ANNUAL FINANCIAL STATEMENTS

For the period 1 December 2024 to 30 November 2025

Prepared For

Waimana Rise Residents Society Incorporated

Plan No. WRRS

Wharara Lane
Massey, Auckland
Auckland 0614

Manager
Elle King
Crockers Body Corporate Management Ltd

Printed
2 December 2025

Balance Sheet

Operating & Long Term Maintenance Fund

Body Corporate for Plan No. WRRS

As at 30th November 2025

Wharara Lane Massey, Auckland Auckland 0614

Assets		**2025**
Cash		12,638.84
	Total Assets	**$ 12,638.84**

Liabilities		
Unallocated Monies Received	Note 6	50.00
	Total Liabilities	**$ 50.00**
	Net Assets	**$ 12,588.84**

Equity		
Operating Fund		12,588.84
Long Term Maintenance Fund		0.00
	Total Equity	**$ 12,588.84**

Income and Expenditure Statement

Operating Fund

Body Corporate for Plan No. WRRS

1 December 2024 to 30 November 2025

Wharara Lane Massey, Auckland Auckland 0614

Income	**Actuals 01/12/24 30/11/25**	**Budget 01/12/24 30/11/25**	**Variance $ 01/12/24 30/11/25**	**Variance % 01/12/24 30/11/25**
Levies - normal	43,173.46	43,173.35	0.11	0
Non-Mutual Revenue - bank interest	274.59	0.00	274.59	100
Total Operating Fund Income	**43,448.05**	**43,173.35**	**274.70**	**1**

Expenditure				
Body Corporate Manager - administration charges	25.44	0.00	(25.44)	(100)
Body Corporate Manager - management fees	11,222.40	11,222.40	0	0
Garden/Lawn Maintenance	9,780.00	9,395.00	(385.00)	(4)
Insurance Premiums	1,179.73	1,267.20	87.47	7
Repairs and Maintenance	3,835.25	3,000.00	(835.25)	(28)
Repairs and Maintenance - contingency	3,200.00	4,000.00	800.00	20
Stormwater Pipes Maintenance	4,398.75	4,398.75	0	0
Valuer	0.00	890.00	890.00	100
Waste Management Services - Rubbish removal	9,754.36	9,000.00	(754.36)	(8)
Total Operating Fund Expenditure	**43,395.93**	**43,173.35**	**(222.58)**	**(1)**
Surplus / Deficit for period	**52.12**	**0**		

Summary

Opening Balance as at 1 December 2024	12,536.72
Total Revenue during period	43,448.05
Total Expenditure during period	(43,395.93)
Operating Fund balance as at 30 November 2025	**$ 12,588.84**

Notes To Financial Statements

Body Corporate for Plan No. WRRS
Wharara Lane Massey, Auckland Auckland 0614

Note 1 Summary of Accounting Policies

This special purpose financial report has been prepared for distribution to owners to fulfill the Body Corporate financial reporting requirements. The accounting policies used in the preparation of this report, as described below, are in the opinion of the Body Corporate manager appropriate to meet the needs of owners.

Note 2 Levies in Arrears, in Advance, not Due and payments unidentified

Any items shown as "Levies in Arrears" and "Levies in Advance" in the Balance Sheet represent the position of all levies in arrears or advance, as the case may be, as at the balance date. Any items shown as "Levies not Due" in the Balance Sheet represent levies which have a due date after the balance date. Any items shown as "Levy payments unidentified" in the Balance Sheet represent levy payments that have been received, however could not be identified and therefore allocated to a unit correctly, these funds are held as a liability until they can be correctly allocated. Any other charges against unit owners in arrears or payments in advance appear as liabilities and assets, as the case may be, elsewhere in the Balance Sheet.

Note 3 Unallocated Monies Received

Any items shown as "Unallocated Monies Received" in the Balance Sheet represents amounts received for levies and/or items not yet billed and are recognised as revenue on the day the levy and/or invoice is billed.

Note 4 Depreciation

Common property, including assets fixed to it, is not beneficially owned by the body corporate and is therefore not depreciable. Non-fixed assets that are purchased by the body corporate are beneficially owned by it, but the purchase cost is expensed upon acquisition and not depreciated.

Note 5 Unearned Revenue

Any items shown as "Unearned Revenue" in the Balance Sheet represents money received for a service or product that has yet to be fulfilled. For example, pre-payment on a lease agreement. The revenue is a liability until it has been "earned" by the Body Corporate.

Note 6 Unallocated Monies Received - also see note 3

Detail	Amount
Unit: WHA36/LOT 19 Unit: LOT 19	50.00
	$ 50.00

Body Corporate for Plan No. WRRS

EXPENDITURE - TRANSACTION LIST

OPERATING FUND

For the period 1 December 2024 to 30 November 2025

EXPENDITURE

Body Corporate Manager - administration charges

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
20/12/2024	None	Crockers Body Corporate Management Ltd	CBCM PREMIUM INTEREST FEE	2.38		2.38
20/01/2025	None	Crockers Body Corporate Management Ltd	CBCM PREMIUM INTEREST FEE	2.18		2.18
20/02/2025	None	Crockers Body Corporate Management Ltd	CBCM PREMIUM INTEREST FEE	1.65		1.65
20/03/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	1.01		1.01
20/04/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	0.98		0.98
20/05/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	2.28		2.28
20/06/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	1.78		1.78
20/07/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	1.52		1.52
20/08/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	2.62		2.62
20/09/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	3.60		3.60
20/10/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	3.03		3.03
20/11/2025	None	Crockers Body Corporate Management Ltd	CBCM Premium Interest Fee	2.41		2.41
					Total for Body Corporate Manager - administration charges	**25.44**

Body Corporate Manager - management fees

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
09/12/2024	MF@1791932	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	890.68	03-12-24 to 02-01-25	890.68
07/01/2025	MF@1821896	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	890.68	03-01-25 to 02-02-25	890.68
05/02/2025	MF@1851772	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	890.68	03-02-25 to 02-03-25	890.68
14/02/2025	MF@1853879	Crockers Body Corporate Management Ltd	Management Fees Invoice	133.56		133.56
21/03/2025	MF@1882219	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	935.20	03-03-25 to 02-04-25	935.20
16/04/2025	MF@1913594	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	935.20	03-04-25 to 02-05-25	935.20
20/05/2025	MF@1943008	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	935.20	03-05-25 to 02-06-25	935.20
19/06/2025	MF@1972961	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	935.20	03-06-25 to 02-07-25	935.20
21/07/2025	MF@2005569	Crockers Body Corporate Management Ltd	Management/Disbursement Fees Invoice	935.20	03-07-25 to 02-08-25	935.20
20/08/2025	MF@2035523	Crockers Body Corporate Management Ltd	Management Fees	935.20		935.20
22/09/2025	MF@2065004	Crockers Body Corporate Management Ltd	Management Fees	935.20		935.20
20/10/2025	MF@2098492	Crockers Body Corporate Management Ltd	Management Fees	935.20		935.20

Body Corporate for Plan No. WRRS

EXPENDITURE - TRANSACTION LIST (continued)

OPERATING FUND

For the period 1 December 2024 to 30 November 2025

EXPENDITURE

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
20/11/2025	MF@2128429	Crockers Body Corporate Management Ltd	Management Fees	935.20		935.20
					Total for Body Corporate Manager - management fees	**11,222.40**

Garden/Lawn Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
02/12/2024	INV4065	Sunlight Lawn & Garden Care	Lawn & Garden Maintenance - Dec 24	815.00		815.00
03/01/2025	INV4154	Sunlight Lawn & Garden Care	Garden & Lawn Maintenance - Jan 25	815.00		815.00
03/02/2025	INV4245	Sunlight Lawn & Garden Care	Garden Maintenance - Feb 25	815.00		815.00
03/03/2025	INV4326	Sunlight Lawn & Garden Care	Garden Maintenance - Mar 25	815.00		815.00
03/04/2025	INV4404	Sunlight Lawn & Garden Care	Garden Maintenance - Apr 25	815.00		815.00
05/05/2025	INV4463	Sunlight Lawn & Garden Care	Garden Maintenance - May 25	815.00		815.00
03/06/2025	INV4543	Sunlight Lawn & Garden Care	Garden Maintenance - Jun 25	815.00		815.00
03/07/2025	INV4629	Sunlight Lawn & Garden Care	Garden Maintenance - Jul 25	815.00		815.00
04/08/2025	INV4672	Sunlight Lawn & Garden Care	Garden Maintenance - Aug 25	815.00		815.00
02/09/2025	INV4743	Sunlight Lawn & Garden Care	Garden Maintenance - Sep 25	815.00		815.00
03/10/2025	INV4810	Sunlight Lawn & Garden Care	Garden Maintenance - Oct 25	815.00		815.00
04/11/2025	4891	Sunlight Lawn & Garden Care	Garden Maintenance - Nov 25	815.00		815.00
					Total for Garden/Lawn Maintenance	**9,780.00**

Insurance Premiums

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
18/02/2025	I08493317	Aon New Zealand Ltd	Insurance Premium 01/04/25 - 01/04/26	1,179.73		1,179.73
					Total for Insurance Premiums	**1,179.73**

Repairs and Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
08/05/2025	INV-2416	Thomas Gibbons Law Ltd	Re-Registration of Society	1,391.50		1,391.50
23/06/2025	INV-39904	Matassa Property Services Ltd	Works Completed - Option 2 Fence Repair and Supply Wheel Stop	2,443.75		2,443.75
					Total for Repairs and Maintenance	**3,835.25**

Repairs and Maintenance - contingency

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
24/02/2025	INV4306	Sunlight Lawn & Garden Care	Bark Top Up	3,200.00		3,200.00
					Total for Repairs and Maintenance - contingency	**3,200.00**

Stormwater Pipes Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
10/02/2025	INV-22221	Dutton Stormwater Maintenance Ltd	Service of stormwater devices	3,996.25		3,996.25
29/08/2025	INV-25222	Dutton Stormwater Maintenance Ltd	Service of stormwater devices	402.50		402.50
					Total for Stormwater Pipes Maintenance	**4,398.75**

Body Corporate for Plan No. WRRS

EXPENDITURE - TRANSACTION LIST (continued)

OPERATING FUND

For the period 1 December 2024 to 30 November 2025

EXPENDITURE

Waste Management Services - Rubbish removal

Date	Invoice No.	Paid to	Reference	Trans Amount	Accrual dates	Amount
11/12/2024	724745	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/11/24 - 30/11/24	800.85		800.85
31/12/2024	734216	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/12/24 - 31/12/24	800.85		800.85
31/01/2025	743242	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/01/25 - 31/01/25	800.85		800.85
28/02/2025	752870	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/02/25 - 28/02/25	800.85		800.85
31/03/2025	762637	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/03/25 - 31/03/25	800.85		800.85
30/04/2025	772821	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/04/25 - 30/04/25	800.85		800.85
31/05/2025	787491	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/05/25 - 31/05/25	800.85		800.85
30/06/2025	797314	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/06/25 - 30/06/25	800.85		800.85
31/07/2025	808117	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/07/25 - 31/07/25	836.89		836.89
31/08/2025	818574	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/08/25 - 31/08/25	836.89		836.89
30/09/2025	829639	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/09/25 - 30/09/25	836.89		836.89
31/10/2025	839902	Kalista Ltd (Green Gorilla)	Rubbish & Recycling 01/10/25 - 30/10/25	836.89		836.89
					Total for Waste Management Services - Rubbish removal	**9,754.36**

Total Operating Fund Expenditure **43,395.93**