

KID ON THE ROCK FOUNDATION

Performance Report

For the year ended:
31 December 2025

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KID ON THE ROCK FOUNDATION

Independent Review Report

For the year ended:
31 December 2025

Craig T Sinclair
17 Chitty Road,
Tauwhare,
Hamilton.

Accountant
BBS

AUDIT REPORT FOR:

KID ON THE ROCK FOUNDATION

For Year Ending 31st December 2025

I have audited the performance report including notes of the above organisation for the stated period observing the policies outlined below.

Responsibilities:

The organisation is responsible for the preparation of the performance report which is to give a true and fair view of the matters to which they relate.

The Auditors Responsibilities:

It is my responsibility to express and report on an independent basis on these performance statements. I have no association with the above other than as auditor.

Basis of Opinion:

The audit consisted of examining on a test basis evidence to the amounts and disclosures in the performance report including any significant estimates and judgements made by the organisation and the appropriateness and application of the accounting policies.

The audit was planned and performed so as to obtain relevant explanations and information required. Sufficient evidence was obtained to give reasonable assurance that the performance statements are free from misstatement whether from error or from fraud.

Opinion:

In my opinion the Performance Report of Kid on the Rock Foundation are free from material misstatement.

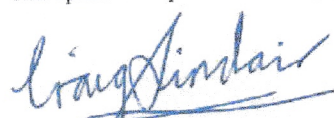
The Performance Report in the above opinion includes:

- Entity Information for the year ending 31st December 2025.
- Statement of Service Performance for the year ending 31st December 2025.
- Statement of Receipts and Payments for the year ending 31st December 2025.
- Statement of Resources and Commitments as at 31st December 2025.
- Notes to the Performance Report for the year ending 31st December 2025.

Additionally, in my opinion

- The reported outcomes and outputs, and quantification of the outputs in the Statement of Service Performance for the year ending 31st December 2025 are considered suitable.

This opinion is expressed on 1st September 2026 when the audit was completed.


Craig T Sinclair

KID ON THE ROCK FOUNDATION

Entity Information

For the year ended:
31 December 2025

Legal Name of Entity:

Kid on the Rock Foundation

Type of Entity and Legal Basis:

Trust and a Registered Charity

Registration Number:

CC43100

Entity's Purpose or Mission:

The objects of the Foundation are to foster and develop the goals of the Peria Christian Education Inc as such goals are envisioned in their mission statements (being in harmony with the Christian ethos of the Peria Christian Education Inc) including:

1. To financially assist the Peria Christian Education Inc to preserve, develop and maintain the
2. To promote such charitable purposes and objectives as are agreed upon between the Foundation
3. To provide an independent capital fund for the acquisition of land or facilities.
4. To provide for student scholarships, bursaries, endowments and educational allowances.
5. To provide financial assistance for educational research.
6. To provide financial assistance for the employment of staff for visits from academic and teaching
7. To further educational development locally and nationally.

Entity Structure:

The Foundation is governed by a council of Trustees which consists of a minimum number of six (6) and a maximum number of eight (8). Apart from the initial appointments, one (1) trustee is appointed by the Peria Christian Education Inc Proprietor Board and the remaining trustees are appointed by a unanimous decision of the Council. Presently members of the Council are also active in managing the Foundation.

Main Sources of the Entity's Cash and Resources:

The Trust receives donations

Main Methods Used by the Entity to Raise Funds:

Solicit Donations

Entity's Reliance on Volunteers and Donated Goods or Services:

The Trustees are entirely voluntary in managing the Foundation.

Additional Information

The principal activity of the Foundation is to make grants to organisations (including schools or other charities)

Contact details

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MATAMATA 3400
Phone: 027 2839534
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KID ON THE ROCK FOUNDATION
Statement of Service Performance

For the year ended:
31 December 2025

Description of the Entity's Outcomes:

The Foundation Accumulated donations in order to support families by paying Student School Fees, Donating funds for building projects and other activities.

Description and Quantification of the Entity's Outputs:	Actual	Actual
	This Year	Last Year
Paying Student Sponsorships	2,565	1,926
Matamata Christian School Board	0	0
Peria Christian Education Inc	20,000	0

KID ON THE ROCK FOUNDATION
Statement of Receipts and Payments

For the year ended:
31 December 2025

	Notes	Actual This Year \$	Actual Last Year \$
Operating and Other Receipts			
Fundraising Receipts - Activity Sales		-	-
Donations, Koha or offerings from members	2	6,230	10,022
Interest, dividends and other investment income receipts	2	244	587
Total Operating and Other Receipts		6,474	10,609
Operating Payments			
Payments relating to public fundraising		-	-
Grants and donations paid	3	22,950	1,927
Other operating payments	3	399	335
Total Operating Payments		23,349	2,262
Operating Surplus or (Deficit)		(16,875)	8,347
Increase/(Decrease) in Bank Accounts and Cash		(16,875)	8,347
Bank accounts and cash at the beginning of the financial year		20,157	11,810
Bank Accounts and Cash at the End of the Financial Year		3,282	20,157
Represented by:			
Kiwibank Cheque Account		659	2,393
Kiwibank Business Saver Account		2,859	17,615
Petty Cash		150	150
Payables & GST		(386)	(1)
Total Bank Accounts and Cash at the End of the Financial Year		3,282	20,157
Check Total		0	0

KID ON THE ROCK FOUNDATION
Statement of Resources and Commitments

As at:
31 December 2025

SCHEDULE OF RESOURCES

Bank Accounts, Cash and payables (from Statement of Receipts and Payments)

Money Owed to the Entity
Description

This Year	Last Year
\$	\$
3,282	20,157

Amount	Amount
-	-

This Performance Report has been approved by the Trustees for and on behalf of the Kid on the rock Foundation

Trustee


Stephen Ram

Date

23/9/26

Trustee



Spence Reichardt

Date

24/09/2026

KID ON THE ROCK FOUNDATION

Notes to the Performance Report

For the year ended:
31 December 2025

Note 1: Accounting Policies

Basis of Preparation

KID ON THE ROCK FOUNDATION is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format tier4 Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)

KID ON THE ROCK FOUNDATION is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

Note 2 : Analysis of Receipts

Receipt Item	Analysis	This Year	Last Year
Donations - Interest income		\$	\$
	Donations	6,230	10,022
	Interest	244	587
		-	-
		-	-
	Total	6,474	10,609

Note 3 : Analysis of Payments

Payment Item	Analysis	This Year	Last Year
Fundraising Expenses		\$	\$
		-	-
		-	-
		-	-
	Total	-	-

Payment Item	Analysis	This Year	Last Year
Grants and donations paid		\$	\$
	Student sponsorships	2,950	1,927
	Donations	20,000	-
		-	-
		-	-
		-	-
	Total	22,950	1,927

Payment Item	Analysis	\$	\$
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Other operating payments	Bank fees	-	-
	Charities Services Fees	44	
	CATAS (Accountancy Fees)	319	299
	Rocketspark (Website)	35	35
	Total	398	334

Note 4 Related Party Transactions

SA Reichardt, Trustee, and his wife PH Reichardt, donated funds to the Kid on the Rock Foundation during the year.

S Ram, Trustee, also donated funds to the Kid on the Rock Foundation

SA Reichardt is also a Peria Christian Education Inc representative on the Matamata Christian School Board

Sponsorships are paid to Peria Christian Education Inc which established Kid on the Rock Foundation and appoints one trustee.

Notes 5 Events after balance day

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last year nil)