

Performance Report

Wellington Community Fund
For the year ended 31 March 2025

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Entity Information

Wellington Community Fund For the year ended 31 March 2025

Legal Name of Entity

The Community Trust of Wellington trading as the Wellington Community Fund

Entity Type and Legal Basis

The Trust is incorporated in New Zealand under the Charitable Trusts Act 1957

Registration Number

9429042893660

Entity's Purpose or Mission

Investing in the communities of the Wellington region

Entity Structure

The Trust comprises a Board of ten Trustees who oversee the governance of the Trust, a chief executive who is responsible for the day-to-day operations of the Trust and reporting to the Trustees, and four staff delivering against the Trust's objectives.

Main Sources of Entity's Cash and Resources

Investment returns

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust is not reliant on Volunteers and Donated Goods or Services

Physical Address

Floor 7, 86 Lambton Quay, Wellington, New Zealand, 6011

Postal Address

Floor 7, 86 Lambton Quay, Wellington, New Zealand, 6011

Date of Incorporation

30 May 1988

Trustees

Mele Wendt
Ming-chun Wu
Diane Tunoho
Horiana Irwin-Easthope
Ken Allen
Dr Pushpa Wood
Roger Palairet
Madison Burgess-Smith
Mary O'Regan
Sophie Tukukino

Office Holders

Chairperson - Mele Wendt
Vice Chairperson - Horiana Irwin-Easthope

Auditors

Moore Markhams

Bankers

BNZ

Accountants

Fairground Ltd

Approval of Financial Report

Wellington Community Fund For the year ended 31 March 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of Wellington Community Fund for year ended 31 March 2025.

APPROVED



Mele Wendt

Chairperson

Date 14/08/2025
.....



Ming-chun Wu

Finance Committee Convenor

Date 14/08/2025
.....

Statement of Service Performance

Wellington Community Fund For the year ended 31 March 2025

Description of medium to long term objectives

We are an independent funder – giving out approximately \$2 million dollars in grants, every year, in the Wellington region, facing the greatest inequity, exclusion, and disadvantage. Our funding is split across two funding streams: General Grants and He Rau Aroha.

	2025	2024
Description and Quantification of the Entity's Key Activities		
General Grants - \$	901,500	1,154,251
General Grants - No.	61	64
He Rau Aroha Grants - \$	854,525	964,812
He Rau Aroha Grants - No.	24	21

Description and Quantification of the Entity's Activities

General Grants

General grants are for projects/work that supports equity and inclusion of communities that experience exclusion, and is prioritised towards population groups who, as evidence shows us, experience the highest levels of inequity and exclusion.

He Rau Aroha Grants

He Rau Aroha grants are for kaupapa that supports the advancement of Māori aspirations for Mana Whenua and Taura Here in the region.

Additional Information

Measure	2025	2024
80% of grant spend is going to priority populations	74%	76%
90% of grant spend is going to those experiencing inequity, exclusion and disadvantage	95%	95%

Statement of Financial Performance

Wellington Community Fund For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Membership fees and subscriptions	1	18,261	12,174
Interest, dividends and other investment revenue	1	4,596,310	10,509,318
Other revenue	1	(3,570)	(2,381)
Total Revenue		4,611,001	10,519,111
Expenses			
Employee remuneration and other related expenses	2	534,444	532,210
Other expenses related to service delivery	2	184,274	225,927
Grants and donations made	2	1,756,025	2,002,569
Other expenses	2	271,367	240,612
Total Expenses		2,746,110	3,001,317
Surplus/(Deficit) for the Year		1,864,892	7,517,794

These financial statements have been audited, and should be read in conjunction with the accompanying notes

Statement of Financial Position

Wellington Community Fund

As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	143,565	497,982
Debtors and prepayments	3	19,927	21,060
Investments	6	2,735,951	2,252,317
Other Current Assets	3	8,295	12,454
Total Current Assets		2,907,738	2,783,813
Non-Current Assets			
Property, Plant and Equipment	5	4,021	12,167
Investments	6	71,321,050	69,798,169
Total Non-Current Assets		71,325,071	69,810,336
Total Assets		74,232,809	72,594,150
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	110,624	101,856
Grants to be paid out in future years	4	-	145,000
Total Current Liabilities		110,624	246,856
Non-Current Liabilities			
Kaupapa of National Significance Fund (KONS)	4	410,000	500,000
Total Non-Current Liabilities		410,000	500,000
Total Liabilities		520,624	746,856
Total Assets less Total Liabilities (Net Assets)		73,712,185	71,847,293
Accumulated Funds			
Accumulated surpluses (or deficits)	7	73,712,185	71,847,293
Total Accumulated Funds		73,712,185	71,847,293

These financial statements have been audited, and should be read in conjunction with the accompanying notes

Statement of Cash Flows

Wellington Community Fund For the year ended 31 March 2025

	2025	2024
Cash Flows from Operating Activities		
Operating receipts		
Membership fees and subscriptions	18,261	12,174
Interest or dividends received	2,655,590	1,607,037
Other cash received	4,159	47,772
Total Operating receipts	2,678,010	1,666,983
Operating payments		
Employee remuneration and other related payments	(523,784)	(537,717)
Other payments related to service delivery	(183,390)	(222,247)
Grants and donations paid	(1,901,025)	(3,175,397)
Other payments	(268,434)	(238,484)
Total Operating payments	(2,876,634)	(4,173,846)
Total Cash Flows from Operating Activities	(198,624)	(2,506,864)
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of investments	1,647,723	13,134,691
Funds received on other behalf	210,000	500,000
Total Receipts from other activities	1,857,723	13,634,691
Payments from other activities		
Payments to acquire property, plant and equipment	-	(2,713)
Payments to purchase investments	(1,713,517)	(11,653,242)
Payments for other activities	(300,000)	-
Total Payments from other activities	(2,013,517)	(11,655,956)
Total Cash Flows from Other Activities	(155,794)	1,978,735
Net Increase/(Decrease) in Cash	(354,418)	(528,129)
Bank Accounts and Cash		
Opening cash	497,982	1,026,111
Net change in cash for period	(354,418)	(528,129)
Closing cash	143,565	497,982

These financial statements have been audited, and should be read in conjunction with the accompanying notes

Statement of Accounting Policies

Wellington Community Fund

For the year ended 31 March 2025

Basis of Preparation

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

The Trust has previously applied the Tier 2 (NFP) Standard but transitioned to Tier 3 reporting during the financial year. This was in response to the revised annual expenses threshold increasing from \$2,000,000 to \$5,000,000.

Revenue

Revenue is recorded based on the stage of completion of the service at balance date.

Interest and dividend revenue

Interest revenue is recognised as it is earned during the year. Dividend revenue is recognised when the dividend is declared.

Goods and Services Tax (GST)

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

Investments

Investments are measured at market value. The Investment Manager of the entity is Forsyth Barr who is responsible for determining the market value of the investment portfolio.

Income Tax

Wellington Community Fund is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Grants and Donations made

Grants are recognised when they have been approved and the recipient advised.

Changes in Accounting Policies

The entity has applied the Tier 3 (NFP) Standard for the first time this year. This new Standard, when applied, supersedes the previous version of this standard *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)*.

Some aggregation changes to items in the statement of financial performance were required on first time application of the Tier 3 (NFP) standard. Comparative amounts have been presented in accordance with the requirements of this standard.

There have been no other changes in accounting policies since the date of the last Performance Report.

Notes to the Performance Report

Wellington Community Fund For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Membership fees and subscriptions		
Secretariat Fees	18,261	12,174
Total Membership fees and subscriptions	18,261	12,174
Interest, dividends and other investment revenue	4,596,310	10,509,318
Other revenue		
Gain/Loss on Sale of Asset	(3,570)	(2,381)
Total Other revenue	(3,570)	(2,381)
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses		
Salaries	498,254	462,580
Trustee Fees	36,190	69,630
Total Employee remuneration and other related expenses	534,444	532,210
Other expenses related to service delivery		
ACC Levies	591	571
Accounting Contract Fees	31,471	30,198
APM Expenses	2,180	1,680
Auditors Fees	19,990	16,850
Bank Fees	200	149
CEO Special Project Fund	-	3,300
Climate Action Working Group	6,390	12,578
Climate Response	-	1,150
Community Engagement and Insights	-	10,435
Computer Software	10,624	9,805
Computer Software - BoardPro Subscription	2,640	2,112
Conferences and Seminars	174	3,890
Consulting Fees	-	6,818
Electricity	1,761	1,547
Equipment Rental	411	148
General Expenses	222	561
Insurance	9,514	10,988
IT Maintenance	5,275	8,964
Koha Expense	-	500
Meeting Expenses	1,427	1,636
Meeting Expenses - CTCE	-	420
Postage & Stationery	545	1,058
Professional Development	-	3,820
Professional Fees	-	1,555

	2025	2024
Recruitment Costs	-	1,595
Rent	59,615	58,527
Repairs and Maintenance	136	40
Software - Fluxx subscription	22,471	20,658
Staff Expenses	540	2,305
Staff Wellbeing	1,037	-
Subscriptions	1,547	6,112
Telecommunications Expenses	1,252	1,185
Travel - Staff	3,338	3,219
Travel - Trustees	50	620
Trustee Development	-	218
Website Expenses	875	715
Total Other expenses related to service delivery	184,274	225,927
Grants and donations made		
Grants	1,756,025	2,002,569
Total Grants and donations made	1,756,025	2,002,569
Other expenses		
Depreciation	4,576	8,137
Fund Management Fee - Forsyth Barr	258,556	212,915
Fund Management Fees-Fisher Funds	8,236	19,560
Total Other expenses	271,367	240,612
	2025	2024
3. Analysis of Assets		
Cash and short-term deposits		
Call Bank Account	18,496	273,179
Cheque Bank Account	125,069	224,743
Sundry Cash Balances	-	60
Total Cash and short-term deposits	143,565	497,982

	2025	2024
Debtors and prepayments		
Prepayments	19,927	21,060
Total Debtors and prepayments	19,927	21,060
Other current assets		
GST	8,295	12,454
Total Other current assets	8,295	12,454
	2025	2024

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	4,481	6,372
Sundry Creditors	106,142	95,484
Total Creditors and accrued expenses	110,624	101,856
Other current liabilities		
Grants to be paid in future years - Current Portion	-	145,000
Total Other current liabilities	-	145,000
Other non-current liabilities		
Kaupapa of National Significance Fund (KONS)	410,000	500,000
Total Other non-current liabilities	410,000	500,000

5. Property, plant and equipment

2025

Asset Class	Opening carrying amount	Purchases	Disposals	Depreciation	Closing Carrying amount
Office Equipment	9,104	-	1,076	4,007	4,021
Plant and Building	2,494	-	2,494	-	-
Website Development	569	-	-	569	-
Total	12,167	-	3,570	4,576	4,021

2024

Asset Class	Opening carrying amount	Purchases	Disposals	Depreciation	Closing Carrying amount
Office Equipment	14,882	2,714	2,381	6,110	9,104
Plant and Building	2,834	-	-	340	2,494
Website Development	2,256	-	-	1,687	569
Total	19,971	2,714	2,381	8,137	12,167

2025

2024

6. Investments

Forsyth Barr Portfolio

Forsyth Barr - Cash

Opening Balance	2,252,317	4,217,215
Purchases	11,080,080	15,081,545
Sales	(5,285,928)	(9,583,221)
Income	(6,284,542)	(4,217,918)
Gains/Losses	974,024	(3,245,303)
Total Forsyth Barr - Cash	2,735,951	2,252,317

Forsyth Barr - Alternatives

Opening Balance	252,750	114,140
Purchases	318,396	157,160
Gains/Losses	35,943	(18,550)
Total Forsyth Barr - Alternatives	607,088	252,750

Forsyth Barr - Australian Equities

Opening Balance	7,108,684	6,977,192
Purchases	2,353,232	835,746
Sales	(1,330,967)	(1,073,084)
Gains/Losses	(1,813,738)	368,830
Total Forsyth Barr - Australian Equities	6,317,211	7,108,684

Forsyth Barr - Fixed Interest

Opening Balance	11,549,261	9,258,114
Purchases	6,429,950	2,603,451
Sales	(5,787,328)	(706,669)
Gains/Losses	885,437	394,365
Total Forsyth Barr - Fixed Interest	13,077,320	11,549,261

Forsyth Barr - NZ Equities

Opening Balance	9,057,213	8,629,382
Purchases	1,519,585	674,110
Sales	(2,197,596)	(269,390)
Gains/Losses	(690,120)	23,111
Total Forsyth Barr - NZ Equities	7,689,082	9,057,213

Forsyth Barr - Property

Opening Balance	4,703,630	2,753,351
Purchases	-	1,389,501
Sales	(223,568)	-
Gains/Losses	(796,915)	560,778
Total Forsyth Barr - Property	3,683,147	4,703,630

	2025	2024
Forsyth Barr -International Equities		
Opening Balance	37,126,632	32,699,825
Purchases	1,281,109	4,498,291
Sales	(1,694,652)	(11,085,548)
Gains/Losses	3,234,112	11,014,063
Total Forsyth Barr -International Equities	39,947,201	37,126,631
Total Forsyth Barr Portfolio	74,057,000	72,050,486
Total Investments	74,057,000	72,050,486
	2025	2024

7. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	71,847,293	64,329,500
Current year earnings	1,864,892	7,517,794
Total Accumulated surpluses or (deficits)	73,712,185	71,847,293
Total Accumulated Funds	73,712,185	71,847,293

8. Commitments

There are no Grant commitments as at 31 March 2025 (Last year -\$145,000).

Lease Commitments

Commitments existed for non-cancellable operating leases as follows:

- The Wellington Community Trust lease premises at Level 7, 86 Lambton Quay. Wellington. The intention of the Trustees is to continue the lease until 31 August 2028.

Lease	2025	2024
Current	50,000	50,000
Non-current	120,833	170,833
Total Lease	170,833	220,833

Capital Commitments

There are no Capital commitments as at 31 March 2025 (Last year - Nil).

9. Contingent Liabilities and Guarantees

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

	2025	2024
10. Funds Held on behalf of: Kaupapa of National Significance Fund (KONS)		
Purpose and nature of condition, date expected to be met, original amount	410,000	500,000
Total Funds Held on behalf of: Kaupapa of National Significance Fund (KONS)	410,000	500,000

11. Related Party Transactions

Trustee	Organisation	Reason	2025	2024
Ken Allen	Meat the Need	Ken has a conflict of interest with Meat the Need due to having a role within the area of MPI funding which provided the funding to Meat the Need in 2020	\$0	\$10,000
Mary O'Regan	WellFed NZ Charitable Trust (General Grant)	Mary is a Board Member for WellFed NZ Trust	\$35,000	\$50,000
Mary O'Regan	Changemakers Refugee Forum Inc	Mary is a Sponsor of the Changemakers Turning the Curve program	\$35,000	\$0
Stephen Flude	Ātiawa Ki Whakarongotai Charitable Trust Board	Stephen assists on the Manaaki Kapati-Kaumata Healthy Home Project which is run by Ātiawa Ki Whakarongotai Charitable Trust Board	\$0	\$157,031
Sophie Tukukino	Orongomai Marae Trust	Sophie is the Chairperson of the Orongomai Marae Trustees	\$40,000	\$0
Pushpa Wood	Papawhakaritorito Charitable Trust	Pushpa has personal connections to some individuals at Papawhakaritorito Charitable Trust	\$2,000	\$140,000
Pushpa Wood	EKTA New Zealand	Pushpa is a member of EKTA New Zealand	\$25,000	\$45,000
Horiana Irwin-Easthope	Ngā Hapū o Ōtaki Ātiawa Ki Whakarongotai Charitable Trust Board	Horiana is a Director of Whāia Legal who have a client relationship with Ngā Hapū o Ōtaki and Ātiawaki Whakarongotai Charitable Trust Board.	\$55,000 \$0	\$51,500 \$157,031
Horiana Irwin-Easthope	Whakatupuranga Rua Mano Charitable Trust	Horiana has a child at the Whakatupuranga Rua Mano Charitable Trust Kura	\$20,000	\$20,000
Diane Tunoho	Te Rūnanga o Toa Rangatira Inc	Diane is employed by Te Kura Māori o Porirua who received a grant which Te Rūnanga o Toa Rangatira Inc were the fundholder for.	\$0	\$20,000
Diane Tunoho	Te Kra Māori o Porirua	Diane is employed by Te Kura Māori o Porirua	\$20,000	\$0
Diane Tunoho	Te Kura Matua o Wainuiomata	Diane has personal connections to the key contact at Te Kura Matua o Wainuiomata.	\$15,000	\$0
Diane Tunoho	Whānau Family Support Services	Diane's nephew works for the Whānau Family Support Services	\$50,000	\$0

There were no other related party transactions during the year.

12. 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.

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Independent auditor's report

To the Trustees of The Community Trust of Wellington t/a Wellington Community Fund

Opinion

We have audited the accompanying performance report of The Community Trust of Wellington t/a Wellington Community Fund on pages 3 to 4, 6 to 17, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2025, the statement of financial position as at 31 March 2025, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:

- a) the accompanying performance report presents fairly, in all material respects:
- the entity information for the year then ended
 - the service performance for the year then ended in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods, and
 - the financial position of The Community Trust of Wellington t/a Wellington Community Fund as at 31 March 2025, and its financial performance, and cash flows for the year then ended in accordance with the XRB's Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the 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 responsibilities for the audit of the performance report' section of our report.

We are independent of The Community Trust of Wellington t/a Wellington Community Fund in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than our capacity as auditor we have no relationship with, or interests in, The Community Trust of Wellington t/a Wellington Community Fund

Board's responsibilities for the performance report

The Board are responsible for:

- a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- 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 applicable financial reporting framework;

- 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 applicable financial reporting framework;
- d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- e) Such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of The Community Trust of Wellington t/a Wellington Community Fund's for assessing The Community Trust of Wellington t/a Wellington Community Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate The Community Trust of Wellington t/a Wellington Community Fund or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and 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 decisions of users taken on the basis of the performance 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:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Community Trust of Wellington t/a Wellington Community Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- 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 applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

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

This report is made solely to the Trustees of The Community Trust of Wellington t/a Wellington Community Fund. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' 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 Trustees, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
15 August 2025