

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

Entity information

Legal name of entity

Estate & Tax Planning Council of New Zealand Incorporated

Entity identifier

Type of entity

Incorporated Society

Entity's purpose or mission

To provide a forum for the exchange of knowledge in estate and tax planning, and to encourage co-operation and fellowship between people and groups professionally involved in estate and tax planning. The Council aims to achieve for its members a better understanding of how their respective skills can inter-relate for the wider benefit of their clients and the general public.

Entity structure

Incorporated Society Council acting as a single entity with no controlled entities.

Entity's governance arrangements

A committee of at least 6 officers and no more than 11 officers.

Other entities controlled by the entity

Legal Name	Entity Identifier

Entity's reliance on volunteers and donated goods or services

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

Statement of Service Performance

Description of medium to long term objectives

To continue to provide a forum for exchange and knowlwdge in estate and tax planning, and to continue to hold seminars to its members.

Description of key activities	Quantity	
	Current year	Last year
Membership subscriptions	11,347	11,478
Interest received	2,492	2,372

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

FINANCIAL INFORMATION

Statement of financial performance

	Note	Current year \$	Last year \$
Revenue			
Donations, koha, bequests and other general fundraising activities		-	-
General grants		-	-
Capital grants and donations		-	-
Government service delivery grants/contracts		-	-
Non-government service delivery grants/contracts	1	-	-
Membership fees and subscriptions		11,347	11,478
Revenue from commercial activities		-	-
Interest, dividends and other investment revenue		2,492	2,372
Other revenue		-	-
Total revenue		13,839	13,850
Expenses			
Expenses related to fundraising		-	-
Employee remuneration and other related expenses		-	-
Volunteer related expenses		-	-
Expenses related to commercial activities	2	-	-
Other expenses related to service delivery		9,398	12,660
Grants and donations made		-	-
Other expenses		-	-
Total expenses		9,398	12,660
Surplus/(Deficit) for the year		4,441	1,190

This performance report has been approved by those charged with governance.

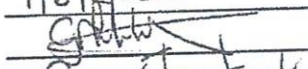
Date

1/6/2026

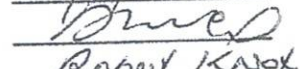
Date

2/6/26.

Signature


 Gary Fitzgerald
 Chair

Signature


 Robert Knox
 Treasurer

Name

Name

Position

Position

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

FINANCIAL INFORMATION

Statement of financial position

	Note	Current year \$	Last year \$
Assets			
Current assets			
Cash and short-term deposits	3	8,442	7,264
Debtors and prepayments		1,377	7
Other current assets		-	-
Total current assets		9,819	7,271
Non-current assets			
Other non-current assets	3	46,322	44,907
Total non-current assets		46,322	44,907
Total assets		56,141	52,178
Liabilities			
Current Liabilities			
Bank overdraft	4	-	-
Creditors and accrued expenses		22	500
Total current liabilities		22	500
Non-current liabilities			
Loans	4	-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
Total Liabilities		22	500
Total assets less total liabilities (net assets)		56,119	51,678
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		56,119	51,678
Restricted reserves	5	-	-
Discretionary reserves		-	-
Revaluation reserves		-	-
Other reserves		-	-
Total Accumulated Funds		56,119	51,678

Performance Report

Entity Name

For the year ended

Estate and Tax Planning Council of New Zealand Inc
31/12/2025

FINANCIAL INFORMATION

Statement of cash flows

	Current year \$	Last year \$
Cash flows from operating activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	-	-
General grants	-	-
Capital grants and donations	-	-
Government service delivery grants/contracts	-	-
Non-government service delivery grants/contracts	-	-
Membership fees and subscriptions	9,970	11,478
Gross sales from commercial activities	-	-
Interest, dividends and other investment receipts	2,492	2,372
Other cash received	-	-
Total receipts	12,462	13,850
Less operating payments (money withdrawn from you bank account)		
Payments related to public fundraising	-	-
Employee remuneration and other related payments	-	-
Volunteer related payments	-	-
Payments related to commercial activities	-	-
Other payments related to service delivery	11,284	14,001
Grants and donations paid	-	-
Other payments	-	-
Total payments	11,284	14,001
Net cash flows from operating activities	1,178	151
Cash flows from other activities		
Cash was received from:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Cash received from loans borrowed from other parties	-	-
Cash received from owners (capital contributions)	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	-	-
Payments to purchase investments	-	-
Repayments of loans borrowed from other parties	-	-
Capital repaid to owners	-	-
Net cash flows from other activities	-	-
Net increase/(decrease) in cash	1,178	151
Opening cash	7,264	7,415
Closing cash	8,442	7,264

Performance Report

Entity Name

For the year ended

Estate and Tax Planning Council of New Zealand Inc

31/12/2025

Statement of Accounting Policies**Basis of preparation**

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Treatment of GST

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

Income Tax

Estate and Tax Planning Council of New Zealand Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Subscriptions

Subscriptions have been recognised on an accrual basis and outstanding subscriptions for previous years have been written off.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Performance Report

Entity Name

For the year ended

Estate and Tax Planning Council of New Zealand Inc

31/12/2025

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities			
Total		-	-

Category	Analysis	Current year	Last year
General grants			
Total		-	-

Category	Analysis	Current year	Last year
Government service delivery grants/contracts			
Total		-	-

Category	Analysis	Current year	Last year
Membership fees and subscriptions		11347	11478
Total		11,347	11,478

Category	Analysis	Current year	Last year
Revenue from commercial activities	Interest received	2492	2372
Total		2,492	2,372

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Expenses related to fundraising			
Total		-	-

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses			
Total		-	-

Category	Analysis	Current year	Last year
Expenses related to commercial activities			
Total		-	-

Category	Analysis	Current year	Last year
Other expenses related to service delivery	General expenses	1438	1404
	Honorarium		500
	Legal fees		1240
	Seminar expenses	7336	8800
	Website expenses	624	716
Total		9,398	12,660

Category	Analysis	Current year	Last year
Grants and donations made			
Total		-	-

Performance Report
Entity Name
For the year ended

Estate and Tax Planning Council of New Zealand Inc
31/12/2025

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	ASB Bank	8442	7264
Total		8,442	7,264

Category	Analysis	Current year	Last year
Debtors and prepayments	Sundry Debtors	1377	
	GST Receivable		7
Total		1,377	7

Category	Analysis	Current year	Last year
Other current assets			
Total		-	-

Category	Analysis	Current year	Last year
Other non-current assets	ASB Bank Term Deposit	5712	5460
	ASB Bank Term Deposit	40610	39447
Total		46,322	44,907

Performance Report

Entity Name

For the year ended

Estate and Tax Planning Council of New Zealand Inc

31/12/2025

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Sundry Creditors		500
	GST Payable	22	
	Total	22	500

Performance Report

Entity Name

For the year ended

Estate and Tax Planning Council of New Zealand Inc

31/12/2025

Note 5 - Accumulated Funds

Description	Current year						
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Opening balance	-	51,678	-	-	-	-	51,678
Capital contributed by	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		4,441					4,441
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-	-			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of		-			-		-
Other movements recognised directly in		-				-	-
Closing balance	-	56,119	-	-	-	-	56,119

Description	Last year						
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Opening balance	-	50,488	-	-	-	-	50,488
Capital contributed by	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		1,190					1,190
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-	-			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of		-			-		-
Other movements recognised directly in		-				-	-
Closing balance	-	51,678	-	-	-	-	51,678

Performance Report

Entity Name

Estate and Tax Planning Council of New Zealand Inc

For the year ended

31/12/2025

Note 6 - 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 7 - Related Party Transactions

There were no transactions involving related parties during the financial year. (Last year - Nil)

Note 8 - Events After the Balance Date

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

Note 9 - Ability to Continue Operating

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Note 10 - Correction of Errors

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