

# **NZCF Consolidated Annual Report**

New Zealand Choral Federation  
For the year ended 31 December 2025

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# Independent Auditor's Report

To the Governance Board of New Zealand Choral Federation Incorporated

## Opinion

We have audited the consolidated annual report of New Zealand Choral Federation Incorporated (the "entity") on pages 6 to 29 which comprises of the entity information, the consolidated statement of service performance, the consolidated statement of financial performance and consolidated statement of cash flows for the year ended 31 December 2025, the consolidated statement of financial position as at 31 December 2025, the statement of accounting policies and other explanatory information.

In our opinion, the consolidated annual report presents fairly, in all material respects:

- (a) the entity information as at 31 December 2025 on pages 6 to 8;
- (b) the financial position of the entity as at 31 December 2025, and its financial performance, and its cash flows for the year then ended, on pages 13 to 29; and
- (c) the service performance for the year ended 31 December 2025 on pages 10 to 12 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with the Tier 3 (NFP) Standard issued in New Zealand as applicable to Tier 3 not-for-profit entities by the New Zealand Accounting Standards Board.

## Basis for Opinion

We conducted our audit of the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, statement of accounting policies and notes to the consolidated annual report in accordance with International Standards on Auditing (New Zealand), and the audit of the service performance information and entity information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the Auditor's responsibility section of this report.

We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other 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, and are independent of the entity.

## Restriction on Distribution and Use

This report is made solely to the Governance Board, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Governance Board those matters 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 the Governance Board as a body, for our audit work, for this report, or for the opinions we have formed.

## Governance Board's Responsibilities for the Consolidated Annual Report

The Governance Board on behalf of the entity is responsible for:

- (a) the preparation and fair presentation of the consolidated annual report which comprises:
  - the entity information;
  - the consolidated statement of service performance; and
  - the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, statement of accounting policies and notes to the consolidated annual report in accordance with the Tier 3 (NFP) Standard issued in New Zealand as applicable to Tier 3 not-for-profit entities by the New Zealand Accounting Standards Board;
- (b) 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 Tier 3 (NFP) Standard;
- (c) the preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard;
- (d) the overall presentation, structure and content of the service performance information in accordance with the Tier 3 (NFP) Standard; and
- (c) for such internal control as the Governance Board determines is necessary to enable the preparation of the consolidated annual report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the annual report, the Governance Board is responsible for assessing the entity'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 Governance Board either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Consolidated Annual Report**

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 NZ AS 1 (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 consolidated annual report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the annual 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.
- (b) 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.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- (e) Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the Tier 3 (NFP) Standard.
- (f) Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard.
- (g) Conclude on the appropriateness of the use of the going concern basis of accounting by the Governance

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 entity'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 annual 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 entity to cease to continue as a going concern.

- (h) Evaluate the overall presentation, structure and content of the consolidated annual report, including the disclosures, and whether the annual report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Governance 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.

#### **Other Matters**

There are no other matters to report upon.

*Hall Chadwick NZ*

Hall Chadwick NZ Limited  
Auckland  
22 April 2026

# Entity Information

## New Zealand Choral Federation For the year ended 31 December 2025

### Legal Name of Entity

New Zealand Choral Federation Incorporated

### Entity Type and Legal Basis

Incorporated Society

Registered Charity

### Registration Number

Incorporated Society Number 280259

Charity Commission Number CC28622

Inland Revenue Number 49-186-959

### Entity's Purpose

The New Zealand Choral Federation (NZCF) is a professional umbrella organisation for choral musicians, including singers, conductors and choirs/choral organisations in New Zealand with the following central purpose:

The promotion, performance, creation, and enjoyment of choral music

### Entity Structure

New Zealand Choral Federation operates under a National Office supporting 10 regions across New Zealand.

The NZCF had regional outreach through ten committees, each comprising five to ten people for regional administration in Auckland, Canterbury/West Coast, East Coast, Manawatu/Whanganui, Nelson/Marlborough, Otago, Southland, Taranaki, Waikato/Bay of Plenty and Wellington, to also promote choral music within their local communities. These committees were wound up at the end of 2024.

The NZCF incorporated the company Symposium 2020 Limited on 1 June 2017 with the purpose of administering the 12th World Symposium on Choral Music in Auckland, in July 2020. Following the Symposium's cancellation in March 2020 due to the Covid-19 pandemic, the company was retained and re-named Chor 2024 Ltd for the purpose of running the World Choir Games in 2024. Chor 2024 Ltd wound up in early 2025 following the successful completion of the World Choir Games.

## Entity Governance Structure

The New Zealand Choral Federation is structured with a Governance Board that oversees the operation of the organisation as a whole. The Board comprises eight members who are elected for a three-year term, after which they may be re-elected for a further term twice. After nine consecutive years, a Board Member is not eligible for re-election for two years. Board Members for the period ended 31 December 2025 are:

Pete Rainey (Chair)

Kim Cunningham (Deputy Chair)

Karen Grylls

Melissa Absolum

Raymond Tan

Henrietta Hunkin-Tagaloa

Sam Nicholson

Board Members who retired in 2025 were:

Warwick Harvey

Igelese Ete

Robin Randall

The Board employs a Chief Executive, Christine Argyle, who manages the national office, one full-time employee, one part-time employee and several part-time contractors.

Ten regional representatives make up the National Advisory Council, functioning as an advisory body to the Board and to promote choral music within their local communities.

The Association of Choral Directors (ACD) is a professional body of choir conductors, administered by NZCF and with its own committee, which makes recommendations to the NZCF Board on professional development activities.

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

The Governance Board and National Advisory Council collectively gave significant time voluntarily to the organisation during the year. Without this volunteer support the organisation simply could not continue to deliver its busy programme year after year.

### **Auditor**

Tadius Munapeyi, BCom (Hons), FCCA, CPA (PP)

Hall Chadwick  
Level 1, 187 Queen Street, Auckland

### **Postal Address**

PO Box 188, Wellington 6140, New Zealand

# Approval of Financial Report

## New Zealand Choral Federation For the year ended 31 December 2025

The Governance Board is pleased to present the approved financial report of the New Zealand Choral Federation for year ended 31 December 2025.

APPROVED



Pete Rainey

Chair - Governance Board

Date **22 April 2026** .....



Kim Cunningham

Deputy Chair - Governance Board

Date **22 April 2026** .....

# Consolidated Statement of Service Performance

## New Zealand Choral Federation

For the year ended 31 December 2025



**OUR VISION**  
New Zealand as a singing nation

**OUR MISSION**  
To enrich the communities of Aotearoa through the power of group singing

**OUR KEY FOCUS AREAS**

**PARTICIPATION**  
Creating opportunities to sing together

**DEVELOPMENT**  
Providing training, resources and support

**CONNECTION**  
Building networks and fostering collaboration

**ADVOCACY**  
Using our collective voice to champion the arts

**WE VALUE**

- Inclusivity
- Diversity
- Collaboration
- Te Tiriti o Waitangi

**WE RELY ON**

- Engaged members
- Organisational capability
- Effective governance
- Financial resilience
- Data-driven insights



## Our Objectives

- To enhance the cultural life of Aotearoa New Zealand by developing and fostering activities that encourage enjoyment of and broad participation in choral music and collective singing
- to foster excellence in collective singing in Aotearoa New Zealand
- to provide development opportunities for experienced and emerging choral conductors and singing group leaders
- to encourage and promote NZ choral composition
- to promote and encourage collaboration and information-sharing between singing groups and other music and arts organisations
- to advocate for the collective singing sector in the context of the arts in New Zealand



## Our Activities

NZCF's significant activities and services in 2025 included:



### THE BIG SING – secondary schools choral festivals

- Regional festivals were held in 9 regions: Auckland, Waikato/Bay of Plenty, East Coast, Manawatū/Whanganui, Wellington, Nelson/Marlborough, Canterbury/West Coast, Otago and Southland
- Cadenza festivals for selected choirs were held in the Lower North Island (Whanganui), Upper North Island (Rotorua) and South Island (Timaru)
- The Big Sing Finale was held in Dunedin.



### THE KIDS SING – primary and intermediate schools choral festivals

Held in 7 regions: Auckland, Waikato-Bay of Plenty, Manawatū-Whanganui, East Coast, Wellington, Nelson and Otago.



### SINGFEST – community multi-choir performances

Held in 8 centres: Auckland, Cambridge, New Plymouth, Wellington, Nelson, Christchurch, Dunedin and Invercargill.



### REGIONAL CHORAL WORKSHOPS – skills development for choral singers

These took place in 10 regions: Auckland, Waikato/Bay of Plenty, East Coast, Taranaki, Manawatū/Whanganui, Wellington, Nelson/Marlborough, Canterbury/West Coast, Otago and Southland.



### CHORAL CONNECT – three-day convention for choral conductors

Delegates attended from around NZ. The programme included conducting training, workshops, masterclasses, and a public concert featuring NZ Secondary Students Choir, the Aotearoa Academy Choir and delegates.



### FINE TUNING – choral workshops for Big Sing choirs and their conductors

Delivered in 12 high schools in Auckland, Cambridge, Rotorua, Tauranga, Palmerston North, Christchurch, Mount Hutt and Greymouth.



### GIVING DIRECTION & SINGING MATTERS – mentoring sessions for conductors

7 Giving Direction sessions delivered online to high school and community choir conductors; 2 Singing Matters sessions delivered online to primary school choir conductors; 1 in-person Singing Matters workshop in Invercargill to 8 conductors.



### MANA PASIFIKA CHORAL OUTREACH – Pacific choral mentors in schools

Mentors worked in 20 schools in Auckland, Rotorua, Tauranga, Gisborne, Napier, Wellington and Hutt Valley, as well as leading two community singing projects in Auckland.



### NZCF DIGITAL AND SOCIAL MEDIA – news and resource-sharing

via monthly eBrevé newsletters, monthly Regional Roundup newsletters, website news articles, events listings, educational resources, advertising, online profiles for choirs on NZCF website: regular news posts on NZCF Facebook & Instagram pages, and in the ACD Facebook group for choral conductors; NZCF YouTube channel.



**NZCF MEMBER SERVICES** – APRA licence and insurance policies for choirs, discounts to NZCF events, free concert advertising for member choirs.



## NZCF's significant activities and services in 2024 included:

- **THE 13TH WORLD CHOIR GAMES** – hosted by NZCF, 11,000 choral singers from 42 countries around the world participated in a total of 490 events over 11-days in Auckland in July 2024.
- **THE BIG SING** – secondary school choral festivals in 10 regions: Auckland, Waikato/Bay of Plenty, Taranaki, East Coast, Manawatu/Whanganui, Wellington, Nelson/Marlborough, Canterbury/West Coast, Otago and Southland; three Cadenza festivals for selected choirs in the Lower North Island (Hastings), Upper North Island (Rotorua) and South Island (Timaru); and The Big Sing Finale in Wellington.
- **THE KIDS SING** – primary and intermediate schools choral festivals in 8 regions: Auckland, Waikato-Bay of Plenty, Manawatu-Whanganui, Taranaki, East Coast, Wellington Nelson and Otago.
- **SINGFEST** – community choral workshop and performances in 8 regions: Waikato-Bay of Plenty, Manawatu-Whanganui, Taranaki, East Coast, Wellington, Nelson, Canterbury-West Coast and Southland.
- **REGIONAL CHORAL WORKSHOPS** – opportunities for choral singers and choir directors to develop their skills took place in 4 regions: Auckland, Manawatu-Whanganui, Wellington and Christchurch.
- **FINE TUNING** – choral workshops for Big Sing choirs and their conductors in 8 high schools in Cambridge, Christchurch, Ashburton and Invercargill.
- **GIVING DIRECTION** – a series of workshops for conductors of secondary and/or community choirs delivered online to 6 conductors.
- **YOUTH CHORAL OUTREACH** – training workshops in Auckland and Wellington for young conductors aged 18-30.
- **CHILDREN'S CHORAL OUTREACH** – workshops and in-school mentoring for primary/intermediate school teachers on singing in the classroom.
- **PASIFIKA CHORAL OUTREACH** – Pasifika mentors paired with 19 school and community choirs within Auckland, Rotorua, the East Coast, Hutt Valley, Porirua and Wellington.
- **NZCF DIGITAL AND SOCIAL MEDIA** – news and resource-sharing via the ACD Facebook group for choral conductors; monthly eBreve newsletters; news, events listings, educational resources, advertising, online profiles for choirs on NZCF website; regular news posts on NZCF Facebook page.
- **NZCF MEMBER SERVICES** – APRA licence and insurance policies for choirs; discounts to NZCF events; free concert advertising for member choirs.

# Consolidated Statement of Financial Performance

## New Zealand Choral Federation For the year ended 31 December 2025

	NOTES	2025	2024
<b>Revenue</b>			
<b>Donations, koha, bequests and other general fundraising activities</b>			
Donations	1	61,812	160,708
<b>Revenue from the provision of services</b>			
Association of Choral Directors		2,391	1,361
Choral Connect		22,482	-
Sing Fest		6,532	6,004
The Big Sing		284,803	275,991
The Kids Sing		64,693	71,212
Workshops		11,025	-
Workshops Regional		-	9,007
Chor 2024 Limited		-	542,072
<b>Total Revenue from the provision of services</b>		<b>391,926</b>	<b>905,648</b>
<b>Total Donations, koha, bequests and other general fundraising activities</b>		<b>453,738</b>	<b>1,066,356</b>
<b>Government service delivery grants/contracts</b>			
Government Grants	1	406,376	7,220,536
<b>Total Government service delivery grants/contracts</b>		<b>406,376</b>	<b>7,220,536</b>
<b>Non-Government service delivery grants/contracts</b>			
Non-Government Grants	1	157,483	303,720
Sponsorship	1	14,197	146,697
<b>Total Non-Government service delivery grants/contracts</b>		<b>171,681</b>	<b>450,417</b>
<b>Revenue from commercial activities</b>			
Advertising		2,378	1,709
Book/Resource Sales		613	387
<b>Total Revenue from commercial activities</b>		<b>2,991</b>	<b>2,096</b>
<b>Membership fees and subscriptions</b>			
Subscription from Members		78,990	74,002
<b>Total Membership fees and subscriptions</b>		<b>78,990</b>	<b>74,002</b>
<b>Interest, dividends and other investment revenue</b>			
Interest		56,891	180,519
<b>Total Interest, dividends and other investment revenue</b>		<b>56,891</b>	<b>180,519</b>
<b>Other revenue</b>			
Other revenue		683	1,139
Unrealised Exchange Gains / Losses		-	135
Realised Exchange Gains / Losses		-	9,972
<b>Total Other revenue</b>		<b>683</b>	<b>11,246</b>
<b>Total Revenue</b>		<b>1,171,350</b>	<b>9,005,173</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

	NOTES	2025	2024
<b>Expenses</b>			
<b>Expenses related to public fundraising</b>			
Expenses relating to public fundraising		1,221	-
<b>Total Expenses related to public fundraising</b>		<b>1,221</b>	<b>-</b>
<b>Employee remuneration and other related expenses</b>			
Employee remuneration and other related expenses		421,713	319,383
<b>Total Employee remuneration and other related expenses</b>		<b>421,713</b>	<b>319,383</b>
<b>Volunteer related expenses</b>			
Governance Board Meeting Costs		23,500	9,808
National Advisory Council Meeting Costs		5,248	7,706
<b>Total Volunteer related expenses</b>		<b>28,747</b>	<b>17,514</b>
<b>Other expenses related to service delivery</b>			
Association of Choral Directors		5,566	4,811
Choral Connect		42,739	100
Membership Services	16	34,811	34,675
Regional Projects		-	540
Sing Aotearoa		30	-
Sing Fest		26,115	25,616
The Big Sing		510,292	504,857
The Kids Sing		71,918	58,467
Workshops		23,913	-
Workshops Regional		-	15,367
Outreach		11,044	313,566
Chor 2024 Limited		-	7,288,604
<b>Total Other expenses related to service delivery</b>		<b>726,428</b>	<b>8,246,603</b>
<b>Grants and donations made</b>			
Grants and Donations made		1,000	21,200
<b>Total Grants and donations made</b>		<b>1,000</b>	<b>21,200</b>
<b>Other expenses</b>			
Audit fees		10,625	10,125
Depreciation		5,752	9,553
Administration - Regional		-	8,536
Administration - National		51,943	28,018
<b>Total Other expenses</b>		<b>68,320</b>	<b>56,232</b>
<b>Total Expenses</b>		<b>1,247,430</b>	<b>8,660,932</b>
<b>(Deficit) / Surplus for the Year</b>		<b>(76,080)</b>	<b>344,241</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

# Consolidated Statement of Financial Position

## New Zealand Choral Federation As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	2	184,109	367,907
Accounts receivable		4,050	35
Prepayments		28,450	30,885
Other Current Assets		6,923	6,730
GST		6,068	1,031
<b>Total Current Assets</b>		<b>229,600</b>	<b>406,587</b>
<b>Non-Current Assets</b>			
Term Deposits	2	1,144,757	1,061,396
Property, Plant and Equipment	3	6,741	10,545
<b>Total Non-Current Assets</b>		<b>1,151,498</b>	<b>1,071,941</b>
<b>Total Assets</b>		<b>1,381,098</b>	<b>1,478,529</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		6,692	7,255
Income in advance	4	68,326	97,609
Employee costs payable		17,600	9,104
Other current liabilities		229	231
<b>Total Current Liabilities</b>		<b>92,847</b>	<b>114,198</b>
<b>Total Liabilities</b>		<b>92,847</b>	<b>114,198</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,288,251</b>	<b>1,364,331</b>
<b>Accumulated Funds</b>			
Accumulated surpluses	5	1,288,251	1,364,331
<b>Total Accumulated Funds</b>		<b>1,288,251</b>	<b>1,364,331</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

# Consolidated Statement of Cash Flows

## New Zealand Choral Federation For the year ended 31 December 2025

	2025	2024
<b>Cash Flows from Operating Activities</b>		
<b>Donations, koha, bequests and other general fundraising activities</b>		
Donations	61,812	147,708
<b>Receipts from provision of services</b>		
Association of Choral Directors	2,465	1,287
Choral Connect	22,482	-
Sing Fest	6,532	6,004
The Big Sing	284,803	268,797
The Kids Sing	64,693	82,134
Workshops	11,025	10,177
Chor 2024 Limited (Symposium 2020 Limited)	-	538,617
<b>Total Receipts from provision of services</b>	<b>392,000</b>	<b>907,017</b>
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>453,812</b>	<b>1,054,725</b>
<b>Government service delivery grants/contracts</b>		
Government Grants	352,706	3,298,523
<b>Total Government service delivery grants/contracts</b>	<b>352,706</b>	<b>3,298,523</b>
<b>Non-Government service delivery grants/contracts</b>		
Non-Government Grants	181,083	313,076
Sponsorship	14,197	146,697
<b>Total Non-Government service delivery grants/contracts</b>	<b>195,281</b>	<b>459,773</b>
<b>Receipts related to commercial activities</b>		
Advertising	2,335	1,709
Books/Resource Sales	613	417
<b>Total Receipts related to commercial activities</b>	<b>2,948</b>	<b>2,126</b>
<b>Membership fees and subscriptions</b>		
Subscriptions from Members	78,551	74,550
<b>Total Membership fees and subscriptions</b>	<b>78,551</b>	<b>74,550</b>
<b>Interest, dividends and other investment receipts</b>		
Interest	56,698	200,306
<b>Total Interest, dividends and other investment receipts</b>	<b>56,698</b>	<b>200,306</b>
<b>Cash receipts from other operating activities</b>		
GST	(4,905)	29,945
Miscellaneous Income	683	46,541
<b>Total Cash receipts from other operating activities</b>	<b>(4,222)</b>	<b>76,485</b>
<b>Payments to suppliers and employees</b>		
Expenses related to fundraising	(1,221)	-
Employee remuneration and other related expenses	(411,949)	(320,577)
Volunteer related expenses	(28,747)	(16,022)



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

	2025	2024
<b>Other expenses related to service delivery</b>		
Administration	(67,137)	(48,257)
Association of Choral Directors	(5,566)	(4,811)
Choral Connect	(42,739)	(503)
Membership Services	(35,166)	(13,896)
Regional Projects	-	(540)
Sing Aotearoa	(5,663)	(1,797)
Sing Fest	(26,115)	(25,616)
The Big Sing	(500,734)	(511,439)
The Kids Sing	(73,238)	(63,047)
Workshops	(23,913)	(16,461)
Youth Outreach	(11,044)	(315,769)
Chor 2024 Limited (Symposium 2020 Limited)	-	(7,447,855)
<b>Total Other expenses related to service delivery</b>	<b>(791,316)</b>	<b>(8,449,992)</b>
<b>Total Payments to suppliers and employees</b>	<b>(1,233,233)</b>	<b>(8,786,590)</b>
Donations or grants paid	(1,000)	(17,280)
<b>Total Cash Flows from Operating Activities</b>	<b>(98,459)</b>	<b>(3,637,381)</b>
<b>Cash Flows from Other Activities</b>		
Receipts from sale of investments	1,350,425	1,805,970
Payments to acquire property, plant and equipment	(1,990)	-
Payments to purchase investments	(1,433,786)	(1,075,697)
Cash flows from other investing and financing activities	13	(484)
<b>Total Cash Flows from Other Activities</b>	<b>(85,339)</b>	<b>729,789</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(183,798)</b>	<b>(2,907,592)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	367,907	3,275,499
Net change in cash for period	(183,798)	(2,907,592)
Closing cash	184,109	367,907



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

# Statement of Accounting Policies

## New Zealand Choral Federation For the year ended 31 December 2025

### Basis of Preparation

The performance report is prepared on the Reporting Requirements for Tier 3 Not for Profit Entities (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. 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.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Changes in Accounting Policies

Significant grants and donations with documented expectations over their use are recorded as current liabilities on the Statement of Financial Position to the extent that the documented expectation has not been fulfilled at balance date. Previously, grants and donations were accounted on a use or return basis. The core change is the shift from a "use or return" basis to a "documented expectations" model for recognising revenue from significant grants and donations. Other than this there have been no changes in accounting policies. All other policies have been applied on a consistent basis with those of the previous reporting period.

### Goods and Services Tax (GST)

The New Zealand Choral Federation is registered for GST in the National Office. All amounts for National office transactions are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Chor 2024 Limited is also registered for GST. All amounts for Chor 2024 Limited are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

New Zealand Choral Federation's regions are not registered for GST. All amounts for regions are stated inclusive of goods and services tax (GST).

Consequently, these New Zealand Choral Federation consolidated reports reflect both GST exclusive and inclusive transactions within the same reports.

### Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis are followed by the entity. Accrual accounting is used to match revenue and expenses. Reliance is placed on the fact that the New Zealand Choral Federation is a going concern.

### Reporting Period

The reporting period and comparative period are both for twelve months from 1 January to 31 December for their respective years.

## **SPECIFIC ACCOUNTING POLICIES**

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

### **Recognition of Revenue**

Membership Fees are recognised as revenue in the period to which they relate.

Fees relating to events are recognised as revenue when the services have been provided.

Interest is recognised as revenue when it is earned.

Significant grants or donations, received with no documented expectations over use are recorded as revenue when cash is received.

Significant grants or donation received with documented expectations over use are recorded as revenue when cash is received, less a portion matching documented expectations for future periods which is recorded as Deferred Revenue. As or when documented expectations over use are met the deferred revenue balance is reduced and revenue is recorded. The deferred balance at balance date reflects the extent to which the documented expectations over use have not yet been satisfied.

Insignificant grants or donations received are recorded as revenue when received. Revenue recognition is not deferred even if insignificant grants with documented expectations over use are significant in the aggregate.

### **Fixed Assets**

All fixed assets are initially recorded at cost and subsequently at cost less accumulated depreciation to date. Depreciation is provided for on a straight line or diminishing value basis on all fixed assets at rates calculated to allocate the cost of the assets less their estimated residual value over their useful lives.

### **Taxation**

New Zealand Choral Federation has been granted Charitable Status by the Inland Revenue Department and is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions, therefore no provision for taxation has been made in these accounts. The New Zealand Choral Federation is registered with the Charities Commission and has Donee status.

# Notes to the Consolidated Performance Report

## New Zealand Choral Federation For the year ended 31 December 2025

	2025	2024
<b>1. Revenue</b>		
<b>Donations</b>		
<b>Regional Donations Received</b>		
General	-	750
<b>Total Regional Donations Received</b>	<b>-</b>	<b>750</b>
<b>National Donations Received</b>		
ACD	580	920
Individual Members	3,212	21,275
General	708	733
<b>The Big Sing</b>		
Blenheim Choral Society	-	300
City of Sails Chorus	262	-
Dame Adrienne Stewart	1,500	-
Desley Simpson	350	-
Donald Trott	500	-
Elizabeth Ball Charitable Trust	7,000	5,000
Felicity Wong	500	500
Freemasons Foundation	30,000	30,875
Hamilton Civic Choir	225	-
Nelson Civic Choir	-	300
Rotorua District Choir	225	-
Tallon Family	225	-
Tauranga Civic Choir	225	-
General The Big Sing Donations	-	10
<b>The Kids Sing</b>		
Busy Bumbles	200	-
Fehl Charitable Trust	10,000	-
Gallagher Insurance NZ	200	-
New Era Technology	200	-
OneCall	500	-
Otago Primary Principals' Association (OPPA)	5,000	-
Pure Services	200	-
<b>Total The Kids Sing</b>	<b>16,300</b>	<b>-</b>
<b>Total National Donations Received</b>	<b>61,812</b>	<b>59,913</b>
<b>Chor 2024 Donations Received</b>		
Freemasons Foundation	-	100,045
<b>Total Chor 2024 Donations Received</b>	<b>-</b>	<b>100,045</b>
<b>Total Donations</b>	<b>61,812</b>	<b>160,708</b>

2025 2024

**Government Service Delivery Grants/Contracts****National Grants Received**

Creative New Zealand	266,955	257,211
Ministry of Culture and Heritage	-	304,513
Ministry of Youth Development (Big Sing)	65,000	65,000
Auckland Council	5,000	-
Dunedin City Council	15,181	-
Dunedin Venues Management Ltd	29,650	-
Hastings District Council	3,250	-
Nelson City Council	2,700	-
Venues Wellington	13,640	20,000
Wellington City Council	5,000	2,000
<b>Total National Grants Received</b>	<b>406,376</b>	<b>648,724</b>

**Chor 2024 Limited Grants Received**

Ministry of Foreign Affairs and Trade	-	27,728
New Zealand Major Events	-	5,694,084
Tātaki Auckland Unlimited	-	850,000
<b>Total Chor 2024 Limited Grants Received</b>	<b>-</b>	<b>6,571,812</b>

<b>Total Government Service Delivery Grants/Contracts</b>	<b>406,376</b>	<b>7,220,536</b>
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**Non-Government Service Delivery Grants/Contracts****Regional Grants and Sponsorship Received****Regional Grants Received**

Nelson/Marlborough - Nelson City Council	-	3,900
Nelson/Marlborough - Nelson Building Society	-	500
Southland - Creative Communities	-	1,240
Taranaki - TOI Foundation	-	1,500
Waikato/Bay of Plenty - Geysers Community Foundation	-	500
Waikato/Bay of Plenty - Rotorua Trust	-	10,000
<b>Total Regional Grants Received</b>	<b>-</b>	<b>17,640</b>

**Regional Sponsorship Received**

Sponsorship Received	-	400
<b>Total Regional Sponsorship Received</b>	<b>-</b>	<b>400</b>

<b>Total Regional Grants and Sponsorship Received</b>	<b>-</b>	<b>18,040</b>
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**National Grants and Sponsorship Received****National Grants Received**

Adam Foundation	6,000	4,896
Aotearoa Gaming Trust	14,000	12,000
Community Trust of Mid South Canterbury	5,000	-
First Light Community Foundation	9,775	6,825
Four Winds Foundation	11,000	8,000
Fulton Foundation	5,000	-
Lion Foundation	20,000	19,347



	2025	2024
Margaret Watt Children's Trust	1,000	-
Marlborough Civic Theatre Trust	2,316	-
NZ Community Trusts	20,000	20,000
Otago Community Trust	4,000	4,000
Pelorus Trust	5,000	13,000
Pub Charity	20,000	20,000
Redwood Trust Incorporated	1,500	-
Rotorua Energy Community Trust	10,000	10,000
The Trusts Community Foundation	14,000	10,000
Toi Foundation	-	2,500
Trillian Trust	-	10,000
Trust Aoraki	1,392	1,313
Trust House Foundation	2,500	3,000
Whanganui Community Foundation	5,000	-
<b>Total National Grants Received</b>	<b>157,483</b>	<b>144,881</b>
<b>National Sponsorship Received</b>		
Alpine Energy	-	3,000
Jones and Company	198	-
Tour Time Sponsorship	8,000	5,000
Trinity College London	6,000	5,000
<b>Total National Sponsorship Received</b>	<b>14,198</b>	<b>13,000</b>
<b>Total National Grants and Sponsorship Received</b>	<b>171,681</b>	<b>157,881</b>
<b>Chor 2024 Limited Grants and Sponsorship Received</b>		
<b>Chor 2024 Grants Received</b>		
Chisholm Whitney Charitable Trust	-	20,000
Foundation North	-	45,000
Lion Foundation	-	5,000
One Foundation	-	20,000
Spark Foundation	-	35,000
US Department of State	-	16,199
<b>Total Chor 2024 Grants Received</b>	<b>-</b>	<b>141,199</b>
<b>Chor 2024 Limited Sponsorship Received</b>		
In Kind Sponsorship	-	108,297
Our Cloud Music Ltd	-	25,000
<b>Total Chor 2024 Limited Sponsorship Received</b>	<b>-</b>	<b>133,297</b>
<b>Total Chor 2024 Limited Grants and Sponsorship Received</b>	<b>-</b>	<b>274,496</b>
<b>Total Non-Government Service Delivery Grants/Contracts</b>	<b>171,681</b>	<b>450,417</b>

2025

2024

## 2. Analysis of Assets

### Bank accounts and cash

National BNZ   Expense Account	2,610	922
National BNZ   Non Profit A/c	60,168	34,666
National BNZ   Rapid Save	121,330	122,355
NZCF Regional Saving	-	183,989
Manawatu - Wanganui   Main	-	25,941
Otago   Westpac Main	-	2
Southland   Bonus Saver	-	1
Waikato / BOP   Savings	-	2
Wellington   00 Account	-	18
Wellington   02 TBS Account	-	4
Wellington   Savings	-	6
<b>Total Bank accounts and cash</b>	<b>184,108</b>	<b>367,907</b>

### Term Deposits

National : BNZ Term Deposit	1,144,757	1,020,971
Auckland Bank   72 Term Deposit	-	25,792
Auckland Bank   80 Term Deposit	-	14,633
<b>Total Term Deposits</b>	<b>1,144,757</b>	<b>1,061,396</b>

### Other current assets

Accrued Interest	6,923	6,730
<b>Total Other current assets</b>	<b>6,923</b>	<b>6,730</b>

## Term Deposits

NZCF National - Bank of New Zealand

- \$117,629 reinvested on 28 March 2025 at 4.3% (maturing 30 March 2026)
- \$514,555 invested on 2 April 2025 at 4.3% (maturing 2 April 2026)
- \$100,000 invested on 8 September 2025 at 3.8% (maturing 9 March 2026)
- \$412,574 invested on 3 October 2025 at 3.75% (maturing 5 October 2026)

2025 2024

### 3. Property, Plant and Equipment

#### Furniture and Fittings

Furniture and fittings owned	9,829	10,956
Accumulated depreciation - furniture and fittings owned	(7,316)	(8,868)
<b>Total Furniture and Fittings</b>	<b>2,513</b>	<b>2,088</b>

#### Other Fixed Assets

Fixed assets	28,995	28,995
Accumulated Depreciation - Other fixed assets	(24,767)	(20,538)
<b>Total Other Fixed Assets</b>	<b>4,228</b>	<b>8,457</b>

<b>Total Property, Plant and Equipment</b>	<b>6,741</b>	<b>10,545</b>
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Assets are valued at historical cost less accumulated depreciation.

Depreciation for twelve months to 31 December 2025 was \$5,752 (2024: \$9,553)

The New Zealand Choral Federation does not own any fixed assets that have been donated.

### 4. Income in Advance

The following income has been received in the current year and will be spent in 2026:

- Fine Tuning Workshop Grant \$16,000
- Grants towards The Big Sing Regional \$35,830
- Grants towards The Kids Sing \$2,600
- Prepaid membership for 2026 \$170

The following income has been received in prior years and will be spent in 2026:

- Matariki He Kāhui Reo song book printing \$11,225 (Original amount \$12,500, deferred amount last year \$12,500)

The following income has been received in prior years and will be spent in 2027/8:

- Funding for World Symposium travel costs \$16,000 (Original amount \$16,000, deferred amount last year \$16,000)

2025 2024

### 5. Accumulated Funds

#### Accumulated Funds

Opening Balance	1,364,331	1,020,090
Accumulated surpluses or (deficits)	(76,080)	344,241
<b>Total Accumulated Funds</b>	<b>1,288,251</b>	<b>1,364,331</b>

<b>Total Accumulated Funds</b>	<b>1,288,251</b>	<b>1,364,331</b>
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### 6. Commitments

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

### 7. Contingent Liabilities and Guarantees

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



## 8. Goods or Services provided in kind

The New Zealand Choral Federation is reliant on significant voluntary hours provided by members annually.

Last year:

Goods and services provided in kind for the running of the World Choir Games have been shown above under Chor 2024 Limited Sponsorship Received.

## 9. Assets used as Security on Liabilities

The New Zealand Choral Federation does not have any assets used as security on liabilities.

	2025	2024
<b>10. Related Parties</b>		
Karen Grylls (Board member) - Remuneration for workshops and Choral Connect Artistic Director	5,300	1,530
Henrietta Hunkin-Tagaloa (Board Member) - Remuneration for Mana Pasifika workshops and TBS compere	750	-
Igelese Ete (Board Member) - Remuneration for workshops and Mana Pasifika mentoring	650	2,000
Igelese Ete (Board Member) - Remuneration for 'Let's Get Singing' video presenter and music arrangement	-	1,500
Igelese Ete (Board Member) - Remuneration for TBS adjudicator	-	3,000
Melissa Absolum (Board Member) - Remuneration for Children's Outreach Workshops	-	1,600
<b>Total Related Parties</b>	<b>6,700</b>	<b>9,630</b>

Above are related party transactions within the NZCF to members of the Governance Board. These transactions are on terms and conditions no different from the terms and conditions of transactions in similar circumstances between parties that are not related.

Transactions for Henrietta Hunkin-Tagaloa are subsequent to her election on the Governance Board on 11 May 2025. Transactions for Igelese Ete are prior to his retirement from the Governance Board on 11 May 2025.

There are no outstanding amounts due from or to related parties above as at 31 December 2025 (2024: nil)

Last year:

The Board of NZCF has resolved that the subsidiary of NZCF - Chor 2024 Ltd was to be wound up as the World Choir Games 2024 had been completed in July 2024.

The Company has discharged its liabilities in full to all its known creditors. The Board of the Company has authorised a dividend distribution of \$717,865 to the shareholder, NZCF. Full dividend payment has been settled during the year. \$742 of interest earned from the Company's bank current account was accrued after the dividend payment was made.

The Company also assigned and donated its entitled intellectual property rights to NZCF in accordance to the Deed of Assignment, relating to intellectual property rights in Matariki He Kāhui Reo and the Deed of Gift, relating to World Choir Games Song Rights, both signed on 18th December 2024. This intangible asset has not been capitalised on the property register as the value cannot be reasonably ascertained.

## 11. Assets Held on Behalf of Others

The New Zealand Choral Federation does not hold assets on behalf of others.

## 12. Events After the Balance Date

There were no events that have occurred after balance date that would have a material impact on the Performance Report for 2025.

Last year:

Following the adoption of the revised Constitution under the Incorporated Societies Act 2022 by the Board of NZCF on 14th October 2024, NZCF was registered to become a Society under the Incorporated Societies Act 2022 on 16th January 2025. The liquidation processes of the subsidiary Chor 2024 Ltd has been concluded upon the settlement of dividends and the arrangement of donated intellectual property rights to NZCF (refer to Note 10). A public notice of the intention to remove the Company from Companies Register has been given on 10 April 2025 by the Companies Office.

## 13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 14. Correction of Errors

There are no significant errors relating to the past periods requiring correcting.

## 15. Other Administration Costs

National Administration expenses include Accountant Fees, Bank fees, Computer costs, Postage, Stationery, Telephone, Travel and Website Maintenance Costs.

## 16. Membership Services

Membership Service expenses include Communications, Publications, Insurance, Membership postage costs, and Performing Rights fees (APRA).

# Statement of Financial Performance - National Office

## New Zealand Choral Federation For the year ended 31 December 2025

	NOTES	2025	2024
<b>Revenue</b>			
<b>Donations, koha, bequests and other general fundraising activities</b>			
Donations	1	61,812	59,913
<b>Revenue from the provision of services</b>			
Association of Choral Directors		2,391	1,361
Choral Connect		22,482	-
SingFest		6,532	-
The Big Sing		284,803	275,991
The Kids Sing		64,693	9,765
Workshops		11,025	-
<b>Total Revenue from the provision of services</b>		<b>391,926</b>	<b>287,117</b>
<b>Total Donations, koha, bequests and other general fundraising activities</b>		<b>453,738</b>	<b>347,030</b>
<b>Government service delivery grants/contracts</b>			
Government Grants	1	406,376	648,724
<b>Total Government service delivery grants/contracts</b>		<b>406,376</b>	<b>648,724</b>
<b>Non-Government service delivery grants/contracts</b>			
Non-Government Grants	1	157,483	144,882
Sponsorship	1	14,197	13,000
<b>Total Non-Government service delivery grants/contracts</b>		<b>171,681</b>	<b>157,882</b>
<b>Revenue from commercial activities</b>			
Advertising		2,378	1,709
Book/Resource Sales		613	387
<b>Total Revenue from commercial activities</b>		<b>2,991</b>	<b>2,096</b>
<b>Membership fees and subscriptions</b>			
Subscription from Members		78,990	74,002
<b>Total Membership fees and subscriptions</b>		<b>78,990</b>	<b>74,002</b>
<b>Interest, dividends and other investment revenue</b>			
Dividends		-	718,607
Interest		56,714	33,241
<b>Total Interest, dividends and other investment revenue</b>		<b>56,714</b>	<b>751,848</b>
<b>Other revenue</b>			
Other Revenue		683	174
<b>Total Other revenue</b>		<b>683</b>	<b>174</b>
<b>Total Revenue</b>		<b>1,171,173</b>	<b>1,981,756</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

	NOTES	2025	2024
<b>Expenses</b>			
<b>Expenses related to public fundraising</b>			
Expenses relating to public fundraising		1,221	-
<b>Total Expenses related to public fundraising</b>		<b>1,221</b>	<b>-</b>
<b>Employee remuneration and other related expenses</b>			
Employee remuneration and other related expenses		421,713	319,383
<b>Total Employee remuneration and other related expenses</b>		<b>421,713</b>	<b>319,383</b>
<b>Volunteer related expenses</b>			
Governance Board Meeting Costs		23,500	9,808
National Advisory Council Meeting Costs		5,248	6,214
<b>Total Volunteer related expenses</b>		<b>28,747</b>	<b>16,022</b>
<b>Other expenses related to service delivery</b>			
Association of Choral Directors		5,566	4,811
Choral Connect		42,739	100
Membership Services		34,811	34,675
Sing Fest		26,115	178
The Big Sing		510,292	503,747
The Kids Sing		71,918	4,600
Workshops		23,913	-
Youth Outreach		11,044	313,566
Sing Aotearoa		30	-
<b>Total Other expenses related to service delivery</b>		<b>726,428</b>	<b>861,677</b>
<b>Grants and donations made</b>			
Grants and Donations made (including Seeding Grants to Regions)		1,000	17,980
<b>Total Grants and donations made</b>		<b>1,000</b>	<b>17,980</b>
<b>Other expenses</b>			
Audit fees		10,625	10,125
Administration		51,853	28,018
Depreciation		5,732	9,464
<b>Total Other expenses</b>		<b>68,210</b>	<b>47,607</b>
<b>Total Expenses</b>		<b>1,247,320</b>	<b>1,262,668</b>
<b>(Deficit) / Surplus for the Year</b>		<b>(76,147)</b>	<b>719,088</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.

# Statement of Financial Position - National Office

## New Zealand Choral Federation As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	2	184,107	341,933
Accounts receivable and prepayments		32,500	31,662
Other Current Assets	2	6,923	5,784
GST		6,068	1,031
<b>Total Current Assets</b>		<b>229,598</b>	<b>380,409</b>
<b>Non-Current Assets</b>			
Term Deposits	2	1,144,757	1,020,971
Property, Plant and Equipment		6,018	9,742
<b>Total Non-Current Assets</b>		<b>1,150,776</b>	<b>1,030,713</b>
<b>Total Assets</b>		<b>1,380,373</b>	<b>1,411,121</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		6,692	5,935
Employee costs payable		17,600	9,104
Income in Advance	4	68,326	97,609
<b>Total Current Liabilities</b>		<b>92,618</b>	<b>112,647</b>
<b>Non-Current Liabilities</b>			
Other non-current liabilities		254,282	188,854
<b>Total Non-Current Liabilities</b>		<b>254,282</b>	<b>188,854</b>
<b>Total Liabilities</b>		<b>346,900</b>	<b>301,501</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,033,473</b>	<b>1,109,620</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		1,033,473	1,109,620
<b>Total Accumulated Funds</b>		<b>1,033,473</b>	<b>1,109,620</b>



This statement has been audited and should be read in conjunction with the notes containing accounting policies, and the auditors report.