealand by the New Zealand Accounting Standards Board, and
c) for such internal control as the Council determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility
Our responsibility is to express a conclusion on the performance report. We conducted our review of the financial information (consisting of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report) in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, "Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity", and the review of the non-financial information (consisting of the entity information and statement of service performance) in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the XRB's Tier 3 (NFP) Standard. Those standards also require that we comply with ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. A review of the statement of service performance also involves performing procedures to obtain evidence and evaluating the suitability of the reported outcomes, outputs and quantification methods used. We performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applied analytical procedures, and evaluated the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Volunteering New Zealand Incorporated.

Conclusion
Based on our review, nothing has come to our attention that causes us to believe that this performance report does not present fairly, in all material respects, the entity information and the financial position of Volunteering New Zealand Incorporated as at 30 June 2026 and its financial performance, cash flows and service performance for the year then ended in accordance with XRB's Tier 3 (NFP) Standard.



Moore Markhams Wellington Audit | Chartered Accountants, Wellington, New Zealand
27 October 2026