

Appendix B: Financial performance for period ended 31 December 2025

**STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES
FOR THE 6 MONTHS ENDED 31 December 2025**

| Actual | Actual | | Budget | | Budget (per | | |
|--------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|
| | Dec 24 YTD | Dec 25 YTD | Dec 25 YTD | Variance YTD | Variance YTD | Forecast | Year-end |
| \$000 | \$000 | \$000 | \$000 | \$000 | % | \$000 | \$000 |
| Revenue | | | | | | | |
| 3820 | Crown revenue | 3,821 | 3,821 | - | 0% | 7,642 | 7,641 |
| 58 | Other revenue | 58 | 148 | (90) | -61% | 296 | 296 |
| 51 | Interest income | 15 | 15 | - | 0% | 30 | 30 |
| 3,929 | Total income | 3,894 | 3,984 | (90) | | 7,968 | 7,967 |
| Expenditure | | | | | | | |
| 47 | Promotion | 35 | 30 | 5 | 17% | 70 | 66 |
| 0 | Audit fees | - | - | - | 0% | 55 | 55 |
| 52 | Depreciation and amortisation | 44 | 48 | (4) | -8% | 92 | 96 |
| 280 | Rental expense | 277 | 276 | 1 | 0% | 546 | 545 |
| 718 | Operating expenses | 643 | 677 | (34) | -5% | 1,359 | 1,290 |
| 2954 | Staff expenses | 3,359 | 3,410 | (51) | -1% | 6,690 | 6,572 |
| 4,051 | Total expenditure | 4,358 | 4,441 | (83) | | 8,812 | 8,624 |
| (122) | Surplus/(Deficit) | (464) | (457) | (7) | | (844) | (657) |
| - | Other comprehensive revenue and expenses | - | - | | | | |
| (122) | Total comprehensive revenue and expenses | (464) | (457) | (7) | | (844) | (657) |

STATEMENT OF FINANCIAL POSITION
AS AT 31 December 2025

| | Actual | Budget | Variance | Forecast | Budget (per SPE) |
|--------------------------------------|--------------|--------------|--------------|--------------|---------------------|
| | Dec 25 YTD | Dec 25 YTD | YTD | Year-end | Year-end |
| | \$000 | \$000 | \$000 | \$000 | \$000 |
| Public Equity | | | | | |
| General funds | 1,722 | 1,610 | 112 | 1343 | 1,411 |
| Total public equity | 1,722 | 1,610 | 112 | 1,343 | 1,411 |
| Current assets | | | | | |
| Cash and cash equivalents | 4,073 | 1,747 | 2,326 | 1412 | 1,473 |
| Receivables | 50 | 22 | 28 | 33 | 28 |
| Prepayments | 114 | 100 | 14 | 125 | 125 |
| Total current assets | 4,237 | 1,869 | 2,368 | 1,570 | 1,626 |
| Non-current assets | | | | | |
| Property, plant and equipment | 110 | 122 | (12) | 114 | 124 |
| Intangible assets | 3 | 3 | - | 12 | 12 |
| Total non-current assets | 113 | 125 | (12) | 126 | 136 |
| Total assets | 4,350 | 1,994 | 2,356 | 1,696 | 1,762 |
| Current liabilities | | | | | |
| Payables | 2,288 | 125 | 2,163 | 127 | 125 |
| Employee entitlements | 331 | 250 | 81 | 210 | 210 |
| Lease incentive - current | | | - | | |
| Total current liabilities | 2,619 | 375 | 2,244 | 337 | 335 |
| Non-current liabilities | | | | | |
| Lease incentive - non current | 9 | 9 | - | 16 | 16 |
| Total non-current liabilities | 9 | 9 | - | 16 | 16 |
| Total liabilities | 2,628 | 384 | 2,244 | 353 | 351 |
| Net assets | 1,722 | 1,610 | 112 | 1,343 | 1,411 |

STATEMENT OF CASH FLOWS
FOR THE 6 MONTHS ENDED 31 December 2025

| | Actual | Budget | Forecast | Budget (per SPE) |
|---|---------------------|---------------------|-------------------|---------------------|
| | Dec 25 YTD \$000 | Dec 25 YTD \$000 | Year-end \$000 | Year-end \$000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash was provided from: | | | | |
| Receipts from the Crown | 5,731 | 3,821 | 7,641 | 7,641 |
| Receipts from other revenue | 58 | 148 | 296 | 296 |
| Interest received | 15 | 15 | 30 | 30 |
| | 5,804 | 3,984 | 7,967 | 7,967 |
| Cash was applied to: | | | | |
| Payment to suppliers | 1,039 | 986 | 2,367 | 1,976 |
| Payment to employees | 3,245 | 3,380 | 6,697 | 6,582 |
| Net Goods and services tax | (301) | (43) | (318) | (37) |
| | 3,983 | 4,323 | 8,746 | 8,521 |
| Net cash flows from operating activities | 1,821 | (339) | (779) | (554) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Cash was applied to: | | | | |
| Purchase of property, plant and equipment and intangibles | 19 | 21 | 80 | 80 |
| Cash provided from: | | | | |
| Sale of property, plant and equipment and intangibles | - | - | - | - |
| Net cash flows from investing activities | (19) | (21) | (80) | (80) |
| Net increase/(decrease) in cash held | 1,802 | (360) | (859) | (634) |
| Plus opening cash | 2,271 | 2,107 | 2,271 | 2,107 |
| Closing cash balance | 4,073 | 1,747 | 1,412 | 1,473 |
| Cash at bank | 4,073 | 1,747 | 1,412 | 1,473 |

Appendix C: Performance against Statements of Service Performance - Year to Date

**Function 1:
Strategy and Insights**

| Measure | Achieved 2025/2026 | Expectation as at 31/12/2025 (as per SPE) |
|---|--------------------|---|
| Conduct 2 assessments a year to gauge the privacy maturity or attitudes of agencies or individuals. | On track | 2 |

**Function 2:
Communications and Education**

| Measure | Achieved 2025/2026 | Expectation as at 31/12/2025 (as per SPE) |
|---|--|---|
| Education module completions as a percentage of education module registrations in the year. | 81% | 75% |
| Respond to all enquiries within 5 working days. | 67% | 95% |
| Content improvements made to digital service channels. | Tracking ahead of plan. 1,310 tasks of a total 1,549 have been completed | Achieved |

**Function 3:
Compliance and Enforcement**

| Measure | Achieved 2025/2026 | Expectation as at 31/12/2025 (as per SPE) |
|---|----------------------|---|
| Notified privacy breaches that are likely to cause serious harm, are followed up with the notifying agency within 10 working days of receipt. | 99% | 85% |
| The percentage of externally reviewed compliance investigations that are rated as 3.5 out of 5 or better for quality. | Measured at year end | 85% |
| Incoming compliance issues are risk assessed to determinate the appropriate response activity. | 98% | 90% |

**Function 4:
Policy and Advocacy**

| Measure | Achieved 2025/2026 | Expectation as at 31/12/2025 (as per SPE) |
|--|----------------------|---|
| The percentage of externally reviewed policy files that are rated as 3.5 out of 5 or better for quality. | Measured at year end | 85% |
| Undertake 2 projects relevant to setting privacy standards, expectations or guidance in the privacy system. | On track | Achieved |
| All externally reviewed policy files appropriately incorporate Treaty and Te Ao Māori analysis as necessary. | Measured at year end | 85% |

**Function 5:
Investigations and Dispute Resolution**

| Measure | Achieved 2025/2026 | Expectation as at 31/12/2025 (as per SPE) |
|---|----------------------|---|
| The percentage of notified complaints files closed by settlement between the parties. | 49% | 50% |
| The percentage of externally reviewed complaints investigations that are rated as 3.5 out of 5 or better for quality. | Measured at year end | 85% |
| The percentage of complaints closed during the year that were less than 6 months old at closure. | 86% | 85% |