



Financial Statements

The Opportunities Party (TOP) Inc.
For the year ended 31 December 2025

Prepared by Morrison & Associates Limited t/a Franchise Accountants

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Compilation Report

The Opportunities Party (TOP) Inc. For the year ended 31 December 2025

Compilation Report to the Board of The Opportunities Party (TOP) Inc..

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of The Opportunities Party (TOP) Inc. for the year ended 31 December 2025.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Board are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We are not independent of The Opportunities Party (TOP) Inc. because Hayden Cargo is a shareholder of Morrison & Associates Limited and is Secretary of The Opportunities Party (TOP) Inc.



Franchise Accountants

2D Amera Place, Auckland

Dated: 4 March 2026

Entity Information

The Opportunities Party (TOP) Inc. For the year ended 31 December 2025

Legal Name of Entity

The Opportunities Party (TOP) Inc.

Entity Type and Legal Basis

TOP is an incorporated society, established on 18 October 2016 in accordance with the Incorporated Societies Act 2022.

Registration Number

2653811

Entity's Purpose or Mission

TOP is a political party registered in accordance with the Electoral Act 1993.

Main Sources of Entity's Cash and Resources

TOP's main sources of cash and resources are membership fees and donations.

Reliance on Volunteers and Donated Goods or Services

TOP is dependent on volunteers to assist with electoral campaigning and associated activities.

Fundraising Methods

TOP raises funds through membership fees and donations.

Legal Address

2d Amera Place

Auckland

Postal Address

2d Amera Place

Auckland

Approval of Financial Report

The Opportunities Party (TOP) Inc.
For the year ended 31 December 2025

The Board are pleased to present the approved financial report including the historical financial statements of The Opportunities Party (TOP) Inc. for the year ended 31 December 2025.

APPROVED

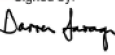
For and on Behalf of the Board:

Signed by:

5BED35ABA90D8B3C

Print name: Penny Fairbrother

Date 06/03/2026

Signed by:

43675D568648B6B4

Print name: Darren Savage

Date 04/03/2026

Statement of Financial Performance

The Opportunities Party (TOP) Inc.
For the year ended 31 December 2025

	NOTES	2025	2024
Revenue			
Donations, fundraising and other similar revenue		179,374	82,648
Fees, subscriptions and other revenue from members		19,321	10,983
Revenue from providing goods or services		1,077	97
Interest, dividends and other investment revenue		714	548
Total Revenue		200,486	94,277
Expenses			
Volunteer and employee related costs			
Leader and Other Staff Wages		33,489	-
Total Volunteer and employee related costs		33,489	-
Costs related to providing goods or service			
Merchandise Purchases		1,163	-
Total Costs related to providing goods or service		1,163	-
Campaign expenses			
Branding and Marketing		7,265	70
Campaign Expenses		46,898	-
Candidate Fees		-	(1,391)
Candidate College/Recruitment		3,539	-
Market Research		37,996	396
Online advertising		1,042	739
Printing & Stationery		-	923
Printing Flyers, Flags, Stickers and collateral		-	1,925
Travel - domestic		5,909	3,268
Venue hire		485	840
Total Campaign expenses		103,134	6,769
Administration/Other expenses			
Audit		3,348	7,210
Bank fees		691	397
Depreciation		853	-
General expenses		82	-
Office Expenses		-	125
Payment Services Fees		3,771	3,027
Software and IT Subscriptions		28,558	21,431
Total Administration/Other expenses		37,304	32,190
Total Expenses		175,089	38,958
Surplus/(Deficit) for the Year		25,397	55,319

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Movements in Accumulated Funds

The Opportunities Party (TOP) Inc.
For the year ended 31 December 2025

	2025	2024
Accumulated Funds		
Opening Balance	88,270	32,951
Increases		
Profit (Loss) for the Period	25,397	55,319
Total Increases	25,397	55,319
Total Accumulated Funds	113,666	88,270

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

The Opportunities Party (TOP) Inc.

As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Bank Accounts and Credit Cards			
Bank Accounts		36,656	81,489
TOP Stripe Account		-	97
Credit Cards		5,802	1,751
Total Bank Accounts and Credit Cards		42,458	83,337
Other Current Assets			
GST Refund Due		2,485	192
Stripe Payout Receivable		1,014	-
Withholding tax paid		417	181
Total Other Current Assets		3,915	373
Total Current Assets		46,374	83,710
Non-Current Assets			
Property, Plant & Equipment		1,707	2,560
Kiwibank Term Deposit Account		2,003	2,000
Kiwibank - Term Deposit		75,000	-
Total Non-Current Assets		78,710	4,560
Total Assets		125,084	88,270
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accounts Payable		7,249	-
Accruals		4,168	-
Total Other Current Liabilities		11,417	-
Total Current Liabilities		11,417	-
Total Liabilities		11,417	-
Net Assets		113,666	88,270
Accumulated Funds			
Retained Earnings		113,666	88,270
Total Accumulated Funds		113,666	88,270

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

The Opportunities Party (TOP) Inc.
For the year ended 31 December 2025

	2025	2024
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	179,374	82,648
Fees, subscriptions and other receipts from members	19,321	10,983
Receipts from providing goods or services	1,077	97
Interest, dividends and other investment receipts	478	367
GST	(2,293)	8,624
Payments to suppliers and employees	(162,819)	(38,958)
Total Cash Flows from Operating Activities	35,138	63,761
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	-	(2,560)
Payments to purchase Term Deposit	(75,003)	(2,000)
Cash flows from other investing and financing activities	(1,014)	-
Total Cash Flows from Investing and Financing Activities	(76,017)	(4,560)
Net Increase/(Decrease) in Cash	(40,878)	59,201
Bank Accounts and Credit Cards		
Opening cash and cash equivalents	83,337	24,136
Closing cash and cash equivalents	42,458	83,337
Net change in cash for period	(40,878)	59,201

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Notes to the Financial Statements

The Opportunities Party (TOP) Inc. For the year ended 31 December 2025

1. Reporting Entity

This Performance Report is for The Opportunities Party (TOP) Incorporated. The Opportunities Party (TOP) Incorporated is domiciled in New Zealand and is a not for profit organisation registered under the Incorporated Societies Act 1908 (reregistered under the new Incorporated Societies Act 2022).

2. Statement of Accounting Policies

Basis of Preparation

The Opportunities Party (TOP) Incorporated has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) as established by the External Reporting Board, with the exclusion of a Statement of Service Performance, on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000.

All transactions in the Performance Report are reported using the accrual basis of accounting. The accounting principles recognised as appropriate for the measurement and report of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Specific Accounting Policies

In the preparation of this Performance Report the specific accounting policies are as follows:

Taxation

The Opportunities Party (TOP) Inc. is a not for profit organisation for tax purposes and is subject to income tax on non-member activities. Income tax is accounted for using the taxes payable method. The income tax expense charged to the Statement of Financial Performance is the estimated tax payable in the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

Donations

Donations received are included in operating revenue. If particular conditions are attached to a donation that would require it to be repaid if these conditions are not met, then the donation is recorded as a liability until the conditions are satisfied.

Donated goods or services are not recognised unless their value must be reported to the Electoral Commission in accordance with the Electoral Act 1993. Where reported, the market value of donated goods and services has been estimated and included as revenue and/or expenses in the financial statements.

Expenses

Expenses are recognised when The Opportunities Party (TOP) Inc. is definitively committed to the expenditure.

Volunteer & employment related costs include wages, salaries and contractor expenses including related costs. The value of volunteer time and effort is not recorded.



Campaign expenses are expenses related to The Opportunities Party (TOP) Incorporate's objectives, including advertising, public engagement and electioneering.

Costs associated with sale of goods and services are the cost of merchandising goods sold including any wastage.

Administration/Other expenses include costs related to general operation including audit fees, depreciation, non-electioneering professional costs, overheads and premises.

3. Audit

This Performance Report has not been audited.

4. Contingent Liabilities

At balance date there are no known contingent liabilities (2024: \$Nil). The Opportunities Party (TOP) Inc. has not granted any securities in respect of liabilities payable by any other party whatsoever.

5. Donations

Gross donations received for the year totalled \$179,374 (2024: \$82,648).

6. Related Parties

The Opportunities Party (TOP) Inc. considers its board and organisations where the board have significant influence to be related parties. Transactions with related parties were:

Qiulae Wong was appointed Leader and de-facto member of the board during the year. She was paid \$22,154 for her services as leader during the year.

Penny Fairbrother is a member of the board and Board Chair during the year. Donations of \$360 (2024: \$90) were received from Penny during the year.

Darren Savage is a member of the board during the year. Donations of \$Nil (2024: \$200) were received from Darren during the year.

Alan Wilderland was elected as a member of the board during the year. Donations of \$50,000 were received from Alan during the year.

Beverley Short was elected as a member of the board during the year. Donations of \$225 were received from Beverley during the year.

Hayden Cargo is the Party Secretary during the year. Donations of \$478 (2024: \$350) were received from Hayden during the year.

7. Events After Balance Date

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



Depreciation Schedule

The Opportunities Party (TOP) Inc.

For the year ended 31 December 2025

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Equipment									
Initial TOP Website development (October 2016)	SL		2,200	-	-	-	-	-	-
Market Kit Marquee x6	SL		2,560	2,560	-	-	853	853	1,707
Portable Sound System	SL		869	-	-	-	-	-	-
Tablets - Samsung Galaxy	SL		374	-	-	-	-	-	-
Tablets - Samsung Galaxy	SL		374	-	-	-	-	-	-
TOP website	SL		2,475	-	-	-	-	-	-
Wireless mic system	SL		950	-	-	-	-	-	-
Wireless mic system	SL		1,302	-	-	-	-	-	-
Total Equipment			11,104	2,560	-	-	853	853	1,707
Total			11,104	2,560	-	-	853	853	1,707

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and notes to the financial statements.
 Prepared by Morrison & Associates Limited Trading As Franchise Accountants.