

**Katherine Mansfield Birthplace Society
Incorporated
Performance Report
For the year ended 31 December 2025**



**KATHERINE
MANSFIELD
BIRTHPLACE**

TE PUAKITANGA
THE FIRST PLACE OF THE STORYTELLER



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Katherine Mansfield Birthplace Society Incorporated
For the year ended 31 December 2025

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Entity Information

Katherine Mansfield Birthplace Society Incorporated
For the year ended 31 December 2025

Legal Name of Entity

Katherine Mansfield Birthplace Society Incorporated

Entity Type and Legal Basis

An Incorporated Society registered under the Incorporated Societies Act 2022 and a charity registered with Charities Services under the Charities Act 2005

DIA NZ Charities Register Registration Number

CC30394

Entity's Mission and Vision

To inspire and influence current and future generations through the life and literature of Katherine Mansfield and the house, garden, and collection at 25 Tinakori Road.

To care for a nationally significant historic place on behalf of Aotearoa New Zealand that celebrates Katherine Mansfield and her creative legacy through an engaging visitor experience and dynamic public programme.

Entity Structure

Governance Structure

The Society operates under a constitution which provides for the membership to elect a Board. The Board is charged with giving effect to the aims and objects and exercising the powers as set out in the constitution.

Members of the Board comprise:

President - Alexander McKinnon

Vice-President - Victoria Spackman

Treasurer - Matthew Ross (from 20/02/2025)

Elizabeth Bisley (from 16/10/2025), Michael Kelly, Graeme Kershaw (until 20/02/2025) Helen Lloyd, Lynette Townsend (until 20/02/2025), John Rogers

Director - Cherie Jacobson

Operational Structure

The Society employs a Director, House Co-ordinator and Accounts Officer to carry out the day-to-day operations of the House & Garden, and Weekend Hosts.

Main Sources of Entity's Cash and Resources

The Society raises funds from House entry fees, shop sales and fundraising events and receives operational funding from an annual Wellington City Council grant and other grants from various donors for project-specific purposes and activities.

Main Methods Used by Entity to Raise Funds

The Society raises funds from various activities / events.

Entity's Reliance on Volunteers and Donated Goods or Services

The Director is responsible for the recruitment and management of a dedicated and generous body of volunteers who carry out unpaid tasks in the house and garden and during fundraising activities.

The Board members volunteer their time and expertise to their governance roles and assist with the management of events and administration as required.

Additional Information

Patron - Dame Fran Wilde DNZM QSO

Vice Patrons - Dame Kate Harcourt DNZM, Dame Jane Campion DNZM,

Witi Ihimaera DCNZM QSM

Physical Address

25 Tinakori Road, Thorndon, Wellington, New Zealand, 6144

Postal Address

PO Box 12006, Wellington, New Zealand, 5011



President's Report 2025

It's my pleasure to report on another year for the Katherine Mansfield Birthplace Society Inc. Against an ongoing tough background, visitor numbers increased and we delivered a characteristically rich array of activities and events. Our financial results were, however, ostensibly weaker in 2025, but this largely relates to the incidence and treatment of one-off donations. This is covered in more detail below.

Visitation and membership

Visitor numbers to the house were up about 10% vs prior year (which had seen a drop on the year before). There was an increase in both domestic and international visitors, which was good to see, and a flow through to a slight increase in entry fee revenue.

Included in visitor numbers were 597 students from 28 school groups. This is a big part of our outreach and hopefully helps to build the future base of fans of literature and Katherine Mansfield in particular.

Like many membership organisations, our membership numbers are not as high as they were in the early days of KMBS, but we have maintained a steady number of around 90 since 2023, happily an increase on around 65 over the immediately preceding years.

We are grateful for this loyal following and hugely appreciate the vital support of our members, both financially and as supporters of events and activities.

Staff and volunteers

Our house and garden continue happily and productively to be led by Cherie Jacobson as Director with Catherine Miller as our House Coordinator.

It's worth noting that Cherie completed her Churchill Fellowship during 2025. This took her all around England and Ireland, visiting 26 historic house museums, along with 17 other galleries, libraries and museums, bringing back a range of ideas for enhancement for us. Hopefully many of you followed her updates or have heard her talk on it; her report can also be found on the Churchill Fellowship NZ website. During the eight weeks Cherie was away Catherine did a great job running everything.

Cherie and Catherine are supported by James Tripe overseeing the accounts, as well as Ailish Wallace-Buckland and Eboni Glatz supporting as Weekend Hosts and Ruby Dowd, El Mudgway, Lauren Connolly and Amy Wilkin as Casual Hosts. In January of 2026 we farewelled Eiréann Diggins who joined us as a volunteer in November 2019 and became a Weekend Host in September 2020. It was great to have Eiréann curate an exhibition at the house after completing her Master of Museum and Heritage Practice, and we wish her all the very best in her new role as a secondary school teacher.

We have also benefitted from the generosity of eight Front of House volunteers and four volunteer tour guides throughout the year. These volunteers are not just wonderful supporters of the house and of Katherine Mansfield, but they make our guests feel welcome and give them an engaging introduction to our museum about which we receive positive feedback.

Four incredibly loyal and generous volunteers make sure the garden looks as good as it does, under the guidance of Frank Jansen from Sunshine Gardening. The garden and house perfectly complement one another; each is the richer for the influence of the other.

Special thanks to Mary Tuohy, our Medlar jelly maker, for yet again helping us with this distinctive and redolent product that always sells out.

The house and garden

Both the house and garden are kept in pristine condition with thanks to all those mentioned above and many others for their efforts.

Over the last two to three years, we have been discussing improving the climate conditions upstairs in the house, to enhance our ability to borrow and host exhibitions and to improve the visitor and staff experience, especially at the extreme ends of winter and the famed Wellington summer.

BECA have been outstandingly generous with their time and expertise on this matter – and we have been extremely grateful to Board members Michael Kelly and John Rogers for helping guide assessment and decisions.

At time of writing the project is underway and hopefully by the time of the AGM we will have more progress to report.



Our public events

A full list of all events for the year is included in this report under the 'Statement of Service Performance'. As usual this shows how busy everyone has been with such a wide variety of activities but just to mention a few:

* We had a record 138 entries into the regional secondary schools' short story competition, ably and eloquently judged by Anthony Lapwood. Congratulations to all 12 finalists, and especially to winner Kael Kincaid (Wellington College), runner-up Emily Liu (Samuel Marsden Collegiate School), and highly commended Keana Roffey (Wellington Girls' College) and Marama Hambly (Samuel Marsden Collegiate School).

* Mike McRoberts starred at our annual Talking Books fundraiser at Marsden Collegiate. This was well attended despite a stormy day that – as seems to be common now – caused major flight disruptions. Our many thanks to Mike, Marsden, Hunter's Wines and numerous other supporters for helping to make this event happen.

* We hosted Jared Wiremu Kane as our 6th Verb Wellington Writer in Residence.

* The first season of 'The Magic of Her Body: Readings of Katherine Mansfield's Queer Writing' as part of the Wellington Pride Festival in March was so successful that we hosted a return season in August.

* The open day and plant sale! Always a huge success, again despite the weather this year. It was great to have a talk about Thorndon history by archivist and historian Gábor Tóth as part of the day, along with members of the Wellington Urban Sketchers creating postcard-sized artworks of objects and views in the house.

Financial performance and position

As indicated above, the bottom-line financial result deteriorated in FY25. We made a loss of just under \$28k vs prior year loss of \$4k.

This is not good and is not sustainable long term, however, in both cases the figure is after depreciation of around \$20,000, which means we made a cash surplus last year of around \$16k and a cash loss this year of about \$8k.

While costs were up \$10k in 2025, the main difference was that in 2024 we benefitted from some very generous one-off donations. These are always welcome, but for accounting purposes they go through the profit and loss statement and so look like income.

It has been a difficult climate to both grow revenue and cut costs. We are conscious of pressures both sides. We have instigated a 'corporate membership' scheme. This has had limited take up to date, but has brought in some revenue and we hope to expand.

Also worth mentioning here that we had our three-yearly grant from the Wellington City Council renewed during 2025. This is a major component of our financial stability and we are very grateful to the council and ratepayers for it. It recognises that Katherine Mansfield is unique to Wellington and remains one of our most illustrious exports.

We are always alert to efficiencies and will continue to focus on small savings to ensure sustainability. At time of writing in May 2026, we are breaking even after depreciation.

Sponsors and supporters

In addition to the Wellington City Council and other supporters mentioned above, we are generously and regularly supported by:

* The Oroya and Melvin Day Trust.

* The Katherine Mansfield Endowment Trust – this entity wound up shortly after the end of 2025 and kindly gifted us the remainder of their pūtea to go towards the climate upgrade project mentioned above.

* Our members and donors.



The Board and patrons

Many thanks to all committee members for another year:

Victoria Spackman as Deputy President

Matt Ross as Treasurer

Michael Kelly

John Rogers

Helen Lloyd

We have also all been delighted to welcome Lizzie Bisley to the committee in late 2025. Lizzie is Curator Modern Art at Te Papa and brings a wealth of museum expertise with her.

We have been honoured to have Dame Fran Wilde DNZM QSO as our patron until May 2026 and are thrilled that acclaimed writer Emily Perkins has agreed to take over the role. Emily is a fan not only of Katherine Mansfield, but the house and all we do, so we are delighted to be working with her.

Thank you to Dame Kate Harcourt DNZM, Dame Jane Campion DNZM and Witi Ihimaera DCNZM QSM for their ongoing contribution as vice-patrons, and thank you to Dame Fran for her patronage over the past four years.

The year ahead

It has already been busy. We have the climate project underway and we have introduced more interactive elements to our interpretation. We are looking at bringing in some digital tools to further enhance the visitor experience and tell parts of the story, especially of the house and garden itself, that are not currently covered by the static displays.

We are trying to build our exhibition programme and have already hosted 'Uncovering Katherine Mansfield's House', an exhibition about the archaeological work undertaken at the house curated by Master of Museum and Heritage Practice student Kelly Gwynne, and 'A Memory of a Summer Dream' by local artist and writer Catherine Warren, which began in May. We plan to have at least one more exhibition this year as well as our usual events.

Thank you to all for your support of the house and garden over the year. It is much appreciated.

Alexander McKinnon

President, Katherine Mansfield Birthplace Society Inc



Approval of Performance Report
Katherine Mansfield Birthplace Society Incorporated
For the year ended 31 December 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of Katherine Mansfield Birthplace Society Incorporated for year ended 31 December 2025.

APPROVED

Alexander McKinnon

President

Date 04 June 2026

Matthew Ross

Treasurer

Date 04 June 2026



Statement of Service Performance

Katherine Mansfield Birthplace Society Incorporated
For the year ended 31 December 2025

Description of Medium to Long Term Goals

Alongside the Mission and Vision outlined in the Entity Information, Katherine Mansfield Birthplace Society has the following focus areas:

1. Preserve and enhance the house, garden and collection;
2. Continue to enhance the visitor experience and connect with the community; and
3. Improve financial sustainability.

Description of Significant Activities

Visitor and audience engagement within a writer's museum.

| | <u>2025</u> | <u>2024</u> |
|------------------------|-------------|-------------|
| Domestic Visitors | 3062 | 2804 |
| International Visitors | 955 | 873 |
| House Entry Fees | \$ 17,583 | \$ 16,676 |

Volunteers continue to provide valuable and generous support across all of the Society's activities:

| | <u>2025</u> | <u>2024</u> |
|---|-------------|-------------|
| Front of House and tour guide volunteers: | 804 hours | 865 hours |
| Garden volunteers: | 120 hours | 120 hours |
| Board Members: * | 1,000 hours | 1,000 hours |

* Estimate only as individuals with Officeholder responsibilities carry added work requirements and much of those individuals' activities are carried out away from the House.

Events and Activities

Poetry in the Garden (23 February): A free outdoor event held on a sunny Sunday afternoon. Attendees picnicked on the lawn and listened to readings by local young poets Amelia Kirkness, Cadence Chung, Jackson McCarthy, Joshua Toumu'a, Maia Armistead, Nadezhda Macey and Tessa Keenan.

Dream Gardens at Katherine Mansfield's House (15 March-27 April): An exhibition of works by threadwork artist Cathrine Lloyd, sculptress Emily Efford, painter Keren Chiaroni and artist Kim Potter, originally shown at Aratoi Wairarapa Museum of Art & History. Alongside the exhibition, public programming included an artist talk by Keren Chiaroni and three sold-out embroidery workshops led by Cathrine Lloyd.

The Magic of Her Body: Readings of Katherine Mansfield's Queer Writing (26-29 March and return season 13-16 August): Created for the 2025 Wellington Pride Festival, this performance moved throughout the rooms of Katherine Mansfield House & Garden (KMHG), with performer Vixen Temple reading excerpts from Mansfield's journals, letters and stories. Historian Kerryn Pollock from Heritage New Zealand Pouhere Taonga added details from Mansfield's life, while musicians Ms Weeds on cello and Isadora Gallagher on guitar helped create a special atmosphere. Audience feedback was incredibly positive, and a return season was held in August. The show is set to move to Highwic for Auckland Pride week in February 2026.

Shine On Katherine Mansfield (1 May-17 August): This exhibition featured an eight-part web series created by director Anna Cottrell exploring Katherine Mansfield's legacy and how she continues to inspire people today. Visitors to KMHG could watch episodes featuring some of Aotearoa New Zealand's most prominent creatives, along with one of Mansfield's biggest fans who lives 'At the Bay', and a family with an astonishing connection to Mansfield through a story of Second World War survival.

Writing Workshop: Shaping Eco-Poems (3 August): A well-attended generative poetry workshop led by writer Nina Mingya Powles, exploring eco-poems from around the world.

2025 Mansfield Short Story Competition: A record number of entries were received for our annual short story competition for Year 12 and 13 students from the Wellington region. The competition ran throughout July and August and was judged by writer Anthony Lapwood. The awards evening took place on 9 September at the Alexander Turnbull Library. Each finalist was presented with a certificate and book and the winner (Wellington College student Kael Kincaid) was presented with a \$500 prize. The competition is supported by a bequest from Gay Saker, a former English teacher, and the Oroya & Melvin Day Charitable Trust.



75 Tinakori Road: 'This Marvel had come to the Lane' (21 August-9 November): An exhibition inspired by KMHG's acquisition of the front doorknob from 75 Tinakori Road. Curated by Eiréann Diggins, the exhibition displayed fascinating historic photographs alongside books and objects from KMHG's collection highlighting three stages of the house's history: the Beauchamp family home, the world of 'The Garden Party', and the house as a casualty of the Wellington Urban Motorway.

Verb Wellington Writer in Residence (25 August-14 September): Writer J. Wiremu Kane spent three weeks at KMHG as the Verb Wellington Writer in Residence, utilising the downstairs office as a writing space. A well attended 'meet the resident' evening was held on 12 September at the house where attendees heard Jared talk about the historical fiction he has been working on and how he was inspired by Mansfield's story 'Miss Brill'.

Homes Away from Home (22 September): An informative and entertaining slide-show presentation by KMHG Director Cherie Jacobson, highlighting some of the places she visited during her 2025 Winston Churchill Fellowship study tour of historic house museums in England and Ireland. There was a high level of interest from KMHG volunteers and supporters and Cherie has subsequently repeated her presentation to other groups including the Wellington and Kapiti Embroiderers' Guilds and the Wellington Club.

Open Day and Plant Sale (12 October): Our popular annual event, in which the house is open to visitors by donation, saw over 100 visitors to the house, despite the rainy weather. The day featured a standing-room-only talk by historian Gábor Tóth about Tinakori Road ('The Butcher, the Baker and the Beauchamps') and watercolour artists from Wellington Urban Sketchers working throughout the house creating mini masterpieces. A huge number of plants propagated by our wonderful garden volunteers were sold, and our garden team were on hand to share their knowledge. The day finished with cupcakes and our monthly Stitching Circle with the Wellington Embroiderers' Guild.

Katherine Mansfield's Thorndon - A Guided Walking Tour (18 & 30 October): For the sixth year in a row, KMHG collaborated with the National Library to offer a guided walking tour for Wellington Heritage Week 2025. The tour began with an introductory talk at KMHG and viewing of the exhibition '75 Tinakori Road' before visiting several Thorndon sites with significance to Mansfield and ending at the National Library.

NZSL Guided Tour of KMHG (19 October): For the first time, KMHG offered a New Zealand Sign Language interpreted guided tour for Deaf visitors and their family and friends as part of Wellington Heritage Week 2025. Nine people attended the tour with an NZSL interpreter from WordsWorth Interpreting.

Behind the Headlines: Talking Books with Mike McRoberts (21 October): Now in its seventh year, our annual Talking Books fundraiser has previously featured Bill English, Jacinda Ardern, Karen Walker, Jane Campion, Annabel Langbein and Emily Perkins. Attendees, including Minister for Arts, Culture & Heritage Paul Goldsmith, came to enjoy nibbles and a glass of bubbles and hear Mike chat about books, journalism and his te reo journey. The audience had an opportunity to meet Mike and have books signed afterwards.

Short Threads (12 November-22 February 2026): An exhibition of stunning contemporary stitched artworks inspired by Katherine Mansfield's stories and poems. Curated by Jo Dixey, the works were for sale, with a percentage going to KMHG.

Christmas at Katherine Mansfield House & Garden (10 December): A special festive guided tour that highlighted Victorian Christmas traditions and Katherine Mansfield's love of Christmas. This was followed by bubbles and nibbles while members of the Wellington City Chorus performed some favourite Christmas carols.

Stitching Circles (February-November): The Wellington Embroiderers' Guild hosted casual sessions of sociable stitching at KMHG on the second Sunday of the month throughout the year.

Creative Writing Workshops: Creative writing workshops for 10-14 year-olds were held in the school holidays in January, April, June and September. We offered both morning and afternoon sessions, with the option for students to attend both sessions for a full-day workshop. Workshops were well attended with a mix of new and repeat attendees from schools throughout Wellington.



Statement of Financial Performance
 Katherine Mansfield Birthplace Society Incorporated
 For the year ended 31 December 2025

| Account | Notes | 2025 | 2024 |
|--|--------------|-----------------|----------------|
| Revenue | | | |
| Donations, koha, bequests and other general fundraising activities | 1 | 8,639 | 37,057 |
| General grants | 1 | 19,680 | 23,758 |
| Capital grants and donations | 1 | 301 | 1,852 |
| Government service delivery grants/contracts | 1 | 130,981 | 129,370 |
| Non-government service delivery grants/contracts | 1 | 8,254 | 1,739 |
| Membership fees and subscriptions | 1 | 8,269 | 3,769 |
| Revenue from commercial activities | 1 | 58,523 | 47,211 |
| Interest, dividends and other investment revenue | 1 | 7,162 | 11,137 |
| Other revenue | 1 | 1,170 | 1,487 |
| Total Revenue | | 242,978 | 257,378 |
| Expenses | | | |
| Expenses related to fundraising | 2 | 3,004 | 2,942 |
| Employee remuneration and other related expenses | 2 | 156,601 | 146,971 |
| Volunteer related expenses | 2 | 290 | 742 |
| Expenses related to commercial activities | 2 | 10,238 | 10,850 |
| Other expenses related to service delivery | 2 | 74,513 | 72,615 |
| Grants and donations made | 2 | 1,916 | 1,925 |
| Other expenses | 2 | 24,158 | 24,941 |
| Total Expenses | | 270,720 | 260,986 |
| Surplus/(Deficit) for the Year | | (27,742) | (3,607) |

This statement should be read in conjunction with the attached Notes to the Annual Report.



Statement of Financial Position

Katherine Mansfield Birthplace Society Incorporated
As at 31 December 2025

| Account | Notes | 31 Dec 2025 | 31 Dec 2024 |
|---|--------------|--------------------|--------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and short-term deposits | 3 | 292,476 | 231,034 |
| Debtors and prepayments | 3 | 6,475 | 7,052 |
| Inventory | 3 | 9,319 | 10,174 |
| Investments | 3 | - | 51,657 |
| Total Current Assets | | 308,270 | 299,917 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 5 | 414,021 | 432,453 |
| Total Non-Current Assets | | 414,021 | 432,453 |
| Total Assets | | 722,291 | 732,370 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 19,992 | 17,930 |
| Employee costs payable | 4 | 6,135 | 5,968 |
| Deferred revenue | 4 | 218,459 | 203,024 |
| Total Current Liabilities | | 244,586 | 226,922 |
| Total Liabilities | | 244,586 | 226,922 |
| Total Assets less Total Liabilities (Net Assets) | | 477,705 | 505,448 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 6 | 477,705 | 505,448 |
| Total Accumulated Funds | | 477,705 | 505,448 |

This statement should be read in conjunction with the attached Notes to the Annual Report.



Statement of Cash Flows

Katherine Mansfield Birthplace Society Incorporated

For the year ended 31 December 2025

| Account | 2025 | 2024 |
|--|------------------|------------------|
| Cash Flows from Operating Activities | | |
| Cash Received: | | |
| Donations, koha, bequests and other general fundraising activities | 7,012 | 34,821 |
| General grants | 20,000 | 20,000 |
| Capital grants and donations | 1,650 | 1,739 |
| Government service delivery grants/contracts | 131,001 | 130,961 |
| Non-government service delivery grants/contracts | 7,854 | 6,530 |
| Membership fees and subscriptions | 8,013 | 3,514 |
| Gross sales from commercial activities | 57,395 | 47,254 |
| Interest, dividends and other investment receipts | 9,050 | 10,813 |
| Other cash received | 1,170 | 1,487 |
| Total Receipts | 243,146 | 257,119 |
| Cash Payments: | | |
| GST | (2,152) | (1,298) |
| Payments related to public fundraising | (3,004) | (2,942) |
| Employee remuneration and other related payments | (156,421) | (152,586) |
| Volunteer related payments | (290) | (742) |
| Payments related to commercial activities | (9,782) | (11,331) |
| Other payments related to service delivery | (71,717) | (70,414) |
| Grants and donations paid | (1,916) | (1,925) |
| Other payments | (3,574) | (3,044) |
| Total Payments | (248,856) | (244,284) |
| Net Cash Flows from Operating Activities | (5,711) | 12,835 |
| Cash Flows from Other activities | | |
| Cash received: | | |
| Sale of investments | 165,548 | 201,191 |
| Cash payments: | | |
| Payments to acquire property, plant and equipment | (1,650) | (3,794) |
| Payments to purchase investments | (96,744) | (143,793) |
| Net Cash Flows from Other activities | 67,154 | 53,604 |
| Net Increase/(Decrease) in Cash | 61,443 | 66,439 |
| Bank Accounts and Cash | | |
| Opening cash | 231,034 | 164,595 |
| Net change in cash for period | 61,443 | 66,439 |
| Closing cash | 292,476 | 231,034 |

This statement should be read in conjunction with the attached Notes to the Annual Report.



Statement of Accounting Policies

Katherine Mansfield Birthplace Society Incorporated

For the year ended 31 December 2025

Basis of Preparation

This Performance Report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5 million. All transactions in the Performance Report are reported using the accrual basis of accounting. This Performance Report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Katherine Mansfield Birthplace Society Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Cash and short-term deposits

Cash and short-term deposits in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original maturities of 90 days or less.

Donations (including deferred revenue)

Grants / Donations / Sponsorship income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Revenue

All revenue is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

Expenditure

Expenses are accounted for on an accruals basis and recognised in the financial year in which they are incurred. Insurance is paid with effect from 1 July each year, recorded in the Statement of Financial Position as Prepaid Expenses and then transferred in equal monthly amounts to the Statement of Financial Performance.

Inventory

Inventory is recorded at the lower of cost or estimated net realisable value.

Property plant and equipment

Property, Plant and Equipment are recorded at cost less any accumulated depreciation and impairment losses.

Debtors and prepayments

Debtors are generally short-term and non-interest bearing. Therefore, the carrying value of receivables approximates their fair value.

Creditors and accrued expenses

Payables and accrued expenses are non-interest bearing and are normally settled within 30 days. Therefore the carrying value of creditors and other payables approximates their fair value.

Employee costs payable

A liability is recognised for the amount expected to be paid if the Society has a present legal or constructive obligation to pay this amount as a result of part service provided by the employee and the obligation can be estimated reliably.

Changes in Accounting Policies

The entity has adopted the new Tier 3 (NFP) Standard from the previously used PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting-Accrual (Not-For-Profit) standard. Some minor changes have been made to the groupings of income and expense items from previous year's Performance Report. This brings the Performance Report in line with Charities Service's guidance. There is no change in the overall income or expenses and therefore no change to the net surplus or equity as a result



Notes to the Performance Report
Katherine Mansfield Birthplace Society Incorporated
For the year ended 31 December 2025

| Account | 2025 | 2024 |
|---|----------------|----------------|
| 1. Analysis of Revenue | | |
| Donations, koha, bequests and other general fundraising activities | | |
| Donations | 2,296 | 25,947 |
| Education Funding Account | 1,306 | 2,236 |
| Garden fundraiser | 887 | 996 |
| Talking Books Fundraiser | 4,150 | 7,878 |
| Total Donations, koha, bequests and other general fundraising activities | 8,639 | 37,057 |
| General Grants | | |
| Day Trust grant utilisation | 19,680 | 23,758 |
| Total General Grants | 19,680 | 23,758 |
| Capital grants and donations | | |
| Front Fence Funding | 301 | 1,852 |
| Total Capital grants and donations | 301 | 1,852 |
| Government service delivery grants/contracts | | |
| WCC Operational Grant | 130,981 | 129,370 |
| Total Government service delivery grants/contracts | 130,981 | 129,370 |
| Non-government service delivery grants/contracts | | |
| Project grants | 7,004 | 1,739 |
| Literary Award Grants | 1,250 | - |
| Total Non-government service delivery grants/contracts | 8,254 | 1,739 |
| Membership fees and subscriptions | | |
| Membership Fees | 4,269 | 3,769 |
| Membership Fees - Corporate | 4,000 | - |
| Total Membership fees and subscriptions | 8,269 | 3,769 |
| Revenue from commercial activities | | |
| Credit card surcharges collected | 387 | 145 |
| General Admission | 17,583 | 16,676 |
| Income - Education Workshops | 1,770 | 1,565 |
| Income - Gallery Sales | 4,367 | - |
| Income - Public Programme | 8,895 | 3,761 |
| Income - Tours | 7,450 | 6,531 |
| Publications & KMHG Merchandise | 5,114 | 6,231 |
| Revenue for postage | 197 | 143 |
| Sales - Merchandise | 12,761 | 12,157 |
| Total Revenue from commercial activities | 58,523 | 47,211 |
| Interest, dividends and other investment revenue | | |
| Interest Received | 7,162 | 11,137 |
| Total Interest, dividends and other investment revenue | 7,162 | 11,137 |
| Other revenue | | |
| Deaccession Sales | 1,170 | 1,487 |
| Total Other revenue | 1,170 | 1,487 |



| Account | 2025 | 2024 |
|---|----------------|----------------|
| 2. Analysis of Expenses | | |
| Expenses related to fundraising | | |
| Talking Books function expenses | 3,004 | 2,942 |
| Total Expenses related to fundraising | 3,004 | 2,942 |
| Employee remuneration and other related expenses | | |
| Kiwisaver employer deductions | 4,383 | 4,149 |
| Payroll Processing Expenses | 720 | 609 |
| Professional Development | 224 | 538 |
| Staff Wages | 150,254 | 141,568 |
| Staff Costs & ACC Levies | 1,462 | 368 |
| Staff Holiday Pay Expense | (442) | (261) |
| Total Employee remuneration and other related expenses | 156,601 | 146,971 |
| Volunteer related expenses | | |
| Gifts, Staff & Volunteer Events | 290 | 742 |
| Total Volunteer related expenses | 290 | 742 |
| Expenses related to commercial activities | | |
| Gallery - Artist Payment | 864 | - |
| Publication & KMHG Merchandise Expenses | 380 | 3,245 |
| Purchases - Shop | 8,995 | 7,604 |
| Total Expenses related to commercial activities | 10,238 | 10,850 |
| Other expenses related to service delivery | | |
| Bank Charges & Transaction Charges | 3,576 | 3,398 |
| Collection Care Expenses | 168 | 372 |
| Computer and Website Expenses | 1,418 | 748 |
| Contract Cleaner | 3,180 | 3,120 |
| Education Programme Expenses | 2,265 | 2,118 |
| Electricity | 2,480 | 2,286 |
| Exhibitions General | 2,701 | 4,274 |
| Garden Expenses | 6,768 | 6,185 |
| General Expenses | 884 | 818 |
| Insurance | 8,314 | 7,888 |
| Interpretation expenses | 1,365 | 3,383 |
| KMBS Member & Governance Expenses | 666 | 597 |
| Marketing | 9,001 | 8,070 |
| Office Equipment Supplies | 219 | 1,131 |
| Postage - Admin | 262 | 243 |
| Public Programmes - expense | 13,431 | 6,468 |
| Rates - WCC | 2,402 | 2,026 |
| Repairs & Maintenance | 5,305 | 5,600 |
| Security/Fire/Compliance | 1,909 | 2,223 |
| Stock Adjustment | 854 | 2,683 |
| Storage expenses | 3,215 | 5,445 |
| Subscriptions | 2,912 | 2,220 |
| Telephone/Internet | 996 | 1,318 |
| Tour expenses | 222 | - |
| Total Other expenses related to service delivery | 74,513 | 72,615 |
| Grants and donations made | | |
| Literary Award Expenses | 1,916 | 1,925 |
| Total Grants and donations made | 1,916 | 1,925 |
| Other expenses | | |
| Audit Fees | 4,030 | 3,500 |
| Depreciation | 20,084 | 21,397 |
| Legal & Professional fees | 44 | 44 |
| Total Other expenses | 24,158 | 24,941 |



| Account | 2025 | 2024 |
|---|----------------|----------------|
| 3. Analysis of Assets | | |
| Cash and short-term deposits | | |
| BNZ Business On Call Account | 120,595 | 27,742 |
| BNZ Cheque Account | 5,405 | 8,886 |
| BNZ Project Account | 27,870 | 25,368 |
| Petty Cash Account | 322 | 309 |
| Reserves Term Deposits | 12,927 | 12,423 |
| Special project - Major donation account | 125,310 | 90,234 |
| Stripe NZD | 47 | 72 |
| WCC Grant TDs | - | 66,000 |
| Total Cash and short-term deposits | 292,476 | 231,034 |
| Debtors and prepayments | | |
| Accounts Receivable | 1,430 | 30 |
| Accrued Interest Receivable | 352 | 2,240 |
| Prepaid Expenses | 4,693 | 4,781 |
| Total Debtors and prepayments | 6,475 | 7,052 |
| Inventory | | |
| Stock on Hand - Gift Shop | 9,319 | 10,174 |
| Total Inventory | 9,319 | 10,174 |
| Investments | | |
| Special project - Major donation account | - | 29,657 |
| WCC Grant TDs | - | 22,000 |
| Total Investments | - | 51,657 |

| Account | 2025 | 2024 |
|---|----------------|----------------|
| 4. Analysis of Liabilities | | |
| Creditors and accrued expenses | | |
| Accounts Payable | 4,254 | 4,014 |
| Accrued Expenses | 4,000 | 3,500 |
| GST Payable/(Receivable) | 11,421 | 9,269 |
| Business Visa | 317 | 1,147 |
| Total Creditors and accrued expenses | 19,992 | 17,930 |
| Employee costs payable | | |
| Accrual for Holiday Pay | 4,729 | 5,172 |
| Wages Payable | 1,406 | 797 |
| Total Employee costs payable | 6,135 | 5,968 |
| Deferred revenue | | |
| Education Funding Account | 2,310 | 3,616 |
| Front Fence Funding Fund | - | 301 |
| Gay Saker Bequest | 1,250 | - |
| Income Received in Advance (WCC) | 75,326 | 75,302 |
| Lottery Environment & Heritage Grant 2025 | 12,800 | - |
| Membership in Advance | 1,478 | 1,642 |
| Special Project Grants | 17,559 | 14,426 |
| Special Project Grants - Major Donation | 107,735 | 107,735 |
| Total Deferred revenue | 218,459 | 203,024 |



5. Property, Plant and Equipment

| Current Year | | 2025 | | | |
|------------------------------|-------------------------|--------------|-----------------|---------------------------|-------------------------|
| Asset Class | Opening Carrying Amount | Purchases | Sales/Disposals | Current Year Depreciation | Closing Carrying Amount |
| Land | 139,000 | | | | 139,000 |
| Buildings | 189,814 | | | 8,018 | 181,796 |
| Building Improvements | 21,534 | | | 4,184 | 17,350 |
| Computer Equipment | 569 | | | 569 | - |
| Furniture and fixtures | 12,283 | | | 816 | 11,467 |
| Household business equipment | 2,773 | 1,651 | | 1,727 | 2,697 |
| Interior decoration | 37,757 | | | 2,521 | 35,236 |
| Land Improvements | 28,723 | | | 2,248 | 26,475 |
| Total | 432,453 | 1,651 | - | 20,083 | 414,021 |

| Previous Year | | 2024 | | | |
|------------------------------|-------------------------|---------------|-----------------|---------------------------|-------------------------|
| Asset Class | Opening Carrying Amount | Purchases | Sales/Disposals | Current Year Depreciation | Closing Carrying Amount |
| Land | 139,000 | | | | 139,000 |
| Buildings | 197,832 | | | 8,018 | 189,814 |
| Building Improvements | 25,718 | | | 4,184 | 21,534 |
| Computer Equipment | 2,846 | | | 2,277 | 569 |
| Furniture and fixtures | 13,099 | | | 816 | 12,283 |
| Household business equipment | 2,685 | 1,942 | | 1,854 | 2,773 |
| Interior decoration | 40,278 | | | 2,521 | 37,757 |
| Land Improvements | 5,743 | 24,705 | | 1,725 | 28,723 |
| Total | 427,201 | 26,647 | - | 21,395 | 432,453 |

6. Accumulated Funds

| | 2025 | 2024 |
|----------------------------------|----------------|----------------|
| Accumulated Funds | | |
| Opening Balance | 505,448 | 509,055 |
| Surplus / (Deficit) for the year | (27,742) | (3,607) |
| Total Accumulated Funds | 477,705 | 505,448 |
| Total Accumulated Funds | 477,705 | 505,448 |

7. Commitments

At balance date, the Society had approved a capital commitment relating to the installation of a climate control system at the Katherine Mansfield House & Garden.

The Board formally approved the acceptance of a supplier quote from NME for the supply and installation of the climate control system for an estimated cost of \$30,055.15 plus GST at the Board meeting held on 18 December 2025.

The commitment remained outstanding at balance date.

The Society has commitments in relation to grants received for stated projects that will be completed in the 2026 financial year or beyond (carried as Current Liabilities). These are recorded in Note 4 Deferred revenue, 2025 - \$218,458 (2024 - \$203,023).

The Oroya & Melvin Day Charitable Trust have committed to an annual grant for Exhibitions, Educational Programmes and Profile-Raising Public Events, paid in six-monthly instalments for ten years (to January 2030). 31 Dec 2025 - \$nil, (31 Dec 2024 - \$nil).

The Deferred revenue (Income received in advance(WCC)) is the balance of the 2025/2026 Wellington City Council grant that is utilised for salary and wage costs and general operational purposes prior to 30 June 2026, 31 December 2025 - \$75,326, (31 December 2024 - \$75,302).

A significant donation was received in late 2021 and has been tagged for a specific project expected to progress in 2026. This has been recorded as a current liability but is represented by Special Projects Grant - Major Donation.



8. Contingent Liabilities and Guarantees

The Society has no known contingent liabilities or guarantees as at 31 December 2025, (31 December 2024 - \$nil)

9. Goods or Services Provided to the Entity in Kind

| | 2025 | 2024 |
|--|-------------|-------------|
| The Big Picture - Printing discount for logo inclusion | - | 134 |
| Daltons - Potting mix and fertiliser for garden | 700 | 700 |

10. Related Parties

The Society's Chairperson is employed by an independent private organisation that is one of the Society's key corporate members. Membership fee income received from this organisation during the year totalled \$4,000 (2024: \$nil).

11. Events After the Balance Date

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

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



The Katherine Mansfield Birthplace Society
wishes to acknowledge the following supporters

**Absolutely Positively
Wellington City Council**
Me Heke Ki Pōneke

**OROYA & MELVIN DAY
TRUST**





INDEPENDENT AUDITOR'S REPORT

To the Members of Katherine Mansfield Birthplace Society Incorporated

Opinion

We have audited the accompanying Performance Report of Katherine Mansfield Birthplace Society Incorporated on pages 1 to 18, which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 31 December 2025, the Statement of Financial Position as at 31 December 2025, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 31 December 2025;
- the service performance for the year ended 31 December 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Katherine Mansfield Birthplace Society Incorporated as at 31 December 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

Basis for Opinion

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Katherine Mansfield Birthplace Society Incorporated in accordance with 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Katherine Mansfield Birthplace Society Incorporated.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters we are

required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our audit work, for this report, or for the opinions we have formed.

Board' Responsibility for the Performance Report

The Board are responsible on behalf of the entity for:

(a) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;

(b) the preparation and fair presentation of the Performance Report which comprises:

- the Entity Information;
- the Statement of Service Performance; and
- the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with the Tier 3 (NFP) Standard, and

(c) for such internal control as the Board determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

In preparing the Performance Report, the Board are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the Performance Report is 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 conducted in accordance ISAs and NZ AS1 (Revised) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this Performance Report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Performance Report, 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.
- 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and



meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.

- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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.



PJ Major Chartered Accountant
PORIRUA
5 June 2026

