

Annual Report

Te Pūrongo Ā Tau

2024/25



**ELECTORAL
COMMISSION**
TE KAITIAKI TAKE KŌWHIRI

Karakia

Pou Hihiri. Pou Rarama.
Tena te pou,
Te Poutokomanawa o tēnei whare
Te pou Tūhonohono
Te pou Arataki
Te pou Uakaha
Te pou Manaaki
Te pou o te Tika
Te pou ka toko, ka hiki, ka eke.
Ū te pou. Maia te pou. Rarawe te pou
Hui te mārama. Hui te ora.
Whano, whano! Haramai te toki – Haumi e!
Hui e – Tāiki e!

I will open the pathway to erect our House
of Dialogue, to initiate our wananga
Pillar of energy and light
Enable the pillar
The centre post of this house
To be connected
To be supported and guided
To be innovative
To be compassionate
To be righteous
Upstanding, uplifted and powerful
May it have foundation, grow and flourish!
Gather the light, gather the wellness!

October 2025

Presented to the House of Representatives pursuant
to the Crown Entities Act 2004

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Foreword

Over the last year we have been planning and preparing for the general election in 2026. We have also made a start on a longer-term effort to modernise and improve the electoral system. This is essential to maintaining people's understanding, confidence and participation.

Preparing for a general election is a large, complex task, which began in earnest during 2024/25. Advice has been provided on service levels and funding to address cost increases and population growth. Improvements identified after the 2023 General Election have progressed through detailed design and development. Detailed plans for the delivery of the many parts of enrolment and election services have also progressed. At the same time preparedness for by-elections has been maintained.

Modernising and improving the electoral system is critical to ensuring a high performing and healthy New Zealand democracy. This is more important than ever as democratic norms are being challenged across the globe, and how people live their lives is rapidly changing as technology becomes more pervasive.

The need to modernise how we deliver elections reflects the declining use of postal services, people's growing expectations to access services digitally, the need to ensure integrity, timeliness and efficiency, and to control the increasing costs of delivery.

We have been planning greater use of emails and SMS messages to ensure people know what they need to do to be enrolled and to vote. There will still be a place for postal services, but we expect that to continue to decline.

“
Modernising and improving the electoral system is critical to ensuring a high performing and healthy New Zealand democracy.

Work has started on greater use of existing data matching agreements to identify when someone's enrolment details need to be updated. We also advised on using such data to automatically update enrolment details before confirming that change with electors. Additional funding has been provided for these initiatives, and proposals in the Electoral Amendment Bill further enable this. The aim is to have a higher rate of enrolment going into elections to support participation and timely election results.

Funding was also received to develop a business case to improve the efficiency, timeliness and accuracy of how enrolment and elections are delivered. This will focus on the changes needed over the next three electoral cycles to ensure we deliver a high performing electoral system.

Finally, we have been reviewing and strengthening the controls we use to ensure the integrity of enrolment and the official count. This has been in response to the findings of the Auditor-General's review into counting errors in the 2023 General Election. Additional funding has been received to make these improvements to ensure

the timeliness and accuracy of the official count. We have made substantial progress in addressing each of the Auditor-General's recommendations and have incorporated them into our ongoing preparations for the 2026 General Election or our plans for the next electoral cycle.

We would like to take this opportunity to acknowledge the contribution of our former Board Chair Dame Marie Shroff who completed her five-year tenure in November 2024. Dame Marie Shroff provided strong leadership and a commitment to excellent electoral services for all New Zealanders. Hon Simon Moore KC joined us in November as our next Chair of the Commission.

“We have been reviewing and strengthening the controls we use to ensure the integrity of enrolment and the official count.”

Ko te wāhinga kōrero

I te tau kua pahure, e whakamahere ana mātau, e whakarite ana mātau mō te pōtitanga ā-motu o 2026. Kua tīmata hoki tā mātau ngaki roa ki te whakahou, ki te whakakaha i te pūnaha pōti. He mea nui tēnei kia mau ai te māramatanga, te ngākau titikaha me te whai wāhitanga mai o te tangata.

He mahi nui, he pīroiroi hoki te whakarite i te pōtitanga ā-motu. Nō te 2024/25 tīmatahia ai te ruku ki tēnei. Kua tukua he kupu ārahi mō ngā taumata ratonga, mō te tuku pūtea hoki, e hāngai ana ki ngā pikinga utu me te pikinga taupori. Kua kōkiri whakamuatia ngā whakapainga i tautohutia ai i muri mai i te Pōtitanga ā-Motu o 2023, i roto i te mahi hoahoa ngao matariki me te whakawhanaketanga. Kua koke whakamua hoki ngā mahere whai taipitopito mō ngā tini tū kawenga i ngā ratonga rēhita me ngā ratonga pōti. E orua mai ana te hāpai i te takatū mō ngā pōtitanga pāerotanga.

Mātua rā te whakahou me te whakakaha i te pūnaha pōti e kaha ai, e ora ai te manapori o Aotearoa. Nāwai i nui, kua nui kē atu tēnei take ināianei tonu, i runga i ngā tohe ki ngā tikanga manapori huri noa i te ao me ngā pānga o te hōrapa haere o te ao hangarau ki te oranga tangata.

E tohu ana te hiahia kia whakahoungia te whakahaere pōtitanga i te hekenga o te whakawhirinaki ki ngā ratonga poutāpeta; i te pikinga o tā te tangata hiahia ki te toro matihiko mai ki ngā ratonga; i te hiahia kia whakaūngia te tōtika, te tere me te whāomo rauemi; me te hiahia ki te whakamatua i ngā pikinga o ngā utu whakahaere.

Kei te whakamahere mātau kia nui ake te tuku karere mā te īmēra, mā te pātuhi hoki, e mōhio ai te iwi ki ngā ara tika mō te rēhita me te pōti. Ka whaihua tonu ngā ratonga poutāpeta, heoi, ko te whakapae, ka heke tonu.

“

Mātua rā te whakahou me te whakakaha i te pūnaha pōti e kaha ai, e ora ai te manapori o Aotearoa.

Kua tīmata te whakakaha i te whakamahi i ngā whakaaetanga whakahāngai raraunga hei tautohu mai i te wā e tika ana kia hurihia ngā taipitopito rēhita o te kaipōti. I tuku kōrero ārahi hoki mātau mō te whakamahi aunoa i aua raraunga ki te whakahou i ngā taipitopito rēhita, ka tono ai kia whakaūngia e te kaipōti. Kua hōmai he pūtea tāpiri mō ēnei tū kaupapa, ā, ka tautokona hoki e ngā ritenga o te Pire Whakahou Pōtitanga. Ko te whāinga, ka tokomaha ake te hunga kua rēhita i mua i ngā pōtitanga, kia tautokona ai te whai wāhi a te hunga pōti me te tere whakatau i ngā otinga o te pōtitanga.

I tukua mai hoki he pūtea mō te whakawhanake i tētehi marohitanga ki te whakapiki i te tika, i te rere me te whāomo rauemi o te whakahaere i ngā rēhitatanga me ngā pōtitanga. E aro ana tēnei kaupapa ki ngā panonitanga hei hāpai i ngā hurihanga pōtitanga e toru e heke mai nei kia kouna ai te pūnaha pōti.

E arotake ana, e whakakaha ana hoki mātau i ngā tikanga whakaū e whakamahia nei e mātau ki te whakaū i te tōtika o te rēhitatanga me te tatau ōkawa. Hei urupare tēnei mō ngā kitenga o tā te Tumuaki o Te Mana Arotake arotakenga hapa tatau o te Pōtitanga ā-Motu o 2023. Kua tukua mai he pūtea tāpiri mō te whakatutuki i ēnei whakapainga kia rere ai, kia tika

ai hoki te tatau ōkawa. Kua nui kē tā mātou anga whakamua hei urupare atu i ngā tūtohutanga katoa a te Mana Arotake. Ka mutu, kua rarangahia ēnei whakahokihoki ki ā mātau whakariteritenga e mahi tonutia ana mō te Pōtitanga ā-Motu o 2026 me te hurihanga pōtitanga e heke mai nei.

Nei ka rere ā mātau mihi ki te Hea o mua o tō mātau Poari, a Kahurangi Marie Shroff, kua ea rā i a ia tana nohoanga rima tau i te Noema o 2024. He kaha te hautūtanga a Kahurangi Marie Shroff, ā, i manawanui ia ki te kairangi o ngā ratonga pōti mā ngā tāngata katoa o Aotearoa. I hono mai te Hōnore Simon Moore, Rōia a te Kīngi, i te Noema, hei Hea hou mō Te Kaitiaki Take Kōwhiri.

“

E whakakaha ana hoki mātau i ngā tikanga whakaū e whakamahia nei e mātau ki te whakaū i te tōtika o te rēhitatanga me te tatau ōkawa.

Statement of responsibility

Ko te tauākī kawenga

Under the Crown Entities Act 2004, the Board of the Electoral Commission is responsible for the preparation of the Commission's financial statements and statement of performance, and the judgements made in them. The Board also has responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

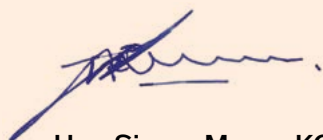
The Board is responsible for any end-of-year performance information provided by the Commission under section 19A of the Public Finance Act 1989.

In the Board's opinion, these financial statements and statement of performance fairly reflect the financial position and operations of the Commission for the year ended 30 June 2025.

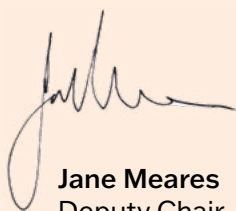
Kei raro i te Ture Hinonga Karauna o 2004, mā te Poari o Te Kaitiaki Take Kōwhiri e whakarite ā mātau pūrongo pūtea, tā mātau tauākī whakatutukitanga mahi, me ngā whakataunga whakaaro kei roto. Ko tā te Poari hoki he parākiri, he tiaki i te pūnaha whakaū ā-roto hei whakarawe i te taurangi hāpai i te mana me te takohanga o ngā pūrongo pūtea.

Mā te Poari e whakaū ngā pārongo mutunga tau a Te Kaitiaki Take Kōwhiri mō tā mātau whakatutuki i ngā mahi, i raro i te wāhanga 19A o te Ture Pūtea Tūmatanui 1989.

E mea ana te Poari, he whakaahua tika ēnei pūrongo pūtea me tēnei tauākī whakatutukinga mahi nō te tūnga pūtea o Te Kaitiaki Take Kōwhiri me ā mātau whakahaeretanga i te tau i mutu ai i te 30 o Hune 2025.



Hon Simon Moore KC
Chair
Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri
15 October 2025



Jane Meares
Deputy Chair
Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri
15 October 2025



Karl Le Quesne
Chief Electoral Officer
Pou Kaiāwhā,
Te Kaitiaki Take Kōwhiri
15 October 2025



Introduction

Ko te whakaupoko

**This section provides
supporting information to help
you understand the Electoral
Commission's purpose, main
activities, how we operate and
measure our performance.**



Our purpose

Ko te taki

The Electoral Commission, Te Kaitiaki Take Kōwhiri, is an independent Crown entity established by the Electoral Act 1993 (the Act). Our name Te Kaitiaki Take Kōwhiri means ‘the guardian of the choice’ and reflects our responsibility as kaitiaki (guardian) of New Zealand’s electoral system.

Our purpose, as defined in the Act, is to administer New Zealand’s electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system, and
- maintains confidence in the administration of the electoral system.

Our work contributes to a healthy democracy in New Zealand by providing an electoral system people can have trust and confidence in, as well as helping people to take part in electoral processes. We also help safeguard democracy in the region by supporting our Pacific neighbours to conduct their elections by offering technical assistance through the New Zealand Aid Programme. Our regular activities are depicted on the following page.

While we are part of the public sector, we work independently from government, staying neutral and upholding electoral law. We are supported by the Ministry of Justice as our monitoring department and funded through the Vote Justice non-departmental output class ‘General Election and Electoral Services’.

“

Our work contributes to a healthy democracy in New Zealand by providing an electoral system people can have trust and confidence in, as well as helping people to take part in electoral processes.

What we do

Deliver parliamentary elections

We deliver New Zealand's general elections (see next page). We conduct parliamentary by-elections and referendums as required.

Post-election review and reporting

After each general election we review the election and provide a comprehensive report on what improvements can be made to election delivery and electoral laws.

Provide information and education

We educate New Zealanders about the electoral system and the part they play by enrolling and voting in parliamentary elections.

Manage compliance of election participants

We provide parties and candidates with information on how to take part and how to meet their statutory obligations. We register and de-register political parties and administer candidate nominations.

Support electoral policy development

We use our knowledge and experience to provide operational advice on electoral policy development and legislative reviews.

Provide support to other countries

We provide technical assistance to countries in the Pacific to help them prepare for and conduct their electoral events.

Maintain electoral rolls

We register electors and keep the electoral rolls up to date and accurate.

Enable the Māori Electoral Option

We enable eligible voters of Māori descent to choose which electoral roll to be on – the general roll or the Māori roll – and provide ongoing information about the choice to Māori electors.

Support enrolment for local elections

We provide Māori Electoral Option information and deliver an enrolment update campaign before local elections and provide enrolment data to support local elections.

Administer the Election Access Fund

We administer and report on the Fund that supports disabled people to seek selection and stand as candidates in general elections and by-elections.

Allocate broadcasting funding

We allocate funding for broadcasting and advertising to eligible parties before each general election.

Support the Representation Commission

Every five years we support the Representation Commission, an independent body that reviews the boundaries and names of electorates.

Delivering a general election

General elections are large-scale, nationwide events that take a great deal of planning and preparation. The diagram below explains some of the activities we undertake during the

three-year period between general elections to review, prepare for and deliver a general election.

Financial year 2024/25 spans parts of year 1 and 2 of the electoral cycle.

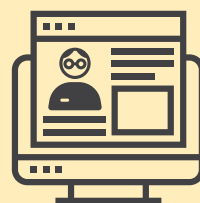
Year 1

In the year following a general election, we review our delivery, considering feedback from voters, candidates, parties, and others about their experiences. We determine strategic and operational priorities for the new cycle and begin the planning, design, and implementation of the next election, including advising on proposals for legislative reform.



Year 2

Our focus mid-cycle is on designing, testing, and improving systems and processes for the next general election to ensure they are fit for purpose. We procure our physical supplies, identify who we need to partner with, plan our recruitment activity, start recruiting regional managers and electorate managers, find headquarter properties, and, as necessary, redesign services to give effect to legislative changes.



Year 3

In the third year of the cycle, we start implementing our plans and temporary infrastructures and systems required for delivering the general election. We send out information on the Māori Electoral Option, enrolment, and voting, and run information and education campaigns. Extensive recruitment and training of a temporary workforce takes place, and voting places are set up throughout the country for the delivery of the election. This is the year we deliver the general election.



Our values

We reference our values as poutokomanawa – the central pole of a wharenui. Like poutokomanawa, our values underpin everything we do.

Uakaha

Ka uakaha, ka hihiri hoki, te mamahi

Being dynamic and energetic in what we do

The eyes of the poutokomanawa symbolise our strength and unwavering energy. This vitality drives us to innovate, breaking down barriers to participation and enhancing enrolment and voting. We embrace change with enthusiasm, uplifting each other and striving for continuous improvement to deliver fair and unbiased elections.

Tūhonohono

Ka taura heretia ai ngā tūhonohono tāngata e tupu ai te pūnaha manapori

Bringing people together to increase participation in democracy

The poutokomanawa provides a secure foundation and connection to the land, maintaining unique relationships and identities. This connection promotes self-determination requiring inclusive community-led approaches that respect diverse ways of being and decision-making. We empower communities, we foster collective participation, and achieve equitable and improved outcomes.

Arataki

Ka aratakina kia mārama

Guiding towards greater understanding and empowerment

The poutokomanawa connects Ranginui and Papatūānuku, and defines the space between – te ao mārama, a space of enlightenment and clarity. This clarity guides us to protect democracy by acting with tika, transparency, and consistency. Through this commitment, we enable communities to lead and shape democracy, deepening understanding and creating opportunities for meaningful engagement and growth.

Tika

Mahia kia tika, kia titika te mahi

Doing the right things. Doing things right!

The face of this poutokomanawa binds us to our whakapapa, connecting us to the wisdom and responsibilities of our lineage. This connection ensures our actions align with integrity, fairness, and professionalism. We uphold the highest standards, fostering equitable participation and working impartially with accountability and pragmatism – always striving to do what is right.

Manaaki

Ka māhaki ngākau nui ai, ka whakamana

Demonstrating generosity and empowering people

The taratara-a-kai pattern on this waka taonga symbolizes our commitment to manaaki, reflecting our interconnectedness and care. As guardians of democracy, we ensure that diverse perspectives are heard and will influence our service and systems. We cultivate a supportive, respectful environment that values people, empowers communities, and strengthens leadership.



Our performance framework

Ko tā mātau anga mō te whakatutuki i ngā mahi

Our performance framework, alongside our purpose and values, guides what we do and informs the choices we make as we prioritise our resources to deliver our main activities. It provides a way of evaluating whether we are making good progress towards our impacts and outcome and delivering our services effectively.

Our performance framework has four layers.

Our **priority areas of focus** are our strategic priorities that were set in July 2021. We report on these in the 'Progress on strategic intentions' section.

Our **main activities** are the key outputs of our work. How well we deliver them will determine if we achieve the **impacts** we aim to have on New Zealanders' lives. When we achieve these impacts, our work contributes to the **outcome**: New Zealand maintains a healthy democracy.

The effectiveness of our main activities, outputs and related improvement work is discussed in the 'Assessment of operations' section.

Results for our output and impact performance measures are included in the 'Statement of performance' section.

PRIORITY AREAS OF FOCUS

**Being election
prepared**

**Preparing for
the future**

**Building
relationships and
understanding**

**Building our
capability**

OUR MAIN ACTIVITIES

Output 1
Maintain and
protect the
integrity of the
electoral system

Output 2
Prepare for and
conduct well-run,
risk-mitigated
electoral events

Output 3
Help people to
understand the
electoral system

Output 4
Make it easy and
simple for people
to take part

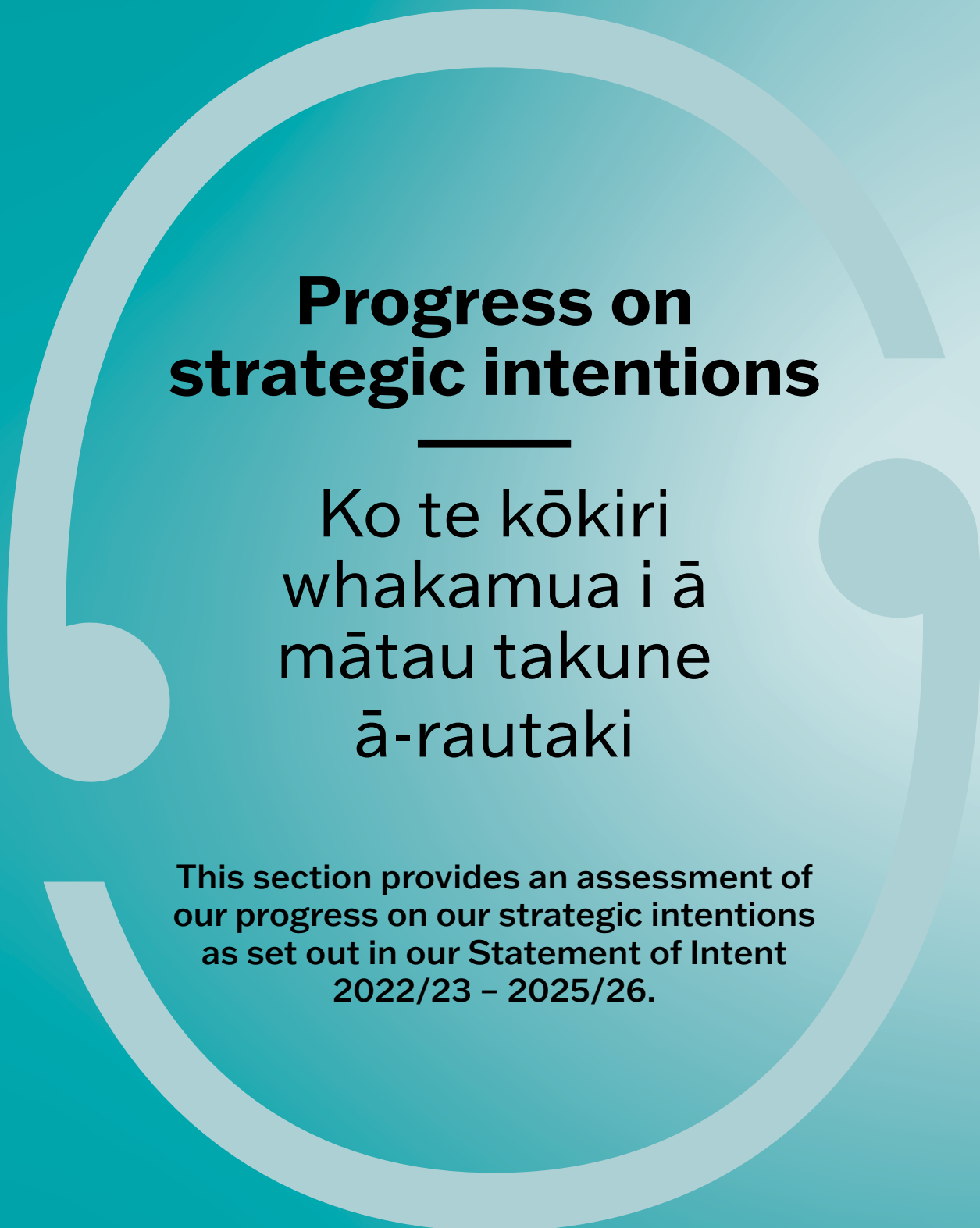
HOW WE'RE AIMING TO IMPACT PEOPLE'S LIVES

Impact 1
People have trust and
confidence in the
electoral system

Impact 2
People take
part in the
electoral system

OUR MAIN OBJECTIVE

Outcome
New Zealand maintains
a healthy democracy



Progress on strategic intentions

**Ko te kōkiri
whakamua i ā
mātau takune
ā-rautaki**

**This section provides an assessment of
our progress on our strategic intentions
as set out in our Statement of Intent
2022/23 – 2025/26.**



Our priority areas of focus

Ko ō mātau aronga whakaarotau

In June 2021, the Commission developed a strategic plan to ensure we continue to be well-positioned to deliver safe, reliable and trustworthy elections while operating in an environment of increasing uncertainty and complex challenges.

The plan established four priority areas of focus:

- preparing for an election
- preparing for the future
- building relationships and understanding
- building capability.

This section briefly explains why each area of focus is a priority and sets out what we said we would achieve. More detail is included in our Statement of Intent 2022/23 – 2025/26. This section also assesses the progress we have made and the shifts in performance that we have seen in the four years since establishing these priority areas of focus.

This is the last year that we will report against these priority areas of focus as we have a new Statement of Intent in effect from 1 July 2025, with revised strategic priorities to reflect our current opportunities and challenges.

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This is the last year that we will report against these priority areas of focus.



Priority 1: Preparing for an election

Why this is a priority for us

We always need to be prepared to deliver parliamentary elections. We are strengthening the way we plan and prepare for elections, so we are resilient within an increasingly complex and uncertain environment. This includes being election-ready earlier in the cycle and developing more flexibility to be able to respond to changes in requirements. We will also manage complex and longer-term changes in ways that minimise risk for upcoming elections.

What we said we would achieve by 2026

When we set this priority, we said that success would look like this:

- We have developed a base model from which we can successfully run elections, even where the requirements may change at short notice.
- This means having developed all necessary materials and processes required to deliver an election, including any improvements to our way of working.

Since setting these success measures, we have clarified that success means that election processes are clearly and consistently documented, can be used at short notice and easily updated or modified as requirements change and future improvements are made.

Our progress

We have continued to deliver effectively while adapting to change and new expectations

Since setting this priority in 2021 we have delivered a general election, three by-elections and continued to provide enrolment support for local elections. We have successfully implemented legislative changes, such as a shift to a continuous Māori Electoral Option, new financial rules for parties and candidates, and the Election Access Fund. We have effectively responded to unexpected events, such as the death of a candidate during the general election voting period, an out-of-cycle local election, and disruptions to enrolment activities and voting services due to severe weather events.

We have improved our approach to programme management

Before the 2023 General Election, we established a programme management office to bring together project management expertise in different business groups and implement consistent practices and tools. Programme workstreams are now organised around packages of work with dependencies and requiring common skillsets, rather than by business unit structure. These changes have improved communication between teams, enabled a shared understanding of dependencies and risks and more robust governance. We continue to improve our programme management practices and tools as we prepare for the 2026 General Election.

We now have documented plans for all aspects of delivering an election

We have documented our key election processes and are making good progress with documenting associated assurance controls and identifying control gaps. As improvements are implemented, process documentation and relevant training materials are being updated.

We have identified and prioritised improvements to support efficiency and ensure integrity

After issues were identified with some of our quality assurance processes for the 2023 General Election official vote count, we implemented some control improvements for the 2023 Port Waikato by-election. Since the 2023 General Election, we have identified and prioritised further improvements to our processes, controls, technology systems and services that will support efficiency and ensure integrity. We are building, testing and will implement control improvements before the next general election. Additional funding has been set aside through Budget 2025 for these improvements.

We have reviewed our readiness to deliver by-elections

This included reviewing our planning assumptions and documentation, recruitment processes, process and training documentation, equipment and supplies storage levels, IT system readiness, and public communications approach. This has enabled us to rationalise the supplies of physical materials we hold in readiness for by-elections.

“

We are strengthening the way we plan and prepare for elections, so we are resilient within an increasingly complex and uncertain environment.

2 **Priority 2:** **Preparing for the future**

Why this is a priority for us

The context in which we deliver electoral services is changing continuously. For instance, we are constantly managing the effects of technological change, widespread inaccurate and misleading information and international supply chain disruptions. Voter expectations and behaviours are also constantly shifting. We need to be able to respond to the opportunities and challenges these pose to delivering electoral services and plan for change across several electoral cycles.

What we said we would achieve by 2026

When we set this priority, we said that success would look like this:

- We have developed a ‘roadmap’ which maps out what the future may look like and how we will continue to deliver well-run elections in the next decade, including further use of digital technology to enhance our services.



**We understand
our challenges and
opportunities and how
we need to respond.**

Our progress

We understand our challenges and opportunities and how we need to respond

Our new Statement of Intent 2025/26 – 2028/29 explains the challenges and opportunities in our operating environment, the impact these may have on the performance of the electoral system over the medium- to long-term, and the interventions that will be most effective. To ensure we can continue to deliver well-run elections that meet the expectations of electors, we need to:

- strengthen our core systems and processes to make them less complex and more efficient
- keep the electoral rolls more up to date throughout the electoral cycle, so that more electors are ready to vote before the election period
- make greater use of technology when we communicate with electors
- consider the use of new technologies to support greater efficiency and meet elector expectations for services, and
- build public understanding and trust and confidence in the Commission and the electoral system.

These changes will help to reduce pressure on election delivery due to population growth, changing elector behaviours and cost increases, and help to meet elector expectations for more accessible, digital services.

We have been working on the foundations for change

We have made progress in establishing the foundations for change. This includes improving our processes and controls as discussed on pages 17 and 29–31 and determining our high-level plan for the next four years, which is set out in our Statement of Intent 2025/26 – 2028/29.

Some changes will require policy change and legislative amendment, additional investment and carefully phased change over several electoral cycles. Our report on the 2023 General Election recommended changes to electoral system settings that would remove inefficiencies and reduce pressure on the system, including allowing us to use digital channels to communicate with electors where possible,¹ automatic enrolment updates,² and greater flexibility in how we deliver elections. Legislative proposals that would enable us to make greater use of digital channels for communication and automatic enrolment updates are included in the Electoral Amendment Bill 2025.

We successfully obtained additional funding through Budget 2025 to start implementing technology changes that could improve efficiency, integrity and services for electors. Additional funding was also provided to prepare a business case for longer term change. This work will be an important first step towards modernising our electoral processes and services.

“

These changes will help to reduce pressure on election delivery due to population growth, changing elector behaviours and cost increases, and help to meet elector expectations for more accessible, digital services.

1. Currently, we are required by legislation to conduct many of our communications with electors by post, which is costly and inefficient. See page 38 for more information.
2. Under our current legislative settings, when we identify that an electors' details have changed, for instance that they have moved address, we can ask an elector to update their details but we cannot make changes on their behalf. This reduces the effectiveness of activities such as data matching. Automatic enrolment updates would involve contacting an elector, advising them that we plan to update their record and providing them with an opportunity to respond before making the update for them.

3

Priority 3: Building relationships and understanding

Why this is a priority for us

We rely on support from other government agencies, community partners, stakeholders and suppliers to run elections. As the challenges to election delivery become increasingly complex, we require continued support from these groups to help us reduce external risks and design and deliver effective electoral services.

We also have a responsibility to promote public understanding of the electoral system, to build confidence in the electoral system, and to facilitate participation in our democracy. Key to this is taking active steps to build stronger relationships with groups who are less likely to participate in the electoral system to help increase their understanding and gain their trust. This includes Māori, Pasifika and other ethnic communities, disabled people and youth.

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**We are working
more strategically
and effectively with
stakeholders.**

What we said we would achieve by 2026

When we set this priority, we said that success would look like this:

- We have strengthened relationships with Māori, other government agencies, community representative groups, and stakeholders to support the delivery of elections.
- We have ensured the public have confidence in the electoral system and an understanding of what happens in elections.
- We have ensured all voters can participate in the electoral process and we supported those who may face barriers.
- We have strengthened relationships with communities experiencing lower rates of participation to build trust and support understanding of democracy.

Our progress

We are working more strategically and effectively with stakeholders

Before the 2023 General Election, we developed an overarching stakeholder engagement and communication strategy and plans for targeted stakeholder groups, which we have since reviewed. This has helped us to be clearer about the purpose of our relationships, and to be more strategic about how, when and why we connect.

As an example, we are working more effectively with other government agencies, particularly those that have a role in national intelligence, security and emergency management. Our partners have a better understanding of their roles and responsibilities for supporting secure and safe elections and our shared understanding of risks has improved.

Our relationships with communities bring valuable insight and support

We are using our own and other publicly available data more effectively for insight into communities across New Zealand. This helps us identify where we need to make new connections and target information and education activities.

We have made valuable new connections within communities with lower levels of participation, including with Māori. We are also strengthening existing relationships between general elections. We are seeing an increased willingness to work with us to deliver key information on our behalf, to provide insights to support the design of information and voting services and reduce access barriers, and to support our efforts to recruit temporary staff for elections and identify potential voting places. In a climate of growing distrust in government institutions internationally, being able to work with people and organisations that already have the trust of their communities is invaluable.

We are doing more to measure the effectiveness of our work

We started to measure public confidence and understanding annually in 2023/24, to gain insight into whether levels fluctuate across an electoral cycle. Previously, we had only measured this for general elections. We do not yet have baseline results for a full electoral cycle, and it is too early to confirm any trends or patterns, but the information we are obtaining will assist with work planning and prioritisation and will help us to set more meaningful performance targets. Results to date are included in the statement of performance section on pages 41 and 46.

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In a climate of growing distrust in government institutions internationally, being able to work with people and organisations that already have the trust of their communities is invaluable.

4

Priority 4: Building capability

Why this is a priority for us

How an organisation works (its capability) is critical to its success and we are actively developing our capabilities. This includes improving the quality of our financial modelling and advice on the costs to deliver elections and implement policy changes. We have been developing our governance and reviewing and updating our policies and procedures. A focus on best practice governance will support our Board to make well-informed decisions based on quality information and to hold management to account.

“

We have refocused roles and increased capacity where feasible and recruited people with skills and expertise that we previously lacked.

What we said we would achieve by 2026

When we set this priority, we said that success would look like this:

- We have an operating model that ensures we have the right number of staff to do the job, staff know what to do, and we are well configured to manage tasks within and across teams.
- We have a funding model that better reflects the Commission's needs and provides certainty of funding both now and in the future.
- We have established a Māori / cultural capability team to improve our cultural competency and understanding at the Commission.
- We have comprehensive documentation of our work to ensure seamless continuity for new Commission staff.

Our progress

The Commission is in a much more resilient position

We have refocused roles and increased capacity where feasible and recruited people with skills and expertise that we previously lacked. New funding allocated through Budget 2022 enabled us to establish several new roles before the 2023 General Election, to bring in capability in areas such as strategy, governance, risk and assurance and programme management. We also established a Māori Advisory team, who have led the development of Ngā Maihihioterā, our Māori strategy, and are supporting staff to improve their cultural competency.

We have made some additional organisational changes since the 2023 General Election to increase experienced delivery and risk and assurance staff in our voting services team. We have also reviewed the future capabilities needed in our people and culture and information technology teams and have refocused roles or brought in different skillsets and experience so teams have the required capability and capacity.

To ensure the Board has the necessary skills and experience to support the future shifts the Commission needs to make, we began the process of recruiting Board advisors with experience in digitalisation, modernisation, systems roll-out, integrity and assurance, and communications.

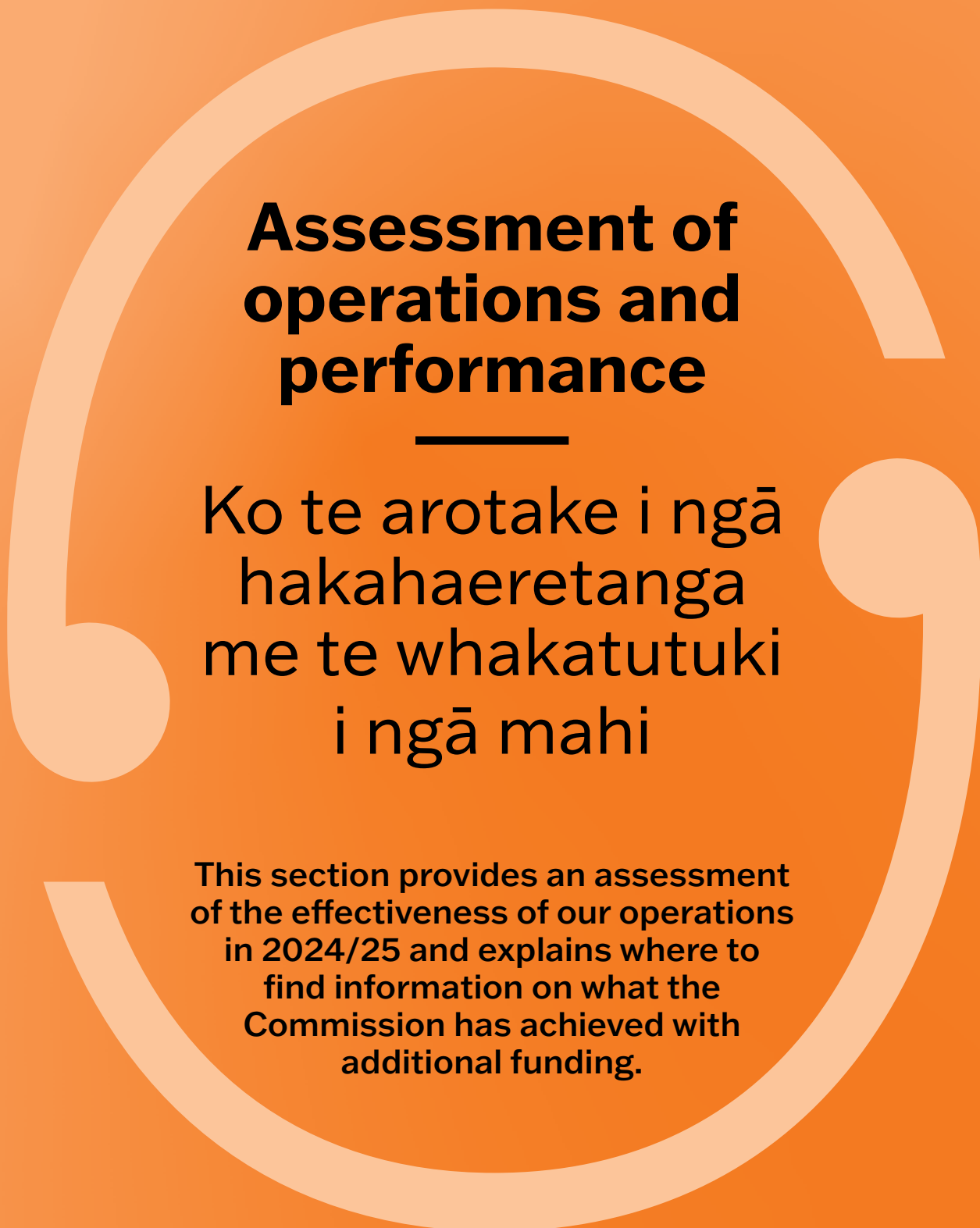
We have seen significant capability shifts

Building maturity will be a continuous process and we have already seen some significant improvements. A priority has been our risk management and assurance practices for the 2026 General Election. During 2024/25, we implemented an assurance framework and a new risk policy and operational framework and held training and risk identification workshops with leaders and teams involved in election planning and delivery.

We have also improved our financial modelling, our ability to forecast enrolment and voting volumes and patterns for future services. This has enabled us to improve our operational advice on policy proposals and on services levels and costs for delivering elections. We are also using data more effectively to target information and education activities.

“

Building maturity will be a continuous process and we have already seen some significant improvements.



Assessment of operations and performance

**Ko te arotake i ngā
hakahaeretanga
me te whakatutuki
i ngā mahi**

**This section provides an assessment
of the effectiveness of our operations
in 2024/25 and explains where to
find information on what the
Commission has achieved with
additional funding.**



Budget significant initiatives

Ko ngā kaupapa nui i ngā mahere pūtea ā-kāwanatanga

The table below provides details of new funding that the Commission has received through Budget initiatives that applies to the 2024/25 financial year or future years. This includes new funding that the Commission applies for each electoral cycle to deliver a general election.

Initiative name	Budget year	Additional funding	Performance information
Efficient, timely and resilient election services	2025/26	\$11.534m	Performance information will be provided in future annual reports and in our post-election report.
	2026/27	\$32.927m	
	2027/28	\$16.409m	
	2028/29	\$0.992m	
	Initiative description This initiative provides funding to retain electoral system performance while managing cost and volume growth by improving and modernising election processes, enrolment, and communications. The funding is intended to: • enable the most efficient delivery of the 2026 General Election • strengthen and speed up the underlying election processes to ensure the integrity of the result, remove volume and inefficiency, and support the introduction of future technology • modernise electoral systems to control ongoing cost and volume growth and improve timeliness. This includes a changed model of enrolment; new, more efficient ways of interacting with the public; and utilising election technologies to provide a step change in the efficiency and timeliness of the voting and count process. An additional \$18.7m over four years has been placed in a tagged contingency to support integrity and efficiency improvements to electoral services.		

Initiative name	Budget year	Additional funding	Performance information
Maintaining service levels in a complex environment with increased resilience	2021/22	\$1.875m	• 2021/22 annual report – Delivering on our strategic priorities and Delivering our services sections. • 2022/23 annual report – Progressing our priority areas of focus and Delivering our services sections • 2023/24 annual report – Highlight: 2023 General Election and Our priority areas of focus sections. • 2024/25 annual report – Progress on strategic intentions and Assessment of operations sections.
	2022/23	\$39.220m	
	2023/24	\$47.064m	
	2024/25	\$15.668m	
	2025/26	\$37.259m	
	2026/27	\$56.870m	
	Initiative description This initiative supports ongoing delivery of electoral services, including general elections, which contribute to a healthy democracy. The funding is intended to: • support the ongoing provision of voting services • increase education and communications outreach to low participation groups • address the Commission’s capability and capacity issues to reduce the risk profile for election delivery and increase resilience to respond to policy change and disruptions in an increasingly complex environment • fund implementation of a continuous Māori Electoral Option to improve access, choice, and participation of Māori.		
Improving access of individuals with disabilities to participate as candidates in general elections and by-elections	2021/22	\$2.000m	• 2021/22 annual report p. 23 • 2022/23 annual report pp. 35–36, 38 • 2023/24 annual report p. 39 • Report on the 2023 General Election.³ • 2024/25 annual report p. 37.
	2022/23	\$0.540m	
	2023/24	\$0.300m	
	2024/25	\$0.370m	
	2025/26	\$0.370m	
		\$0.370m	
Initiative description This initiative provides funding for the Election Access Fund and the Commission’s associated administrative costs. The Fund is designed to make standing as a candidate in a general election or by-election a more equitable process for disabled people.			

3. This report is available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/report-on-the-2023-general-election/>

Assessment of operations

Ko te arotake i ngā whakahaeretanga

Implementing recommendations from the Auditor-General's review of our quality assurance processes for the official vote count

After errors were identified and amended in the 2023 General Election official results, the Auditor-General conducted a review of our quality assurance processes for the official vote count. The Auditor-General's report was published 7 May 2024 and made seven recommendations that we are addressing as we prepare for the next election.⁴ Our progress as at 30 June 2025 is outlined below.

Recommendation 1: Review all vote counting and quality assurance checks and controls to address gaps and vulnerabilities.

We have completed an assessment of our post-election and enrolment processes. The findings are being used to improve assurance controls over these processes. See pages 17 and 29–31 for more information on our work to improve controls.

Recommendation 2: Review and update standard operations manuals and instructions, to improve the clarity of information about quality control activities and why they are important and to clarify accountability and responsibility for carrying them out.

During the year we reviewed our operations manuals and developed a new format that is easier to understand and navigate, which will make it easier to access key information. Key steps and controls are highlighted. As improvements to processes and systems are being tested and implemented, relevant sections of the manuals are being updated so they are ready for the 2026 General Election.

Recommendation 3: Complete the end-to-end description of the election process and inter-dependencies of activities and identify controls that support the election process.

We are in the process of assessing, improving and documenting critical controls and dependencies for our post-election and enrolment processes.

4. The report is available online: <https://oag.parliament.nz/2024/election-2023>

Recommendation 4: Review the personnel requirements for elections, the process for recruiting and training election workers, and planning for contingencies (such as staff unavailability, system outages, and fatigue).

We have reviewed the roles and skills we need to deliver elections and personnel requirements are being reviewed as plans are finalised for the 2026 General Election. This includes planning to cover contingencies and fatigue in key roles. Training material is being updated and, as discussed on page 33, new training materials for temporary enrolment staff have already been tested.

Improvements are in the process of being made to the online recruitment platform to make it simpler, faster, and more effective to recruit staff.

Recommendation 5: Review hardware requirements, to ensure that electorates have sufficient technology to complete tasks required of them.

We have reviewed the technology requirements for all election delivery roles. Procurement is underway for devices to support delivery.

Recommendation 6: Review the information technology systems that support the election process to ensure that they remain fit for purpose for both electorate and National Office functions.

Our information technology systems have been reviewed to ensure they will support delivery of the 2026 General Election. As well as regular maintenance, some improvements that will support efficiency, integrity and assurance or improve services for voters have been or are being implemented, as discussed on pages 29–31.

Recommendation 7: Enhance risk identification processes and continue to apply programme and project management disciplines (including managing risks) throughout the election period.

During 2024/25, we implemented an assurance framework and a new risk policy and operational framework and held training and risk identification workshops with leaders and teams involved in election planning and delivery.



Output 1: Maintain and protect the integrity of the electoral system

Electoral system integrity protects the rights of voters and other participants and supports public trust and confidence. Maintaining and protecting the integrity of the electoral system means we need to remain independent and impartial, and ensure our systems, processes and staff follow and uphold electoral law. We also have a responsibility to provide advice to government on the operational implications of possible changes to electoral law.

Planning and prioritising integrity and assurance improvements

Ensuring that we have more effective quality assurance processes and controls for our enrolment and post-election day activities has been a high priority since the 2023 General Election. After the 2023 General Election, we undertook internal reviews and commissioned external assurance reviews of our enrolment and post-election processes and controls. These helped address recommendations from the Auditor-General's review of our quality assurance processes for the official vote count at the 2023 General Election.

During 2024/25, we collated and analysed the findings and recommendations from these assurance activities and identified the actions we would take to improve our processes and controls.

As well as providing greater integrity and assurance, some of these improvements will also bring efficiency and improve timeliness. These improvement actions have been prioritised for implementation during either the current or next electoral cycle. Actions that we have already progressed or implemented are discussed later in this section.

To implement all of the improvement actions, we identified that we needed additional fixed-term capability and investment in our current technology systems. Through Budget 2025, we obtained \$18.7m in funding over four years that we can apply for to support our improvement work.

Strengthening vote count quality assurance controls

We identified new quality assurance controls as well as ways to automate some existing controls to support accurate vote counting and data entry. During 2024/25, these were built into our Election Management System (EMS). They are on track to be tested and implemented for the 2026 General Election.

Reviewing voting place selection processes

During the year, we reviewed our process for selecting voting places and developed draft guidance for assessing any potential or perceived conflicts of interest. The draft guidance will be tested with registered political parties and will support our decision-making for by-elections and the 2026 General Election.

Improving electoral roll accuracy and quality assurance

During the year, we made significant changes to our electoral roll integrity processes and improved our understanding of how accurate the electoral rolls are. While we already had in place automated checks to help identify any enrolment processing errors made by staff, this year we trialled and implemented an additional internal monitoring process that involves reviewing a sample of manual transactions each month. Any processing errors are corrected and, if necessary, staff receive support or updated training. During the year, the monthly processing error rate has been between one and three percent.⁵

We have also updated our training for enrolment staff to ensure that staff understand not only how to process forms but also the significance of their work and the impact of any errors they might make.

We also reviewed our roll quality reports that identify potentially duplicate records in the system for staff to investigate. These roll quality checks occur at least monthly and more frequently during enrolment-related campaigns. We identified and trialled a number of additional ways the system could potentially check for duplicate records. A plan for how we will consolidate and streamline roll quality reports and checks is being developed.

Managing compliance

During 2024/25, we undertook our ongoing compliance activities that

support the integrity of the electoral system. These included supporting political parties and candidates to meet their disclosure requirements and provide returns for donations and loans. We received and followed up six complaints about non-compliance with electoral laws. Where appropriate, we referred matters to the Police.

Supporting electoral system design changes

We provide impartial advice to policy advisors on proposals relevant to the administration of the system. In 2024/25, this included supporting the Justice Committee's Inquiry into the 2023 General Election by providing information and the support of two staff members as advisors to the Committee. The Committee's final report adopted many of the recommendations we made in our report on the 2023 General Election.

We also provided technical advice and information to the Ministry of Justice to support the development of the Term of Parliament (Enabling 4-year Term) Legislation Amendment Bill, the Referendums Framework Bill, and an Electoral Amendment Bill. If enacted, provisions in the Electoral Amendment Bill will enable us to remove inefficiencies from some of our election and enrolment processes and have more flexibility in the channels used to communicate with electors.

During the year, we also provided advice to Stats NZ on their planning for the next census and implications for electoral boundaries.

5. We have an annual target of 98.5% processing accuracy, see the relevant performance measure on page 44.



Output 2: Prepare for and conduct well-run, risk mitigated electoral events

We need to be prepared to run an election or by-election at any time. General elections are large-scale, nationwide events that take a great deal of planning and preparation. We learn a lot from every event we deliver and build on this for the next event.

Planning and designing the 2026 General Election

During the year, we made substantial progress on the design of the 2026 General Election. This included establishing our planning assumptions, modelling expected volumes and delivery requirements, and updating the staff competencies we will need for our temporary workforce. Through the Budget 2025 process, we provided advice on service level options and costings to obtain funding to run the election.

As part of planning and design, we identified a range of ways to improve efficiency, timeliness, integrity, and services for electors. We selected a small number of initiatives to progress to more detailed design for implementation this cycle. Some other initiatives were incorporated into our longer-term plans for modernisation.

Building and testing new components for the 2026 General Election

In March 2025, we shifted into the second phase of the 2026 General Election programme, which involves

developing and modifying components of the election, such as processes, training documentation and technology functionality, and testing our readiness.

We built technical changes to our Election Management System (EMS), which are ready to be tested and implemented. This included changes that will improve onboarding of temporary workers into approximately 28,000 roles, support the management of supplies and their distribution to voting places, and improvements to processes for overseas and remote voting to help reduce post-election processing times and improve reporting and monitoring of system controls during the post-election period. Work also progressed on requirements for technical changes to the Electronic Roll Scrutiny Application (ERSA) that will improve audit functionality and controls in the system.

Our readiness testing began with a voting place test at our National Office during May 2025. This was the first of a series of tests and simulations we will run. The voting place test used multiple scenarios of different types of voters and ballots to test our updated processes, software applications, and printed materials.

Preparing for potential legislative change and a possible referendum

Our preparations for the 2026 General Election include designing and testing changes to our processes, technology systems, physical materials, training documentation and services that

will only be implemented if legislative amendments signalled by the Government are enacted or if a referendum on the term of Parliament is held. For instance, our voting place test in May included the scenario of running a referendum alongside regular voting. Due to the complexity and time involved in implementing any changes to elections, we need to prepare before relevant legislation has been considered and enacted.

Supporting the review of electoral boundaries

After each Census, a Representation Commission is established to review electorate boundaries and names. The Representation Commission met for the first time on 11 December 2024 to nominate the Chair and confirmed a timetable for the six-month long review. The boundary review closes on 8 August 2025 when the final report is released.

During the year, we provided secretarial support for the Representation Commission and supported the design and delivery of public communications for the boundary review. To make the most efficient use of funds, communications were targeted at areas of the country most affected by the change proposals. We also supported the public consultation process by administering the online portal for public submissions, collating submissions, and coordinating public hearings that were held in Auckland, Palmerston North, Wellington, Christchurch, and online.

Providing enrolment support for the Tauranga City Council election

While we do not deliver local elections, we are responsible for ensuring enrolment data is accurate and up to date, supplying enrolment data to election providers, and confirming the enrolment status of voters who cast votes. Tauranga City Council was required to hold an election on 20 July 2024, which was out of the usual cycle for local elections.

While our planning and the majority of our support for this election occurred during the previous financial year (see our annual report 2023/24 pp. 39–40), we continued to respond to enrolment related enquiries during July. After election day on 20 July, we provided support for checking special votes.

Preparations for 2025 local elections

In August 2024, we began preparations to support the local elections on 11 October 2025. In the lead up to local elections, we are required to contact electors of Māori descent to advise them about the Māori Electoral Option and how and when they can change rolls if they want to. We must also advise all registered electors of their current enrolment details and advise them how to update their details if incorrect. Rather than running two advertising campaigns and sending two mailouts as we had done for the 2023 General Election, we decided to combine these two activities into one campaign. This reduced the amount budgeted by \$2.389 million from the original proposal.

The Māori Electoral Option and enrolment update campaign began on 1 April 2025. There were 3,646,029 packs delivered to electors in New Zealand and overseas.

The campaign, which runs until August 2025, also includes targeted advertising, community information, and education activities. We had a presence at public events attended by communities we needed to reach, such as the 2025 Te Matatini festival in New Plymouth. Information in multiple languages and alternative formats for disabled people is available on our website and was distributed to stakeholders to share with their communities. We have seen a significant increase in traffic to our website since the campaign started.

In preparation for the increased enrolment activity that would accompany the campaign (see graph below), we developed a predictive modelling tool to forecast enrolment activity trends and staffing needs. We also developed new dashboards comparing forecast and actual activity to support decisions about staffing

allocations during the campaign. As at 30 June 2025, we had processed 262,364 enrolment forms since the campaign began on 1 April. 58% of these were digital forms and 42% paper forms.

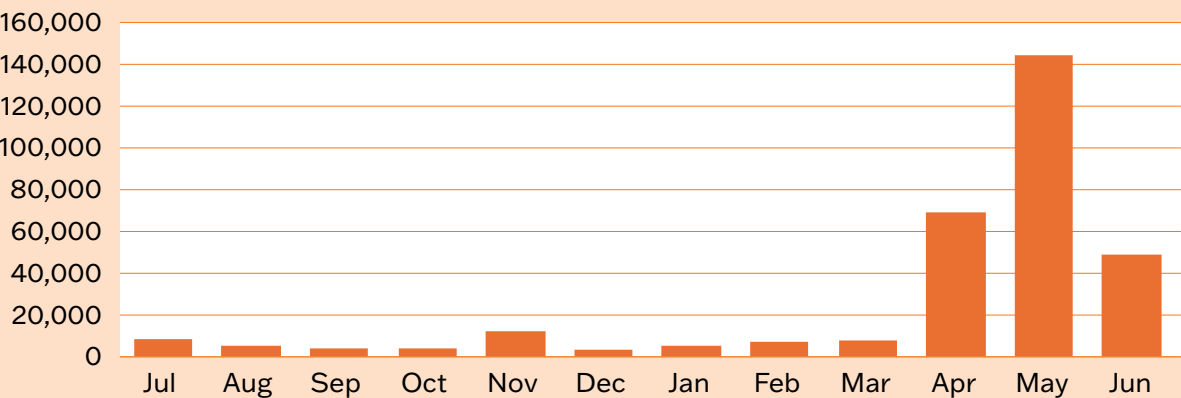
We will refine the modelling tool and dashboards for the 2026 General Election, using data and insights we have obtained during this campaign. For instance, we were able to accurately measure the time specific enrolment activities take.

Temporary enrolment processing staff received training by e-Learning in April. This provided an opportunity to test and review our updated e-Learning training modules before we take on temporary enrolment staff for the 2026 General Election enrolment update campaign.

Providing voting services for the Western Australian State Election

We provided an advance voting place for the 2025 Western Australian State Election at our Wellington National Office from 24 February to 7 March. The voting place was run by staff from our National Office.

Enrolment forms processed during 2024/25





Output 3: Help people understand the electoral system

To increase participation and trust and confidence in the system, we help people to understand:

- why their vote matters
- how the electoral system works and contributes to healthy democracy in New Zealand
- when and how to take part.

We do this by providing clear and accurate information and data, targeted guidance and education activities, and by working within and alongside communities.

Sharing key messages with the public

During the year, we conducted 1,368 information and education activities with communities across New Zealand. Many of our information and education activities this year were focused on encouraging people to enrol or update their enrolment details and increasing understanding of the Māori Electoral Option.

We updated our core information about enrolling to vote, which was translated into 28 different languages and into accessible formats for disabled people and published on our vote.nz website. We also developed new resources to help stakeholders promote the Māori Electoral Option within their communities, including an information brochure, social media tiles, posters and accessible information for disabled people in large print, Braille, audio, New Zealand Sign Language and Easy Read. We also developed advertising about the Māori Electoral Option that is now part of our regular, ongoing communications about enrolment.

Before the local elections combined Māori Election Option and enrolment update campaign, we worked closely with Local Government New Zealand and with the National Iwi Chairs Forum on the communications approach and to develop and share information that they could use with communities. In April, we received applications from eight organisations for funding to provide community-based activities to build awareness and understanding of the 2025 local elections. Just under \$54,000 was distributed to five successful applicants.

In November 2024, we launched a new series on our social media channels called Friday Facts. Each week we share a fact about New Zealand's democracy and electoral system.

Making data about elections more relevant for the public

We want to make sure that New Zealanders understand how elections work and have access to data about their communities that is useful for their needs. In December, we published General Election 2023 voter turnout statistics to an electorate level on our elections.nz website. For the first time, this included data broken down by neighbourhoods, providing a more detailed view of turnout in each electorate.

Helping young people engage with democracy

We were invited by the Ministry of Youth Development to present to the 2025 Youth Parliament. Youth Parliament is an opportunity offered once each parliamentary cycle to 143 young people across New Zealand to learn how government works and represent their communities as youth members of parliament or youth press gallery members. Youth Parliament is a non-partisan programme, and we were asked to share our experience in navigating political neutrality with the planning group.

We worked collaboratively with the Ministry of Youth Development project team to design online sessions for participants that covered our work at the Commission, enrolling and voting and why they are important, and insights from our experiences engaging with communities. The sessions were designed not only to increase the participants' own understanding but also to support them to engage with their own communities and share their knowledge more widely. The training was delivered in June 2025 and was well received. It was a great opportunity for us to connect with youth from across New Zealand who can share our key messages more widely, including raising awareness of the provisional roll.

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During the year, we conducted 1,368 information and education activities with communities across New Zealand.

Improving information for candidates

During the year, we added content and resources relevant to by-elections to our Candidate Hub on our elections.nz website, including a by-election candidate handbook. The Candidate Hub was set up before the 2023 General Election to provide information on how to become a candidate, the rules that apply to candidates, and other useful resources. We also share key dates and updates on any relevant legislative changes on the Candidate Hub. The addition of by-election content means candidates and potential candidates should now be able to find all the information they may need in one place.

Supporting and learning from Pacific election management bodies

Promoting electoral integrity and democratic resilience across the Pacific is a shared priority for the region. Our Pacific liaison programme, funded by the Ministry of Foreign Affairs and Trade under the New Zealand Aid Programme, provides expert support and collaboration to assist Pacific countries to maintain their electoral systems and strengthen democratic practices. We work alongside regional partners, international organisations, and non-profit agencies to support the development and delivery of processes, materials, systems and training through knowledge exchanges and technical advisor expertise.

Our knowledge exchange programmes continue to be a valuable way for Pacific electoral management bodies to gain insight and understanding of electoral processes and share ideas. In 2024/25, we conducted exchanges with representatives from Samoa, Fiji and Tonga to New Zealand to share knowledge across several key areas including data and insights; overseas, remote and dictation voting; legal processes; and voter registration.

A highlight was hosting a three-day Pacific Training Excellence Workshop in Brisbane, Australia in May 2025. Electoral administrators from 14 Pacific nations attended the workshop to explore building better, stronger, and more robust training programmes.

Additionally, our Manager International, joined the Commonwealth Election Professionals Pacific Region training team as a facilitator at a successful event held in Fiji. The theme of the training was strengthening electoral integrity and inclusion through building strategic partnerships with key stakeholders.

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Our knowledge exchange programmes continue to be a valuable way for Pacific electoral management bodies to gain insight and understanding of electoral processes and share ideas.



Output 4: Make it simple and easy to take part

We aim to make participation in the electoral system easy, including by:

- ensuring our advice and guidance is clear, accessible, and relevant
- ensuring our systems and processes for enrolment, voting, and other electoral activities are simple and accessible, while not undermining the integrity of the electoral system
- providing support tailored to communities with lower participation rates.

Reestablishing the Election Access Fund

The Election Access Fund supports disabled people to seek selection and stand as candidates in general elections and by-elections by covering disability-related costs which non-disabled candidates do not face. The fund was initially opened in October 2022 for the 2023 General Election. A Ministerial review of the establishment and first operation of the Fund determined that the Electoral Commission would continue to administer the Fund.

During 2024/25, we prepared to reestablish the Fund. This included setting up the steering group and the panel that will determine applications; implementing improvements identified in reviews of the Fund, such as refreshing the application forms and guidelines to be more user friendly; and meeting with political parties to provide an update and gain insight into their selection timeframes and activities.

The Fund was reopened on 2 May 2025 for the next general election. It is also available for selection and campaign activities for the Tāmaki Makaurau by-election in September 2025. As at 30 June 2025, five enquiries had been received about the Fund.

Reaching electors with non-serviceable postal addresses

In May 2024, NZ Post announced that they would no longer be manually redirecting mail addressed to a non-service address to the addressee's correct PO Box or Private Bag. We worked with NZ Post and Telnet to plan and deliver an email and SMS campaign in early February 2025 to 23,467 enrolled electors who would no longer receive mail addressed to their home address. 15,909 emails were sent and 8,701 text messages delivered to cell phone numbers, advising electors of the change and encouraging them to provide us with an alternative postal address.

Providing advice on how we could communicate more effectively and efficiently

We use postal services to communicate directly with electors, for instance to ask them to check if their enrolment details are up to date, to confirm any changes to their enrolment details, and to distribute EasyVote cards and voting information. This is not very efficient. It is also increasingly expensive to communicate through post, as postal, print and paper costs are all steadily increasing, as is the population of eligible voters we need to contact.

In many instances, we use post for communications as this is required by legislation. In our report on the 2023 General Election, we recommended legislative amendments that would enable us to use alternative methods to communicate with electors about enrolment matters. During the year, we provided further data and information to policy makers to support the development of the Electoral Amendment Bill. If relevant proposals in the Bill are enacted, this will provide flexibility in how we can communicate with electors.

Encouraging electors to provide alternative contact details

For digital channels to be an effective communication option, we need electors to provide us with an email address and/or mobile number. As part of the enrolment update and Māori Electoral Option campaign for the local elections, we included a leaflet with every pack that was posted to registered electors, encouraging

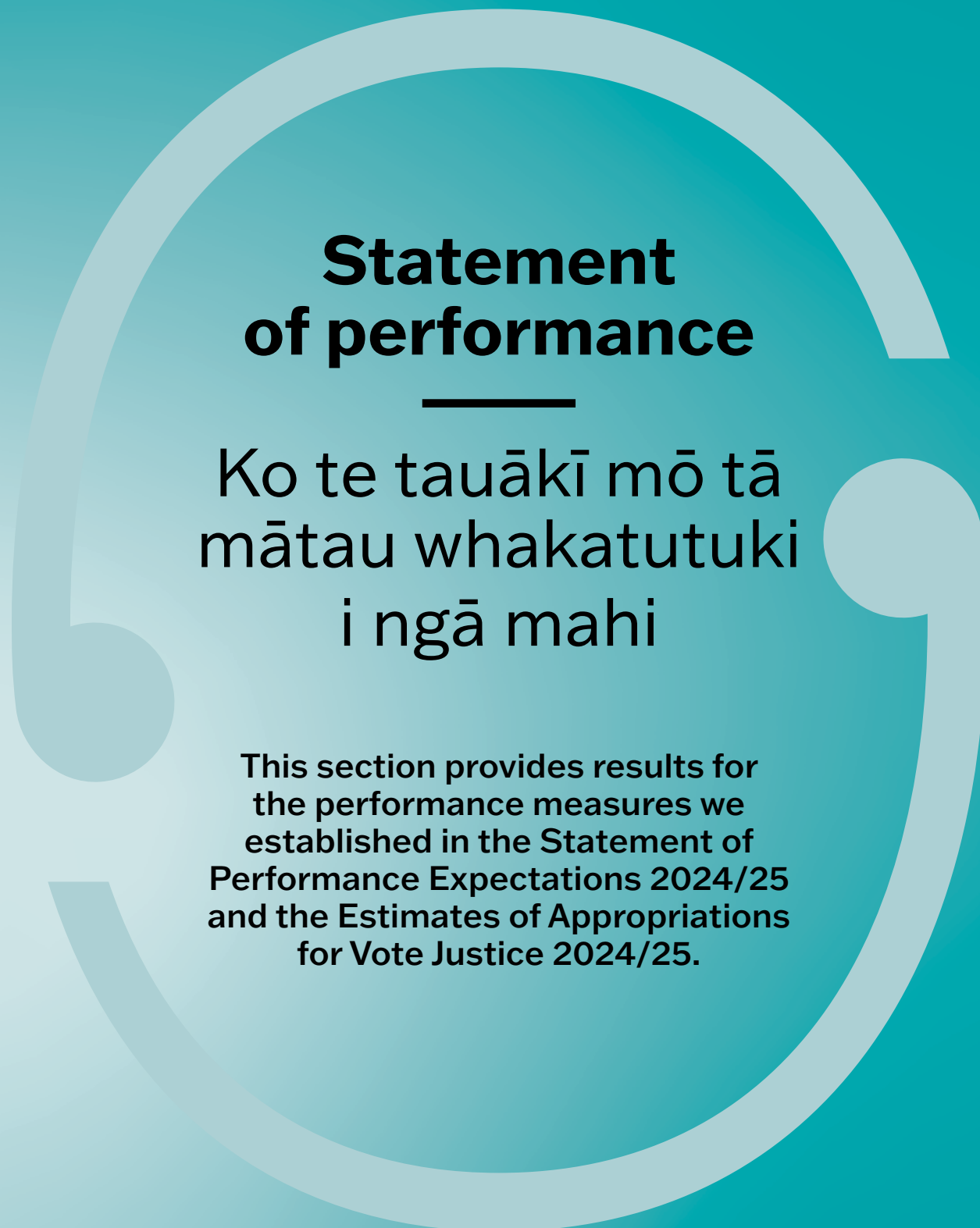
them to provide us with an alternative method of communication. Between 1 April, when the campaign started, and 30 June 2025, the percentage of enrolment records with an email address increased from 57.8% to 60.5% and the percentage with a mobile number increased from 77.8% to 79.0%.

Streamlining application processes for unpublished roll

People with concerns about their personal safety can apply to go on the unpublished roll. This includes staff in certain public sector organisations whose roles have the potential to place them at risk. During the year, we worked with New Zealand Police to develop a more streamlined application process for Police staff and their families. We also started to review other unpublished roll application processes to identify improvements.

Making it easier for political parties to submit documents

We implemented functionality improvements to our online Party Portal to make it easier for parties to send us documents digitally. The user can select the document type to be uploaded and upload one or more documents at a time. When an upload is successful, the user sees an instant on-screen confirmation and receives an automated email acknowledgment that includes the date and time of the upload and the names of the uploaded files. This provides greater certainty for parties when working to tight statutory deadlines, such as when lodging return forms or candidate nominations.



Statement of performance

**Ko te tauākī mō tā
mātau whakatutuki
i ngā mahi**

**This section provides results for
the performance measures we
established in the Statement of
Performance Expectations 2024/25
and the Estimates of Appropriations
for Vote Justice 2024/25.**



Our performance measure results

Ko ngā putanga o te ine i tā mātau whakatutuki i ngā mahi

Our performance measures align with our performance framework (see page 13). They help us to understand whether we are making progress towards achieving our impacts for New Zealanders and delivering our outputs effectively and efficiently.

Some of our performance measures relate to activities that are undertaken every year, but others are only relevant at specific phases of the electoral cycle and are therefore not included in our Statement of Performance Expectations for 2024/25 or this annual report. We also have measures that we include every year but are only applicable when there is a by-election. There were no by-elections conducted during 2024/25, so there is nothing to report against these measures.

We have provided the most relevant comparative result for each measure, for instance, the result from the previous year, electoral cycle, or by-election. Where results follow an established cyclical pattern, we have included comparative data from more than one electoral cycle to illustrate this.

Impact 1: People have trust and confidence in the electoral system

How we measure this impact

We started to measure public confidence annually in 2023/24, to gain insight into whether levels fluctuate across an electoral cycle. Before this, we had measured voter and non-voter confidence only in general election years.

We set ambitious targets for our measures for the current electoral cycle based on results from the 2023 General Election post-election survey, although due to differences in methodology the two surveys are not directly comparable. Once we have baseline results for the annual survey for a full electoral cycle, we will review the appropriateness of our targets.

Our results

Performance measure	Comparative result	2024/25 target	2024/25 result
Percentage of surveyed eligible voters who have 'total or high' confidence the Electoral Commission conducts Parliamentary elections fairly in New Zealand ⁶	2023/24: 72%	76% or greater	66% Not achieved
Percentage of surveyed eligible voters who have 'total or high' confidence that Electoral Commission staff conduct Parliamentary elections impartially in New Zealand	2023/24: 71%	76% or greater	63% Not achieved

We did not achieve our measures for this impact. However, it is too early to tell if we are seeing early indicators of a decline in confidence in the Commission, which may be part of a global pattern of declining confidence in public institutions. There may be a cyclical pattern where confidence is highest immediately after a general election when people have been engaging with the electoral system and then decreases over time as elections and the Electoral Commission become less visible.

6. This is also an Estimates of Appropriations measure.

Impact 2: People take part in the electoral process

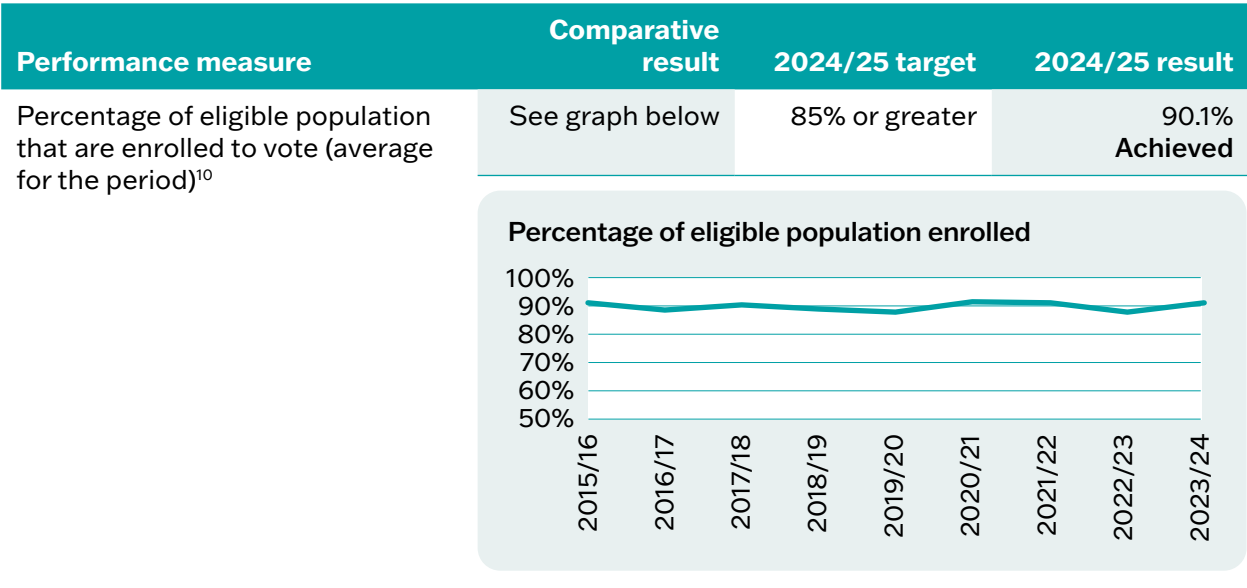
How we measure this impact

To understand levels of participation in the electoral system, we monitor voter turnout at elections, by-elections, and referendums. We monitor enrolment levels throughout the electoral cycle and set measures for all New Zealanders as well as Māori and youth.⁷ In a general election year, we also measure peak enrolment levels on election day.

Enrolment levels fluctuate throughout the cycle, depending on the timing of elections, enrolment campaigns, roll cleansing activities and updates to our population estimates.⁸ To minimise the impact of these variables, our annual results are based on daily results averaged across the period.

For 2024/25, we modified our approach to setting targets for enrolment. Previously, we had set targets each year for the average number of people enrolled, based on where we were in the electoral cycle and the enrolment activities we planned to undertake during the year. This approach did not make it easy for Parliament or the public to understand enrolment trends or encourage improved performance over time. We are now setting enrolment targets as a percentage of the estimated eligible population.⁹ Rather than adjusting the performance standard year on year, we will maintain a consistent, moderately ambitious target throughout the electoral cycle.

Our results



7. We are interested in all groups with historically low levels of participation, which include Māori, Pasifika and other ethnic communities, disabled people and youth. Māori and youth are the only two of these groups we can identify from enrolment data, as the personal information we are allowed to collect with enrolments is limited.

8. Annually, we receive projections of the number of eligible electors from Stats NZ, broken down by age group.

9. The Commission does not receive population projections for people of Māori descent, so is unable to calculate the percentage of eligible people of Māori descent who are enrolled.

10. This is also an Estimates of Appropriations measure.

Performance measure	Comparative result	2024/25 target	2024/25 result																				
Percentage of eligible 18–24-year-olds that are enrolled to vote (average for the period)	See graph below	60% or greater	63.2% Achieved																				
Percentage of eligible 18–24 year olds enrolled <table><thead><tr><th>Fiscal Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2015/16</td><td>72%</td></tr><tr><td>2016/17</td><td>65%</td></tr><tr><td>2017/18</td><td>68%</td></tr><tr><td>2018/19</td><td>65%</td></tr><tr><td>2019/20</td><td>60%</td></tr><tr><td>2020/21</td><td>72%</td></tr><tr><td>2021/22</td><td>68%</td></tr><tr><td>2022/23</td><td>62%</td></tr><tr><td>2023/24</td><td>70%</td></tr></tbody></table>				Fiscal Year	Percentage	2015/16	72%	2016/17	65%	2017/18	68%	2018/19	65%	2019/20	60%	2020/21	72%	2021/22	68%	2022/23	62%	2023/24	70%
Fiscal Year	Percentage																						
2015/16	72%																						
2016/17	65%																						
2017/18	68%																						
2018/19	65%																						
2019/20	60%																						
2020/21	72%																						
2021/22	68%																						
2022/23	62%																						
2023/24	70%																						
Number of people of Māori descent enrolled (average for the period)	See graph below	0.546m	0.565m Achieved																				
Number of people of Māori descent enrolled <table><thead><tr><th>Fiscal Year</th><th>Number</th></tr></thead><tbody><tr><td>2015/16</td><td>450,000</td></tr><tr><td>2016/17</td><td>440,000</td></tr><tr><td>2017/18</td><td>470,000</td></tr><tr><td>2018/19</td><td>480,000</td></tr><tr><td>2019/20</td><td>470,000</td></tr><tr><td>2020/21</td><td>520,000</td></tr><tr><td>2021/22</td><td>530,000</td></tr><tr><td>2022/23</td><td>520,000</td></tr><tr><td>2023/24</td><td>550,000</td></tr></tbody></table>				Fiscal Year	Number	2015/16	450,000	2016/17	440,000	2017/18	470,000	2018/19	480,000	2019/20	470,000	2020/21	520,000	2021/22	530,000	2022/23	520,000	2023/24	550,000
Fiscal Year	Number																						
2015/16	450,000																						
2016/17	440,000																						
2017/18	470,000																						
2018/19	480,000																						
2019/20	470,000																						
2020/21	520,000																						
2021/22	530,000																						
2022/23	520,000																						
2023/24	550,000																						
By-election (if applicable): Percentage of people enrolled who cast a vote	2023 Port Waikato by-election: 35.9% 2022 Hamilton West by-election: 31.4% 2022 Tauranga by-election: 40.5%	35% or greater	No by-elections held Nothing to report																				

We achieved all our measures for this impact area.

Output 1: Maintaining and protecting the integrity of the electoral system

How we measure this output

We measure the effectiveness and efficiency of aspects of our work that are critical to maintaining the integrity of the electoral system. This includes

our work to maintain the accuracy of the electoral roll and ensure that electoral system participants follow the law.

Our results

Performance measure	Comparative result	2024/25 target	2024/25 result
Percentage of reviewed electoral roll changes requiring no correction ¹¹	New measure	98.5% or greater	98.4% Not achieved
Percentage of failures by a party, candidate or third party to file a relevant return of election expenses, donations, or loans that are followed up within 5 working days.	2023/24: 100%	95% or greater	100% Achieved
Percentage of allegations of electoral finance or advertising breaches of the Electoral Act that are acknowledged, and follow-up initiated if required, within 10 working days of receipt	2023/24: 99.1%	90% or greater	100% Achieved
By-election (if applicable): Official result certificates for the electorate are signed by both the electorate Returning Officer and the attending Justice of the Peace	2023 Port Waikato by-election: Achieved 2022 Hamilton West by-election: Achieved 2022 Tauranga by-election: Achieved	Achieved	No by-elections held Nothing to report

We did not achieve our measure for the accuracy of the electoral roll changes. As discussed on page 33, we made improvements to our training for enrolment staff during the year and we follow up with staff making processing errors to determine if further support is needed.

Since the new training was implemented, we have seen a reduction in processing errors despite increased volumes of processing.

11. Enrolment quality assurance staff review a randomly selected sample of electoral roll changes each month to ensure changes have been processed correctly.

Output 2: Preparing for and running electoral events

How we measure this output

Some of our annual measures change depending on where we are in the electoral cycle and whether we are in a preparation or delivery phase for the

next general election. Our measures for the preparation phase of the cycle supplement programme monitoring and assurance activities.

Our results

Performance measure	Comparative result	2024/25 target	2024/25 result
Design of key election processes are assessed as likely to be effective	New measure	Achieved	No assessments undertaken ¹² Nothing to report
By-election (if applicable): Preliminary results start to be publicly released by 7.30pm on the day of the by-election	2023 Port Waikato by-election: Achieved 2022 Hamilton West by-election: Achieved 2022 Tauranga by-election: Achieved	Achieved	No by-elections held Nothing to report
By-election (if applicable): Official results are declared by or on the date scheduled	2023 Port Waikato by-election: Achieved 2022 Hamilton West by-election: Achieved 2022 Tauranga by-election: Achieved	Achieved	No by-elections held Nothing to report

We have nothing to report this year against our measures for this output area. We will be reviewing our measures for election readiness and delivery during 2025/26 and will ensure we have appropriate measures in place for the 2026 General Election.

12. We are still designing the assurance plan that will sit behind this measure. This will be approved by the Board later in 2025 and we will start to report against this measure in 2025/26.

Output 3: Helping people understand the electoral system

How we measure this output

The measures below represent key areas where we seek to build understanding. We started to measure understanding annually in 2023/24, to gain insight into whether levels of understanding fluctuate across an

electoral cycle. We used survey results from recent information and education campaigns to inform target setting. Once we have baseline results for the annual survey for a full electoral cycle, we will review the appropriateness of our targets.

Our results

Performance measure	Comparative result	2024/25 target	2024/25 result
Percentage of people of Māori descent surveyed that demonstrate a good understanding of the Māori Electoral Option	2023/24: 65%	65% or greater	60% Not achieved
Percentage of survey respondents that report a good or very good understanding of the process for voting in New Zealand ¹³	2023/24: 94%	88% or greater	92% Achieved
Percentage of survey respondents that report a good or very good understanding of the process for enrolment in New Zealand	New measure 2023/24 survey result: 92%	88% or greater	90% Achieved

We did not achieve our measure related to understanding of the Māori Electoral Option. Survey respondents are considered to have demonstrated a good understanding if they select the correct answer to four statements about the Māori Electoral Option. The statements are designed to test whether people of Māori descent understand that Māori can go on either the Māori or general roll, can change between rolls, and that the type of roll a person is on determines whether they vote for a person standing in a general or Māori electorate.

While the percentage of survey respondents selecting the correct response to each individual statement was quite high (69%, 88%, 90% and 94%), the measure result of 60% indicates that two-fifths of Māori

survey respondents were unsure of at least some aspects of how to exercise their choice of representation.

After a continuous Māori Electoral Option was introduced by legislation from 31 March 2023, we ran a Māori Electoral Option information and education campaign before the 2023 General Election to raise awareness and understanding of the Option and support people of Māori descent to change rolls if they chose to do so. We are also running a campaign for the 2025 local elections. During 2024/25, we also developed and shared new information resources with stakeholders and communities and implemented our ongoing advertising approach. We will monitor the ongoing effectiveness of our work and adjust our approach as necessary.

13. This is also an Estimates of Appropriations measure.

Output 4: Making it easy and simple for people to take part

How we measure this output

The measures below represent areas where electors and other electoral

system participants engaged with our services during 2024/25.

Our results

Performance measure	Comparative result	2024/25 target	2024/25 result																				
Percentage of enrolment transactions that are conducted digitally	See graph below ¹⁴	50% or greater	60.7% Achieved																				
Percentage of enrolment transactions conducted digitally <table><caption>Percentage of enrolment transactions conducted digitally</caption><tr><th>Year</th><th>Percentage</th></tr><tr><td>2015/16</td><td>5%</td></tr><tr><td>2016/17</td><td>5%</td></tr><tr><td>2017/18</td><td>6%</td></tr><tr><td>2018/19</td><td>8%</td></tr><tr><td>2019/20</td><td>20%</td></tr><tr><td>2020/21</td><td>55%</td></tr><tr><td>2021/22</td><td>45%</td></tr><tr><td>2022/23</td><td>58%</td></tr><tr><td>2023/24</td><td>60.7%</td></tr></table>				Year	Percentage	2015/16	5%	2016/17	5%	2017/18	6%	2018/19	8%	2019/20	20%	2020/21	55%	2021/22	45%	2022/23	58%	2023/24	60.7%
Year	Percentage																						
2015/16	5%																						
2016/17	5%																						
2017/18	6%																						
2018/19	8%																						
2019/20	20%																						
2020/21	55%																						
2021/22	45%																						
2022/23	58%																						
2023/24	60.7%																						
Percentage of survey respondents who agree or strongly agree that advisory opinions ¹⁵ provided were timely and adequately answered their requests	2022/23: 81.8% ¹⁶	80% or greater	90% Achieved																				
Percentage of advisory opinions issued within 5 working days	2022/23: 99.7%	95% or greater	100% Achieved																				

We achieved all our measures for this output area.

14. Some results have been retrospectively calculated to reflect a change in methodology for this measure from 1 July 2023 that excluded transactions that are not initiated by electors. We aim to meet public demand for convenient digital services. Also, digital enrolments are more efficient to process than paper. However, we are currently required to supply paper forms when contacting electors prior to local elections and general elections. We have also used paper forms in voting places for general elections and some by-elections.
15. We provide advisory opinions on whether an advertisement is as an election advertisement for the purposes of the Electoral Act 1993. Our opinions are our interpretation of the Act and not legal advice. Advisory opinions are most often requested by members of parliament, candidates, parties, third party promoters and members of the public.
16. We measure this twice each electoral cycle by sending a survey to people who have requested an advisory opinion during the previous 18 months. The previous survey was conducted in 2022/23. The majority of advisory opinions are requested in the lead up to a general election.

Notes to the performance measures

Ko ngā kōrero āpiti mō ngā ine o tā mātau whakatutuki i ngā mahi

Our measures are designed to be meaningful to Parliament and the public. Together with the information presented in our performance story narrative and the financial statements, they are presented in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and with the Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48).

Critical reporting judgments, estimates and assumptions

Over the last two years, we have made some changes to our performance measures and how we contextualise them to improve their meaningfulness and replace measures that are difficult to measure with confidence. The rationale for changes to measures or methodologies are explained in the section above.

We still have some work to do during 2025/26 to review some of our performance measures before the 2026 General Election. We have also developed a refreshed strategic performance framework that is in effect from 1 July 2025, that will provide a clearer line of sight between our activities and our impacts and make it easier to explain what our performance measures demonstrate.

When selecting which outputs and activities to measure, we have considered factors such as relevance to achieving our impacts and outcome, the level of public or Parliamentary interest, and scale of investment (people and funding).

We are also focused on improving the comparative information we provide to support understanding of measure results, both in terms of showing longer-term trends and illustrating cyclical patterns. In some instances, we already have this data but in other instances, as explained above, we are still building a baseline.

Stats NZ provides us with projections of the total population of eligible voters and age group populations. We use these to calculate enrolment and turnout percentages.

For measure results based on surveys, these are from an annual survey conducted using online research panels. At least 1000 people are surveyed, and quotas are set by age, gender, region, and ethnicity to ensure the sample is representative of the population. Māori are over-sampled relative to their incidence in the population to boost the reliability of the Māori electoral roll and electorate questions.

Output expenditure 2024/25

Ko ngā whakapaunga pūtea mō ngā putanga o 2024/25

Statement of output expenditure

For the year ended 30 June 2025

	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Provision of Electoral Services			
Output Revenue			
Crown revenue	50,692	50,717	117,450
Other revenue	921	317	878
Total output revenue	51,613	51,034	118,328
Output Expenditure			
Output Area 1: Maintain and protect the integrity of the electoral system	28,620	33,870	29,847
Output Area 2: Prepare for and conduct well-run, risk-mitigated electoral events			
General election	3,936	3,648	92,661
By-elections	-	-	1,558
Representation Commission	808	1,274	12
Māori electoral option	724	2,864	664
Local body election	7,830	8,701	233
	13,298	16,487	95,128
Output Area 3: Help people understand the electoral system	23	30	608
Output Area 4: Make it easy and simple for people to take part	822	647	834
Total output expenditure	42,763	51,034	126,417
Operating surplus / (deficit) from electoral services	8,850	-	(8,089)
Provision of Services from the Electoral Commission – Broadcasting PLA			
Broadcasting allocation revenue	-	-	3,605
Broadcasting allocation expenditure	-	-	3,586
Operating surplus / (deficit) from broadcasting PLA	-	-	19
Other Activity			
International assistance revenue	1,444	2,630	1,741
International assistance expenditure	1,444	2,630	1,741
Operating surplus / (deficit) from international assistance programme	-	-	-
Net operating surplus / (deficit)	8,850	-	(8,070)



Organisational health and capability

**Ko te hauora me
te āheinga o te
whakahaere**

**This section explains how we meet our
obligations as a good employer and
includes our workforce profile.**



Supporting our people

Ko te tautoko i ā mātau kaimahi

Our people are the key to our success. They keep the Commission running efficiently, ensuring we meet our statutory responsibilities and deliver effective, accessible services and information and successful electoral events. We want everyone who works at the Commission to feel supported and empowered.

Our core workforce consists of 155 permanent staff. We rely on a large additional workforce of fixed term and casual staff to deliver parliamentary elections and support our enrolment activities for local and general elections. To deliver the next general election, for instance, we will employ people from across New Zealand into approximately 28,000 temporary or casual roles.

Our permanent staff receive:

- enhanced sick leave and parental leave provisions
- five weeks' annual leave
- access to an Employee Assistance Programme
- free flu vaccinations, contributions to eyecare, and access to discounted medical insurance
- 4% KiwiSaver employer contribution
- flexible working arrangements.

Creating a fair and inclusive workplace

We are dedicated to creating a fair and inclusive workplace for all our staff and ensuring our workforce reflects the diverse makeup of the New Zealand population.

During the year, we made progress in reducing our mean and median gender and Māori pay gaps. This was due to the implementation of a new remuneration policy that established standardised steps for progression within pay bands, and alignment of the salaries of staff who were under 100% of their band to one of the standardised progression steps. We also collected ethnicity data for up to 90% of our staff to support better analysis of pay gaps.

The graph on the next page shows the Commission's mean and median gender pay gap since 2022 compared against data for the public service collected by the Public Service Commission.¹⁷

17. Public service gender pay gap data is available online: <https://www.publicservice.govt.nz/data/workforce-data/remunerationpay/pay-gaps>

As indicated in our workforce profile on page 53, the Commission's permanent staff has a high proportion of women (71%) and women in tier 1 – 3 roles (71%). However, there is also a number of women in roles that fall within lower pay bands. This increases the size of our median gender pay gap as men have a more normal distribution across roles and pay bands.

We reviewed our workplace behaviour policy and developed guidance on options for responding to unacceptable behaviour. All staff, including the executive leadership team, had the opportunity to attend a workshop designed to help them identify unacceptable and positive workplace behaviours and understand how to address any concerns. We also developed an e-learning module for new staff.

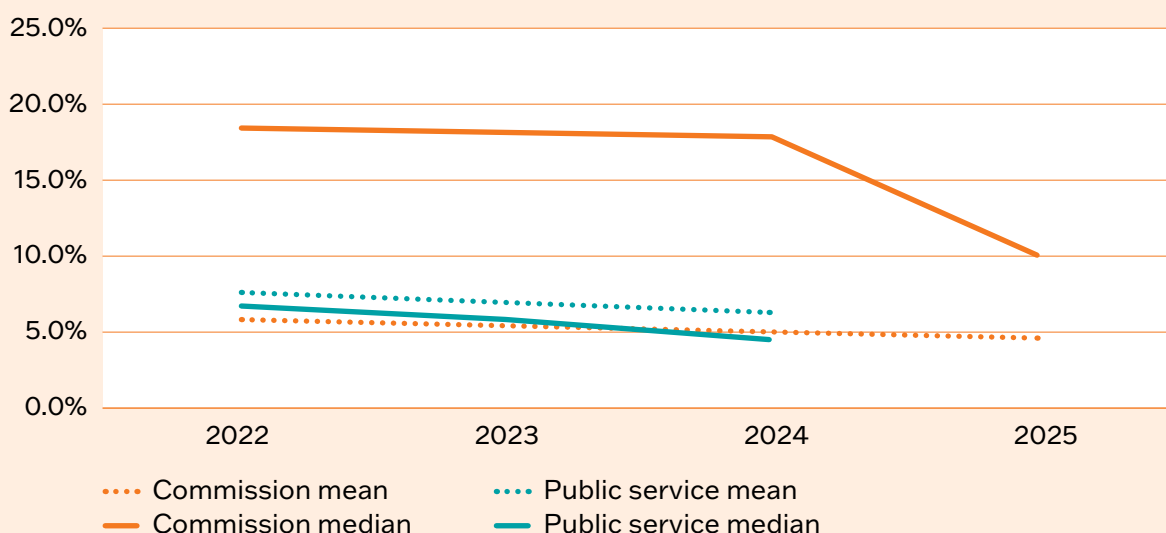
We also held sessions with staff on our values, which we refer to as poutokomanawa, the central pole of a wharenui (see page 11). This was an opportunity to be clearer about what our values mean to us and how they inform our work.

Strengthening our health, safety and wellbeing practice

We continue to develop our health, safety, and wellbeing practice to ensure we meet our obligations and support our staff. We have a Health, Safety and Wellbeing Committee made up of health and safety representatives from across the organisation as well as the PSA delegate and the Chief Electoral Officer. The Committee meets regularly to discuss risks and opportunities.

Improving incident reporting and our core processes continued to be a focus in 2024/25. We updated our health and safety incident forms and created additional forms to make it easier for staff to report hazards, pain and discomfort. We created a workplace health and safety inspection checklist for regularly checking the health and safety standards of our offices. We also created personal emergency and evacuation plans to support staff who may have severe medical conditions or mobility difficulties.

Mean and median gender pay gap



Workforce profile

Ko te tūāhua o te hunga kaimahi

Diversity of permanent staff

		30 June 2025 All staff	30 June 2024 All staff	30 June 2025 Tiers 1–3	30 June 2024 Tiers 1–3
Headcount		155	148	21	22
Gender	Female	71%	66%	71%	68%
	Male	29%	34%	29%	32%
	Gender diverse	0%	0%	0%	0%
Age	<30 years	8%	10%	0%	0%
	30–39 years	21%	24%	14%	14%
	40–49 years	28%	22%	19%	32%
	50–59 years	31%	28%	48%	41%
	>60 years	12%	16%	19%	14%
Length of service with the Commission and its predecessors	<3 years	54%	60%	52%	73%
	3–10 years	33%	23%	38%	14%
	>10 years	14%	18%	10%	14%
Ethnicity	European	65%	66%	72%	67%
	Māori	15%	13%	11%	11%
	Pacific peoples	8%	6%	6%	0%
	Asian	12%	12%	11%	17%
	MELAA ¹⁸	3%	2%	0%	0%
	Other ethnic group	1%	2%	6%	6%

Unplanned turnover of permanent staff

	2024/25	2023/24	2022/23	2021/22
Percentage	11%	18%	22%	22%

*Unplanned turnover includes all resignations and retirements and excludes redundancy.

18. Middle Eastern/Latin American/African.



Annual financial statements

Ko ngā pūrongo
pūtea ā-tau



Our financial statements

Ko ā mātau pūrongo pūtea

Statement of comprehensive revenue and expense

For the year ended 30 June 2025

	Notes	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Revenue				
Revenue from Crown	2	50,692	50,717	121,055
International assistance programme		1,444	2,630	1,741
Interest received		824	134	677
Other income		97	183	201
<i>Total revenue</i>		53,057	53,664	123,674
Expense				
Employee related expenses	3	24,416	25,482	72,514
Operating costs	4	18,771	27,730	58,765
Depreciation and amortisation	7,8	1,020	452	465
<i>Total expenses</i>		44,207	53,664	131,744
Surplus / (deficit)		8,850	-	(8,070)
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		8,850	-	(8,070)

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of financial position

As at 30 June 2025

	Notes	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	5	22,871	9,596	14,095
Debtors and other receivables	6	532	1,475	192
Prepayments		505	200	455
Inventories		48	21	28
<i>Total current assets</i>		23,956	11,292	14,770
Non-current Assets				
Property, plant, and equipment	7	290	277	379
Intangible assets	8	4,064	523	2,919
Prepayments		54	-	69
<i>Total non-current assets</i>		4,408	800	3,367
Total assets		28,364	12,092	18,137
Liabilities				
Current Liabilities				
Creditors and other payables	9	2,040	432	1,261
Deferred revenue	9	6,228	5,119	5,951
Employee entitlements	10	2,113	691	2,094
Provisions	12	370	-	370
<i>Total current liabilities</i>		10,751	6,242	9,676
Non-Current Liabilities				
Rental liability	11	283	-	-
Employee entitlements	10	138	65	119
<i>Total non-current liabilities</i>		421	65	119
Total liabilities		11,172	6,307	9,795
Net assets		17,192	5,785	8,342
Equity				
Opening equity		8,342	5,785	16,412
Surplus / (deficit)	13	8,850	-	(8,070)
Total equity		17,192	5,785	8,342

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the year ended 30 June 2025

	Notes	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Equity as at 1 July		8,342	5,785	16,412
Total comprehensive revenue and expense		8,850	-	(8,070)
Equity as at 30 June	13	17,192	5,785	8,342

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2025

	Notes	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Cash flows from operating activities				
Receipts from Crown		50,876	50,876	121,214
Interest received		824	134	677
Receipts from other revenue		1,465	2,283	2,957
Payments to employee related expenses		(24,379)	(26,531)	(72,742)
Payments to suppliers		(18,029)	(28,550)	(63,291)
Goods and services tax (net)		(171)	(1,199)	1,201
<i>Net cash flows from operating activities</i>		10,586	(2,987)	(9,985)
Cash flows from investing activities				
Receipts from sale of property, plant and equipment		-	-	-
Purchase of property, plant and equipment		-	-	-
Purchase of intangible assets		(1,809)	-	(1,848)
Maturity of short-term investments		115,000	-	115,000
Placement of short-term investments		(115,000)	-	(115,000)
<i>Net cash flows from investing activities</i>		(1,809)	-	(1,848)
Cash flows from financing activities				
Receipts of capital contributions		-	-	-
<i>Net cash flows from financing activities</i>		-	-	-
Net increase / (decrease) in cash and cash equivalents		8,776	(2,987)	(11,833)
Cash and cash equivalents at the beginning of the year		14,095	12,583	25,928
Cash and cash equivalents at the end of the year	5	22,871	9,596	14,095

Statement of cash flows (continued)

Reconciliation of net surplus / (deficit) to net cash flow from operating activities

For the year ended 30 June 2025

	Notes	2024/25 Actual \$000	2024/25 Budget \$000	2023/24 Actual \$000
Net surplus / (deficit)		8,850	-	(8,070)
Add / (less) non-cash items				
Depreciation and amortisation expense		1,020	452	465
(Increase) / decrease in prepayment (non-current)		15	-	(69)
Increase / (decrease) in employee entitlements (non-current)		19	5	43
Increase / (decrease) in rental liability (non-current)		283	-	-
<i>Total non-cash items</i>		<i>1,337</i>	<i>457</i>	<i>439</i>
Add / (less) items classified as investing or financing activities				
Loss / (gain) on disposal of assets		-	-	36
<i>Total items classified as investing or financing activities</i>		<i>-</i>	<i>-</i>	<i>36</i>
Working capital movements				
(Increase) / decrease in debtors and other receivables		(169)	-	(3)
(Increase) / decrease in prepayment (current)		(51)	9	(346)
(Increase) / decrease in inventory		(20)	240	(3)
Increase / (decrease) in deferred revenue		277	(371)	1,177
Increase / (decrease) in creditors and other payables		513	(1,069)	(4,206)
Increase / (decrease) in goods and services tax		(171)	(1,199)	1,201
Increase / (decrease) in employee entitlements (current)		20	(684)	(580)
Increase / (decrease) in provisions		-	(370)	370
<i>Net movement in working capital</i>		<i>399</i>	<i>(3,444)</i>	<i>(2,390)</i>
Net cash flows from operating activities		10,586	(2,987)	(9,985)

Some items in the statement of cash flows have been reclassified to be consistent with the statement of revenue and expense classification. As a result, prior year comparative information has been restated. The changes are purely presentation and do not have an impact on final balances and accounting policies.

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Notes to the financial statements

Ko ngā kōrero āpiti mō ngā pūrongo pūtea

1. Statement of accounting policies

Reporting entity

The Electoral Commission (the Commission) is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The Commission's ultimate parent is the New Zealand Crown. The relevant legislation governing the Commission's operations includes the Electoral Act 1993, the Crown Entities Act 2004, the Broadcasting Act 1989, and the Referenda (Posting Voting) Act 2000.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and related legislation.

The Commission's primary objective is to provide services for social benefit rather than for the purpose of making a financial return. The Commission has designated itself as a public benefit entity (PBE) for financial reporting under New Zealand equivalents to International Public Sector Accounting Standards (IPSAS).

Statutory purpose

The Commission's statutory purpose is to administer the electoral system impartially, efficiently, effectively and in a way that:

- Facilitates participation in parliamentary democracy; and
- Promotes understanding of the electoral system; and
- Maintains confidence in the administration of the electoral system.

The financial statements for the Commission are for the year 30 June 2025 and were approved by the Board for issue on 15 October 2025.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004 and the Electoral Act 1993, which includes the requirement to comply with the New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The Commission is a Tier 1 entity, and the financial statements have been prepared in accordance with and comply with PBE Standards.

Measurement basis

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

Except for cash flow information which has been prepared on a cash basis, the financial statements have been prepared on the basis of accrual accounting.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

New accounting standards and interpretations adopted

Amendments to PBE IPSAS 1 relating to the disclosure of fees for audit firms' services have come into effect. The Commission has considered these amendments and adjusted the financial statements accordingly, which has resulted in a restatement of comparatives. Refer to note 4 for further information.

Other changes in accounting policies

There have been no other changes in the Commission's accounting policies since the date of the last audited financial statements.

Standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Commission are as follows:

2024 Omnibus Amendments to PBE standards

2024 Omnibus Amendments to PBE Standards is an amending Standard

that updates PBE IPSAS 1 and PBE IAS 12. The amendments to PBE IPSAS 1 provide further guidance on the current/non-current distinction in the Statement of financial position. Application of these amendments is required for accounting periods beginning on or after 1 January 2026. Application is permitted for accounting periods that begin before 1 January 2026 but have not ended or do not end before 21 November 2024. The amendments to PBE IAS 12 include disclosure requirements under the international tax reform. However, these amendments are not applicable to the Commission because it is exempt from income tax.

The Commission will continue to monitor this standard, any amendments and additional guidance from regulators to determine whether this will impact the financial statements.

The amending standard Insurance Contracts in the Public Sector

The amending standard Insurance Contracts in the Public Sector adds public sector modifications to PBE IFRS 17 Insurance Contracts to include public sector entities and to ensure that this Standard is suitable for this sector. Application of these amendments is required for accounting periods beginning on or after 1 January 2026. Application is permitted for accounting periods that begin before 1 January 2026 but have not ended or do not end before 20 July 2023.

The Commission will continue to monitor this standard, any amendments and additional guidance from regulators to determine whether this will impact the financial statements.

Summary of significant accounting policies

Significant accounting policies, which materially affect the measurement of financial performance and financial position, are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Goods and services tax

All items in the financial statements are presented exclusive of Goods and Services Tax (GST), except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net GST receivable or payable at balance date is included in receivables or payables in the Statement of financial position as appropriate.

The net GST paid, or received, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Commission is a public authority in terms of the Income Tax Act 2004 and is consequently exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Payment of any surplus to the Crown

Section 165 of the Crown Entities Act 2004 provides the Minister of Finance with discretion to require Crown Entities to return annual and accumulated operating surpluses to the Crown.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into New Zealand dollars (the functional currency) using the exchange rates prevailing at the transaction date. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of foreign currency monetary assets and liabilities, are recognised in the surplus or deficit.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to foreign exchange risk arising from the Commission's operational activities. The Commission does not hold or issue derivative financial instruments for trading purposes. The Commission has not adopted hedge accounting.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date with the resulting gain or loss recognised in the surplus or deficit.

A forward foreign exchange derivative is classified as current if the contract is due for settlement within twelve (12) months of balance date. Otherwise, the full fair value of a forward foreign exchange derivative is classified as non-current. The Commission has not entered into any forward exchange contract during the year ended 30 June 2025.

Budget figures

The 2025 budget figures are for the year ended 30 June 2025 and were published in the 2024/25 Statement of performance expectations (SPE). They are consistent with the Commission's best estimate financial forecast information submitted to the Minister of Justice for the year 2024/25.

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

Critical accounting estimates and assumptions

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

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Useful lives and residual values property, plant and equipment – refer to Note 7
- Useful lives of intangible assets – refer to Note 8.

These significant estimates and assumptions are included in the relevant note.

Critical judgements in applying accounting policies

No critical judgements have been applied to the preparation of these financial statements.

2. Revenue

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

The Commission earns revenue from:

- Crown funding through Vote Justice.
- Ministry contracts for the recovery of costs incurred (Ministry of Foreign Affairs and Trade for the Commission's International Assistance Programme activities and Te Puni Kōkiri for Māori affiliation services)
- Sale of electoral rolls; and
- Interest revenue.

Crown appropriation funding is not regarded as an exchange transaction however all other revenue earned by the Commission is classified as exchange transactions.

Crown funding

The Commission is primarily funded from the Crown. This funding is restricted in its use for the purpose of the Commission meeting the objectives specified in the Electoral Act 1993 and other relevant acts, and the scope of the relevant appropriations of the funder.

Revenue from the Crown is measured based on the Commission's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Breakdown of Crown revenue

	2024/25 Actual \$000	2023/24 Actual \$000
Core services	50,506	115,719
By-election	-	1,590
Broadcasting allocation	-	3,605
Election Access Fund	186	141
Total revenue from Crown	50,692	121,055

Ministry contracts

Revenue earned under Ministry contracts is recognised in the Statement of comprehensive revenue and expense in the period in which the Commission provides the funded programmes.

Sale of electoral roll and habitation index

Revenue from sale of electoral roll and habitation index to businesses and the general public is recognised in the period in which it is earned.

Interest revenue

Interest revenue is recognised on a time-proportion basis using the effective interest method.

3. Employee related expenses

Accounting policy

Salary and wages

Salary and wages are recognised as an expense as employees provide services.

Superannuation schemes – Defined contribution schemes

Obligations for the Commission's contributions to KiwiSaver are accounted for as contributions to a defined contribution scheme and are recognised as an expense in the surplus or deficit as incurred.

Breakdown of employee related expenses

	2024/25 Actual \$000	2023/24 Actual \$000
Salaries and wages	22,798	69,930
Increase / (decrease) in employee leave entitlements	(126)	(104)
Defined contribution scheme employer contributions	828	1,525
Other personnel costs	916	1,163
Total employee related expenses	24,416	72,514

The breakdown of employee remuneration and other benefits of \$100,000 and more is provided in Appendix 2.

Other personnel costs include severance payments made during the year. The breakdown of severance payments made to employees is provided in Appendix 2.

4. Operating costs

Accounting policy

Operating costs

Operating costs are recognised as goods and services are received.

Breakdown of operating costs

	2024/25 Actual \$000	2023/24 Actual \$000
Auditor fees	148	377
Property and occupancy	1,640	14,466
Advertising and publicity	1,986	12,510
Paper, printing and postage	6,065	12,160
Computer and telecommunications	2,970	7,610
Specialist services	4,726	5,575
Storage and freight	445	2,637
Travel	581	2,643
Other operating costs	210	787
Total operating costs	18,771	58,765

Fees paid to appointed Auditor

	2024/25 Actual \$000	2023/24 Actual \$000
Audit of the financial report	148	139
Audit related services		
Review of the Te Kauhanganaroa data analytics system (assurance engagement – KPMG)	-	25
Total audit related services	-	25
Other assurance services and other agreed-upon procedures engagements		
Review of Electoral Commission's quality assurance processes for counting votes – Office of the Auditor General	-	213
Total other services and engagements	-	213
Total fees incurred for services provided by the audit firm	148	377

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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

Operating leases as lessee

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2024/25 Actual \$000	2023/24 Actual \$000
Not later than one year	1,277	897
Later than one year and not later than five years	3,739	713
Later than five years	330	-
Total non-cancellable operating leases	5,346	1,610

The Commission's primary lease is for four floors of an office space at 34–42 Manners St, Te Aro, Wellington. The six-year lease expires 1 December 2030.

In addition, the Commission holds lease arrangements for several regional offices. Renewal dates have been used for these leases.

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

5. Cash and cash equivalents

Accounting policy

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

Breakdown of cash and cash equivalents

	2024/25 Actual \$000	2023/24 Actual \$000
Investment account	13,264	95
Operating account	9,607	14,000
Electorate bank accounts	-	-
Total cash and cash equivalents	22,871	14,095

Although cash and cash equivalents at 30 June 2025 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

6. Debtors and other receivables

Accounting policy

Short-term receivables are recorded at the amount due, less any allowance for expected credit losses. The Commission applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Breakdown of receivables

	2024/25 Actual \$000	2023/24 Actual \$000
Receivables	532	192
Less: Allowance for credit loss	-	-
Total receivables (net)	532	192
Receivables comprise:		
Receivables from the sale of goods and services (exchange transactions)	195	26
Receivables from GST refund from Inland Revenue (non-exchange transactions)	337	166
Total debtors and other receivables	532	192

	Current	More than 30 days	More than 60 days	More than 90 days	Total
30 June 2024					
Expected credit loss rate	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount (\$000)	188	-	-	4	192
Lifetime expected credit loss (\$000)	-	-	-	-	-
30 June 2025					
Expected credit loss rate	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount (\$000)	532	-	-	-	532
Lifetime expected credit loss (\$000)	-	-	-	-	-

There is no movement in the amount of credit losses.

7. Property, plant and equipment

Accounting policy

Property, plant and equipment consists of the following asset classes, which are measured as follows:

- Office equipment, at cost less accumulated depreciation and impairment losses
- Computer equipment, at cost less accumulated depreciation and impairment losses
- Leasehold improvements, at cost less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The minimum cost value for a purchase to be classified as a property, plant and equipment asset is \$3,000. In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset and are included in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

Office equipment	5 years	20%
Leasehold improvements	9 years	11%
Computer equipment	3 years	33%

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Impairment

The Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Critical accounting estimates and assumptions

At each balance date, the useful lives and residual values of property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires several factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Commission, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the Statement of financial position. The Commission minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programs;
- review of second-hand market prices for similar assets; and
- analysis of previous asset sales.

The Commission has not made significant changes to past assumptions concerning useful lives and residual values.

Breakdown of property, plant and equipment

Movements for each class of property, plant and equipment are as follows:

	Computer hardware \$000	Office equipment \$000	Leasehold improvements \$000	Total \$000
Cost or valuation				
Balance at 1 July 2023	1,393	321	984	2,698
Additions / transfers	-	-	-	-
Disposals	(1,378)	(185)	(101)	(1,664)
Work in progress movement	-	-	-	-
Balance at 30 June 2024	15	136	883	1,034
Balance at 1 July 2024	15	136	883	1,034
Additions / transfers	-	-	-	-
Disposals	-	-	-	-
Work in progress movement	-	-	-	-
Prior Year adjustment	-	12	-	12
Balance at 30 June 2025	15	148	883	1,046
Accumulated depreciation and impairment losses				
Balance at 1 July 2023	1,382	298	488	2,168
Depreciation expense	7	10	98	115
Eliminate on disposal	(1,378)	(185)	(65)	(1,628)
Balance at 30 June 2024	11	123	521	655
Balance at 1 July 2024	11	123	521	655
Depreciation expense	1	2	86	89
Eliminate on disposal	-	-	-	-
Prior year adjustment	-	12	-	12
Balance at 30 June 2025	12	137	607	756
Carrying amounts				
At 1 July 2023	11	23	496	530
At 30 June 2024	4	13	362	379
At 30 June 2025	3	11	276	290

There are no contractual commitments for the acquisition of property, plant and equipment as at 30 June 2025 (2024: Nil).

8. Intangible assets

Accounting policy

The Commission has intangible assets in the form of software and internally generated assets.

Software acquisition and development

Acquired computer software licenses and databases are capitalised on the basis of the costs incurred to acquire and bring these to use. Costs incurred by the Commission for the development of software for internal use, other than for the development of software associated with websites, are recognised as an intangible asset where the asset meets the criteria for recognition. Costs recognised include the software development and any other directly attributable costs. Software as a Service (SaaS) purchases are expensed consistent with the Treasury New Zealand guidelines.

Costs associated with maintaining computer software, staff training, and with the development and maintenance of websites, are expensed when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit. The amortisation only applies to complete developed computer software.

The useful lives and associated amortisation rates of major classes

of intangible assets have been estimated as follows:

Acquired computer software	3 years	33%
Developed computer software	6 years	17%

Impairment of intangible assets

Refer to the policy for impairment of property, plant and equipment in Note 8. The same approach applies to the impairment of intangible assets.

Critical accounting estimates and assumptions

Estimating useful lives of software

Internally generated software has a finite life, which requires the Commission to estimate the useful life of the software assets.

In assessing the useful lives of software assets, several factors are considered, including:

- the period of time the software is intended to be in use;
- the effect of technological change on systems and platform; and
- the expected time frame for the development of replacement systems and platforms.

An incorrect estimate of the useful lives of software assets will affect the amortisation expense recognised in the surplus or deficit, and the carrying amount of the software assets in the Statement of financial position.

The Commission has re-assessed the estimated useful life for its regulatory platform and has reduced the useful life from ten years to six years. This change in useful life has increased the amortisation expense for the current year by an additional \$0.486m.

Movements for the intangible assets are as follows:

	Software \$000	Internally generated software \$000	Total \$000
Cost or valuation			
Balance at 1 July 2023	190	2,975	3,165
Additions / transfers	-	2,043	2,043
Disposals	(190)	-	(190)
Work in progress movement	-	-	-
Balance at 30 June 2024	-	5,018	5,018
Balance at 1 July 2024	-	5,018	5,018
Additions / transfers	-	2,076	2,076
Disposals	-	-	-
Work in progress movement	-	-	-
Balance at 30 June 2025	-	7,094	7,094
Accumulated amortisation and impairment losses			
Balance at 1 July 2023	190	1,749	1,939
Amortisation expense	-	350	350
Eliminate on disposal	(190)	-	(190)
Balance at 30 June 2024	-	2,099	2,099
Balance at 1 July 2024	-	2,099	2,099
Amortisation expense	-	931	931
Eliminate on disposal	-	-	-
Balance at 30 June 2025	-	3,030	3,030
Carrying amounts			
At 1 July 2023	-	1,226	1,226
At 30 June 2024	-	2,919	2,919
At 30 June 2025	-	4,064	4,064

Restrictions

There are no title restrictions for any of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities or contingent liabilities.

Capital commitments

There are no capital commitments at 30 June 2025 (2024: Nil).

9. Payables and deferred revenue

Accounting policy

Short-term payables are recorded at the amount payable.

Any income of funds received in advance of the corresponding obligations being satisfied are carried

as liabilities, until those obligations have been fulfilled. Deferred revenue represents funding received from the government, for the funding of grants, and the Ministry of Foreign Affairs and Trade (MFAT), for contractual services related to the international assistance programme.

Breakdown of creditors and other payables

	2024/25 Actual \$000	2023/24 Actual \$000
Creditors and other payables		
Accounts payable (exchange transactions)	1,738	970
Accrued expense (exchange transactions)	238	291
Rental liability (exchange transactions)	64	-
Total creditors and other payables	2,040	1,261
Deferred revenue under exchange transactions		
Government funding received in advance	2,207	2,023
Contracted revenue received in advance	4,021	3,928
Total deferred revenue under exchange transactions	6,228	5,951

10. Employee entitlements

Accounting policy

Short-term employee entitlements

Employee entitlements that the Commission expects to be settled within twelve months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include employee related expenses accrued up to balance date, annual leave earned but not yet taken at balance date, vested long service leave, and sick leave. Non-vested long service leave expected to be settled within twelve months of balance date are also classified as a current liability.

The Commission recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Employee benefits that are due to be settled beyond twelve months after the end of period in which the employee renders the related service, such as long service leave have been calculated on a proportionate basis to the date that the entitlements are contracted to become vested to the employee.

Presentation of employee entitlements

Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within twelve months of balance date are classified as a current liability.

Breakdown of employee entitlements

	2024/25 Actual \$000	2023/24 Actual \$000
Current portion		
Accrued salaries and wages	826	664
Annual leave	1,251	1,396
Long service leave	36	34
Total current portion	2,113	2,094
Non-current portion		
Long service leave	138	119
Total non-current portion	138	119
Total employee entitlements	2,251	2,213

11. Rental liability

The Commission renewed the lease for its offices at 34–42 Manners Street, Te Aro, Wellington. In accordance with NZ SIC-15 (PBE) Operating Leases – Incentives, the Commission has recognised the aggregate benefit of this incentive as a reduction of rental expense over the term of the lease. The non-current liability as at 30 June 2025 of \$0.283m represents the unexpired portion of this incentive beyond 30 June 2026. The current unexpired portion of this incentive of \$0.064m is included in creditors and other accounts payable – see note 9.

12. Provisions

Accounting policy

The Commission recognises a provision for future expense of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that expense will be required to settle the obligation: and
- a reliable estimate can be made of the amount of the obligation.

Provisions are distinct from other liabilities (such as trade payables) because there is uncertainty about the timing or the amount of the future expense required in settlement.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a discount rate based on market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated timing of the future cash outflows. An increase in the provision due to the passage of time is recognised as a finance cost.

	2024/25 Actual \$000	2023/24 Actual \$000
Opening balance	370	-
Additional provisions recognised	-	370
Amounts used	-	-
Unused amounts reversed	-	-
Closing balance	370	370
Analysed as		
Current	370	370
Non-current	-	-
Total provisions	370	370

Provision for New Zealand Holidays Act 2003 remediation review

The Commission's estimate has included the following in considering the potential liability for historical underpayments:

- Annual leave
- Family Violence, Bereavement, Alternate Day, Public Holiday and Sick Leave (FBAPS)
- Leave entitlement recalculations
- Leave on termination recalculations.

The following are not considered in the estimate:

- Casual employees
- Directors.

The estimated conservative potential liability is approximately \$0.370m for data and employees held in the Commission's core payroll system (AMS) since March 2020 (2024: \$0.370m). Any analysis of data for the temporary workforce payroll system (CHRIS21), both for current and historical employees, is not included in this estimate.

13. Equity

Accounting policy

Equity is measured as the difference between total assets and total liabilities.

The Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing of guarantees and indemnities, and the use of derivatives.

The Commission has complied with the financial management requirements of the Crown Entities Act 2004 during

the year. The Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure that the Commission effectively achieves its objectives and purpose, while remaining a going concern.

14. Contingencies

Contingent liabilities

The Commission has no contingent liabilities (2024: \$70,000 relating to employment disputes).

Contingent assets

The Commission has no contingent assets (2024: Nil).

15. Related party transactions

The Commission is a wholly owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client/recipient relationship; and
- on terms and conditions no more or less favourable than those that it is reasonable to expect the Commission would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel remuneration

	2024/25 Actual \$000	2023/24 Actual \$000
Chair and Deputy Chair of the Board		
Remuneration (\$000)	198	153
Full-time equivalent members	0.5	0.4
Executive Leadership Team		
Remuneration (\$000)	2,372	2,265
Full-time equivalent members	8.0	8.0
Total key management personnel remuneration (\$000)	2,570	2,418
Total full-time equivalent members	8.5	8.4

The full-time equivalent for the Chair and Deputy Chair has been determined from their total hours worked for the financial year, recognised through timesheets, divided by the total available working hours in the year.

Executive leadership team includes the Chief Executive who is also designated as the Chief Electoral Officer and a Board Member.

An analysis of Board members' remuneration is provided in Appendix 1.

16. Financial instruments

Financial instrument categories

The carrying amounts of financial

assets and liabilities in each of the financial instrument categories are as follows:

	2024/25 Actual \$000	2023/24 Actual \$000
Financial assets measured at amortised cost (loans and receivables)		
Cash and cash equivalents	22,871	14,095
Receivables	532	192
Total financial assets measured at amortised cost	23,403	14,287
Financial liabilities measured at amortised cost		
Payables	2,040	1,261
Total financial liabilities measured at amortised cost	2,040	1,261

Financial instrument risks

The Commission's activities expose it to the financial instrument risks of market, credit, and liquidity risk. The Commission's policy is to manage

these risks and seeks to minimise its exposure to financial instrument risk. The Commission doesn't allow transactions that are speculative in nature to be entered into.

There have been no changes from the previous reporting period in either the types of financial instrument held, the type of risk exposure, or the way in which these financial instrument risks are managed.

Market risk

Price risk

Price risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices such as interest rates, foreign exchange rates and other market factors.

Fair value interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market interest rates. The Commission's exposure to fair value interest rate risk is limited to its bank deposits that are held at fixed rates of interest. The Commission minimises its exposure to interest rate risk by investing surplus liquid funds at short-term fixed interest rates and limiting its floating rate deposit balances to daily funding requirements.

As the Commission's short-term deposits are invested at fixed interest rates, any change in interest rates prior to deposit maturity has no impact on net surplus/(deficit). As these financial assets are carried at amortised cost, rather than at fair value, there is no direct impact on equity from any change in interest rates.

Cash flow interest risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates expose the Commission to cash flow interest rate risk. The Commission currently has no variable interest rate investments.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Commission purchases some goods and services from overseas that require it to enter into transactions denominated in foreign currencies. Exposure to currency risk arises as a result of these activities. The amounts purchased in foreign currencies are for low-value transactions and would not materially affect the Commission's surplus and equity.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Commission, causing the Commission to incur a loss. The Commission is exposed to credit risk on its balances of cash and cash equivalents, debtors and other receivables, and investments in term deposits entered into. For each of these, the maximum credit exposure is best represented by the carrying amount in the Statement of financial position.

Risk management

Due to the timing of its cash inflows and outflows, the Commission invests surplus cash with registered banks with a Standard and Poor's credit rating of at least AA- (or Equivalent Fitch or Moody's) for short-term investments. The Commission's investments in term deposits are considered to be low-risk investments.

Security

No collateral or other credit enhancements are held for financial assets that give rise to credit risk.

Impairment

Cash and cash equivalents and receivables are subject to the expected credit loss model. The notes for these items provide relevant information on impairment.

Credit risk exposure by credit risk rating grades, excluding receivables

The gross carrying amount of financial assets, excluding receivables, by credit rating is provided below by reference to Standard and Poor's credit ratings.

Maximum exposures to credit risk at reporting date are:

	2024/25 Actual \$000	2023/24 Actual \$000
Cash at bank and term deposit		
Bank of New Zealand (Standard & Poor's Rating: AA-)	22,871	14,095
Total cash at bank and term deposits	22,871	14,095

Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

The Commission manages liquidity risk by continuously monitoring forecast and actual cash flow requirements.

Contractual maturity analysis of financial liabilities, excluding derivative

The table below analyses financial liabilities (excluding derivatives) into their relevant maturity groupings based on the remaining period at balance

date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows.

	Carrying amount \$000	Contractual cashflows \$000	Less than 6 months \$000	6-12 months \$000	More than 1 year \$000
30 June 2024					
Payables (excluding deferred revenue, taxes payable and grants received subject to conditions)	970	970	970	-	-
Total	970	970	970	-	-
30 June 2025					
Payables (excluding deferred revenue, taxes payable and grants received subject to conditions)	1,738	1,738	1,738	-	-
Total	1,738	1,738	1,738	-	-

17. Events after balance date

There have been no significant events after balance date.

18. Explanation of major variances against budget

Statement of comprehensive revenue and expense

Revenue – \$0.607m (1%) unfavourable against budget

- **Revenue from Crown** – lower amount of revenue recognised for the Election Access Fund (EAF) of \$0.025m due to low uptake of grants from candidates with disabilities during the general election.
- **International assistance programme (IAP)** – \$1.186m lower revenue recognised from the International Assistance Programme. This revenue fully offsets the costs incurred in providing these services. For the year ended 30 June 2025, there were delays in supporting bilateral countries for the deferred municipal elections (Fiji) and local level government elections (Papua New Guinea) as well as the programme for Samoa being paused. This was partially offset by the extension of support provided to Tonga and the later than anticipated finish of the Solomon Island's programme.
- **Interest received** – \$0.690m additional interest income received due to a higher level of the quarterly funding being placed on term deposit, which was the result of the lower level of expenditure incurred for the year.
- **Other income** – \$0.086m lower revenue from sale of electoral roll and habitation index than anticipated.

Expenditure – \$9.458m favourable against budget

Full year spend was 18% lower than budget. Specific significant variances to budget are outlined below.

- **Employee related expenses** are favourable to budget by \$1.066m, largely due to lower than expected annual and long service leave balances. Another contributing factor was a period of restricted recruitment while awaiting funding outcomes, and a small restructure within non-operational teams.
- **Specialist services** are below budget by \$5.293m. A key driver of this underspend relates to a change in the accounting treatment of intangible assets. This change resulted in a (\$2.076m) reclassification of expenditure of our core software systems, which are owned and developed by the Electoral Commission. Another significant underspend was advertising (\$0.989m) relating to the Local Body election (LBE) campaign. Lower expenditure related to specific project work and consultancy costs further contributed to the underspend.
- **Paper, Printing and postage** are lower than budget by \$2.099m, mainly driven by the savings in postage generated from the LBE campaign.
- **Computer and telecommunications** are also lower than budget by \$0.869m. Of this, \$0.500m is due to lower than budgeted costs relating to network support and maintenance. Licensing costs were also lower than budgeted along with reduced hosting and infrastructure service costs.

- **Travel expenses** are below budget by \$0.305m, due to a greater use of online meetings and intentionally reducing this discretionary expense in line with government directives.
- **Occupancy costs** are below budget by \$0.145m largely due to a lower than anticipated rental costs of the national and regional offices.
- **Depreciation and amortisation** are higher than budget by \$0.568m entirely due to the reclassification to intangible assets of the development of the MIKE and EMS systems and amortising the regulatory platform over six years rather than ten years as previously calculated, as mentioned above in note 8. Consequently, the reduced expenditure in specialist services had an inverse impact in higher amortisation.
- **Non-current liabilities** – Of the \$0.356m unfavourable variance, \$0.283m relates to the non-current portion of the rental incentive the Commission received upon negotiating the six year lease extension for the national office. In accordance with NZ SIC-15 Operating leases – incentives, this is the non-current remaining incentive benefit, which was not foreseen at the time of finalising the current year's budget. Additionally, there is an increase of \$0.073m in non-current employee entitlements relating to long service leave.

Statement of cash flows

- \$13.275m favourable variance in cash and cash equivalents held at 30 June. The net increase in cash and cash equivalents for the year is \$11.763m higher than the budgeted decrease of \$2.987m, mainly arising from lower net cash outflows from operating activities due to the lower level of expenditure – see above for explanations as to specific areas of significant variance. This is partly offset by net cash outflows from investing activities resulting from unbudgeted spend on systems enhancement as mentioned above in the explanation relating to *specialist services*.

Statement of financial position

Net Assets/Equity – \$11.407m favourable against budget

- **Working capital** – working capital as at 30 June is \$13.205m versus budget of \$5.050m, resulting mainly from a higher cash balance by reason of the lower level of expenditure and the higher than budgeted opening balance.
- **Non-current assets** – \$3.608m favourable variance against budget resulting mainly from the capitalisation of the enhancement works with MIKE and EMS systems in both the current and prior financials years (the change in accounting treatment was implemented in the prior year but after the finalisation of the current year's budget).

19. Trust monies

The Commission has administered the Trust Account for Nomination Deposits on behalf of the Crown under Part VII of the Public Finance Act 1989. This trust account holds deposits received by individual nominees and political parties contesting by-elections and parliamentary elections. Movements in this account during the year ended 30 June 2025 are as follows:

Election candidate deposits trust account

	2024/25 Actual \$000	2023/24 Actual \$000
Balance at 1 July	229	142
Fees received	-	171
Fees returned	(1)	(84)
Balance at 30 June	228	229

20. Donations protected from disclosure

Under the Electoral Act 1993, someone defined as a New Zealand person may anonymously donate more than \$1,500 to a candidate or party. The Commission collects and pays this money without disclosing the payee or

recipient. Donations that do not meet the legal requirements set out within the Electoral Act 1993 and cannot be returned to the donor, are paid to Crown.

This is reported quarterly on elections. nz as follows:

	Amount received \$000	Paid to party \$000	Returned to donor \$000	Paid to Crown \$000
September 2022 quarter end	Nil	Nil	Nil	Nil
December 2022 quarter end	Nil	Nil	Nil	Nil
March 2023 quarter end	Nil	Nil	Nil	Nil
June 2023 quarter end	Nil	Nil	Nil	Nil
September 2023 quarter end	326	326	Nil	Nil
December 2023 quarter end	50	50	Nil	Nil
March 2024 quarter end	Nil	Nil	Nil	Nil
June 2024 quarter end	8	8	Nil	Nil
September 2024 quarter end	Nil	Nil	Nil	Nil
December 2024 quarter end	Nil	Nil	Nil	Nil
March 2025 quarter end	Nil	Nil	Nil	Nil
June 2025 quarter end	Nil	Nil	Nil	Nil

Appendix 1: Board members' remuneration

Board members are paid at the rate set by the Remuneration Authority. The total value of remuneration paid or payable to each Board member during the year was:

	2024/25 Actual \$000	2023/24 Actual \$000
Hon Justice Simon Moore, KC (Chair)	96	-
Deputy Chair Jane Meares, LLB Hons	59	111
Karl Le Quesne, Chief Electoral Officer (Board Member) *	387	372
Marie Shroff MA (Hons), CVO, CNZM (former Chair)	43	42
Total board members' remuneration	585	525

* Includes remuneration within their role as employee of the Commission as captured within Appendix 2.

Marie Shroff resigned effective from 29 November 2024 and Simon Moore became Chair effective from 3 December 2024. There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

The Commission has provided a deed of indemnity to Board members for certain activities carried out in the performance of the Commission's functions.

The Commission has taken out Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year for the liability or costs of Board members and employees.

No Board members received compensation or other benefits in relation to cessation (2024: \$nil).

Appendix 2: Employee Remuneration

Remuneration, including and other benefits of \$100,000 or more paid or payable to employees for the year are as follows:

Employees, either permanent or fixed term are paid contractual severance payments following a reorganisation or workplace change process. Severance includes redundancies, and confidential settlements such as in lieu of notice and lump sum payments.

During the year ended 30 June 2025, employees received compensation and other benefits in relation to cessation totalling \$0.364m (2024: \$0.283m)

	2024/25 Actual	2023/24 Actual
\$100,000 – \$109,999	12	12
\$110,000 – \$119,999	10	12
\$120,000 – \$129,999	7	6
\$130,000 – \$139,999	7	12
\$140,000 – \$149,999	11	7
\$150,000 – \$159,999	7	6
\$160,000 – \$169,999	3	5
\$170,000 – \$179,999	5	2
\$180,000 – \$189,999	-	5
\$190,000 – \$199,999	4	2
\$200,000 – \$209,999	1	2
\$210,000 – \$219,999	3	2
\$220,000 – \$229,999	1	-
\$230,000 – \$239,999	-	1
\$240,000 – \$249,999	2	1
\$250,000 – \$259,999	1	1
\$260,000 – \$269,999	1	-
\$270,000 – \$279,999	-	-
\$280,000 – \$289,999	-	-
\$290,000 – \$299,999	-	2
\$300,000 – \$309,999	-	-
\$310,000 – \$319,999	2	1
\$320,000 – \$329,999	1	1
\$330,000 – \$339,999	1	-
\$340,000 – \$349,999	-	-
\$350,000 – \$359,999	-	-
\$360,000 – \$369,999	-	-
\$370,000 – \$379,999	-	1
\$380,000 – \$389,999	1	-
Total	80	81

Note: the FY24 total remuneration was exclusive of employer KiwiSaver, and the FY25 total remuneration is inclusive of employer KiwiSaver. This difference in reporting is considered to have an immaterial impact on this disclosure.

Independent Auditor's Report

TO THE READERS OF THE ELECTORAL COMMISSION'S ANNUAL FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2025

The Auditor-General is the auditor of the Electoral Commission (the Commission). The Auditor-General has appointed me, Ed Loudon, using the staff and resources of KPMG New Zealand, to carry out, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 55 to 85;
- the performance information that consists of:
 - the statement of performance for the year ended 30 June 2025 on pages 40 to 49; and
 - the end-of-year performance information for appropriations for the year ended 30 June 2025 on pages 41, 42 and 46.

Opinion

In our opinion:

- The annual financial statements of the Commission:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity International Public Sector Accounting Standards.
- The statement of performance fairly presents, in all material respects, the Commission's service performance for the year ended 30 June 2025. In particular, the statement of performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and

- the output expenses incurred as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission’s statement of performance expectations for the financial year; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity International Public Sector Accounting Standards.
- The end-of-year performance information for appropriations:
 - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity International Public Sector Accounting Standards.

Our audit was completed on 17 October 2025. This is the date at which our opinion is expressed.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our 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 audit opinion.

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

The Board of Directors is responsible on behalf of the Commission for preparing:

- Annual financial statements that fairly present the Commission’s financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;

- fairly presents, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurred
 as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's statement of performance expectations for the financial year; and
- complies with generally accepted accounting practice in New Zealand.
- End-of-year performance information for appropriations that:
 - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents what has been achieved with the appropriation;
 - fairly presents the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand.

The Board of Directors is responsible for such internal control as they determine is necessary to enable them to prepare annual financial statements, a statement of performance, and the end-of-year performance information for appropriations that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, the Board of Directors is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern.

The Board of Director's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

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

Our objectives are to obtain reasonable assurance about whether the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, 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 the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations.

For the budget information reported in the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations or to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2025.

We did not evaluate the security and controls over the electronic publication of the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations.

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 annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, 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 Commission'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 evaluate whether the statement of performance and the end-of-year performance information for appropriations:
 - provide an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission in relation to the actual performance of the Commission (for the statement of performance) and what has been achieved with the appropriation by the Commission (for the end-of-year performance information for appropriations). We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly present the actual performance of the Commission and what has been achieved with the appropriation by the Commission for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors.
- We evaluate the overall presentation, structure and content of the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, including the disclosures, and whether the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations represent the underlying transactions and events in a manner that achieves fair presentation.

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, but does not include the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, and our auditor's report thereon.

Our opinion on the annual financial statements, the statement of performance, and the end- of-year performance information for appropriations 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 annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, the statement of performance, and the end- of-year performance information for appropriations 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 Commission in accordance with the independence requirements of 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 Commission.



Ed Loudon
KPMG New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Karakia

Koia tēnei te whakairi ake i te kete
whakaaro, i te kete kōrero ki te
epa o te whare
Karakia whakamutunga
Tēnei te whakamoe tai o tēnei
o ngā whare kōrero
Whakamoe tai
Whakamoe kaupapa
Whakamoe tēnei whare kōrero
Ko lo te pū, lo tā koutou weu,
lo tā koutou tāmore
Tēnei te hau
Tēnei te hau kiwi, te hau weka
Tēnei te hau ka kawea mai, ka tau
mai, ka mārire mai, ka māhaki mai
Māhaki ki te rangi
Māhaki ki te whenua
Māhaki ki ngā tāngata katoa
E Rongo, whakairihia te kete
kōrero ki runga, kia Tina – Tina!
Hui e – Tāiki e!

Let rest the ebbs and flows within our
House of Dialogue
Let rest the currents
Let rest this evening
Let rest this House of Dialogue
lo is the source, of your growth
and development
This is the essence heard
The essence of the Kiwi (uncommon –
the hidden), the essence of the weka
(common – thirst for knowledge)
The essence that was brought here, the
essence that has landed, the essence that
has settled, the essence that has calmed
May the heavens be calm
May the earth be untroubled
May there be peace amongst us
Rongo, (Peace) elevate our kete
of dialogue.
Tie it, complete!

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**ELECTORAL
COMMISSION**
TE KAITIAKI TAKE KŌWHIRI