BOPLASS Ltd

"COUNCILS PARTNERING FOR VALUE AND SERVICE"

ANNUAL REPORT 2025-2026

For the year ended 30 June 2026

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Version: 1, Version Date: 18/09/2026

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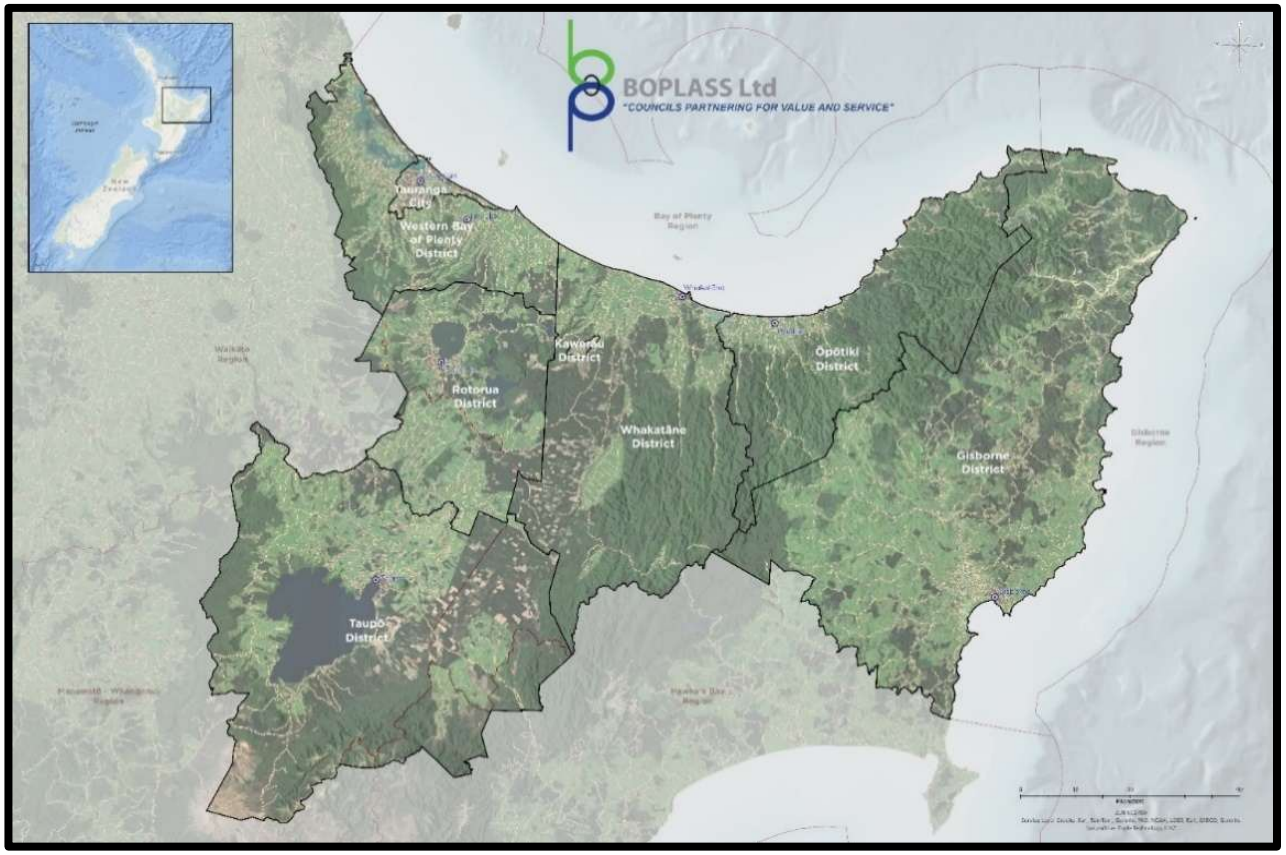
PART ONE – OUR YEAR



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BOPLASS Chair's Report

On behalf of the Board, I am pleased to present the BOPLASS Annual Report for the year ended 30 June 2026.

This year has included a focus across a broad programme of procurement and shared service activity. BOPLASS has achieved all performance targets set out in the Statement of Intent, while continuing to strengthen how councils work together to deliver efficient, consistent, and practical outcomes across the region.

Given BOPLASS' success in procurement over preceding years, a key area of focus and responsibility has been in the active management and renewal of supplier agreements to ensure best value continues to be delivered to member councils. During the year, BOPLASS has successfully negotiated and maintained a range of key contracts across core service areas, including geospatial software, media services, asset management tools, procurement services, and health and safety systems. In several cases, these arrangements operate in markets with limited provider options, making coordinated regional management particularly important to ensure continuity of service and appropriate commercial outcomes for councils.

Alongside this, a range of procurement initiatives have progressed, reflecting both immediate delivery and longer-term development. The completion of the regional aerial programme this year, including urban and coastal orthophotography and 3D modelling, provides a strong foundation for planning and asset management across multiple councils. Work has also advanced in areas such as office supplies, underground asset databases, and technologies to support staff working in the field, with a number of these initiatives continuing into the coming year.

The BOPLASS insurance programme remains one of the more significant and mature shared services in operation and continues to deliver exceptional value to our councils. The most recent renewals delivered improved terms and further discounts to our pricing. BOPLASS was able to generate strong market engagement from insurers and supported this through delivering coordinated activities such as group loss modelling, enhanced data quality, and highlighting the group's diversified risk for insurers. Additional insurance initiatives undertaken by BOPLASS, including workshops and targeted training, have continued to build capability across councils and support a consistent approach to risk management.

Further shared services have also been progressed during the year. These include coordinated training services through the health and safety panel, ongoing provision of software platforms such as wellbeing tools and media monitoring, and continued support for emerging areas such as water service organisations. Work is also underway on longer-term initiatives, including waste data systems and CCTV monitoring, which are expected to further strengthen regionally aligned service delivery over time.

During the year BOPLASS has continued to work closely with other LASS groups to align initiatives and extend the reach of services where appropriate. Several projects are now being delivered across multiple regions, enabling improved market positioning and helping to ensure that councils benefit from consistent approaches and shared capability.

Advisory groups, made up of subject matter experts from across the region, continue to play a critical role in shaping and guiding BOPLASS initiatives. This approach ensures that BOPLASS initiatives recognise operational requirements and are responsive to council priorities.

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During the year, there have been two changes within the Board. I would like to acknowledge the contribution of Miriam Taris, and the significant value she contributed to our board, and welcome Matt Potton as the Western Bay of Plenty District Council CEO and BOPLASS director. Craig O'Connell finished in his role as independent director last year and his contribution over a long tenure has been much appreciated. The continued commitment of our directors is essential to maintaining the strategic direction and effectiveness of the organisation.

Looking ahead, BOPLASS will continue to build on the progress made this year by extending existing services and progressing new initiatives that enable councils to operate with greater alignment and shared capability. There are clear opportunities to further develop services in areas where consistent approaches and coordinated service delivery will provide ongoing benefits.

The board views the development of shared services as only becoming more important as local government goes through a period of substantial change. BOPLASS is considered well-positioned to support greater collaboration within local government and add incremental value regardless of future structures.

On behalf of the BOPLASS board, I would like to acknowledge the contribution of BOPLASS staff, council staff, advisory group members, and partner organisations. Their continued commitment plays a key role in the outcomes delivered through BOPLASS.

Stace Lewer
Chair

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Company Directory

Nature of Business:	Shared Service Provider
Registered Office:	Regional House, 1 Elizabeth Street, Tauranga 3110
Telephone:	+64 7 577 7342
Email:	contact@boplass.govt.nz
Website:	https://www.boplass.govt.nz
Incorporation Number:	2074873
Incorporation Date:	14 January 2008
IRD Number:	98-965-361
Directors:	Fiona McTavish Julie Gardyne Andrew Moraes Martin Grenfell Matt Potton Nedine Thatcher-Swann Morgan Godfery Steven Perdia Stace Lewer
Shareholders:	Bay of Plenty Regional Council Gisborne District Council Kawerau District Council Ōpōtiki District Council Rotorua Lakes Council Taupō District Council Tauranga City Council Western Bay of Plenty District Council Whakatāne District Council
Auditor:	BDO Tauranga
Bankers:	ANZ Bank
Solicitors:	Cooney Lees and Morgan

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Statement of Intent and Performance

The company has complied with section 64 of the Local Government Act 2002 (LGA) and has had the Statement of Intent for 2026-2029 and associated budget formally adopted by the directors by resolution on 26 June 2026.

Performance Targets 2026-2029

To ensure the company continues to operate effectively in both governance and management terms over the next three years the targets are to:

Targets 2026-2029	**How**	**Measure**
Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils.	Manage and/or renegotiate existing contracts.	Contracts are reviewed annually to test for market competitiveness. New suppliers are awarded contracts through a competitive procurement process involving two or more vendors where applicable.
Investigate new Joint Procurement initiatives for goods and services for BOPLASS councils.	Procure from sources offering best value, service, continuity of supply and/or continued opportunities for integration.	A minimum of four new procurement initiatives investigated. Initiatives provide financial savings of greater than 5% and/or improved service levels to the participating councils.
Identify opportunities to collaborate with other LASS in Procurement or Shared Service projects where alliance provides benefits to all parties.	BOPLASS to regularly engage with other LASS to identify and explore opportunities for further inter-regional collaboration.	Quarterly reporting on engagement and a minimum of one new collaborative initiative undertaken annually.
Implement Shared Services demonstrating best practice and added value to participating councils and stakeholders.	Identify Shared Services projects of benefit to two or more councils and lead the implementation.	Initiate at least one new Shared Service each year and no less than two Shared Services successfully implemented within three years.
Ensure current funding model is appropriate.	Review BOPLASS expenditure and income and review council contributions and other sources of funding.	Performance against budgets reviewed quarterly. Company remains financially viable.

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Statement of Intent and Performance continued

The following is a report of performance against targets set in the Statement of Intent for 2025/28.

Target 2025/26	**Result**	**Narration**
Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils. Manage and/or renegotiate existing contracts. Contracts are reviewed annually to test for market competitiveness. New suppliers are awarded contracts through a competitive procurement process involving two or more vendors where applicable.	Achieved	Contracts negotiated and/or renewed for: NZ Archaeological Association (NZAA) *(GIS)* – NZAA implemented new licensing and fees in 2025, resulting in a proposed substantial cost increase for all BOPLASS councils. BOPLASS has negotiated a collective agreement with NZAA ensuring BOPLASS councils now receive a tailored service with significant financial savings. *No alternative suppliers* Media Monitoring service *(Media Services)* – A collective contract continues to provide BOPLASS councils with a more cost-effective and broader service including print, online, broadcast media, social media and 'social listening' services that analyse social media feedback or sentiment. GIS software and services – Key contracts for councils' geospatial software have been reviewed and renewed through collective BOPLASS agreements: • FME Software • ESRI Enterprise Licensing Agreement *Contracts renegotiated and renewed – no alternative suppliers* Media Copyright Agency (MCA) *(Media Services)* – A collective contract providing savings for all BOPLASS councils has been renegotiated with MCA (originally PMCA) for councils' print and media copyright services. *Sole NZ provider of print and media copyright services* IPWEA Membership *(Engineering)* – BOPLASS has renegotiated a single BOPLASS membership with The Institute of Public Works Engineering Australasia (IPWEA) covering all councils and providing membership savings. *No alternative provider in NZ* NAMS+ Subscription *(Asset Management)* – BOPLASS renewed the collective NAMS+ agreement with discounted joining rates for BOPLASS councils. *No alternative provider in NZ*

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Target 2025/26	Result	Narration
		VertiGIS Studio *(GIS)* – Contracts for the previously named Geocortex Essentials and Analytics were renewed as VertiGIS Studio. BOPLASS councils continue to benefit from the renewed collective contract through reduced pricing and collective training. *No alternative provider in NZ* n3 *(Procurement)* – A collective purchasing group membership has been negotiated by BOPLASS. Councils achieve significant savings on membership costs and have access to trade pricing through the group scheme. The agreement has been renewed with the same discounted rates. *No alternative provider in NZ* Standards NZ *(Procurement)* – BOPLASS has renewed the agreement with Standards NZ for discounted access to the full Standards catalogue at significantly reduced pricing for all BOPLASS councils. *No alternative provider in NZ* Health & Safety Management Software *(H&S)* – BOPLASS has renegotiated the collective contract with Ideagen (ex Damstra/Vault) as H&S management software provider for the BOPLASS and Waikato councils. Negotiations included options for a transition to upgraded software, with no increase in price for BOPLASS councils, including complementary provision of professional services. My Everyday Wellbeing *(H&S)* – BOPLASS has re-signed an agreement for the staff online wellbeing platform. Discounted pricing is provided to BOPLASS as a single entity, allowing all participating councils to benefit from the associated savings. Increased participation from MW LASS, Co-Lab and BOPLASS councils has resulted in further financial savings for the collective. Cyber Insurance *(Insurance)* – BOPLASS was able to facilitate the renewal of councils' cyber insurance policies on favourable terms with Berkshire Hathaway by working closely with councils to ensure all underwriter requirements were met and demonstrated through the collective approach. This included tailored cyber security insurance training to council IT Managers. *Cyber cover is an annual agreement that requires going to market every year.*

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Target 2025/26	Result	Narration
Investigate new Joint Procurement initiatives for goods and services for BOPLASS councils. Procure from sources offering best value, service, continuity of supply and/or continued opportunities for integration. A minimum of four new procurement initiatives investigated. Initiatives provide financial savings of greater than 5% and/or improved service levels to the participating councils.	Achieved	Procurement initiatives which have been investigated during the year are as follows: Aerial Imagery *(GIS)* – Two tenders were awarded for urban and coastal orthophotography covering Tauranga, Rotorua, Western BOP, Whakatāne, Ōpōtiki, and Gisborne regions. Aerial capture was completed ahead of schedule in December 2025. Digital Built Aotearoa Foundation – Underground Asset Register (UAR) *(GIS)* – BOPLASS has actively engaged with the Digital Built Aotearoa Foundation to assess regional opportunities associated with the NZ Forward Works Viewer (NFWV) and the emerging Underground Asset Register. This national platform is designed to consolidate underground and above-ground asset information into a single, accessible map, improving safety, reducing asset-strike risk, and supporting better coordination of infrastructure works. As part of this work, BOPLASS has negotiated pricing incentives for our group of councils, however, discounted pricing is contingent on all councils' participation. Office supplies *(Procurement)* – BOPLASS is leading a secondary procurement process to engage All of Government (AoG) panellists for the provision of general office supplies. Coordinating the procurement process collectively offers efficiencies in time and resources and may provide enhanced leverage with suppliers. *Project still underway* Water CCOs GIS Software *(GIS)* – BOPLASS has assessed opportunities to utilise its ESRI enterprise agreement to support the establishment of standalone GIS capabilities within Water Service Organisations. Lone worker field solutions *(IT/H&S)* – BOPLASS has been working with the Health and Safety and IT advisory groups to identify new technologies and solutions to support council staff operating in lone worker environments. A common requirement for wearable security devices has been identified, with a collective procurement opportunity currently being developed. *Project still underway* 3D Modelling aerial photography *(GIS)* – A contract was awarded to provide 3D textured models based on aerial imagery captured through the BOPLASS aerial imagery programme.

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Target 2025/26	Result	Narration
		First aid supplies *(H&S)* – BOPLASS undertook a survey of councils to assess opportunities for the joint procurement of first aid supplies. Due to the relatively low level of expenditure across councils, a BOPLASS-led procurement exercise was not recommended at this stage. Infrastructure Insurance *(Insurance)* – The BOPLASS collective insurance programme continues to deliver significant benefits to all member councils. The November 2025 renewals provided further improvements in terms, coverage, and premium rates, with over $2.2M saved across infrastructure and MDBI policies when compared with premiums for the year prior. The 2025 engagement with the markets was particularly successful and was supported by several proactive initiatives such as group loss modelling (saving over $171,000 by doing this collectively), detailed underwriter presentations, and a focus on enhanced data quality. Additional workstreams that continue to support the collective programme include the development of an insurance MOU, parametric and disaster waste insurance options, data analysis, and coordination of insurance workshops. These activities ensure councils maintain strong market positioning and continue to secure optimal outcomes. Health & Safety training panel *(H&S)* – BOPLASS has worked in conjunction with Co-Lab to develop a supplier panel through a collective RFP and has entered into agreements with the panel providers on behalf of BOPLASS councils. This provides BOPLASS councils with access to agreed training services at discounted rates. GeoJobe GIS services and software *(GIS)* – BOPLASS has engaged with GeoJobe (USA) to investigate opportunities for councils to establish a collective purchasing agreement to reduce costs for councils and provide standard administration tools for ArcGIS online, including portal backup, content migration, and bulk licence allocation. *Project still underway* Personal safety and security devices *(H&S)* – BOPLASS undertook a council survey to understand the current solutions in place across councils. BOPLASS is now working in conjunction with Co-Lab to develop a collective procurement process. *Project still underway*

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Target 2025/26	Result	Narration
		Above Ground Earthquake Loss Modelling *(Insurance)* – The existing BOPLASS Material Damage placement does not have an overarching loss limit making it less attractive to underwriters. BOPLASS engaged Aon to undertake a high-level loss modelling exercise to determine and set appropriate loss limits for the region and for BOPLASS councils. GIS training *(GIS)* – BOPLASS procured and coordinated specialised GIS ArcPro training across the BOPLASS councils. Substantial savings were achieved through the collective training while also helping to bring all councils up to similar skill levels.
Identify opportunities to collaborate with other LASS in Procurement or Shared Service projects where alliance provides benefits to all parties. BOPLASS to regularly engage with other LASS to identify and explore opportunities for further inter-regional collaboration. Quarterly reporting on engagement and a minimum of one new collaborative initiative undertaken annually.	Achieved	LASS leads meet regularly to identify additional opportunities for inter-regional procurement and shared services. It has been agreed that all projects under development or consideration by individual LASS will be made available to the other LASS groups, reinforcing a collaborative approach to collectively achieve efficiencies and improved outcomes. BOPLASS is also working with Co-Lab to offer preferential rates for councils wishing to access existing shared services. Some of the shared service projects offered to BOPLASS include: • *Debt Management – MW LASS* • *Archives – MW LASS* • *Building Consent Authority Collaboration project – Co-Lab* BOPLASS is leading or managing, on behalf of other LASS: • *Waste Operator and Licensing Data System* • *Staff wellbeing portal* • *Regional contractor database* • *Insurance Markets Joint Communications* • *Occupational Health Services* • *Postal and Courier Services* Engagement with other LG collaborative groups – BOPLASS continues to offer support to other local government collaborative groups looking to leverage benefits from working collectively. Health & Safety training – BOPLASS and Co-Lab have established aligned contracts with Health & Safety trainers. To provide improved market leverage and ensure the best value is delivered to all councils, it was agreed to tender for service as a collective covering all BOPLASS and Co-Lab councils.

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Target 2025/26	Result	Narration
		Self-insurance options – BOPLASS participated in a project led by MW LASS to assess the viability of councils' self-insuring for high-frequency claims, with the aim of increasing deductibles to reduce premiums. Modelling of current claim scenarios indicated this approach would not deliver any anticipated savings, as insurers were unwilling to provide premium relief. Current deductible levels remain the most cost-effective option for councils. Waste Operator and Licensing Data System (WOLDS) – BOPLASS is leading the collective WOLDS project for BOPLASS and Co-Lab councils: a cross-regional system designed to centralise waste operator licensing and data reporting through a secure portal. This initiative builds on previous collaborative work to standardise waste bylaws and will deliver consistent regulation, improved data quality, and cost efficiencies for councils and operators. Phase 1 councils will incorporate WOLDS licensing into their fees with operator licensing and data reporting then managed centrally. *Project still underway* LGOIMA requests – BOPLASS has continued to work in conjunction with the other two LASS in the development of a centralised platform for the sharing of LGOIMA information to assist with establishing consistency and best practice with responses. *Project still underway* RFP facilitator – BOPLASS led a procurement process for the appointment of an independent facilitator to lead a collective RFP covering BOPLASS, Co-Lab, MW LASS and Hawke's Bay councils for insurance brokerage services. BOPLASS has entered into a facilitator agreement on behalf of these groups of councils.

MahiTahi Local Government Collaboration Portal

A portal for registration of council projects, collaboration opportunities and identification of potential project partners. Also includes collaboration areas for staff to engage with their peers within other councils.

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Target 2025/26	Result	Narration
Implement Shared Services demonstrating best practice and added value to participating councils and stakeholders. Identify Shared Services projects of benefit to two or more councils and lead the implementation. Initiate at least one new Shared Service each year and no less than two Shared Services successfully implemented within three years.	Achieved	Insurance information workshops – BOPLASS has coordinated a series of short focused online workshops to enhance council staff understanding of insurance processes. Each session addresses a specific topic relevant to council operations. The first workshop, Insurance 101, established a shared baseline of knowledge, followed by sessions on fine arts insurance (covering placement and risk management for art and heritage collections), and disaster waste insurance – a known critical area for councils. Cross-Regional Waste Strategy and Waste Infrastructure Plan – Bay of Plenty and Waikato councils are collaborating on the development of a joint regional waste strategy and waste infrastructure plan, led by Waikato Regional Council. The Ministry for the Environment has provided funding through the Waste Minimisation Fund to support this initiative. BOPLASS and Co-Lab are both supporting the project. This multi-phased project will cover multiple years. Government procurement rules – BOPLASS has attended government webinars on the updated procurement rules and has worked closely with council procurement managers to ensure alignment with best practice. While the new rules are not mandatory for local government, they emphasise supporting the New Zealand economy and engaging local suppliers – objectives that are particularly relevant for councils. Information sharing and the approach to new regulatory requirements have been undertaken collectively. Water CCOs insurance support – BOPLASS has assessed options for including the Bay of Plenty water CCOs within the BOPLASS insurance programme. Agreement was reached with insurers and brokers to include water service organisations within the BOPLASS programme. This BOPLASS insurance shared service now encompasses councils, CCOs, and the Water Service Organisation currently being established in the Western Bay of Plenty. CCTV Monitoring – As a second phase of the BOPLASS CCTV project, BOPLASS is investigating an opportunity to establish CCTV monitoring as a shared service across multiple councils. Centralisation of these services also helps with improved alliance with police requirements. *Project still underway*

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Target 2025/26	Result	Narration
		Inter-Council Network (ICN) – The Kordia service currently provides primary connectivity to the ICN for councils, with additional network vendors supporting specific parts of the network. BOPLASS is reviewing future options for this service, including assessing whether the ICN remains fit for purpose in today's technological landscape. The ICN is predominantly used to support council WAN services. *Project still underway* Zoom Video Conferencing Services – BOPLASS has provided a managed Zoom video conferencing service for councils over several years, with the service reviewed and renewed annually on their behalf. While Microsoft Teams is generally the primary platform for internal communications, Zoom continues to be used for governance-related activities and council-wide webinars. This year a review was undertaken of all council licencing and usage to ensure the best value was being delivered.
Communicate with each shareholding council at appropriate levels. Actively engage in obtaining political support for identified projects. Information provided to elected members, and feedback sought, on BOPLASS projects, benefits to local communities, and value added to each council.	Achieved	BOPLASS continues to regularly engage with our constituent councils, senior management, and shareholders to ensure opportunities continue to be developed to the benefit of all stakeholders. Additionally, advisory groups, comprising subject matter experts from each council, meet regularly to identify and lead specific projects providing benefits to all councils through collaboration. The BOPLASS Statement of Intent, Annual and Half-Yearly reports are provided to council for comment or feedback, and the CEO is available to attend council meetings as requested.
Ensure current funding model is appropriate. Review BOPLASS expenditure and income and review council contributions and other sources of funding. Performance against budgets reviewed quarterly. Company remains financially viable.	Achieved	The sources of BOPLASS funding and the viability of the funding model are regularly reviewed with financial reporting provided to the BOPLASS Board. Council contributions were levied with annual council contributions CPI adjusted. Contributions were received from activities that are producing savings. An annual contribution from Co-Lab, Regional Software Holdings (RSHL) and BOPLASS councils is received for membership of the MahiTahi Local Government Collaboration Portal. Monthly and quarterly performance reviewed. Financial statements and budget variances reported and reviewed at Board meetings. Financial position year end 30 June 2026: (8,226)

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Other Value-Add Projects (non-financial)

Project	Narration
Safety in Council Chambers	Through the BOPLASS Health & Safety Advisory Group (HASAG), councils collaborated in the development of a Safe Job Procedure focused on safety and security within council chambers. In response to a request from the BOPLASS Board, existing practices across councils were reviewed and consolidated into a regionally shared procedure that establishes baseline expectations while allowing individual councils to adapt controls to their specific circumstances and risk profiles. This initiative strengthened collaboration between councils, promoted greater consistency in managing public-facing meeting environments, and provided a practical resource that has been distributed to health and safety practitioners across the region.
Contactor Management and SHE Prequalification Improvements	Councils continue to collaborate on contractor management practices through BOPLASS HASAG and participation in national special interest groups. This collective engagement with SHE Prequal supports councils to better understand upcoming system enhancements, reporting capabilities, and opportunities to improve contractor oversight. The introduction of a new software platform is expected to deliver greater functionality for both councils and contractors, including improved reporting and streamlined administration.
BOP Procurement Staff Collaboration Event	Hui held for procurement staff across BOPLASS councils, targeting practical topics including water reform and lessons learned from other regions.
New Government Procurement Rules	Through the BOPLASS advisory group, the councils' various responses to changes in the Government Procurement Rules have been compared, with the intention of establishing regional alignment but through this advisory group a wider perspective was provided on how to incorporate the changes into council procurement.
Shared Training and Professional Development	Councils in the BOPLASS advisory groups regularly share opportunities for collective training initiatives, sharing of resources, and creating opportunities for staff development across organisations. By promoting access to existing training opportunities and sharing resources between organisations, councils are able to reduce their training costs and also leverage collective expertise across the region.
Contactor Management and SHE Prequalification Improvements	BOPLASS councils have explored opportunities to improve workforce health and wellbeing through shared learning and engagement with external providers. Presentations from Stroke Aotearoa highlighted the importance of preventative health measures, including blood pressure monitoring, health risk profiling, education, and early intervention programmes. While a collective programme was not progressed, the discussions increased awareness of available wellbeing initiatives and provided councils with information to support informed decisions about workplace health programmes within their own organisations.

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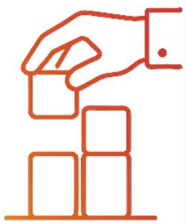
Project	Narration
Workplace Health and Wellbeing Awareness	Through BOPLASS, councils have explored opportunities to improve workforce health and wellbeing, including shared learning and engagement with external providers. As an example, presentations from Stroke Aotearoa highlighted the importance of preventative health measures, including blood pressure monitoring, health risk profiling, education, and early intervention programmes. These types of collective discussions arranged through BOPLASS have increased awareness of available wellbeing initiatives and provided councils with information to support informed decisions about workplace health programmes within their own organisations that they would not have been able to access individually.
Council Supplier Panels	A survey was undertaken across BOPLASS councils on existing supplier panels to identify potential areas for collaboration. This opportunity has helped remove some of the duplication of effort, with councils now aware of other supplier panels within the region that they may have access to.
Artificial Intelligence (AI) in procurement	AI is being increasingly used to support a range of procurement activities, including drafting procurement documentation, reviewing submissions, analysing pricing and identifying risks within contracts. Usage across the BOPLASS councils in procurement has been reviewed to allow councils to collectively learn and access solutions that have been previously developed individually (often in parallel).

Building Blocks

BOPLASS Ltd has been built on a number of principles and activities and these are the building blocks of our success.



You will find examples in text boxes scattered throughout the document.

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Statement of Intent and Performance continued

The following is a report of performance against targets set in the Statement of Intent for 2024/25 and is provided for comparative purposes.

Target 2024/25	**Result**	**Narration**
Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils. Manage and/or renegotiate existing contracts. Contracts are reviewed annually to test for market competitiveness. New suppliers are awarded contracts through a competitive procurement process involving two or more vendors where applicable.	Achieved	Contracts negotiated and/or renewed for: NAMS+ Subscription (*Asset Management*) – BOPLASS renewed the collective NAMS+ agreement with discounted rates for BOPLASS councils through a collective agreement. *No alternative provider in NZ.* IPWEA Membership (*Engineering*) – The Institute of Public Works Engineering Australasia (IPWEA) agreement was renewed in 2024 to provide a single BOPLASS portal to allow all constituent councils to access the full IPWEA online catalogue at heavily reduced pricing. The standards are used by all councils for a variety of engineering purposes. The collective agreement provides for unrestricted access for all councils at a significantly lower cost than under individual arrangements. *No alternative provider in NZ* Inter-Council Network (ICN) – BOPLASS renegotiated the network agreement with Kordia for a further 12 months on the same terms. The Kordia service covers the primary connectivity to the ICN for councils. The BOPLASS agreement achieves a reduction in cost of approximately 19% for these services. Additional services were added to the ICN as requested by participating councils. In conjunction with participant councils, BOPLASS will be going to market for network services in the next financial year. Zoom Video Conferencing Services (VC) - The Zoom enterprise agreement was renewed by BOPLASS on behalf of the participating councils. While Microsoft Teams has become the primary VC platform for most councils' internal and external communications, Zoom is still widely used by council governance teams and for public meetings. *No alternative provider*

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Target 2024/25	Result	Narration
		VertiGIS Studio (*GIS*) – Contracts were renewed for the VertiGIS Studio products. BOPLASS councils continue to benefit from the collective contract through reduced pricing, collective training, and the utilisation of common software across the councils. *No alternative provider in NZ* NZ Archaeological Association (NZAA) – BOPLASS has been in negotiations with NZAA to establish a new collective agreement for councils' access to archaeological information and to ensure financial savings and benefits continue to be delivered through the collective agreement. *No alternative suppliers* Esri Enterprise Licensing Agreement (*GIS*) – With the expiration of the existing agreement, BOPLASS has negotiated for a new three-year agreement for Esri software used extensively within BOPLASS councils. The agreement includes discounted pricing and supports a common GIS platform across BOPLASS councils. *No alternative suppliers.* Insurance Brokerage Services – The collective insurance brokerage agreement with Aon reached the end of its term in June 2025, with an option for a further and final two-year extension. After reviewing performance, and consulting member councils, BOPLASS received approval to proceed with the contract extension. This retains alignment with the MW LASS and Co-Lab contracts, allowing for future collective procurement opportunities. Under the contract extension, Aon have committed to maintaining current pricing and service levels. n3 *(Procurement)* – As a group buying organisation, n3 usually charge individual membership fees. Through BOPLASS a collective purchasing group membership has been negotiated to cover all BOPLASS. Councils achieve significant savings on membership costs and have access to trade pricing through the group scheme. The agreement has been renewed with the same discounted rates. *Sole NZ provider.*

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Target 2024/25	Result	Narration
		My Everyday Wellbeing (*H&S*) – BOPLASS renewed the agreement for the staff online wellbeing platform. Discounted pricing is provided to BOPLASS as a single entity, allowing all member councils to benefit from the associated savings. The agreement has been extended to cover MW LASS and Co-Lab councils. Increased participation from MW LASS, Co-Lab and BOPLASS councils this year has resulted in further financial savings for all participating councils. Media Copyright Agency (MCA) – A collective contract providing savings for all BOPLASS councils has been renewed with MCA (originally PMCA) for councils' print and media copyright services. *Sole NZ provider of print and media copyright services.* Cyber Insurance – All councils have successfully secured full cyber insurance cover through the collective BOPLASS programme, despite increasingly stringent requirements from insurers. Maintaining this cover requires consistently high standards of cyber security across all councils. To support this, BOPLASS facilitated a cyber-crime information session for IT Managers led by a cyber security insurance expert. This was provided at no cost to the councils and provided insights into evolving insurer expectations, emerging cyber threats, and best practices for incident response. *Cyber cover is an annual agreement that requires going to market every year.* Standards NZ – BOPLASS has renewed the agreement with Standards NZ for discounted access to the full Standards catalogue at significantly reduced pricing for all BOPLASS councils. In addition to the financial savings for councils, the BOPLASS agreement provides full access to all standards and the full standards library for councils. *No alternative provider in NZ.*

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Target 2024/25	Result	Narration
Investigate new Joint Procurement initiatives for goods and services for BOPLASS councils. Procure from sources offering best value, service, continuity of supply and/or continued opportunities for integration. A minimum of four new procurement initiatives investigated. Initiatives provide financial savings of greater than 5% and/or improved service levels to the participating councils.	Achieved	Procurement initiatives which have been investigated during the year are as follows: Oblique Aerial Imagery – BOPLASS investigated collaborative opportunities for the capture of Oblique Aerial Imagery for the BOPLASS councils. Working with the councils a free trial was negotiated. Group pricing has been investigated but, given the limited number of councils currently able to commit, the benefits are not significant enough at this time. Infrastructure Earthquake Loss Modelling – BOPLASS engaged Aon, as our risk advisor, to provide a collective loss modelling proposal covering all BOPLASS councils. This project was essential for reassessing risk exposure and informing decisions on insurance coverage and risk transfer strategies. Approaching the procurement collectively through BOPLASS resulted in a 39% saving, when compared with if councils were to undertake the risk modelling independently. Risk Management Resourcing – Quality and accuracy of valuation and asset data continues to hold high-importance with insurance underwriters and the quality of this data has a direct impact on councils' premium rates. While these data demands are equally applicable to all councils, some of the smaller councils may not have dedicated risk management resource to deliver on all the requirements. In collaboration with our risk advisors, a specialised service has been established to provide on-demand expert assistance in areas such as risk appetite, maturity assessments, policy and framework reviews, business continuity planning, strategic risk, and organisational risk registers. Not only has this initiative strengthened councils' ability to meet insurance requirements, but it has also helped improve overall risk governance without the need to employ specialist staff. Starlink Management – As a result of the major interruptions to communication technologies during and following Cyclone Gabrielle, BOPLASS IT Managers explored the potential of collective procurement of Starlink satellite WAN services to enhance business continuity and disaster recovery capabilities.

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Target 2024/25	Result	Narration
		While collective procurement options did not yield financial benefits, councils opted to assess and implement Starlink solutions based on individual needs, ranging from disaster recovery to supporting remote operations. The initiative fostered significant knowledge sharing across councils. Additionally, a separate project is underway to evaluate Starlink and alternative technologies for improving connectivity for lone workers in remote areas, led by BOPLASS Health & Safety and IT Managers. *Project still underway* High Volume Print – BOPLASS is working with councils to investigate a collective approach to high-volume printing in response to rising costs and evolving council requirements. Councils currently operate with a mix of in-house and outsourced services, and there is strong interest in assessing the opportunity for councils to address print requirements as a strategic group. Engagement is underway to evaluate alignment across councils and identify opportunities for coordinated procurement that deliver improved service outcomes and cost efficiencies. *Project still underway* Office supplies – BOPLASS is leading a collective secondary procurement process to engage All of Government (AoG) panellists for the provision of general office supplies. Coordinating the procurement process collectively offers efficiencies in time and resources and may provide enhanced leverage with suppliers. *Project still underway* Energy Services – An Eastern Bay consortium of councils has appointed a provider for energy services. BOPLASS has investigated the opportunity for Western Bay councils to participate in the arrangements. Most of the other BOPLASS councils are contracted directly with providers or through the All of Government agreement. Opportunities for savings will continue to be investigated. *Project still underway* Infrastructure Insurance – Placements for BOPLASS councils' infrastructure insurance are only provided on a 12-month term and all placements need to be procured annually through a process involving multiple underwriters and insurance syndicates. This involves identifying and negotiating with alternative

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Target 2024/25	Result	Narration
		markets every year and considering options to undertake placements through new or different insurers. Negotiations for councils' infrastructure insurance were undertaken in late 2024 through direct engagement with the international and local markets. The size of the collective BOPLASS account allows us to undertake this direct engagement. Particularly good outcomes were achieved for the 2024-25 infrastructure placements, with an average reduction of approximately 5% on last years rates, and a saving of up to 20% when compared with councils that don't procure through a collective group. The high standard of the information being provided by BOPLASS councils, and our historical relationships with the international markets, have proven to be a strength for us at renewal time. Most insurers demonstrate ongoing support for the BOPLASS programme, however, BOPLASS continues to review alternative risk transfer options and alternative markets. Aerial Imagery – Two tenders for aerial imagery were managed by BOPLASS on behalf of participating councils. Tenders were awarded to Woolpert for urban orthophotography covering Tauranga City, Kawerau, Ōpōtiki, and Whakatāne, with additional capture over Moutohora and Whakaari Islands. Occupational Health Services Tender – Working in conjunction with Co-Lab, a joint tender for the procurement of occupational health services for BOPLASS and Waikato councils has been awarded. While each LASS will be managed independently, the aggregated tender volumes provided greater leverage for securing competitive pricing and enhanced services. Contours from LiDAR – A regional initiative is in progress to generate contour mapping for the entire Bay of Plenty using LiDAR data acquired collectively by BOPLASS councils. This will deliver a comprehensive topographic layer for council mapping systems. The joint procurement approach ensures cost savings and operational efficiency through a streamlined process. *Project still underway*

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Target 2024/25	Result	Narration
Identify opportunities to collaborate with other LASS in Procurement or Shared Service projects where alliance provides benefits to all parties. BOPLASS to regularly engage with other LASS to identify and explore opportunities for further inter-regional collaboration. Quarterly reporting on engagement and a minimum of one new collaborative initiative undertaken annually.	Achieved	BOPLASS continues to work closely with MW LASS and Co-Lab with the LASS leads engaging regularly and aiming to meet formally on a quarterly basis. Shared services projects being undertaken by other LASS have been offered to BOPLASS councils. Equally, most BOPLASS projects are offered to the other LASS. Some of the shared service projects offered to BOPLASS councils include: • Wellbeing health and safety training • Debt Management • Archives • Building Consent services BOPLASS is leading or managing, on behalf of other LASS: • Waste Operator and Licensing Data System • Staff wellbeing portal • Regional contractor database • Rates collections • Inter-council secondments • Insurance broker renewal/appointment • Workforce management system Workforce Management System – BOPLASS has engaged with the incumbent supplier on behalf of Co-Lab and BOPLASS councils to address service issues and to negotiate collective pricing. Occupational Health Services – BOPLASS and Co-Lab collectively initiated a joint procurement project for occupational health services across BOPLASS and Waikato councils. NZ Aerial Imagery consortium – BOPLASS engaged with other regions to explore the potential for a national aerial imagery consortium. The concept aimed to improve pricing and coordination of flying schedules through a larger, collective tender. BOPLASS participated in meetings to assess the feasibility and potential benefits of the initiative. After reviewing the proposal against the existing BOPLASS aerial imagery programme, which has consistently delivered strong results through smaller, regionally focused tenders, it was determined that a national approach would not offer additional value to BOPLASS councils. The current model ensures timely delivery, equitable service to smaller councils, and maintains market competitiveness. Engagement with other LG collaborative groups – In addition to the two North Island LASS, BOPLASS continues to offer support to other local government collaborative groups looking to leverage benefits from working collectively.

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Target 2024/25	Result	Narration
Further develop and extend the Collaboration Portal for access to, and sharing of, project information and opportunities from other councils and the greater Local Government community to increase breadth of BOPLASS collaboration. Increase usage of the Collaboration Portal by providing support and training material for new and existing users. Proactively market the benefits to councils. Number of active users to increase by 5% per year.	Achieved	Collaborative projects continue to be added to the MahiTahi Local Government Collaboration Portal, along with several specific Teams or Channels established for confidential projects outside of the main Portal. There has been continued promotion of the MahiTahi LG Collaboration Portal within local government and this has seen a 5% increase in registered users with numbers increasing from 507 to 539. Induction and training material has been developed for creating smooth on-boarding of any new members. The Te Uru Kahika hub (regional and unitary councils) has continued to grow and is hosted within the same environment as the MahiTahi Collaboration Portal. There are now 3,191 users within the wider portal.
Communicate with each shareholding council at appropriate levels. Meeting with members of Executive Leadership Team. At least one meeting per year.	Achieved	BOPLASS continues to regularly engage with our constituent councils, senior management, and shareholders to ensure opportunities continue to be developed to the benefit of all stakeholders. In addition, BOPLASS chairs and coordinates meetings and activities for specific council advisory groups that manage or lead new collaborative initiatives. These groups generally comprise of managers from each council. The BOPLASS Statement of Intent, Annual and Half-Yearly reports are provided to council for comment or feedback and the CEO is available to attend council meetings as requested.
Ensure current funding model is appropriate. Review BOPLASS expenditure and income and review council contributions and other sources of funding. Performance against budgets reviewed quarterly. Company remains financially viable.	Achieved	The sources of BOPLASS funding and the viability of the funding model are regularly reviewed with financial reporting provided to the BOPLASS Board. Council contributions were levied with annual council contributions CPI adjusted. Contributions were received from activities that are producing savings. An annual contribution from Co-Lab, MW LASS, Regional Software Holdings (RSHL) and BOPLASS councils is received for membership of the MahiTahi Local Government Collaboration Portal. Monthly and quarterly performance reviewed. Financial statements and budget variances reported and reviewed at Board meetings. Financial position year end 30 June 2026: (8,226) deficit.

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BOPLASS Ltd

PART TWO – ACCOUNTABILITY STATEMENTS

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Statement of Responsibility

The following pages 27-50 outline the financial statements and notes for year ended 30 June 2026 for BOPLASS Limited.

The directors believe that proper accounting records have been kept that enable, with reasonable accuracy, the determination of the financial position of the company and facilitate compliance of the financial statements with the Financial Reporting Act 1993.

The directors consider that they have taken adequate steps to safeguard the assets of the company, and to prevent and detect fraud and other irregularities. Internal control procedures are also considered to be sufficient to provide reasonable assurance as to the integrity and reliability of the financial statements.

The directors are pleased to present the financial statements of BOPLASS Ltd for the twelve months ended 30 June 2026.

For and on behalf of the Board of Directors:

Signed:	Stace Lewer – Chair	Date:	09/09/2026
Signed:	Marty Grenfell – Director	Date:	09/09/26

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The Audit Office
Te Mana Arotake

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BOPLASS LIMITED'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2026

The Auditor-General is the auditor of BOPLASS Limited (the Company). The Auditor-General has appointed me, Donna Taylor, using the staff and resources of BDO Tauranga, to carry out the audit of the financial statements and performance information on his behalf.

Opinion

We have audited:

- the financial statements of the Company that comprise the statement of financial position as at 30 June 2026, the statement of financial performance and statement of cashflows for the year ended on that date, and the notes to the financial statements, including accounting policies and other explanatory information, on pages 31 to 51; and
- the performance information that consists of the Statement of Intent and Performance for the year ended 30 June 2026 on pages 7 to 25.

In our opinion:

- the financial statements of the Company present fairly, in all material respects, its financial position as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the Tier 3 Public Sector Entities Standard issued by the New Zealand Accounting Standards Board; and.
- the performance information accurately reports, in all material respects, the Company's actual performance compared against the performance targets and other measures adopted for the year ended 30 June 2026, and has been prepared, in all material respects, in accordance with section 68 of the Local Government Act 2002 (the Act).

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our

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responsibilities under those standards are further described in the *Responsibilities of the auditor* section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the financial statements and performance information

The Board of Directors is responsible on behalf of the Company for preparing financial statements that are fairly presented and comply with the Tier 3 Public Sector Entities Standard issued by the New Zealand Accounting Standards Board. The Board of Directors is also responsible for preparing the performance information contained in the Statement of Intent and Performance of the Company in accordance with the Act.

The Board of Directors is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and performance information, the Board of Directors is responsible on behalf of the Company for assessing the Company's ability to continue as a going concern. The Board of Directors is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Company or to cease operations, or there is no realistic alternative but to do so.

The Board of Directors' responsibilities arise from the Local Government Act 2002.

Responsibilities of the auditor for the audit of the financial statements and performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and performance information.

For the budget information reported in the financial statements and performance information, our procedures were limited to checking that the information agreed to the Company's statement of intent.

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We did not evaluate the security and controls over the electronic publication of the financial statements and performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We evaluate the overall presentation, structure and content of the performance information, including the disclosures, and assess whether the performance information achieves its statutory purpose of enabling the Company's readers to judge the actual performance of the Company against its objectives in its statement of intent.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board of Directors is responsible for the other information. The other information comprises all of the information included in the annual report other than the financial statements and

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performance information consisting of the Statement of Intent and Performance, and our auditor's report thereon.

Our opinion on the financial statements and performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Company in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Company.

Donna Taylor

BDO Tauranga

On behalf of the Auditor-General

Tauranga, New Zealand

Date: 9 September 2026

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Financial Statements – Statement of Financial Position

STATEMENT OF FINANCIAL POSITION - AS AT 30 JUNE 2026			
BOP LASS LTD	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
ASSETS - CURRENT			
Bank accounts and cash	10	908,460	722,667
Short Term Investments	10	0	0
Debtors and Other Receivables	11	322,741	743,065
Prepayments	12	106,149	88,042
Total Current Assets		**1,337,350**	**1,553,774**
ASSETS - NON-CURRENT			
Intangible Assets	13	3,153	4,104
Plant and Equipment	14	9,935	8,782
Total Non-Current Assets		**13,088**	**12,886**
TOTAL ASSETS		**1,350,438**	**1,566,660**
LIABILITIES - CURRENT			
Creditors and Accrued Expenses	15	50,689	186,417
Employee Costs Payable	16	41,474	28,128
Income in Advance	17	1,248,546	1,334,162
Borrowings	18	0	0
Total Current Liabilities		**1,340,709**	**1,548,706**
TOTAL LIABILITIES		**1,340,709**	**1,548,706**
TOTAL ASSETS less TOTAL LIABILITIES		**9,728**	**17,954**
EQUITY			
Accumulated Deficits	19	89,274	81,048
Share Capital	19	99,002	99,002
TOTAL EQUITY		**9,728**	**17,954**

The notes and Statement of Accounting Policies form part of these financial statements.

For and on behalf of the Board of Directors:

Signed: _____ Stace Lewer – Chair Date: 09/09/2026

Signed: _____ Marty Grenfell – Director Date: 09/09/26

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Financial Statements – Statement of Financial Performance

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE YEAR ENDED 30 JUNE 2026				
BOP LASS LTD	**Notes**	**BOP LASS Ltd**		
		2025/26 Actual	**2025/26 Budget**	**2024/25 Actual**
REVENUE				
Council Contribution	2	380,630	369,630	359,710
Project Revenue	2	1,215,375	1,317,000	1,338,360
Interest Revenue	3	4,103	11,500	18,171
Other Income	2.5	10,000	0	37,330
Total Revenue		**1,610,108**	**1,698,130**	**1,753,571**
EXPENSES				
Depreciation and Amortisation	4	3,958	6,000	5,041
Employee Related Costs	5	380,965	335,051	353,762
Directors Costs	6	20,222	23,000	21,865
Finance Cost	7	0	0	0
Other Expenses	8	1,213,189	1,334,079	1,382,146
Total Expenses		**1,618,334**	**1,698,130**	**1,762,814**
Surplus/(Deficit) before tax		**(8,226)**		**(9,243)**
Income Tax Expense/(Benefit)	9	0		0
Surplus/(Deficit) after tax		**(8,226)**	**0**	**(9,243)**

The notes and Statement of Accounting Policies form part of these financial statements.
Explanations of major variances against budget are provided in note 25.

Media Monitoring

A shared media monitoring portal provides councils with improved visibility of community feedback through monitoring of press and social media.

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Financial Statements – Statement of Cashflows

STATEMENT OF CASHFLOWS - FOR THE YEAR ENDED 30 JUNE 2026			
BOP LASS LTD	**Notes**	**BOP LASS Ltd**	
		2025/26 Actual	**2024/25 Actual**
CASHFLOWS FROM OPERATING ACTIVITIES			
Council Contribution		380,630	359,710
Other Revenue		10,000	0
Project Revenue		1,410,225	1,271,718
Interest Revenue		4,102	18,171
Tax Paid - RWT (net)		5,442	
Goods and Services Tax (net)			91,047
Total Cash Provided		**1,810,399**	**1,740,646**
Employee Related Costs		(382,518)	(371,318)
Payments to Suppliers		(1,151,314)	(1,494,356)
Interest Paid			
Tax Paid - RWT (net)			(5,996)
Goods and Services Tax (net)		(86,614)	
Total Cash Applied		**(1,620,446)**	**(1,871,670)**
NET CASHFLOWS FROM OPERATING ACTIVITIES		**189,953**	**(131,024)**
CASHFLOWS FROM INVESTING ACTIVITIES			
Acquisition of Investments			
Purchase of Plant and Equipment		(4,160)	
Purchase of Intangibles			
Total Investing Cash Applied		**(4,160)**	**0**
NET CASHFLOWS FROM INVESTING ACTIVITIES		**(4,160)**	**0**
CASHFLOWS FROM FINANCING ACTIVITIES			
Proceeds from Loans			
Repayment of Loans			
NET CASHFLOWS FROM FINANCING ACTIVITIES		**0**	**0**
NET INCREASE/(DECREASE) IN CASH		**185,793**	**(131,024)**
CASH AT BEGINNING OF THE YEAR		**722,667**	**853,691**
CASH AT END OF THE YEAR	10	**908,460**	**722,667**

The GST component of operating activities reflects the net GST paid and received to and from the Inland Revenue Department. The GST component has been prepared on a net basis, as the gross amounts do not provide meaningful information for financial purposes.

The notes and Statement of Accounting Policies form part of these financial statements.

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Entity Information for the Year Ended 30 June 2026

LEGAL NAME

BOPLASS Limited stands for Bay of Plenty Local Authority Shared Services.

TYPE OF ENTITY AND LEGAL BASIS

BOPLASS Limited is incorporated in New Zealand under the Companies Act 1993.

COMPANY'S PURPOSE

BOPLASS Ltd is based in Tauranga and is a joint venture between nine councils formed to provide shared services.

STRUCTURE OF COMPANY'S OPERATIONS INCLUDING GOVERNANCE ARRANGEMENTS

The company is owned and controlled by the nine councils and comprises a Board of ten directors who oversee the governance of the company. A Chief Executive is responsible for the day-to-day operations of the company and reports to the Board, with two other staff supporting the Chief Executive in delivering against the company's objectives. The Board is made up of nine Chief Executives from participating councils and one independent director. Refer Statutory Disclosure note page 51 for list of councils.

MAIN SOURCE OF THE COMPANY'S CASH AND RESOURCES

Annual operating contribution received from each of the nine councils and project commissions are the main source of funding.

OUTPUTS

As per the Statement of Intent and Performance.

All of Government (AoG) Procurement

BOPLASS takes into account and supports opportunities available through All of Government purchasing arrangements.

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Statement of Accounting Policies

Statement of Accounting Policies for the Year Ended 30 June 2026

ACCOUNTING POLICIES APPLIED:

BASIS OF PREPARATION

The Board has elected to apply the Reporting Requirements for Tier 3 Public Sector Entities (Tier 3 (PS) Standard) issued by the External Reporting Board (XRB), on the basis that the company does not have public accountability and has annual expenses less than $5 million.

All transactions in the financial statements are reported using the accrual basis of accounting. The financial statements are presented in New Zealand dollars ($) and all values are rounded to the nearest dollar. The functional currency of BOPLASS Ltd is New Zealand dollars.

The financial statements are prepared on the assumption that the company will continue to operate in the foreseeable future.

SIGNIFICANT ACCOUNTING POLICIES

There have been no changes to accounting policies during the reporting period.

GOODS AND SERVICES TAX

The company is registered for GST. All amounts in the financial Statements are recorded exclusive of GST, except for debtors and creditors which are stated inclusive of GST.

REVENUE RECOGNITION

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

Contributions received from the nine shareholder councils are BOPLASS Limited's primary source of funding for the 12 months ended 30 June 2026.

Council contributions are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions of the contributions are not met. No such obligation is attached to the council contributions received for the twelve months ended 30 June 2026.

Revenue from projects is recognised when control of the goods or services has been transferred to the customer, reflecting the satisfaction of the performance obligation. Where

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consideration is received prior to the delivery of goods or services, it is recorded as income in advance and recognised as a liability until the related performance obligation is fulfilled.

Interest revenue is recorded as it is earned during the year.

EMPLOYEE RELATED COSTS

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries and leave entitlements.

Performance payments are recorded when the employee is notified that the payment has been granted.

Superannuation contributions are recorded as an expense as staff provide services.

ADMINISTRATION, OVERHEADS AND PROJECT EXPENDITURE COSTS

These are expensed when the related service has been received.

LEASE EXPENSES

Lease payments are recognised as an expense on a straight-line basis over the lease term.

BANK ACCOUNTS AND CASH

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

DEBTORS AND OTHER RECEIVABLES

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

PLANT AND EQUIPMENT

Plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount. For an asset to be used by the company, the asset is impaired if the value to the company in using the asset falls below the carrying amount of the asset.

Depreciation is provided on a diminishing value basis over the estimated useful life, at the same rate as is allowed by the Income Tax Act 1994.

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The useful lives for associated depreciation rates of other assets have been estimated using the diminishing value basis as follows:

Office equipment	5 years	20%
Computer equipment/ICN	4 years	25%
Mobile Phone	3 years	67%

INTANGIBLE ASSETS

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred.

The carrying value of an intangible asset with a finite life is amortised on a diminishing value basis over its estimated useful life, at the same rate as is allowed by the Income Tax Act 1994. This charge is recognised as an expense.

The useful lives for associated amortisation rates of major classes of intangible assets have been estimated using the diminishing basis as follows:

2022 Computer Software	2 years	50%

CREDITORS AND ACCRUED EXPENSES

Creditors and accrued expenses are measured at the amount owed.

EMPLOYEE COSTS PAYABLE

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

INTEREST BEARING LOANS AND BORROWINGS

Loans & Borrowings are recognised at the amount borrowed from the lender.

Interest costs and interest accrued are recognised as an expense when incurred.

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INCOME TAX

Tax expense is calculated using the taxes payable method. As a result, no allowance is made for deferred tax. Tax expense includes the current tax liability and adjustments to prior year tax liabilities.

BUDGET FIGURES

The budget figures are derived from the Statement of Intent as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

COMMITMENT AND CONTINGENT LIABILITIES

Commitments and contingencies are disclosed exclusive of GST.

EQUITY

Equity is measured by the value of total assets less total liabilities.

Print Services

A collective contract with Canon for photocopiers and printers has delivered significant savings to the group. It has also provided a common technology platform supporting the development and delivery of further shared services.

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NOTE 2: COUNCIL CONTRIBUTION / PROJECT REVENUE

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Revenue				
Council Contribution		380,630	369,630	359,710
		380,630	**369,630**	**359,710**
Project Revenue				
Rebates	*	0	0	0
Aerial Photography Revenue	**	223,714	400,000	532,496
Video Conferencing Revenue	***	14,755	15,000	13,104
Revenue - ICN	****	142,322	137,000	140,588
Recoveries	*****	807,161	720,000	615,518
Crime Prevention		0	0	0
Collaboration Portal Revenue	******	27,423	45,000	36,655
TOTAL CORE AND PROJECT REVENUE		**1,596,005**	**1,686,630**	**1,698,071**

* Rebates for Services contracted by BOPLASS Ltd are received from NZ Post Ltd and a final from CSG.

** Aerial Photography revenue is offset by Aerial Photography expenditure paid by BOPLASS Ltd on behalf of the councils. Refer to Note 8.

*** Video Conferencing Revenue is offset by Video Conferencing expenditure.

**** ICN Revenue is offset by ICN expenditure.

***** Recovery Revenue is offset by recovery expenditure refer to Note 8. This is the recovery of BOPLASS project or procurement costs incurred on behalf of the participating councils.

****** Collaboration Portal Revenue is offset by Collaboration Portal expenditure.

NOTE 2.5: OTHER INCOME

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Other Income				
LINZ		10,000	0	40,000
Income Tax Refund		0	0	(2,670)
TOTAL OTHER INCOME		**10,000**	**0**	**37,330**

NOTE 3: INTEREST REVENUE

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Revenue				
Interest Revenue - Current account		3,086	10,000	15,612
Project Revenue				
Interest Revenue - Aerial Trust account		1,016	1,500	2,559
TOTAL INTEREST REVENUE		**4,103**	**11,500**	**18,171**

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NOTE 4: DEPRECIATION AND AMORTISATION EXPENSE

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Expenditure				
Intangibles	*	950	2,000	1,262
Plant and Equipment	**	3,008	4,000	3,778
TOTAL DEPRECIATION AND AMORTISATION EXPENSE		**3,958**	**6,000**	**5,040**

* Intangibles refer to Note 13.

** Plant and Equipment refer to Note 14.

NOTE 5: EMPLOYEE RELATED COSTS

	Notes	BOP LASS Ltd		
		2025/26 Actual	2024/25 Budget	2024/25 Actual
Core Expenditure				
Salary and Wages		331,818	306,101	303,444
Superannuation	*	21,719	0	25,725
Direct Personnel Overheads	**	27,428	28,950	24,593
TOTAL EMPLOYEE RELATED COSTS		**380,965**	**335,051**	**353,762**

* Superannuation includes employer contributions to Kiwisaver.

** Direct Personnel Overheads include ACC, Fringe Benefit Tax, staff training costs and other staff support costs.

NOTE 6: DIRECTORS COSTS

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Expenditure				
Directors Costs (Fees & Travel)	*	20,222	23,000	21,865
TOTAL DIRECTORS COSTS		**20,222**	**23,000**	**21,865**

* Craig O'Connell is the only independent paid Director, commenced February 2015. The other nine Directors are the Chief Executives of participating Councils and do not receive any remuneration from BOPLASS.

Insurance

Collaboration with insurance has provided improved service levels and substantial premium savings for all councils.

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NOTE 7: FINANCE COST

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Expenditure				
Interest on Borrowings	*	0	0	0
TOTAL FINANCE COST		**0**	**0**	**0**

* Interest on Tauranga City Council loan refer to Note 18.

NOTE 8: OTHER EXPENSES

	Notes	BOP LASS Ltd		
		2025/26 Actual	2025/26 Budget	2024/25 Actual
Core Expenditure				
Audit Fees	*	24,003	25,000	25,185
Administration Expenses	**	21,736	20,000	18,730
Consultancy	***	5,200	5,500	9,800
General Costs	****	8,925	13,900	8,379
Insurance		13,530	16,000	13,066
Crime Prevention		0	0	0
		73,394	**80,400**	**75,159**
Project Expenditure				
Aerial Photography	*	223,714	400,000	532,496
Video Conferencing	**	14,053	14,100	16,830
Inter Council Network (ICN)	**	125,912	131,600	129,840
Recoveries	***	759,906	680,000	606,519
Collaboration Portal Opex	****	16,210	27,979	21,302
		1,139,795	**1,253,679**	**1,306,987**
TOTAL OTHER EXPENSES		**1,213,189**	**1,334,079**	**1,382,146**

Core

* Audit Fees for 2026 are $24,000

** Administration Expenses

*** Consultancy includes tax advice for both 2026

**** Accommodation & Travel, Bank Fees, Conferences, General Expenses, Health & Safety, Legal, Subscriptions

Project

* BOPLASS Ltd has a contract for aerial photography on behalf of the councils. This expenditure is offset from the revenue received from the councils. BOPLASS Ltd is acting on behalf of the councils.

** ICN Expenses. This expenditure is offset from the revenue received from the councils. BOPLASS Ltd is acting on behalf of the councils.

*** Recoveries - This expenditure is offset from the revenue received from the councils for project work.

**** Collaboration Portal Opex - to assist in accelerating growth of shared service strategies and projects throughout local government in New Zealand by increasing visibility of councils' opportunities to collaborate.

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NOTE 9: INCOME TAX EXPENSE

	Notes	BOP LASS Ltd	
		2025/2026 Actual	2024/2025 Actual
Components of tax expense			
Current Tax Expense		0	0
Adjustments to current tax in prior years		0	0
Tax Expense		0	0
INCOME TAX EXPENSE		**0**	**0**
Relationship between tax expense and accounting profit			
Net surplus (deficit) before Taxation*		(8,226)	(9,243)
Tax calculation @ 28%		2,303	2,588
Plus/(Less) Taxation effect of:		0	0
Non-deductible Expenditure		380,630	359,710
Imputation credit adjustment		0	0
Non-taxable (income)/expenditure		(380,630)	(359,710)
Prior Period Adjustment		0	0
Income not included in accounting profit		0	0
Tax Losses not recognised		0	0
Deferred tax adjustment		(2,303)	(2,588)
TOTAL INCOME TAX EXPENSE		**0**	**0**

Joint Procurement

The procurement of services or products by two or more councils, from an external provider regardless of whether the service is paid for through BOPLASS or individually by participating councils.

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NOTE 10: BANK ACCOUNTS, CASH AND OTHER FINANCIAL ASSETS

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Cash at Bank – Current account		647,295	692,357
Cash at Bank – Aerial Trust account		260,016	29,165
Cash at Bank – Crime Prevention		1,149	1,145
TOTAL BANK ACCOUNTS AND CASH		**908,460**	**722,667**

NOTE 11: DEBTORS AND OTHER RECEIVABLES

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Debtors – Other		257,968	682,229
Goods and Services		0	0
Accrued Revenue		66,857	57,478
Tax (Payable) / Receivable		(2,084)	3,358
TOTAL DEBTORS AND OTHER RECEIVABLES		**322,741**	**743,065**

Debtors are non-interest bearing and receipt is normally 30-day terms. Therefore, the carrying figure of debtors approximates their fair value.

NOTE 12: PREPAYMENTS

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Under 1 Year		106,149	88,042
TOTAL PREPAYMENTS		**106,149**	**88,042**

Aerial Imagery

BOPLASS manages collective procurement to deliver high-quality aerial imagery across the region. Councils benefit from improved pricing and updated imagery for supporting planning, land use analysis, and topographical monitoring.

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NOTE 13: INTANGIBLE ASSETS

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Computer Software			
Cost			
Cost at beginning of Year		79,174	79,174
Current Year Additions		0	0
Current Year Disposals		0	0
Cost Balance at Year End		**79,174**	**79,174**
Accumulated Amortisation and Impairment			
Cost at beginning of Year		(75,071)	(73,808)
Amortisation Expense		(950)	(1,263)
Impairment Losses			
Accumulated Amortisation and Impairment Balance at Year End		**(76,021)**	**(75,071)**
Carrying Amounts			
Cost at beginning of Year		4,103	5,366
Carrying Amount at Year End		**3,153**	**4,103**

Amortisation Expense was at varying rates between 15% to 60%.
No impairment losses have been recognised for intangible assets.

NOTE 14: PLANT AND EQUIPMENT

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Office and Computer Equipment			
Cost			
Cost at beginning of Year		29,613	29,613
Current Year Additions	*	4,160	0
Current Year Disposals		0	0
Cost Balance at Year End		**33,773**	**29,613**
Accumulated Depreciation and Impairment			
Cost at beginning of Year		(20,831)	(17,052)
Depreciation Expense		(3,008)	(3,779)
Impairment Losses		0	0
Loss on Disposal of Asset		0	0
Accumulated Depreciation and Impairment Balance at Year End		**(23,838)**	**(20,831)**
Carrying Amounts			
Cost at beginning of Year		8,782	12,560
Carrying Amount at Year End		**9,935**	**8,782**

Office equipment has been depreciated over its life (5 years).
Computer equipment has been depreciated over its life (4 years). Mobile Phone (3 years).

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NOTE 15: CREDITORS AND ACCRUED EXPENSES

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
ANZ Business Credit Card		0	137
Creditors		22,814	89,007
Accrued Expenses	*	14,600	17,537
Goods and Services Tax Payable		12,215	61,380
Retentions		1,060	18,356
TOTAL CREDITORS AND ACCRUED EXPENSES		**50,689**	**186,417**

ANZ Business Credit Card facilities were arranged primarily to pay international accounts for software to reduce the fees charged and to improve expense processes and reporting.

Creditors are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

* Accrued Expenses relates to Audit Fees for the 2026 financial year.

NOTE 16: EMPLOYEE COSTS PAYABLE

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Salaries and Wages Payable		8,466	8,061
Annual Leave		23,911	7,733
PAYE		9,096	12,334
TOTAL EMPLOYEE COSTS PAYABLE		**41,474**	**28,128**

NOTE 17: INCOME IN ADVANCE

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Income in Advance		1,248,546	1,334,162
TOTAL INCOME IN ADVANCE		**1,248,546**	**1,334,162**

Staff Wellbeing

Councils benefit from discounted access to a wellbeing platform, with expanded participation driving further savings and supporting staff wellbeing across multiple LASS groups.

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NOTE 18: BORROWINGS

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Maturing in Under 1 Year		0	0
TOTAL BORROWINGS		**0**	**0**

BOPLASS Ltd has a reciprocal borrowing arrangement with Tauranga City Council which allows for the borrowing of funds and placement of excess funds. The current loan balance as at 30 June 2026 is $NIL. Interest is accrued during each interest period.

This loan facility is still available to BOPLASS Ltd.

Interest is calculated at current market rates. The loan from Tauranga City Council is unsecured.

NOTE 19: EQUITY

	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Share Capital			
Balance at beginning of Year		99,002	99,002
Fully Paid up Shares		0	0
Balance at Year End		**99,002**	**99,002**
Accumulated Surpluses/(Deficit)			
Balance at beginning of Year		(81,048)	(71,805)
Surplus/(Deficit) after Taxation		(8,226)	(9,243)
Balance at Year End		**9,728**	**17,954**

Share Capital - As at 30 June 2026, share capital comprised of thirty-one Ordinary Shares and twenty-two Non-Voting Shares.

The holders of the ordinary shares are entitled to receive dividends as declared from time to time, are entitled to one vote per share at meetings of the Company, and rank equally regarding the Company's residual assets.

Dividends - No dividends have been paid or are proposed by the Company.

NOTE 20: CONTINGENCIES

BOPLASS Ltd have no contingencies at year end and that there were no contingencies for prior year.

NOTE 21: EVENTS OCCURRING AFTER BALANCE DAY

No events have occurred since balance date for BOPLASS Ltd.

Coalition of the Willing

BOPLASS councils work within an opt-in principle, meaning projects initially advance with willing and active participants.

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NOTE 22: STATEMENT OF COMMITMENTS

	Notes	BOP LASS Ltd	
		2025/26 Actual	2025/26 Actual
Capital Commitments		0	0
TOTAL CAPITAL COMMITMENTS		**0**	**0**

This statement represents extraordinary or exceptionally large commitments for that type of expenditure within the normal course of business, which have been contractually entered. As at balance date, BOPLASS Ltd has no large commitments of this nature.

BOPLASS Ltd has a contractual agreement with Woolpert Limited and Aerial Surveys Ltd to provide aerial photos for the councils. This is treated as an operational expense in the BOPLASS Ltd accounts.

OPERATING LEASES AS LESSEE	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Not later than one year		0	0
Later than one year and not later than five years		0	0
Later than five years		0	0
TOTAL OPERATING LEASES AS LESSEE		**0**	**0**

The expense of $125,912 for the Inter Council Network is recognised in the Statement of Financial Performance refer to Note 8. Participating councils are invoiced by BOPLASS Ltd on a quarterly basis to recover the costs of the Inter Council Network. The pricing is reviewable not less than annually and adjustments are to be made for market trends and for the number of councils participating.

RECOVERY OF OPERATING LEASES PAYMENTS FROM PARTICIPATING COUNCILS	Notes	BOP LASS Ltd	
		2025/26 Actual	2024/25 Actual
Not later than one year		0	0
Later than one year and not later than five years		0	0
Later than five years		0	0
TOTAL OPERATING LEASES AS LESSOR		**0**	**0**

NOTE 23: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the company would have adopted in dealing with the party at arm's length in the same circumstances.

Related party required to be disclosed

Tauranga City Council provided accounting services to BOPLASS Ltd during the financial year to 30 June 2026 free of charge. An estimated value of the accounting services provided for the year is $15,000.

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NOTE 24: EXPLANATIONS OF MAJOR VARIANCES AGAINST BUDGET

BOP LASS Ltd	
Statement of Financial Performance	**Variance against Budget**
Recoveries and Projects – Recoveries (Note 2 & 8)	Project timing is often impacted by reprioritisation of workstreams and effects the Project Recoveries and Expenditure. Both the project expense and revenue remained proportional.
Aerial Photography (Note 2 & 8)	Aerial photography income and expenditure were both below budget due to the delay of flying and capture that was not completed in the current year due to weather events.
Interest Revenue (Note 3)	Lower interest rates and cash on hand have resulted in a decrease in bank interest earned against budget.
Employee Related Expenses (Note 5)	Salaries has increased when compared to budget which was a result of fewer hours being spent on the Collaboration Portal and specific projects that off-set salaries along with unbudgeted annual leave.
Employee related costs (Note 5)	The increase in employee costs against budget is due to growing annual leave along with an underbudget estimated at the start of the year

NOTE 25: BOPLASS CONTRACTUAL OFFSETTING REVENUE & EXPENDITURE TRANSACTIONS

	BOP LASS Ltd 2025/26			
	Revenue	**Expenditure**	**Net Operating Surplus/(Deficit)**	**Explanation**
Core				
Council Contribution	380,630	0	380,630	BOPLASS Ltd receives funds from nine councils to fund administrative costs not related to projects. Includes CPI adjustment.
Interest Revenue	4,102	0	4,102	Refer Note 3.
Other Income –	10,000	0	0	Refer Note 2.5.
Depreciation & Amortisation	0	3,958	(3,958)	Refer to Note 4.
Salary and Wages	0	331,818	(331,818)	Refer to Note 5.
Superannuation	0	21,719	(21,719)	Refer to Note 5.
Direct Personnel Overheads	0	27,428	(27,428)	Refer to Note 5.
Directors Fees & Costs	0	20,222	(20,222)	Refer to Note 6.
Administration Expenses	0	21,736	(21,736)	Refer to Note 8.
Audit Fees	0	24,003	(24,003)	Refer to Note 8.
Consultancy	0	5,200	(5,200)	Refer to Note 8.
Insurance	0	13,530	(13,530)	Refer to Note 8.
General	0	8,925	(8,925)	Refer to Note 8.
Tax Expense	0	0	(0)	Refer to Note 9.
Total	**394,732**	**478,539**	**(83,807)**	

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Projects				
Aerial Photography	223,714	223,714	0	Participating councils are invoiced by BOPLASS Ltd and the vendor is paid as percentages of the work on the project are completed.
Canon Video Conferencing	14,755	14,053	702	Councils pay BOPLASS Ltd an amount charged by Canon plus an administrative fee for BOPLASS Ltd maintaining a service and maintenance contract on behalf of the councils.
Inter Council Network	142,322	125,912	16,410	Participating councils are invoiced by BOPLASS Ltd on a quarterly basis to recover the cost for the Inter Council Regional Network Platform. ICN revenue includes recovery of other operating expenditure - ICN, interest on borrowings - ICN loan and BOPLASS Ltd administration fees.
Recoveries	807,161	759,906	47,255	BOPLASS charges an administration fee for management of project recoveries
Collaboration Portal	27,423	16,210	11,213	The Portal is to assist in accelerating growth of shared service strategies and projects throughout local government in New Zealand by increasing visibility of councils' opportunities to collaborate. Membership Revenue lower than expected.
Total	**1,215,375**	**1,139,795**	**75,580**	

Overall Total	**1,610,107**	**1,618,334**	**(8,227)**	

LASS Collaboration

BOPLASS collaboration with other LASS groups ensures councils benefit from improved pricing, shared expertise, and greater value through collective procurement and shared services.

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	BOP LASS Ltd 2024/25		
	Revenue	Expenditure	Net Operating Surplus/(Deficit)
Core			
Council Contribution	359,710	0	359,710
Interest Revenue	18,171	0	18,171
Other Income – Reimbursement	37,330	0	37,330
Depreciation & Amortisation	0	5,041	(5,041)
Salary and Wages	0	317,216	(317,216)
Superannuation	0	25,725	(25,725)
Direct Personnel Overheads	0	24,593	(24,593)
Directors Fees & Costs	0	21,865	(21,865)
Administration Expenses	0	18,730	(18,730)
Audit Fees	0	25,185	(25,185)
Consultancy	0	9,800	(9,800)
Insurance	0	13,066	(13,066)
General	0	8,379	(8,379)
Tax Expense	0	0	(0)
Total	**415,211**	**455,829**	**(40,618)**
Projects			
Aerial Photography	532,496	532,496	0
Canon Video Conferencing	13,104	16,830	(3,726)
Inter Council Network	140,588	129,840	10,748
Recoveries	615,518	606,519	8,999
Crime Prevention	0	0	0
Rebates	0	0	0
Collaboration Portal	36,655	21,302	15,353
Total	**1,338,361**	**1,306,987**	**31,374**

Overall Total	**1,756,242**	**1,776,587**	**(9,243)**

Cyber Insurance

Councils gain full cyber insurance coverage through BOPLASS, receiving reduced premiums and ensuring best practice is achieved.

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Statutory Disclosures
as per section 211 (1) of the Companies Act (1993)

NATURE OF BUSINESS

There has been no change in the nature of the business of the company during the year.

DIRECTORS APPOINTED

Under the Shareholder Agreement directors are appointed by the constituent councils.

Directors and their dates of appointment are as follows:

Independent director	Craig O'Connell	26 February 2015 to 30 June 2026 Chair until 26 June 2026
Opotiki District Council	Stace Lewer	23 September 2022 Chair from 26 June 2026
Kawerau District Council	Morgan Godfery	28 February 2024
Bay of Plenty Regional Council	Fiona McTavish	30 June 2018
Western Bay of Plenty District Council	Miriam Taris Matt Potton	31 March 2025 to 10 May 2026 11 May 2026
Rotorua Lakes Council	Andrew Moraes	24 April 2024
Whakatane District Council	Steven Perdia	17 October 2024
Tauranga City Council	Martin Grenfell	3 September 2018
Taupo District Council	Julie Gardyne	2 June 2023
Gisborne District Council	Nedine Thatcher-Swann	13 March 2017

INTEREST REGISTER

There have been no disclosures of self-interest during the period.

DIRECTORS REMUNERATION

In February 2015 the Board appointed an independent director. The independent director receives remuneration and is reimbursed for related expenses. No remuneration had been paid to other directors.

DONATIONS

There were no donations made by the company during the period.

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