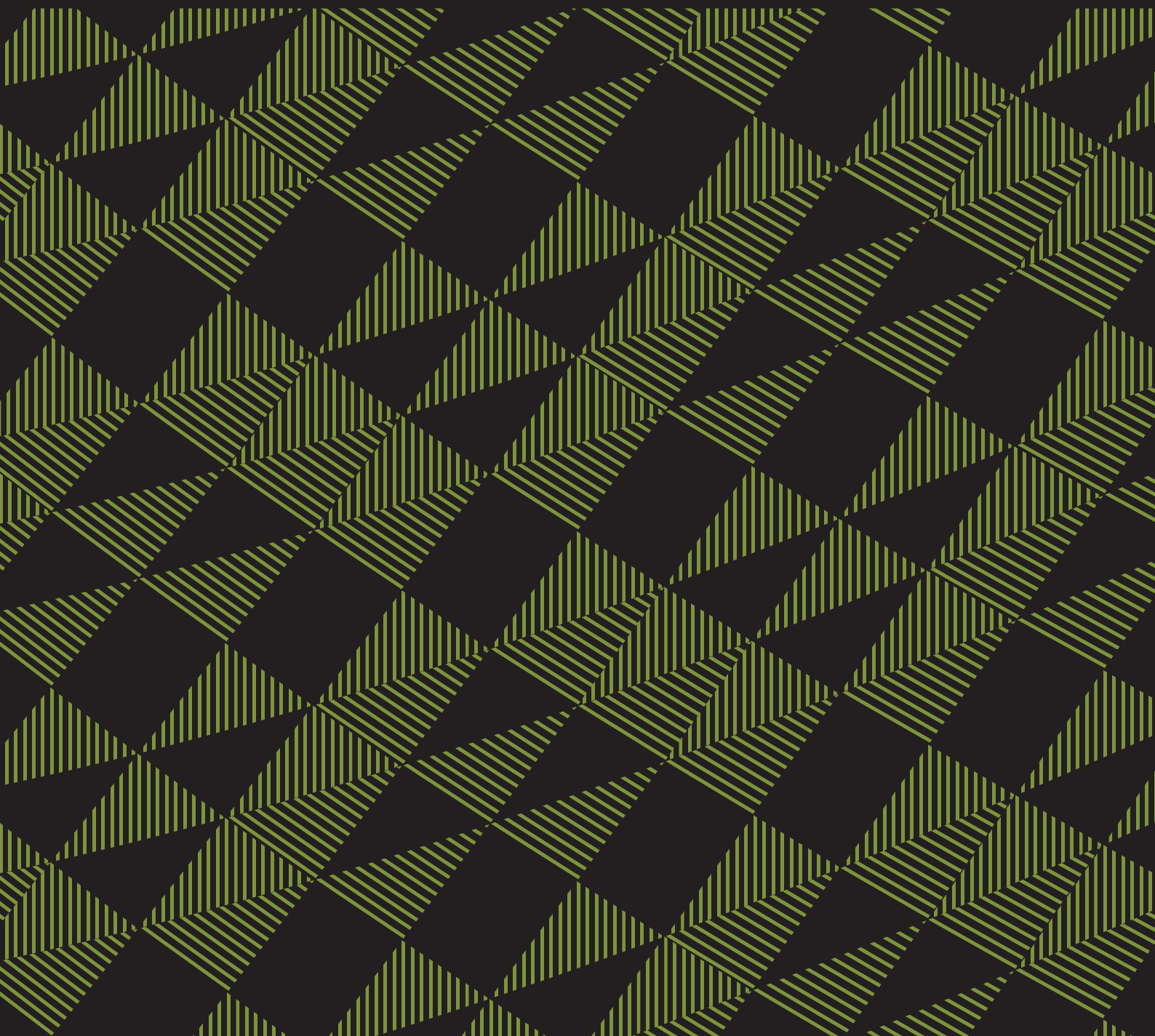


Statement of Performance Expectations

Te Tauākī o Ngā Tūmanakohanga Whakatutuki

2026/27



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Sport Integrity Commission Te Kahu Raunui
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Statement of authorisation

Te tauāki noho haepapa

This Statement of Performance Expectations reflects our proposed activities, performance targets and forecast financial information for the year ended 30 June 2027.

This Statement of Performance Expectations should be read with our Statement of Intent 2026–2030. It is prepared in accordance with the requirements of section 149E of the Crown Entities Act 2004.

We are responsible for the prospective financial statements and information contained in this Statement of Performance Expectations. We consider that they fairly reflect the organisation's expected financial position and performance results for the year ending 30 June 2027, in accordance with the Crown Entities Act 2004.

We authorise this Statement of Performance Expectations on behalf of the Sport Integrity Commission Te Kahu Raunui.



Traci Houpapa
Interim Chair (temporary Deputy Chair)
15 June 2026



Tim Castle
Board member
15 June 2026

Introduction

Kupu whakataki

Everybody involved in sport and recreation in New Zealand should expect to be safe and treated fairly, free from abuse and harm. We exist to make sure everyone can trust, and be confident, that sport and recreation in New Zealand is safer and fairer.

Te Aho Paerangi – Our guiding thread

Doing what's right, together
Mā te tika, mā te pono, me te aroha
With truth, honesty and compassion.

Our vision statement explains how we partner and collaborate with the sport and recreation sector to build a positive culture of integrity. This means ensuring all participants, including children and young people, are safe, organisations have effective integrity capability and processes, and that competitions are fair and free from corruption.

We're guided by our values and our strategic framework, Te Kahu Raunui, as set out in our Statement of Intent 2026–2030.

In our second year of operation, we made significant progress towards our long-term outcomes and strategic priorities by:

- ▼ supporting six national sport and recreation organisations prepare to formally adopt the Code of Integrity for Sport and Recreation (Integrity Code) through a pilot programme
- ▼ using the pilot programme to better understand how to support organisations prepare for Code adoption in the future
- ▼ improving our structure and service delivery capability through an organisational redesign
- ▼ scaling up our statutory functions and services to address the increased volume of complaints and investigations
- ▼ holding our inaugural National Sport and Recreation Integrity Wānanga
- ▼ establishing the Sport Integrity Disciplinary Panel Te Kahu Aratika (the Disciplinary Panel)
- ▼ implementing our learning strategy
- ▼ achieving strong results and positive feedback from the World Anti-Doping Agency audit
- ▼ establishing our Pacific Strategic Advisory Group and Athlete Advisory Group
- ▼ continuing to deliver athlete-centred anti-doping services.

In 2026/27 we will build on this progress by:

- ▼ strengthening our relationships across the sport and recreation sector, including developing international engagement
- ▼ continuing to ensure our anti-doping services are athlete-centred
- ▼ continuing to promote and support organisations to adopt the Integrity Code and meet integrity standards
- ▼ continuing to strengthen our complaints and resolution processes and services
- ▼ continuing to update, produce and publish guidance, resources and learning modules to support organisations lift their integrity capability
- ▼ supporting the Disciplinary Panel when it's required to determine potential breaches of the Integrity Code
- ▼ carrying out a sector-wide research project to improve our understanding of integrity cultures in the sport and recreation sector
- ▼ defining our identity and approach as a regulator
- ▼ issuing new Sports Anti-Doping Rules to implement the 2027 World Anti-Doping Code
- ▼ strengthening our plan to meet our obligations under te Tiriti o Waitangi
- ▼ cultivating ways of working with government stakeholders.

This Statement of Performance Expectations (SPE) sets out how we will measure performance from 1 July 2026 to 30 June 2027. We will report on our progress in quarterly reports and the annual report.

Who we are and what we do

Ko wai mātou, he aha ā mātou mahi

We are an independent Crown entity established under the Integrity Sport and Recreation Act 2023 (the Act). As an independent Crown entity, we operate at arm's length from the Government. This means the Government cannot direct our work and we are independent of government policy, though we may have regard to it.

Our role is to work with the sport and physical recreation sector, including participants, to collectively strengthen integrity so all New Zealanders can have safer and fairer sport and recreation experiences.

We do this by:

- ▼ delivering trusted and participant-centred services
- ▼ investigating and resolving breaches of integrity standards
- ▼ supporting the sport and recreation sector to lift its integrity capability
- ▼ advocating for integrity in sport and recreation, and engaging with the international sport integrity community
- ▼ working closely with stakeholders and partners, both in New Zealand and overseas.

Our responsibilities

Our statutory purpose is to:

- ▼ enhance integrity within sport and physical recreation to protect and promote the safety and wellbeing of participants, and the fairness of competition
- ▼ implement the World Anti-Doping Code in New Zealand.

We have broad statutory functions including:

- ▼ promoting, advising, and leading on integrity in sport and recreation
- ▼ developing and issuing integrity codes that set minimum standards
- ▼ making anti-doping rules to implement the World Anti-Doping Code
- ▼ providing processes for resolving integrity complaints and disclosures
- ▼ investigating integrity matters
- ▼ providing a disciplinary process for breaches of integrity codes
- ▼ advising the responsible Minister on integrity matters.

We must be responsive to:

- ▼ tikanga Māori
- ▼ the rights and interests of Māori
- ▼ te Tiriti o Waitangi.

We must establish effective means of seeking the views of participants including Māori, Pacific peoples, disabled people, children and young people, women and girls, and rainbow people.

We are New Zealand's national anti-doping organisation. We are a signatory to the World Anti-Doping Code which provides a common set of rules, requirements and sanctions that all anti-doping organisations must apply.

We focus on preventing and responding to behaviours that undermine integrity in sport and recreation. These are:

- ▼ manipulation or attempted manipulation of the result or course of a sporting competition or activity
- ▼ sports betting activity connected with competition manipulation, or the misuse of inside information connected with competition manipulation or sports betting
- ▼ doping in sport
- ▼ racism, discrimination, bullying, violence, abuse, sexually harmful behaviour, intimidation or harassment
- ▼ corruption, fraud, and other forms of deception or breach of trust
- ▼ an organisation in the sport and recreation sector failing to take measures to prevent these threats or to safeguard children.

Complaints and investigations

Under the Act, we have the power to investigate complaints about integrity in sport and recreation. There are two types of investigations:

- ▼ Section 32 investigations are intended for matters the Commission is satisfied is in the public interest to investigate. Section 32 investigations are a response to threats to integrity that are more systemic in nature and typically take longer to resolve than complaints suitable for early resolution.
- ▼ Section 31 investigations are for breaches of the Integrity Code.

Our values

Ā mātou uara

Our values are important threads woven into Te Kahu Raunui, our strategic framework. Our purpose, long-term outcomes and priorities are all about people, whānau and communities – ensuring everyone can participate in sport and recreation that is safe and fair.

Our values describe the type of organisation we want to be, how we interact with the sector and the wider world around us, and how we treat people who engage with us or use our services, including those facing allegations of wrongdoing.

Our work, relationships, and values are intertwined to create and protect safe and fair sport and recreation experiences for everyone.

Our values:

- ▼ guide our actions and behaviour, including how we work alongside participants and organisations in the sport and recreation sector to build a culture of integrity
- ▼ reflect our commitment to being a participant-centred and high-performing organisation, and to building relationships across the sector
- ▼ are woven into our strategic framework, which uses the metaphor of a kākahu (cloak) to symbolise the interconnectedness of the sport and recreation community and our shared values.



Tukutuku

We value relationships and work collaboratively to create a culture of integrity.



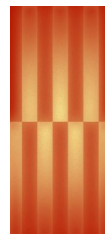
Kōtui

We demonstrate care and respect for each other, and in our mahi with the sport and recreation sector.



Paihere

We lead with integrity and purpose, taking responsibility for our mahi and actions.



Tauwhiri

We offer guidance and support, so people feel safe, valued, and cared for.

Our operating environment

Ā mātou horopaki

We lead on all aspects of integrity right across sport and recreation, from grassroots to high performance.

Expected changes over the next year

We anticipate increased demand for our services due to organisations adopting the Integrity Code, and the growing understanding of how we can support them and the wider sport and recreation sector.

As integrity standards are embedded in organisations and put into practice, understanding and awareness of obligations will increase, reflecting greater confidence in our services as well as heightened scrutiny of conduct and processes. As a result, our Disciplinary Panel will begin receiving and progressing cases relating to breaches of the Integrity Code, introducing formalised decision-making.

The implementation of the new World Anti-Doping Code and associated International Standards on 1 January 2027 will require some adjustment to new expectations and compliance requirements. Operationally, this period will be marked by increased regulatory accountability, which we explore further in our focus areas.

Findings and recommendations arising from our Section 32 investigations will be reflected in resources and support we provide for the sector.

Collectively, these changes will place greater emphasis on transparency, consistency and integrity, while also increasing workload and complexity across our learning, compliance and case management functions.

Increasing awareness

We will continue to prioritise learning and raising awareness. Since our establishment, there has already been a measurable increase in the sector's understanding of our role, with uptake of support and resources exceeding expectations.

As some section 32 investigations conclude and we undertake section 31 investigations under the Integrity Code, we will focus on strengthening sector understanding of our powers and processes with investigations. This will include clarity and transparency of our obligations to manage information appropriately, taking a participant-centric approach, our scope and mandate, and what organisations can expect if there is media interest during an investigation.

We will take targeted steps to improve organisations and participants' practical understanding of integrity risks. This includes the realities of competition manipulation, health risks associated with prohibited substances, and the early dispute resolution options available to organisations and participants.

Encouragingly, feedback from the sport and recreation organisations that have adopted the Integrity Code indicates that adoption has been more straightforward than they anticipated. Though some organisations have resourcing challenges and competing demands that impact their ability to prioritise adoption.

Our inaugural wānanga in March 2026, 'Whatua mai te aho – Weaving a culture of integrity', was a significant catalyst for learning and raising awareness for the sector. The feedback we received from those who participated, has directly informed our planning for the year ahead, ensuring future engagement remains responsive to sector needs.

International collaboration

Our international engagement continues to centre on maintaining relationships that strengthen integrity in sport and recreation.

We will fulfil our duties as a member of the World Anti-Doping Agency's National Anti-Doping Organization Expert Advisory Group (EAG) to ensure alignment with global best practice and provide technical and expert advice. This is important as we plan for the World Anti-Doping Code and standards implementation from 1 January 2027.

A particular focus of the EAG is how larger anti-doping organisations support smaller ones in their regions. This is central to our collaboration with Sport Integrity Australia and our ongoing support of anti-doping organisations in Pacific countries. We have deepened our ties with both the Oceania Regional Anti-Doping Organisation and Oceania National Olympic Committee to facilitate this work.

Additionally, we will work with Sport Integrity Canada to take a leadership role in the Global Network of National Sport Integrity Agencies and remain committed to supporting our colleagues in the Pacific across both anti-doping and broader integrity issues. The 2032 Brisbane Olympic Games poses both challenges and opportunities for our region and, more specifically, in the broader integrity sphere. Planning is already under way with Sport Integrity Australia and the Pacific to ensure readiness.

Threats are growing in complexity, both here and overseas

Threats to integrity in sport and recreation are diverse and evolving. They intersect with broader challenges related to social harm and cohesion, criminal and sub-criminal behaviour, and rapidly changing technology.

Factors that contribute to growing integrity threats include:

- ▼ the pressure on athletes to succeed can lead to doping and normalising harmful behaviour such as abuse, bullying and harassment
- ▼ myths, misperceptions, and attitudes that enable or normalise child abuse persist in sport and recreation
- ▼ resource constraints can limit the steps organisations are able to take to improve their integrity culture and protect their participants
- ▼ digital and virtual environments our participants and organisations exist in and rely on, can be opaque, dynamic and complex when seeking to identify bad actors
- ▼ poor organisational culture, inadequate policies, and power imbalances can make participants vulnerable to abuse, harm and corruption, and afraid to speak up
- ▼ doping risk is increasing in community and recreational sport because of easy access to prohibited substances and widespread use of supplements in the community
- ▼ the threat of competition manipulation is not widely understood in New Zealand.

We have made good progress to develop a deeper understanding of threats to integrity. This includes understanding how threats intersect, and by working with the sport and recreation sector, law enforcement and our international partners to identify and mitigate the risks. There is an opportunity to take a stronger and more coordinated approach across both government and sport.

Behaviour change is a long-term journey

The scope and scale of the sport and recreation sector in New Zealand is vast for our population size. We are focusing on delivering better outcomes for participants by raising the integrity capability of sport and recreation organisations.

Organisations range from large national sport organisations with paid staff members, through to small local clubs that rely entirely on volunteers to govern, manage and deliver their activities. The capability and capacity of these organisations to address integrity issues also differs significantly.

These characteristics mean influencing widespread behaviour change in the sport and recreation sector has some unique challenges.

By working alongside organisations, we can support them to create the safest and fairest possible environments for their members while ensuring our limited resources are directed to where they are most needed and can have the greatest impact.

Successful and sustainable behaviour change within sport and recreation is achieved when every person and organisation within the sector has the knowledge, confidence, skill and support to consistently make good integrity decisions. Through engagement, insights, learning, safeguarding support and practical resources, we create the conditions for positive integrity practices and behaviours which will lead to a stronger integrity culture over time.

How we assess our performance

He pēhea mātou e aromatawai ai i te pai o tā mātou mahi

How the Statement of Performance Expectations and Statement of Intent work together

Our Statement of Intent (SOI) sets out our strategy for the four years to June 2030. It explains our long-term strategic direction, desired outcomes, and priorities. This Statement of Performance Expectations (SPE) sets out what we will do in 2026/27 against the strategy, and how we will measure progress against these annual targets. This SPE and our SOI 2026–2030 should be read together.

Our annual report 2026/27 will assess progress against the outcomes and the performance measures outlined in this SPE.

Output class

We have a single reportable class of output: Services from the Integrity Sport and Recreation Commission. The appropriation for 2026/27 is \$11.057 million. This appropriation is intended to achieve improved integrity outcomes in New Zealand's sport and active recreation sector, including through the Integrity Code.

Cost of services from the Sport Integrity Commission

	Estimated Actual 2025/26 \$000	Budget 2026/27 \$000
Crown funding	11,283	11,057
User-pays revenue	413	465
Interest revenue	164	120
Other revenue	11	
Total revenue	11,871	11,642
Total operating expenditure	11,386	12,268
Net surplus	485	(626)

Performance assessment and annual expectations

We have made some changes to the performance indicators through the Estimates process to ensure our performance framework continues to reflect our evolving role and maturity.

The education delivery measure is captured across all age groups, and the target has increased to reflect the expected growth from more learning content and wider sector relationships.

Two new performance indicators reflect the maturity of our complaints and resolution service and demonstrate the fairness of our procedures. Due to increased awareness of the Commission, integrity complaints are expected to continue to grow in volume and complexity, requiring monitoring and reporting. These new performance indicators focus on timeliness of assessment and resolution processes. This provides transparency and assurance about how we handle and resolve integrity complaints.

Two performance indicators have been removed. The measure of responsiveness to complaints during our establishment phase is no longer considered fit for purpose and has been replaced. A second legacy measure related to athlete perception of doping levels has been removed as it was based on a small sample size and did not reflect statutory responsibilities.

Performance indicator	2025/26 Target	2025/26 Estimated Actuals	2026/27 Target
Percentage of people who agree or strongly agree that the learning outcomes have been achieved on education modules they have completed.	80%	95%	80%
Total number of people receiving education through workshops and/or online learning at all ages.	10,000	14,700	15,000
Number of samples (urine and blood) collected from athletes.	1,100	1,150	1,100
Note: The Integrity Sport and Recreation Commission also undertakes user-pays testing – these numbers are not included in this performance indicator.			
Percentage of complaints where the resolution pathway is determined within 10 working days	New measure		80%
Percentage of complaints where the confirmed resolution pathway of early facilitation or mediation is completed within 30 working days.	New measure		80%

Our performance framework

Te mahere whakatutuki

Our purpose is to enhance integrity within sport and physical recreation to protect and promote the safety and wellbeing of participants and the fairness of competition.

Our four long-term outcomes will demonstrate that we are achieving our purpose

- ▼ Participants are safer, treated equitably, and their rights are respected.
- ▼ Sport and recreation organisations have strong integrity cultures.
- ▼ Competitions and activities are clean and fair.
- ▼ We are a trusted source of integrity leadership and support.

We know we are on track to achieving our long-term outcomes when we see more of the following

- ▼ Participants recognise threats to integrity.
- ▼ Participants access education and resources that meet their needs and support their understanding of integrity.
- ▼ Sport participants can easily access education and resources that support their understanding of the Sports Anti-Doping Rules.
- ▼ Participants are confident to raise integrity issues with the relevant sport or recreation organisation or the Commission.
- ▼ Participants are confident that threats to integrity are dealt with consistently and fairly across sport and recreation.
- ▼ Sport and recreation organisations have processes in place to identify and address issues and are using them confidently.
- ▼ Sport and recreation organisations have a clear understanding of their own performance in preventing and addressing integrity issues, know what to do to improve, and are implementing those improvements.
- ▼ Doping in sport is detected and deterred.

Our engagement with the sport and recreation sector to date has shown positive early signs of these impacts and we expect to see more in coming years.

We believe that when participants in sport and recreation have access to clear, relevant information and resources, they will be better able to recognise integrity risks and understand what is expected of them. It also builds confidence across the sector to act on and raise concerns safely.

When complaints and concerns are handled consistently, fairly, and in ways that prioritise participant wellbeing, trust in the integrity system is strengthened. Participants become more confident that integrity threats will be taken seriously and addressed, reinforcing safe and fair participation across sport and recreation.

Intelligence and insights inform how integrity risks are understood and prioritised. This evidence enables interventions to be applied to areas of highest need and risk, improving effectiveness and reach.

We have four strategic priorities for 2024 to 2028. They are:

Strategic Priority 1

Lead a strengthened integrity system

Strategic Priority 2

Work together to lift integrity capability

Strategic Priority 3

Deliver trusted and participant-centred services

Strategic Priority 4

Insights-led and transparent

Information about what we will do to achieve our strategic priorities is provided in our Statement of Intent 2026–2030.

This is how we will measure our impact in 2026/27

- ▼ People agree that learning outcomes have been achieved when they complete education modules.
- ▼ The number of people receiving education.
- ▼ The number of samples collected from athletes.
- ▼ The resolution pathway is determined for complaints within a specified timeframe.
- ▼ Complaints are completed within a specified timeframe, where the resolution pathway is early facilitation or mediation.

Our strategic focus areas for 2026/27

Ā mātou whakaarotau mō ngā tau 2026/27

We have four strategic priorities through our Statement of Intent 2026–2030. Each strategic priority guides our deliverables in 2026/27 and contributes to achieving our long-term outcomes. This section explains the activities we will focus on in 2026/27 and how we will measure performance and progress.

Lead a strengthened integrity system

- ▼ Promote Integrity Code adoption to support alignment with integrity standards.
- ▼ Deliver a strengthened New Zealand anti-doping programme.

Work together to lift integrity capability

- ▼ Grow and strengthen relationships across the sport and recreation sector nationally and internationally.
- ▼ Give effect to te Tiriti o Waitangi and tikanga Māori in how we operate.

Deliver trusted and participant-centred services

- ▼ Define our regulatory identity within the sport and recreation sector.
- ▼ Strengthen our complaints and resolution service.

Insights-led and transparent

- ▼ Undertake targeted research to address priority knowledge gaps and generate actionable insights.

Strategic Priority 1

Lead a strengthened integrity system

Promote Integrity Code adoption to support alignment with integrity standards.

A strengthened, aligned integrity system where sport and recreation organisations effectively prevent, identify, and respond to integrity risks.

In March 2025, the Code of Integrity for Sport and Recreation (Integrity Code) came into force. It sets six minimum standards to help organisations prevent and respond to harmful behaviours and address integrity issues appropriately and effectively.



Standard 1

Prohibit behaviours that are a threat to integrity.



Standard 2

Proactively safeguard children, young people and adults at risk.



Standard 3

Implement an effective and fair dispute resolution process in relation to threats to integrity.



Standard 4

Notify the Commission of issues of serious concern.



Standard 5

Cooperate with the Commission in relation to dispute resolution, investigations, and monitoring activity.



Standard 6

Provide information to your members about the Integrity Code.

We will work closely with the sport and recreation sector to help them understand, adopt and implement the Integrity Code. We will continue to improve the support, guidance and resources we offer to adopting organisations to reduce the administrative burden and resources required to improve integrity standards. This engagement will support a review of the Integrity Code in 2027/28 to ensure it is fit for purpose and meets the needs of participants and the sector.

In 2026/27 we will:

- ▼ deliver targeted engagement with national sport and recreation organisations, to promote adoption of the Integrity Code and support alignment with minimum standards
- ▼ test, refine and scale Integrity Code implementation through our adoption pilot programme
- ▼ provide practical capability-building support including guidance, workshops, and access to resources and templates
- ▼ develop and maintain a knowledge base of common integrity risks and effective approaches
- ▼ monitor and report on Integrity Code adoption and minimum standards progress to provide system-level assurance and transparency
- ▼ leverage international collaboration, sharing knowledge to strengthen our domestic integrity frameworks and support a resilient, future-focused system.

How we will measure progress

- ▼ Number of organisations signalling Integrity Code adoption, progressing from awareness to commitment and implementation.
- ▼ Organisations participating in the Integrity Code pilot programme are delivering on agreed activities for adoption.
- ▼ Participant feedback indicating increased confidence and capability in managing integrity risks.
- ▼ Evidence of sector-wide learning and behaviour change that is informed by our guidance, tools and insights.
- ▼ We clearly apply international integrity learning to local integrity guidance, practice or development.
- ▼ Reduction in repeat complaints and recurring integrity failures across organisations.

Deliver a strengthened New Zealand anti-doping programme

A trusted, fully WADA compliant, and athlete-centred anti-doping system that protects clean sport, deters doping, and maintains confidence in the integrity of sport in New Zealand.

We are committed to continuing to deliver high-quality anti-doping education to support athletes to understand their rights and meet their obligations under the Sports Anti-Doping Rules.

We have a target to collect 1,100 samples (urine and blood) for analysis and expect to deliver an additional 400 user-pays tests during 2026/27.

We will implement new detection-based testing, strengthening how science and intelligence inform doping risk and the testing programme. We started implementing this in 2025/26 with a view to having it fully embedded in 2026/27.

Integral to this is our test distribution plan, developed to ensure testing is targeted and distributed strategically across sports to deter and detect doping. It includes:

- ▼ a sport risk assessment (resulting in sports with higher doping risk being prioritised)
- ▼ using intelligence (such as the Speak Out programme)
- ▼ science advice (such as sample collection type and analysis).

We collect samples based on the plan and on behalf of user pays clients (such as for other anti-doping agencies, international federations and major event organisers). We also follow testing requirements set by the World Anti-Doping Code, for example minimum testing requirements on testing pool athletes, and specific types of analysis for certain sports.

We update New Zealand's Sports Anti-Doping Rules (the Rules) annually. This year will require more extensive public consultation than usual. The newly made 2027 World Anti-Doping Code and International Standards are updated every six years and form the basis of the Rules. Public consultation on the new Rules will include targeted engagement with national sport organisations, athletes, the Sports Tribunal of New Zealand, Māori, and the Privacy Commissioner. The Rules come into effect on 1 January 2027.

We will continue to engage with the international anti-doping community, including practical implementation of the 2027 World Anti-Doping Code and International Standards. This includes in the Pacific where, alongside Sport Integrity Australia and the Oceania Regional Anti-Doping Organisation, we have plans in place to support capability building.

In 2026/27 we will:

- ▼ complete a public consultation on the 2027 Sports Anti-Doping Rules, ensuring alignment with the 2027 World Anti-Doping Code and International Standards
- ▼ update and make the 2027 Sports Anti-Doping Rules
- ▼ represent New Zealand as part of the Oceania region, on the World Anti-Doping Agency National Anti-Doping Organisation Expert Advisory Group
- ▼ implement detection-based athlete testing informed by risk, science and intelligence
- ▼ redevelop the training and accreditation programme for testing chaperones
- ▼ deliver high-quality anti-doping education as part of our learning strategy
- ▼ collect and act on athlete feedback to drive continuous improvement of testing and service delivery
- ▼ deliver athlete-centred anti-doping services, including guidance materials, legal support fund, and counselling during results management
- ▼ develop and implement anti-doping safeguarding to provide clarity and confidence in testing standards and practices
- ▼ strengthen relationships with national sport organisations and participants to promote clean sport
- ▼ host the annual doping control officer conference to support their professional development.

How we will measure progress

- ▼ Sports Anti-Doping Rules updated in line with statutory and 2027 World Anti-Doping Code requirements.
- ▼ Athlete feedback from confidential post-test surveys, including trust and confidence in the testing programme.
- ▼ More testing is informed by risk, science and intelligence, and evidence of its effectiveness in detecting doping.
- ▼ Increased completion rates for anti-doping education across target groups.

Strategic Priority 2

Work together to lift integrity capability

Grow and strengthen relationships across the sport and recreation sector

We have strong, trusted relationships that support capability and confidence to prevent, identify, and respond to integrity threats supporting safe, fair, and trusted participation.

Our ability to improve integrity is closely linked to how strong our relationships are with the sport and recreation sector, and how effectively we engage with participants and communities. We need to work closely and collaboratively with sector organisations to understand their different needs and ways of working so integrity awareness, knowledge and capability can be improved.

A key focus will be to continue building high-trust relationships with sector organisations and strengthening participants' voice in all aspects of our work so we can help build positive cultures of integrity. We will also continue collaborating with key organisations, both in New Zealand and internationally, including advocating internationally for clean sport and better integrity outcomes for participants.

We will build integrity capability across the sport and recreation sector by delivering a comprehensive integrity learning plan that addresses all integrity threats. Training, resources, and support will be delivered in line with a capability framework. They will be accessible and appropriate for participants of different needs, ages and abilities.

In 2026/27 we will:

- ▼ develop and implement a capability framework
- ▼ implement a targeted engagement strategy to:
 - embed participants' experience in our work
 - strengthen relationships across the sport and recreation sector
 - deliver timely, relevant integrity information
 - enable meaningful engagement with participants and communities
- ▼ share practical insights, lessons and success stories to support sector-wide integrity capability

- ▼ develop, implement, and manage memoranda of understanding with sector and government partners
- ▼ implement lessons from the insights gained at the 2026 National Sport and Recreation Integrity Wānanga
- ▼ finalise and implement a safeguarding strategy
- ▼ collaborate with national and international partners to address emerging and ongoing integrity threats
- ▼ improve integrity resources and services to ensure accessibility for people of different ages, abilities and needs.

How we will measure progress

- ▼ Deliver a communications and engagement approach.
- ▼ We have agreed our ways of working and entered into memoranda of understanding with key organisations.
- ▼ Learning plans for priority sports are implemented and in use.
- ▼ Increased uptake and effective use of our integrity tools, guides and resources.
- ▼ Measurable improvement in learners' confidence after completing integrity education.
- ▼ Increased enrolment and course completion rates.
- ▼ Implementation completed for the first phase of our safeguarding strategy.

Give effect to te Tiriti o Waitangi and tikanga Māori in how we operate

Māori have access to trusted, culturally responsive integrity learning and services, supported by strong partnerships with hapū, iwi and Māori sport and recreation organisations.

To uphold our obligations to te Tiriti o Waitangi, we will actively build organisational capability and meaningfully engage with Māori. We will ensure the design, development and delivery of our mahi reflects tikanga Māori and responds to the needs and rights of Māori across the sport and recreation sector. We will collaborate with our Māori advisory group Te Ope Tāmīro to ensure our work is grounded and genuine.

In 2025/26 we developed our values with kaimahi, the Board, and Te Ope Tāmīro. This set the foundations for this focus area. As we look ahead, we will establish the accountability systems, relationships, and capability that will bring our te Tiriti obligations to life.

In 2026/27 we will:

- ▼ complete consultation with leadership and advisory groups on how we advance our required responsiveness to te Tiriti o Waitangi
- ▼ develop and deliver a te Tiriti o Waitangi work programme with kaimahi
- ▼ implement our tikanga Māori and te reo Māori capability plan and build organisational cultural leadership
- ▼ embed cultural capability across recruitment, induction and supplier procurement processes
- ▼ support the resolution team and Disciplinary Panel to enhance tikanga-based resolution services
- ▼ embed tikanga practices across anti-doping activities, including the collection and disposal of samples
- ▼ develop engagement with iwi, hapū, and Māori sport and recreation organisations
- ▼ design and deliver training that is responsive to tikanga Māori and Māori needs
- ▼ embed appropriate responsiveness to tikanga Māori, rights and interests of Māori and Te Tiriti o Waitangi across wider strategic approaches.

How we will measure progress

- ▼ Our te Tiriti o Waitangi work programme meets expectations and lifts organisational capability.
- ▼ Tikanga Māori and te reo Māori capability plan milestones are met, including development of cultural leadership.
- ▼ Kaimahi and teams demonstrate increased knowledge, confidence and capability to work in culturally safe and inclusive ways.
- ▼ Recruitment, induction and procurement practices reflect strengthened cultural capability.
- ▼ The resolution team and Disciplinary Panel reflect strengthened tikanga-based resolution services.
- ▼ Tikanga practices are embedded across anti-doping activities, including the collection and disposal of samples.
- ▼ Ongoing meaningful engagement with iwi, hapū, and Māori sport and recreation organisations.
- ▼ Embedded responsiveness to tikanga Māori, rights and interests of Māori and Te Tiriti o Waitangi across wider strategic approaches.

Strategic Priority 3

Deliver trusted and participant-centred services

Define our regulatory identity within the sport and recreation sector

A transparent, trusted regulatory system where sport and recreation organisations clearly understand expectations, are supported to meet them, and operate with increased integrity and confidence.

We will build a clear and trusted regulatory identity as a modern, risk-based regulator, grounded in transparency, fairness and participant wellbeing. We will develop and implement a clear, principle-based framework that describes how we prevent harm, promote good practice and respond proportionately when integrity issues arise in sport and recreation. This will include a clear description of the principles we will apply in determining when and how we will exercise our powers under the Act. This framework will require regular monitoring, evaluation and adaptation to remain effective as risks emerge and evolve.

The regulatory framework will explain our regulatory approach and how our functions interact. This will include a description of how the framework is applied in practice and what the public can expect when they engage with us. This enhances transparency, supports accountability, and helps stakeholders understand how we exercise our regulatory role.

We will create a regulatory framework that is responsive, outcomes-focused and looks to enhance sector capability. Our values lead us to favour support, guidance and education before sanction, and use a variety of tools rather than a one-size fits all approach to regulation.

In 2026/27 we will:

- ▼ publish a plain-language regulatory framework and approach to inform the sector
- ▼ provide practical capability-building support to the sector
- ▼ use research and insights to gain an improved understanding of the sector's needs and capability, informing how regulatory guidance and support are delivered.

How we will measure progress

- ▼ A regulatory framework is published and accessible to the sector.
- ▼ Increased awareness and use of our guidance, tools, and services by regulated organisations (those that have adopted the Code).
- ▼ Feedback from national-level stakeholders indicates improved clarity about our regulatory role, expectations and approach.

Strengthen our complaints and resolution service

Participants have confidence in a trusted, accessible, and culturally responsive complaints and resolutions service that supports wellbeing, addresses integrity issues effectively, and contributes to safer sport and recreation environments.

We receive, assess and resolve complaints in a timely, fair, and transparent manner, applying consistent decision-making processes that align with all legislative and regulatory requirements.

During the complaints process, we support all parties by providing clear information on procedures and outcomes, access to counselling and culturally appropriate, tikanga-based resolution services. We actively monitor complaint volumes, timeframes and outcomes, using these insights to strengthen timeliness, service quality and experience for participants.

We investigate matters under section 31 of our Act relating to alleged breaches of the Integrity Code and matters under section 32 where the Code does not apply and threats to integrity are more systemic in nature and investigation is in the public interest. This ensures the appropriate statutory pathway is used and regulatory action is directed to where it can have the greatest effect.

Our performance will be reflected in the quality, timeliness and impact of investigations. We will respond promptly to matters involving potential harm or ongoing risk to participant safety and wellbeing, undertake fair and thorough inquiries and produce evidence-based findings. We will maintain clear processes so participants and organisations understand how to raise concerns and know what they can expect during an investigation.

Where section 31 investigations require a sanction, a complaint may be referred to the Disciplinary Panel to determine an appropriate response. This supports a clear process that connects investigation, accountability and sanction.

Investigation outcomes will also contribute to prevention and continuous improvement across the sector. We will use insights from complaints, disclosures and completed investigations to identify recurring issues, inform education and resources, and guide future regulatory responses.

In 2026/27 we will:

- ▼ deliver timely, effective complaints and resolution services that respond to demand and participants' needs
- ▼ provide clear, accessible information on complaint pathways and resolution options, including potential complexities and outcomes
- ▼ offer culturally appropriate counselling services to participants engaged in the resolution process
- ▼ analyse complaints data to identify trends and inform continuous improvement and risk mitigation
- ▼ enhance systems and processes to improve efficiency, accessibility and people's experience
- ▼ implement service improvements informed by feedback, reviews and findings.

How we will measure progress

- ▼ Cases progress through the appropriate pathway and are resolved within expected timeframes.
- ▼ Increased awareness of our services and support, how to engage with us and share feedback on experiences with the resolution service.
- ▼ Participants engaged in the resolution service are offered appropriate wellbeing, counselling, or support services.
- ▼ Resolution processes demonstrate effective use of tikanga-informed practices.
- ▼ The independent Disciplinary Panel operates its processes effectively.

Strategic Priority 4

Insights-led and transparent

Undertake targeted research to address priority knowledge gaps and generate actionable insights

A transparent, intelligence-led integrity system where decisions are informed by robust evidence, services are better targeted, and sector confidence is strengthened through clear insight into integrity risks and responses.

In 2026/27, we will continue strengthening how we use data, intelligence and insights to guide our decisions and improve the impact of our work. We are building a consistent, organisation-wide approach to strengthening how we collect, analyse and apply evidence. This will help us understand risk drivers, current state, and to monitor our impact more effectively. We will draw on feedback from athletes, participants, communities and sector organisations to shape the design and delivery of our services. This includes engaging with Te Ope Tāmiro, Pacific Strategic Advisory Group and Athlete Advisory Group.

We will deepen our understanding of integrity risks and behaviour by conducting targeted research. This includes publishing insights on integrity culture, implementing a learning evaluation framework, and improving how we capture, classify and analyse resolution service data. We will continue to grow our local and international partnerships to support shared learning and collaboration.

Alongside this, we will enhance our anti-doping intelligence by embedding refreshed anti-doping testing. We will increase our intelligence capability by using a wider range of data and intelligence products to inform testing decisions and closely monitoring emerging doping threats and trends. These improvements will help us better understand integrity threats in a New Zealand context, and ensure our actions are targeted where they have greater impact.

In 2026/27 we will:

- ▼ invest in research to understand the current integrity culture, needs, and risks in sport and recreation
- ▼ build our internal insights capability alongside strengthened governance, quality assurance, and data management practices
- ▼ develop and implement an approach that provides a clear pathway for becoming insights-led
- ▼ use insights to improve the design, targeting, and delivery of integrity resources and services
- ▼ strengthen relationships with local and international insights professionals to share knowledge and support collaborative, intelligence-led approaches.

How we will measure progress

- ▼ Integrity culture research is completed and published, with findings used to inform sector-wide understanding, prioritisation and planning.
- ▼ Research insights and data are demonstrably applied in the design, targeting, and delivery of sector-facing integrity services and interventions.
- ▼ A framework is adopted to strengthen capability, improve access to data and insights, and support more effective decision making.

Our people and capability

Engaged, high-performing workforce supported by modern systems and clear workforce insights.

In 2026/27, we will continue our journey from establishment toward maturity with a people, culture and capability system that supports performance, assurance and long-term delivery.

We are creating a working environment that generates personal and professional development, with the aim of attracting and retaining a highly capable team committed to make sport and recreation safer and fairer for all New Zealanders. We are also working towards developing greater cultural capability for our people to meet our commitment to tikanga Māori and te Tiriti o Waitangi.

Refreshed workforce planning will identify future capability needs, critical roles and succession risks. This enables us to address gaps through development, recruitment or role redesign and reduce reliance on contractors for core work. We will establish our updated people and culture framework, including induction, learning and development, and performance development plans. The performance development plans are tailored for our kaimahi and supported by an internal learning curriculum aligned to organisational priorities.

To underpin this, we will progress a fit-for-purpose technology and systems strategy that enhances people and business system maturity, enabling data-driven decision making and more efficient operations.

In 2026/27 we will:

- ▼ deliver a targeted leadership development programme for people leaders
- ▼ establish organisation-wide workforce planning
- ▼ embed performance development plans and use insights to identify organisational capability needs
- ▼ implement a refreshed internal learning curriculum aligned to organisational priorities
- ▼ develop and implement time-bound action plans in response to staff engagement survey results
- ▼ develop and commence implementation of a fit-for-purpose technology and systems strategy.

How we will measure progress

- ▼ Reduced reliance on contractors and consultants for core functions and activities.
- ▼ Staff engagement scores are stable or improving.
- ▼ Kaimahi report feeling capable, engaged and supported.
- ▼ People, learning, and performance systems support sustainable workforce capability.

Prospective financial statements

Introduction

The prospective financial information has been prepared to meet the Crown financial reporting requirements of the Crown Entities Act 2004, to enable Parliament and other readers of the prospective financial statements to evaluate the Commission's financial prospects and to assess actual financial results prepared in future reporting periods against the prospective financial statements.

These prospective financial statements are prepared for the purpose above and may not be appropriate for any other purpose. They have not been audited.

These prospective financial statements were approved by the Commission's Board on 15 June 2026.

Significant assumptions

In preparing these prospective financial statements, the Commission has made estimates and assumptions concerning the future. Estimates and assumptions are continually evaluated, and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Actual financial results achieved for the period covered by these prospective financial statements are likely to vary from the information presented, and the variations may be material.

The following assumptions have been used in preparing these prospective financial statements.

- ▼ Revenue from user-pays drug testing has been estimated based on projected demand for this service at the time of preparing the prospective financial statements.
- ▼ Interest income is earned depending on the level of cash balance being held.
- ▼ All significant assumptions surrounding expenditure have been based on historical data, existing business practices, or actual business plan projections for each financial year. This includes assumptions about the organisation structure and recruitment outcomes.
- ▼ The budget for personnel costs for 2026/27 is based on 49 roles by the end of financial year. We anticipate that additional roles will be necessary to support the sector as more organisations adopt the Integrity Code.
- ▼ Professional and technical services costs budgeted for 2026/27 reflect the specialised expertise required to deliver specific projects.

Prospective statement of comprehensive revenue and expense

For the year ended 30 June 2027

	2026 Estimated Actual \$000	2027 Budget \$000
Revenue		
Crown funding	11,283	11,057
User-pays revenue	413	465
Interest revenue	164	120
Other income	11	
Total revenue	11,871	11,642
Operating expenses		
Accounting and audit	308	282
Board members' remuneration	136	184
Depreciation and amortisation	194	209
Information and communication technology	1,288	1,059
Personnel costs	6,206	6,596
Premises and office costs	462	524
Professional and technical services	387	833
Resolution services and investigations	33	89
Sample collection, analysis and results management	1,403	1,494
Other operating costs	969	998
Total operating expenditure	11,386	12,268
Total comprehensive revenue and expense	485	(626)

The 2026/27 budget deficit of \$0.6 million will be funded from the Commission's equity balance which is estimated to be \$5.5 million at 30 June 2026. The Commission will continue to ensure that spending represents value for money and resources are prioritised to deliver its statutory functions.

Personnel costs are budgeted for 2026/27 on the basis of 49 roles by the end of 2026/27.

Professional and technical services costs include legal fees, research, consultants and contractors. The estimated actual cost for 2025/26 reflects a reduction in reliance on consultants and contractors as the new organisation structure was implemented, and deferral of projects which were dependent on internal appointments. Several projects were deferred to 2026/27 which is when we will also undertake our first material piece of research to provide insights for future planning and delivery.

The Commission will continue to in-source its resources and only engage consultants where specialist advice, capacity, or technical pieces of work need to be delivered.

Prospective statement of changes in equity

For the year ended 30 June 2027

	2026 Estimated Actual \$000	2027 Budget \$000
Balance at 1 July	4,968	5,453
Total comprehensive revenue and expenses for the year	485	(626)
Balance at 30 June	5,453	4,827

Prospective statement of financial position

As at 30 June 2027

	2026 Estimated Actual \$000	2027 Budget \$000
Assets		
Current assets		
Cash and cash equivalents	838	612
Debtors and other receivables	222	208
Inventory	83	73
Investments	3,300	3,100
Prepayments	136	112
Total current assets	4,579	4,105
Non-current assets		
Leasehold improvements	956	866
Property, plant and equipment	431	376
Total non-current assets	1,387	1,242
Total assets	5,966	5,347
Liabilities		
Current liabilities		
Creditors and accrued expenses	216	171
Employee entitlements	254	335
Lease incentive	28	4
Total current liabilities	498	510
Non-current liabilities		
Lease incentive	15	10
Total non-current liabilities	15	10
Total liabilities	513	520
Net assets	5,453	4,827
Represented by public equity	5,453	4,827

Cash and cash equivalents and retained earnings are forecast to reduce in the next period, aligned to the budgeted operating deficit presented in the prospective statement of comprehensive revenue and expense.

Prospective statement of cash flows

For the years ending 30 June

	2026 Estimated Actual \$000	2027 Budget \$000
Cash flows from operating activities		
Receipts from the Crown	11,283	11,057
Interest received	164	120
Cash receipts from other revenue	11	
Receipts from user-pays	567	463
Payments to suppliers	(5,171)	(5,320)
Payments to employees	(6,563)	(6,698)
Goods and services tax	10	16
Net cash flow from operating activities	301	(362)
Cash flows from investing activities		
Purchase of property, plant and equipment	(120)	(64)
Maturity of investments	62	200
Net cash flow from investing activities	(58)	136
Net (decrease)/increase in cash and cash equivalents	243	(226)
Cash and cash equivalents at beginning of year	595	838
Cash and cash equivalents at end of year	838	612

Statement of accounting policies

Reporting Entity

These prospective financial statements are for the Integrity Sport and Recreation Commission (Sport Integrity Commission Te Kahu Raunui, the Commission) for the year ending 30 June 2027.

The Commission was established under the Integrity Sport and Recreation Act 2023 (the Act) and commenced operations on 1 July 2024. The Commission's purpose is set out in section 3 of the Act.

The Commission is an independent Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in Aotearoa New Zealand.

The Commission exists to provide services to the New Zealand public and does not operate to make a financial return. Accordingly, the Commission is designated a public benefit entity (PBE) for financial reporting purposes.

Statement of compliance

These prospective financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand's generally accepted accounting practices (NZ GAAP) and Financial Reporting Standard 42.

The Commission has total annual expenditure less than \$33 million and is, therefore, eligible to report on the basis of Tier 2 PBE Accounting Standards. These prospective financial statements have been prepared on that basis.

Going concern

These prospective financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently to all periods reported.

Measurement base

The prospective financial statements have been prepared on a historical cost basis.

Functional and presentation currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Commission is the New Zealand dollar.

Summary of significant accounting policies

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Non-exchange revenue

Crown funding

The Commission is primarily funded through revenue received from the Crown. This revenue is restricted in its use for the purpose of the Commission meeting its objectives specified in the Integrity Sport and Recreation Act 2023. The Commission considers there are no other conditions attached to the funding.

Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it is appropriated.

Exchange revenue

Interest revenue

Interest revenue is earned on bank account balances, term deposits and investments, and is recognised using the effective interest method.

Revenue from user-pays testing

The Commission carries out anti-doping testing on behalf of other organisations, in addition to anti-doping testing it delivers through Crown funding. These services are provided on a user-pays basis, at fees that are set to recover the direct costs of providing those services. This revenue is recognised at the time the services are provided.

Expenditure

All expenditure incurred in the provision of outputs for the Crown is recognised in the surplus or deficit when an obligation arises, using an accrual basis.

Operating leases

The Commission is party to an operating lease as a lessee. Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Commission are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the surplus or deficit.

There are no restrictions placed on the Commission by any of the operating lease arrangements.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks and other short-term highly liquid investments with original maturities of six months or less.

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for credit losses.

An allowance for credit losses is established when there is objective evidence that the Commission will not be able to collect amounts due according to the original terms of the receivable. Short-term receivables are written off when there is no reasonable expectation of recovery; indicators of which include the debtor being in liquidation. Any impairment losses are recognised in the surplus or deficit.

Inventories

Inventories held to provide services are measured at cost, adjusted, when applicable, for any loss of service potential.

Investments

Investments in bank term deposits are initially measured at the amount invested. Principal and interest is normally repaid into operating bank accounts on maturity. A loss allowance for expected credit losses is recognised if the expected loss allowance is not trivial.

Property, plant and equipment

Property, plant and equipment asset classes consist of electronic equipment, furniture and fittings, and leasehold improvements.

Property, plant and equipment are shown at cost, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item is of a certain threshold and can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the assets. Gains and losses on disposals are reported in the surplus or deficit.

Subsequent costs

Costs incurred subsequent to initial acquisitions are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are reported in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of property, plant and equipment are estimated as follows:

Leasehold Improvements	12 years, or across the expected remaining lease term if shorter
Furniture and Fittings	5–16 years
Electronic Equipment Impairment	2–7 years

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each balance date.

Impairment of property, plant and equipment

Property, plant and equipment assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. The total impairment loss is recognised in the surplus or deficit, as is any subsequent reversal of an impairment loss.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value and use depends on the nature of the impairment and availability of information.

Creditors and accrued expenses

Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method. They are normally settled on 10-day terms.

Employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and annual leave earned but not yet taken at balance date.

Superannuation schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes, and are recognised as an expense in the surplus or deficit as incurred.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Goods and services tax (GST)

All items in the prospective financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the statement of financial position. The net GST paid to or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Income tax

The Commission is a public authority and, consequently, is exempt from income tax under subpart CW 38 of the Income Tax Act 2004. Accordingly, no provision has been made for income tax.

Equity

Equity is measured as the difference between total assets and total liabilities. As the Commission is an independent Crown entity with no contributed capital, all equity is disclosed as accumulated surplus/(deficit).

Critical accounting estimates and judgements

The Commission Board is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

The basis and appropriateness of the estimates and assumptions used in preparing the prospective financial statements are those which the Board reasonably expects to take as at 15 June 2026, the date on which the prospective financial statements have been authorised for issue by the Board.

In preparing the prospective financial statements, no critical judgements were made in the application of accounting policies that are considered to have involved significant risk, so as to require material adjustment to the carrying amounts of assets and liabilities in the next financial year.

