

Summary Financial Statements

First Light Community Foundation Limited For the year ended 31 March 2026

	2026	2025
Summary Statement of Comprehensive Revenue and Expenses		
Income		
Gaming Machine Proceeds	4,193,258	3,450,393
Other Income	2,200	-
Interest Received	2,483	12,539
Total Income	4,197,941	3,462,932
Expenditure		
Gaming Machine Duty	964,449	793,590
Venue Payments	668,927	548,737
Depreciation	332,505	174,157
Compliance and Regulatory Costs	101,927	64,859
Other Operating Costs	307,854	274,099
Other Costs	216,188	224,649
Interest Expenses	78,089	30,015
Total Expenditure	2,669,940	2,110,106
Net Profit Available for Distribution	1,528,001	1,352,825
Funds Distributed	1,681,513	1,396,655
Net surplus	(153,511)	(43,830)
	2026	2025

Summary Statement of Movements in Equity

Opening Equity	628,364	672,194
Net Surplus	(153,511)	(43,830)
Undistributed Surplus at Year End	474,853	628,364
	2026	2025

Summary Statement of Financial Position

Current Assets	189,864	477,547
Non Current Assets	883,341	694,662
Total Assets	1,073,205	1,172,209
Current Liabilities	749,633	354,041
Non Current Liabilities	322,120	189,803
Total Liabilities	1,071,753	543,844
Represented By:	-	-
Undistributed Funds	474,853	628,364

Summary Financial Statements - Notes

First Light Community Foundation Limited For the year ended 31 March 2026

1. Basis of Preparation

These Summary Financial Statements are extracts from the Financial Statements of First Light Community Foundation Limited for the year ended 31 March 2026, authorised for issue on 25 June 2026.

These Summary Financial Statements of the company have been prepared using the principles of FRS 43 Summary Financial Statements.

The Financial Statements of First Light Community Foundation Limited for the year ended 31 March 2026 have been prepared in accordance with New Zealand Generally Accepted Accounting Principles and other applicable Financial Reporting Standards, as appropriate for Public Benefit Entities which qualify for differential reporting concessions.

Because of their aggregated and summarised nature, these Summary Financial Statements cannot provide a full understanding of the financial performance and financial position of the Foundation. A copy of the full financial statements is available from the registered office of the Foundation.

The Summary Financial Statements have been prepared solely for the First Light Community Foundation Board of Directors.

The Presentation is in New Zealand Dollars.

2. Nature of Audit Opinion

The Annual Financial Statements of First Light Community Foundation Limited for the year ended 31 March 2026 have been audited with an unqualified audit opinion.

	2026	2025
3. Non Current Assets		
Plant and Equipment	883,341	694,662
Total Non Current Assets	883,341	694,662

4. Term Debt

Loans from Mutual Credit fund are all secured by way of a General Security Agreement over the gaming assets of the Foundation.

5. Capital Commitments

The Foundation has no Capital Commitments as at 31 March 2026.

6. Contingent Losses and Gains

There were no contingent losses or gains at the reporting date.

Approved on behalf of the Board

GA Tripp

Date

DJ Owen

Date

PG Daniels

Date

LM Sowman

Date