



2024 - 2025

Annual Report



www.landsar.org.nz

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Message from the Chair & Chief Executive

On behalf of the Board, staff, members, and volunteers, it is a great privilege to introduce the New Zealand Land Search and Rescue 2024/25 Annual Report. This past year has continued to see our brand and our standing within the broader SAR sector continue to grow, reflecting our steadfast commitment to providing search and rescue services to the lost, missing and injured at the request of the Coordinating Authorities (New Zealand Police and Rescue Coordination Centre New Zealand). Our volunteers operate across suburban, urban, wilderness, alpine and rural areas, including regional and forest parks, shorelines, and caves, to ensure that help is never far away when needed, every hour of every day.

Reflecting on the financial year 2024/25, Land Search and Rescue volunteers were involved in an impressive 526* Search and Rescue Operations, going to the assistance of 598* individuals whose lives were at risk. Our volunteers dedicated a combined total of 186,827 unpaid hours to Search and Rescue activities, underscoring their unwavering dedication and commitment. We owe a tremendous debt of gratitude to all our volunteers, whose selfless dedication makes our mission possible.

We would also like to extend our heartfelt thanks to the families, whānau and employers of our volunteers. Without their support and understanding, our volunteers would be unable to commit the time and effort required for their crucial roles in life-saving operations. The sacrifices made by these whānau and employers, often behind the scenes, are invaluable to the success of Land Search and Rescue.

** Figures quoted correct 29 September 2025. SAROP figures for the report period may increase after this date as SAROP reporting is updated.*



Charlotte Aronsen
Chair

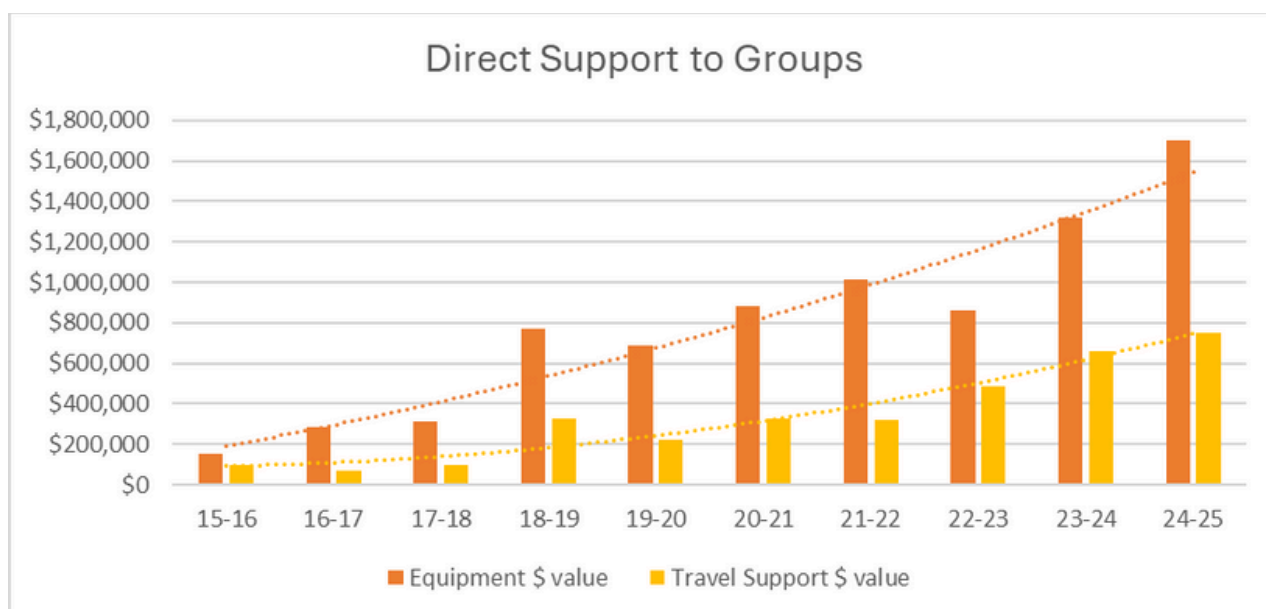
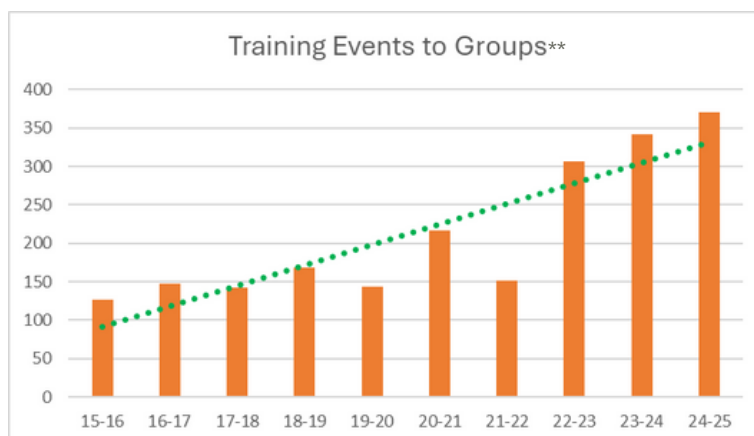


Tony Wells
Acting CEO



Our volunteers' extensive efforts were complemented by our continued emphasis on training and development. Land Search and Rescue delivered a total of 316 formal training* events amounting to 60,392 hours of training, of which 202 formal training events and 31,072 hours were to Land Search and Rescue students. The past year has seen a greater emphasis on the development of tools and learning opportunities for volunteers to gain and maintain competence across the various operational roles.

The past year has also seen the investment in volunteers continue to grow and the coming years will see the largest lift in our funding with clothing and equipment to volunteers set to triple. This continues the 10-year trend of ensuring that volunteer support remains the core purpose of the Board and National Support Office.



* Formal training events includes TEC funded and User Pays events.

** Includes refresher training/continuation training/support to SAREXs



Our te ao Māori journey continues under the guidance of Kaihautu Māori ki Rapa Taiwhenua, Mark Pirikahu, who has been instrumental in strengthening relationships with iwi throughout the motu. The organisation's cultural competency is steadily growing, supporting our long-term sustainability, operational effectiveness, and the wellbeing and safety of our volunteers. We are deeply grateful to our various advisory groups for their subject matter expertise. The members generously contribute additional time to Land Search and Rescue, allowing the organisation to benefit from their knowledge. Their ongoing support is highly valued and appreciated.

The current number of volunteers is down to just over 3,000. The introduction of the incorporated society act and the provision of more equipment and clothing has led to Groups reviewing their membership lists to ensure accuracy. This has meant our total number of volunteers has reduced but this has not impacted on our operational capability.

The National Support Office has grown to include a small yet effective team of 41 full-time and 6 part-time staff, and we remain firmly committed to enhancing the resources and support available to our Groups and volunteers. Welcome additions over the last year have been the embedding of the Lessons Framework and operational debriefing process and tools, the rollout of D4H (set to be enhanced this coming year), online learning modules, peer-support becoming normalised and a strengthening of the relationship with the SAR Coordinating Authorities.

Late in the year saw the departure of our CEO as Carl moved across to lead Coastguard. A huge thanks to Carl for his seven years of dedicated leadership and commitment to our organisation, and we wish him every success in his new role and life in Auckland. The Board also extends its gratitude to Tony for serving as interim CEO, and acknowledges the invaluable support provided by the wider National Support Office in maintaining organisational momentum throughout the CEO recruitment process.

Finally, we extend our heartfelt appreciation to all our volunteers, staff, donors, supporters, and collaborating organisations. Your collective efforts and contributions are deeply valued and have made a significant difference in our local communities and the ongoing mission of New Zealand Land Search and Rescue.

Who we are

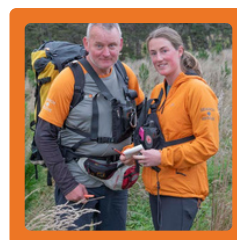
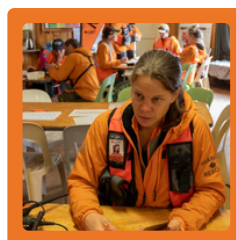
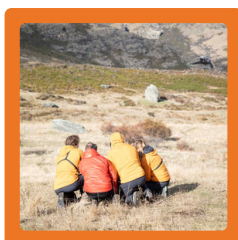
We are New Zealand Land Search and Rescue Rapa Taiwhenua, a national volunteer organisation dedicated to providing essential search and rescue (SAR) assistance across Aotearoa New Zealand.

Our mission is to provide land search and rescue assistance to the lost, missing and injured and their communities. We deliver this mission throughout the country's diverse environments, including suburban, urban, wilderness, alpine and rural areas, as well as rivers, canyons, shorelines, and caves.

With over 3,000 highly trained volunteers across 70 groups, we respond to a wide range of emergencies nationwide. Our volunteers are competent and equipped to handle even the most complex rescue situations.

Our teams are specialists in search and rescue operations, and combine various disciplines to achieve our mission, including incident management, Search and Rescue Dogs, CaveSAR, CanyonSAR, Alpine Cliff Rescue and RiverSAR.

This year we added two national level Groups; Communications and IT, and WanderWell (WanderSearch Administration).



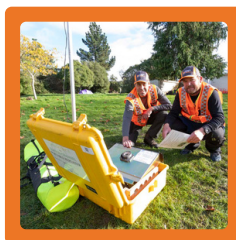
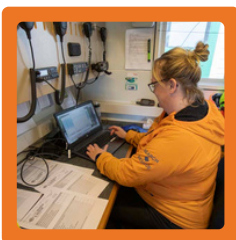


The Land Search and Rescue Telecommunications and IT Group supports Land Search and Rescue Groups and Coordinating Authorities with ‘on-request’ communications, IT users and technical experts. This Group is complementary to existing SAR services.

The WanderWell Group administers WanderSearch (and future parallel or alternative technologies) devices at a national level, providing consistent coverage and a system for responding to enquiries, processing applications, issuing and distributing devices, refurbishing devices, recovering unused devices and managing device inventory.

We are governed by the Board of Land Search and Rescue and led by the Chief Executive Officer, supported by the small, salaried team of the National Support Office. The Board and the National Support Office work closely together to provide strategic leadership and operational support, ensuring our volunteers can effectively carry out search and rescue operations and save lives across all terrains and environments.

We are available every hour of every day to support the New Zealand Police and the Rescue Coordination Centre New Zealand, ensuring a rapid response to emergencies at any time. Our volunteers generously donate their time and bring highly specialised search and rescue skills to every operation.



Our volunteers in action

526

Operations*

40

Lives Saved*

159

Lives Rescued*

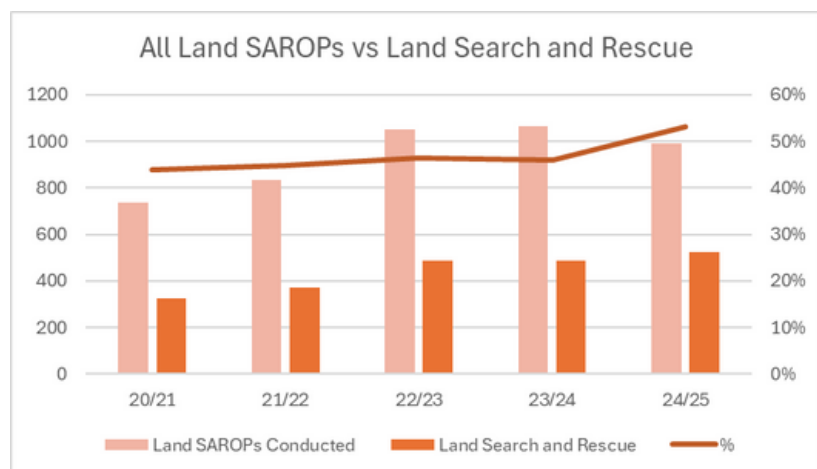
219

Lives Assisted*



Our response capability is entirely staffed by volunteers; they are the people in the field searching for the lost, missing and injured; they are the people managing our response. They give up time with their whānau or are absent from work to train and to respond to the lost, missing and injured.

From July 2024 to June 2025, our dedicated volunteers donated an incredible 22,727* hours to search and rescue operations, going to the assistance of 598* people. They saved 40* lives, rescued 159* and assisted 219*. Unfortunately, 49* people were recovered deceased but were returned to their family/whānau and 131* are still subject to ongoing enquiries.



* Figures quoted correct 29 September 2025. SAROP figures for the report period may increase after this date as SAROP reporting is updated.



Being able to deploy on a search and rescue operation takes training and preparation. Our volunteers need to become competent in their role and maintain that competency. That takes commitment and time.

Every year, Land Search and Rescue Groups and volunteers also dedicate time to reduce the risk of getting lost or injured. Our volunteers support numerous community events, educating children, advising outdoor user groups and supporting emergency services days. They also identify high risk areas and proactively work to address the causes of incidents.

In addition, our volunteers continue to deliver the WanderSearch service, which reduces the risk to some of the most vulnerable in our communities.



35,719

Admin hours

11,294

Prevention hours

112,541

Training hours



4,546

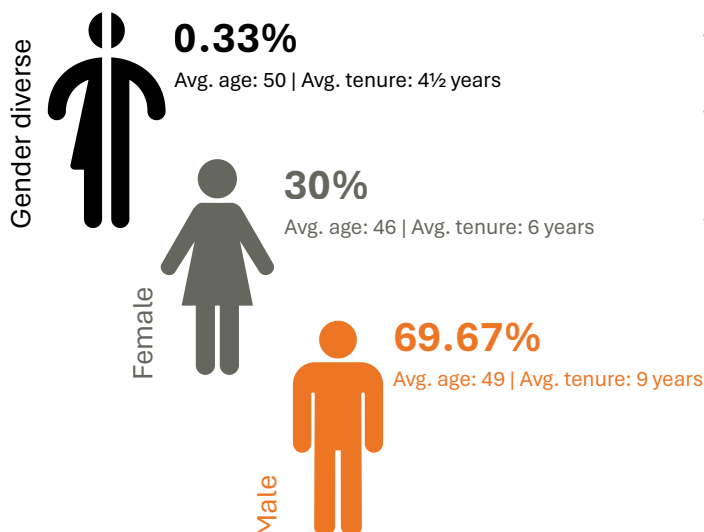
WanderSearch hours

Our volunteers: the heart of Land Search and Rescue

Who Are Our Volunteers?

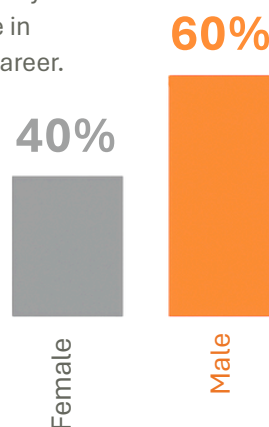
Our volunteers form the backbone of Land Search and Rescue. Without their dedication and selflessness, our search and rescue operations would not be possible. These individuals come from a diverse range of backgrounds and life stages: they may be employed or self-employed, retired, between jobs, or stay-at-home parents. They are mothers, fathers, partners, spouses, siblings, daughters, sons. Regardless of their personal circumstances, each gives up valuable time to assist people they have never met, embodying an extraordinary spirit of service.

Volunteer Demographics



376 New Volunteers

The average age for both women and men who joined was 40. We welcome them to Land Search and Rescue and hope they have a rewarding experience in their future volunteer career.



Retiring Volunteers

Over the same period, 344 volunteers retired from their roles. Of these, 33% were women (average age 44), 66% were men (average age 45), and two were gender diverse. We express our heartfelt gratitude for their valuable service and commitment, and we wish them all the best for their futures.

Our volunteers: Life members

Life Membership is the highest honour conferred by Land Search and Rescue. It recognises individuals who have made an extraordinary and sustained contribution to our organisation, giving countless hours of service in support of our mission to save lives and keep people safe.

These members embody the spirit of dedication, leadership, and selflessness that defines Land Search and Rescue. Their commitment has strengthened our organisation, inspired generations of volunteers, and left a lasting legacy in communities across Aotearoa New Zealand.

We acknowledge with gratitude the following Life Members:

2006 – Roger Barrowclough (Deceased)

2007 – Roscoe Tait, Auckland

2009 – Tom Clarkson, Wellington

2010 – Roger Bates, Turangi

2015 – Dave Erson, Auckland

2016 – Patricia (Tric) Moller, Dunedin

2021 – David Robertson, Dunedin

2022 – Ross Gordon, Methven

2024 – Bill Dowle, Oxford

2024 – Dr Jack McConchie, Wellington

Honouring our volunteers: Royal Honours

We are incredibly proud to acknowledge the outstanding achievements of our volunteers who have recently been recognised in the Royal Honours. It is with immense pride that we celebrate:

King's Service Medal

- Marius Bron- for services to Search and Rescue and the community
- Craig Wells- for services to business and the community

Member of the New Zealand Order of Merit

- Ron Ealam- for services to Search and Rescue
- Aaron Halstead- for services to Search and Rescue and the tourism industry
- Ross Cocker- for services to Search and Rescue and the community

Their recognition at a national level reflects the extraordinary dedication of our people.

These awards and honours represent the collective spirit of Land Search and Rescue; courage, teamwork, and compassion in the service of others. They highlight the extraordinary contributions of volunteers who, through their skill, leadership, and commitment, strengthen the capability of Land Search and Rescue and serve communities across Aotearoa New Zealand.



New Zealand Land Search and Rescue National Awards 2024

Celebrating excellence: Awards 2025

2024 Land Search and Rescue National Awards

Presented at our biennial National Hui in Auckland, these awards celebrated the efforts of those who have gone above and beyond.

New Volunteer Responder of the Year

- Zach Preston- Alpine Cliff Rescue Canterbury
- Fred Groen- Horowhenua Search and Rescue
- Tom Tyson- Search and Rescue Nelson

Non-Operational Support Award

- Brian Parkinson- Tauranga Land Search and Rescue

Volunteer Responder of the Year

- Kelly Shaw- Greymouth Land Search and Rescue

Plaque for Significant Contribution

- Kenny Whittaker- Far North Search and Rescue
- Louis Standfield- Search and Rescue Nelson
- Darren Butler- Waihi Land Search and Rescue
- Chris Coory- Dunedin Land Search and Rescue
- Daniel Erickson- Southland Land Search and Rescue
- Karen Forsyth- Taupō Search and Rescue

Excellence Award for an Outstanding Contribution

- Gerald Blackburn- Hawke's Bay Land Search and Rescue
- Graeme Hill- Hamilton Land Search and Rescue
- Mike Hawthorn- Hawke's Bay Land Search and Rescue

Supreme Award for an Outstanding Operation

- Te Aroha Paeroa Search and Rescue

Certificate of Recognition

- Alpine Cliff Rescue Canterbury



Kelly Shaw



Zach Preston and
Alpine Cliff Rescue
Canterbury



NZSAR Awards

In May 2025, we proudly celebrated the outstanding contributions of our volunteers and partners at the New Zealand Search and Rescue (NZSAR) Awards. These awards honour individuals and teams whose skills, commitment, and service save lives across Aotearoa New Zealand.

- Graeme Hill- Award for Service to Land Search and Rescue and Search and Rescue Dogs
- Ian Trethowen- NZSAR Gold Award (Support) for his leadership of the WanderSearch programme

Their dedication reflects the very best of Land Search and Rescue, selfless service, innovation, and an unwavering commitment to safeguarding lives.



Graeme Hill



Ian Trethowen

We extend our heartfelt congratulations to all our volunteers recognised with awards this year. These honours reflect not only your individual excellence but also the unwavering dedication to Land Search and Rescue.



We were truly humbled and honoured to be recognised at the New Zealand Workplace Health & Safety Awards in June 2025. This recognition is a testament to the dedication and commitment of our people, who place safety and wellbeing at the centre of everything we do in search and rescue.

We especially acknowledge and congratulate our Peer Support champions. Their tireless efforts provide vital support to our volunteers, ensuring they are safe, resilient, and well cared for while undertaking demanding operations. Whether they are responding to the lost, missing, or injured in some of New Zealand’s most challenging environments, our volunteers know that the Peer Support team stands alongside them every step of the way.

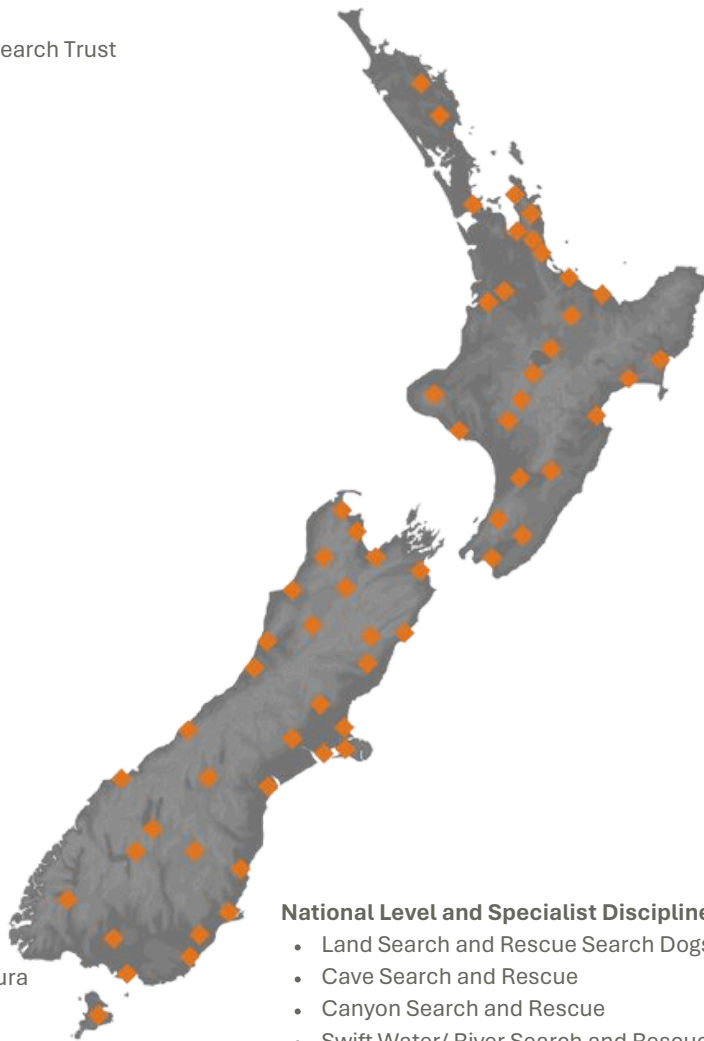
This recognition highlights our ongoing commitment to safeguarding our people and reinforces the importance of creating a culture of care that enables our volunteers to continue their life-saving work.



Our Groups

South Island / Te Wai Pounamu

- Catlins
- Canterbury WanderSearch Trust
- Central Otago
- Christchurch
- Clutha District
- Dunedin
- Eastern Southland
- Ellesmere
- Fiordland
- Golden Bay
- Greymouth
- Haast
- Hanmer Springs
- Hokitika
- Hurunui
- Kaikoura
- Mackenzie
- Marlborough
- Methven
- Motueka
- Murchison
- North Otago
- Oxford
- Rakaia
- Karamea
- Nelson
- South Canterbury
- South Westland
- Reefton
- Southland
- Stewart Island / Rakiura
- Tokanui
- Wakatipu
- Wānaka
- Westport



North Island / Te Ika-a-Māui

- Auckland
- Far North
- Gisborne
- Hamilton
- Hawkes Bay
- Horowhenua
- Kūaotunu
- Northland
- Palmerston North
- Rotorua
- Ruapehu
- Ruapehu Alpine Rescue Organisation
- Thames
- Taihape
- Tairua Pauanui Whangamatā
- Taranaki
- Taranaki Alpine Cliff Rescue
- Tararua
- Taupō
- Tauranga
- Te Aroha Paeroa
- Tūrangi
- Waihi
- Wairarapa
- Wairoa
- Waitomo
- Wellington
- Whakatāne
- Whanganui

National Level and Specialist Disciplines

- Land Search and Rescue Search Dogs
- Cave Search and Rescue
- Canyon Search and Rescue
- Swift Water/ River Search and Rescue
- Alpine Cliff Rescue
- Communications and I.T
- WanderWell

Vision, mission and purpose



VISION STATEMENT NGĀ MOEMOEĀ RAPA TAIWHENUA

We are Land Search and Rescue –
everywhere for everyone



MISSION STATEMENT NGĀ WHAKATAKANGA RAPA TAIWHENUA

Providing land search and rescue
assistance to the lost, missing, injured and
their communities.

PURPOSE STATEMENT NGĀ ARONGA RAPA TAIWHENUA

Land Search and Rescue's primary purposes are to:

1. Provide effective and efficient land search and rescue capability throughout Aotearoa New Zealand in collaboration with the New Zealand Police, Rescue Coordination Centre New Zealand, and other agencies as required, consistent with New Zealand Land Search and Rescue Inc. approved standards.
2. Further the safety and education of the public of Aotearoa New Zealand in matters related to search and rescue.
3. Provide education, training and assessment in land-based search and rescue and emergency management.

Our mission is to ensure the safety and well-being of people across Aotearoa New Zealand by providing expert search and rescue services in urban, rural, and wilderness environments. Our volunteers are committed to being there when needed, whether it's a late-night call in the suburbs or a complex multi-day mission in the mountains. We believe in bringing people home safely, and that is what drives every one of us.

Our values

Tō tātou ūaratanga

OUR VALUES / TŌ TĀTOU ŪARATANGA	KEY MESSAGE CONCEPT / KO NGĀ HUA	VALUE TO STAKEHOLDERS / NGĀ ŪARA MĀ TE HUNGA WHAIPĀNGA
VOLUNTARY SERVICE	We do not charge for search and rescue services.	Trained, competent professional volunteer responders providing search and rescue services to the coordinating authorities. Our motivation is altruism and the desire to give something back to our wider communities.
INDEPENDENCE	We act in the interest of the missing person.	As a not-for-profit NGO, our primary interest is to assist the lost, missing or injured subject, their communities and whānau, free from any commercial or political agenda.
IMPARTIALITY	We offer our services equally to all.	We treat all lost, missing or injured equitably regardless of the reason they are lost, missing or injured or their country of origin, race, religion, ethnicity. Every life is worth our service.



Our strategy

Tō Tātou Rautaki

SERVICE AND ORGANISATIONAL QUALITY FIT FOR PURPOSE

To provide search and rescue services to Aotearoa New Zealand at or better than international best practice. We empower Land Search and Rescue Groups, volunteers and staff to pioneer change to improve SAR outcomes and for the betterment of the SAR sector.

STRONG AND EFFECTIVE RELATIONSHIPS COLLABORATION AND MUTUAL SUPPORT

Land Search and Rescue's relationships and partnerships enhance our reputation and influence within the national and international SAR sector and the wider Aotearoa New Zealand society. Through equitable and effective working relationships, we can continue to meet the needs of the SAR sector, our lead agencies, communities, iwi/Māori, mana whenua, and the lost, missing and injured.

WELL-SUPPORTED AND ENGAGED GROUPS/VOLUNTEERS VIABILITY

To ensure the Land Search and Rescue workforce have the necessary skills, knowledge, and equipment to carry out their SAR responsibilities safely and competently every time. We embrace the responsibility of providing safe and effective environments for our volunteers by making our support and training meaningful. We provide our Groups with the solutions they need in a positive and supportive manner.

SUSTAINABILITY MEMBERSHIP AND STAKEHOLDER VALUE

To ensure that Land Search and Rescue retains sufficient capacity to consistently meet the coordinating agencies' requirements now and in the future. We will diversify and strengthen the organisation to return value to Groups, volunteers, stakeholders, and the public of Aotearoa New Zealand.

Our board and executive team

The Board



CHARLOTTE ARONSEN
CHAIR



MEGAN DIMOZANTOS
VICE CHAIR



WAYNE STEVENS
CHAIR OF AUDIT
AND RISK COMMITTEE



CAMILLA OWEN



STEFAN LERBS



JULIAN TOVEY



BRYAN LAU YOUNG

Executive Leadership Team



CARL MCONIE
CEO UNTIL 30 MAY 2025



WENDY WRIGHT
CEO 13 OCTOBER 2025



CELESTE TOBIN
CHIEF
FINANCIAL
OFFICER



TONY WELLS
ACTING CEO FROM 30 MAY
2025
CHIEF OPERATIONS OFFICER



JOHNNY FRANKLIN
CHIEF
DEVELOPMENT AND
PROJECT OFFICER

Health and safety

Health, Safety, and Wellbeing (HSW) continues to mature within Land Search and Rescue, with a focus on improving reporting, prevention, and support for our volunteers. This year, a total of 31 HSW events were reported, consistent with last year's figures, and representing a healthy reporting culture across the organisation. Of these, 12 events were classified as near misses or no injury, highlighting the proactive approach of identifying hazards before they result in harm.

Most incidents occurred during Search and Rescue Operations (SAROPs), with 18 recorded in operational contexts and one at a Search and Rescue Exercise (SAREX). Training events accounted for the remainder, with "unspecified" incidents including one wellbeing report and a unique incident where a tutor discovered a member of the public on fire.

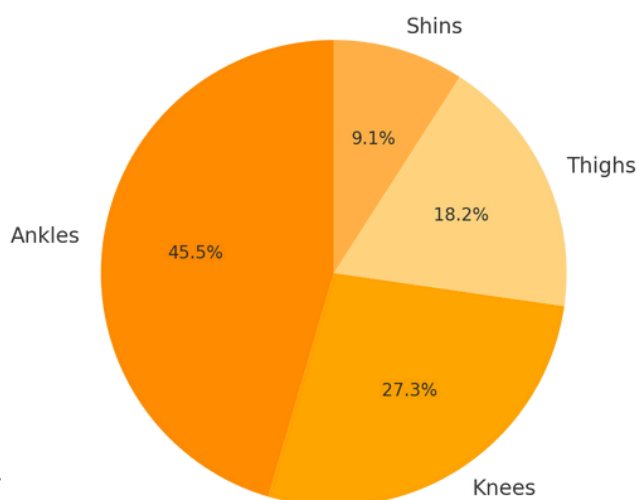
Injury Trends

Lower limbs remain the most affected area, accounting for 64% of all injuries.

Strains and sprains were the most common injury type, often caused by uneven ground, adverse weather, and extended search hours.

Two fractures were recorded this year, resulting in lost volunteer time, a metric we will formally track in future years.

Injury Trends - Lower Limbs



Wellbeing

With 57 trained Peer Supporters across Aotearoa New Zealand, Land Search and Rescue ensures that volunteers are never alone in facing challenges.

Our Peer Supporters, who are volunteers themselves, offer confidential conversations, understanding, and guidance, helping members stay resilient both in the field and in everyday life.



233

volunteers referred for
wellbeing safety checks
(up from 224 last year)

119

volunteers participated

65

staff, volunteers, or whānau
accessed counselling services



Peer Support Network

Between January - June 2025

409

volunteers received Peer
Support conversations

305

individuals from the wider
community engaged with Peer
Supporters



FAR NORTH, NORTHLAND, AUCKLAND, HAMILTON, WAITOMO, KUAOTUNU, TAIRUA - PAUANUI & WHANGAMATA, THAMES, TE AROHA - PAEROA, WAIHI, TAURANGA, WHAKATANE, ROTORUA, GISBORNE, WAIROA, TAUPO, TURANGI, RUAPEHU, RARO, TAIHAPE, TARANAKI, HAWKES BAY, WHANGANUI, TARARUA, PALMERSTON NORTH, HOROWHENUA, WAIRARAPA, WELLINGTON, GOLDEN BAY, MOTUEKA, MURCHISON, NELSON, MARLBOROUGH, KAIKOURA, HANMER SPRINGS, HURUNUI, CHRISTCHURCH, WANDERSEARCH CANTERBURY TRUST, ELLESMERE, OXFORD, RAKAIA, METHVEN, SOUTH CANTERBURY, MACKENZIE, REEFTON, KARAMEA, WESTPORT, GREYMOUTH, HOKITIKA, SOUTH WESTLAND, HAAST, CENTRAL OTAGO, WANAKA, WAIRARAPA, NORTH OTAGO, DUNEDIN, CLUTHA, CATLINS, TOKANUI, EASTERN SOUTHLAND, SOUTHLAND, STEWART ISLAND, DAVESAR, ANTONSAR, RIVERSAR, SEARCH DOGS, AND ALPINE CLIFF RESCUE.

National campaign

EVERYWHERE FOR EVERYONE.

BECOME A SEARCHLIGHT SUPPORTER TODAY

The Searchlight Campaign: shining a light on our volunteers

Following the success of our inaugural national campaign, Searchlight returned for its second year, once again shining a light on the lifesaving work our volunteers carry out across Aotearoa New Zealand.

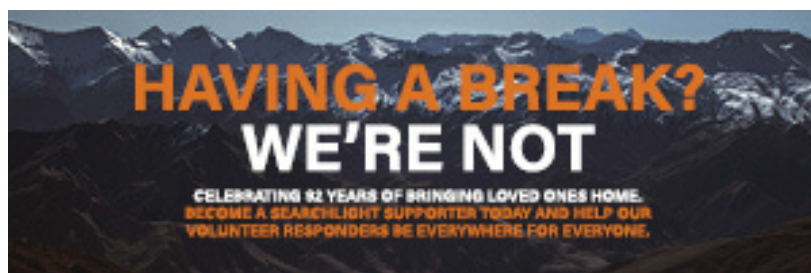
The Momentum

This year's campaign built on the strong foundation established in 2024, further amplifying our presence and strengthening public awareness of our mission. With refined messaging and broader media placement, including programmatic advertising, regional newspapers, radio, and social media, we reached more people than ever before. Our storytelling deepened, showcasing not only the skill of our volunteers but also the community impact of their work.

Importantly, this year also gave Land Search and Rescue Groups the opportunity to appeal directly to their local communities, using national level platforms to raise funds for projects that are meaningful at a local level. This approach proved particularly effective in smaller communities, where Groups are well known and strongly supported by those who live there.

The Results

Engagement continued to grow across all platforms. We saw an increase in social media reach and interaction, an uplift in donations, and more new supporters joining our network. More businesses came on board, with several activating their own awareness or fundraising efforts in support of the campaign. Our film content again resonated with audiences, sparking shares, comments, and conversations nationwide.



Become a Searchlight supporter today

The Impact

Feedback confirmed what we hoped-Searchlight is becoming a campaign people recognise and rally behind. Communities voiced their appreciation, volunteers felt celebrated, and our mission reached new ears and hearts. The ability for Groups to connect directly with their own communities added another powerful layer of engagement, encouraging local pride and ownership in supporting volunteer-led rescue efforts.

Searchlight is now firmly established as our flagship annual awareness campaign. With each passing year, we aim to strengthen its impact, expanding partnerships, deepening engagement, and building enduring public support for the vital work we do.

As we plan for year three and beyond, our focus remains clear: to ensure that everywhere people explore, live, and adventure in Aotearoa New Zealand, Land Search and Rescue is there to help bring them home.

Auckland's Sky Tower lighting up in recognition of Land Search and Rescue





Fundraising

This year marked strong progress in strengthening and diversifying our fundraising efforts. Individual giving saw healthy growth, driven by a focus on telling compelling stories and demonstrating the real-world impact of donor support. We continued to cultivate our community of business supporters, whose involvement helps broaden our reach and inspire new donations.

We also began enhancing our donor engagement journey through more consistent and thoughtful communications, including the quarterly Searchlight Newsletter. These efforts are beginning to shift one-off donors toward ongoing support. Our work in this space has helped lay the foundation for a stronger, more loyal donor base, with early signs of increased retention and regular giving.

In the grants space, our approach became more strategic, seeking funding to meet identified shortfalls or support specific project work. Greater emphasis was placed on supporting Groups to access funding opportunities aligned with their needs.

Our bequest programme continues to show promise, with steady growth and strong long-term potential. As we continue to invest in meaningful donor relationships and visibility across relevant platforms, we anticipate this area will become an increasingly important part of our future funding. We also maintained strong relationships with our existing sponsors, who continue to provide valued support across key areas of our work. With growing visibility through campaigns like Searchlight and increasing public awareness, we are well positioned to unlock new opportunities in the sponsorship space.

Collectively, these developments signal a positive and forward-moving year for fundraising, with key building blocks in place to support long-term sustainability and impact.



We raised
\$164,279

Donations*

\$262,685

Grants**

\$359,798

Supplier reported discounts ***

**Less Police Donation.*

***All grants received less NZSAR. Police SAROP, Lottery Outdoor Safety and Canterbury Regional Land Search and Rescue Committee*

****Reported value of discounts by suppliers to volunteers.*

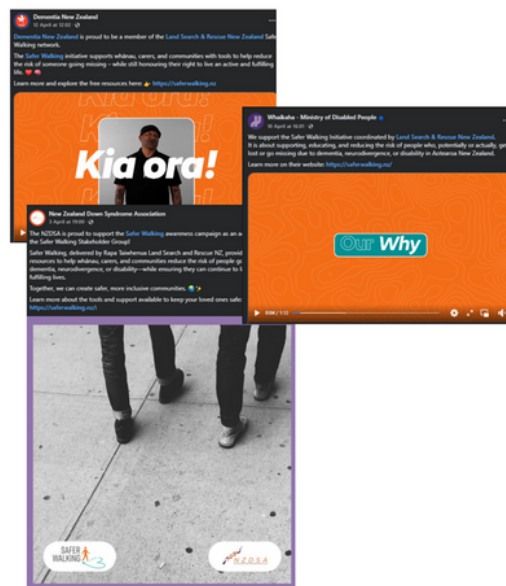
Prevention

Public Safety and Prevention

Keeping people safe in the outdoors and preventing incidents before they occur, remains at the heart of Land Search and Rescue's mission. By focusing on education, partnerships, and innovative tools, we reduce the number of people at risk and improve outcomes for those who require rescue.

In 2024/25, we expanded our prevention work across several areas. New resources were developed for community groups to support safer decision-making, and our continued partnership in the Land Safety Forum ensured national alignment of key safety messages. In April, a highly successful social media campaign boosted awareness of Safer Walking, complemented by the launch of the new Safer Walking website in February 2025. The redesigned site has improved accessibility, making important information easier to access for a wider audience.

We also completed important research on responses for people with cognitive impairment, with findings pending release by New Zealand Police. Alongside this, four new Learning Hub training modules were introduced to build volunteer knowledge in supporting people with cognitive impairment. Technology trials explored the use of wearable safety devices and specialist response equipment, while a new WanderSearch issuing system, backed by a dedicated coordinator, has strengthened support for at-risk individuals and their families.





A lifelong connection: from lost to found

By Chrissy Schreiber, Wakatipu Search and Rescue Volunteer

In the heart of Fiordland, a tale of determination, compassion, and discovery unfolded, one that deepened my connection with Land Search and Rescue and changed my life forever.

20 years ago, I was one of a group of university students on a bushcraft exercise in the Fiordland wilderness. During an intentional “getting lost” activity, our mentor accidentally overlooked a student. It wasn’t until after crossing a river that we realised he was missing. Concern quickly grew, and the situation escalated into a real search and rescue mission, with Police, Fiordland Land Search and Rescue, and a helicopter all involved. Relief came the next day when our missing companion was found safe. What struck me most was learning that the Land Search and Rescue team were all volunteers, dedicating their time to help a stranger in need.

Fast forward to April 2008: while running the Routeburn Track, I noticed the familiar fluorescent jackets of a Land Search and Rescue team. Memories of Fiordland returned, sparking my desire to give back to the community.

That same year I joined Wakatipu Land Search and Rescue as a probationary member, combining my love of the outdoors with a deeper purpose.

Since then, I’ve served as a field team member, team leader, and in roles such as Operations or Logistics Manager in Incident Management Teams, as well as supporting the Alpine Cliff Rescue team. I’ve also worked as Recruitment Officer and contributed to local training nights and exercises.

Wakatipu Land Search and Rescue has become like family. Together, we share a common purpose: answering SOS calls for strangers, just as volunteers once did for me. I’ve lost count of the searches I’ve joined, but the most rewarding moments remain the same- seeing whānau and friends reunited with their loved ones.



Your story: rescued in the Tararuas

By Kate

With three friends, I set out on an overnight tramp to Herepai Hut in the northern Tararua Ranges. Excited for the adventure, I wasn't expecting the slip in the mud that sent me crashing down onto a tree root, my heavy pack forcing me to land hard on my arm. I knew instantly it was broken- the angle told me everything.

As I lay in the mud wondering how to even get up, we realised how incredibly lucky we were: the high-vis vests we could see through the trees belonged to a Land Search and Rescue team, coincidentally on a training exercise along the same route. My friend quickly alerted them, and within minutes they were by my side, calm and professional, immediately taking charge.

They splinted my arm with a makeshift sling fashioned from a laminated map, redistributed our gear, ensured I was warm enough, and gave us great confidence in what came next. With daylight still on our side, and heavy rain forecast that would have made a helicopter rescue unlikely, the team decided the best course was to walk me safely back to the road end, three hours away. They carried my pack and supported us along the slippery, muddy track, guiding us all the way to the car and making sure we were able to get safely to hospital.

The result was a compound double fracture and a long night in traction, but I was deeply grateful not to have faced that pain in a remote hut, uncertain how I would get out. The Land Search and Rescue team's quick response, calm guidance, and practical help made all the difference.

Reflecting on it now, I'm not sure I would have had the confidence to set off my personal locator beacon if they hadn't appeared. I thought, "It's only an arm, I can still walk." But as they pointed out, two arms are vital for balance, and it was far better to get out in daylight than risk being stuck for multiple nights in pain, putting both myself and my friends at risk. It was a valuable lesson in seeking help sooner rather than later.

We are so fortunate as trampers, not only to enjoy New Zealand's incredible landscapes, but also to have highly trained, compassionate Land Search and Rescue volunteers who willingly give their time to keep us safe. I cannot thank them enough for their help that day and I am still amazed that such an extraordinary service is provided at no cost to trampers. If you can, please consider supporting them with a donation, so they can continue to be there when needed most.





A message from RCCNZ



From Justin Allan, General Manager RCCNZ and Safety Systems:

Congratulations Land Search and Rescue on another year of outstanding service to New Zealanders. Your commitment to saving lives continues to be a cornerstone of our national search and rescue system, and the dedication shown by your volunteers remains a source of deep respect and appreciation from all of us at Maritime New Zealand's Rescue Coordination Centre New Zealand.

In the past year, the Rescue Coordination Centre New Zealand tasked Land Search and Rescue to support operations 67 times- a number that reflects both the growing operational demand and the continued trust we place in your organisation. These operations were spread across the country, with particularly high volumes in the Central (18), Bay of Plenty (16) and Southern (14) regions. These figures highlight not only population trends and recreational use, but also the unique risks these areas present to people.

A defining factor of search and rescue operations in Aotearoa is our environment. The combination of rapidly changeable weather, rugged alpine terrain, dense bush, and remote locations creates a uniquely challenging context for search and rescue. These are not easy places to operate in, and often not easy times to be called upon- yet Land Search and Rescue teams respond with professionalism, resilience, and a deep knowledge of both people and place.



Your ability to operate in some of our most inhospitable environments, often in deteriorating conditions, remains essential to achieving successful outcomes. The past year has also demonstrated the ongoing maturity of our search and rescue sector. I continue to value the collaborative relationships between the Rescue Coordination Centre New Zealand, Police, and Land Search and Rescue. Our collective willingness to challenge one another, adapt systems, and improve coordination ensures that we are not only responding effectively, but also continuing to evolve. Time and again, we have seen the benefits of this in the field- bringing together national assets, local intelligence, and specialist expertise to solve problems in real time.

One operation in February 2025 serves as a clear demonstration of how our system comes together to deliver excellent outcomes in unforgiving situations. Conducted in cooperation with the Christchurch Alpine Cliff Rescue (ACR) team, GCH Aviation (two helicopters), West Coast ACR (standby support) and Police, this response highlights the value of collaboration.

Late on a Tuesday morning, the Rescue Coordination Centre New Zealand received PLB alerts in steep terrain on Mt Rolleston in Arthur's Pass. The location assessment meant that support and advice from Land Search and Rescue ACR specialists on the West Coast and in Canterbury was immediately sought. At the same time, a rescue helicopter was dispatched to the location to assess the situation and respond if possible. Planning for an ACR response continued in the background and was actioned once the Greymouth helicopter located two climbers clinging to a rock face and in urgent need of assistance. The Christchurch ACR team was quickly brought to the scene by a second GCH helicopter. The stranded climbers, though thankfully uninjured, were in a highly challenging location. The specialist skills and experience of Land Search and Rescue volunteers were tested as they worked to safely reach the climbers, prepare them for extraction, and coordinate with the winch-equipped GCH helicopter. Thankfully, the operation was a success, and by early evening the climbers were safely home along with our rescue teams.

Whether it is a remote bush rescue in Fiordland, a complex alpine extraction in the Ruahine Range or Aoraki/Mt Cook, or a high-tempo response on the Central Plateau, Land Search and Rescue volunteers continue to be there when it counts. Behind each statistic is another story, often involving someone making it home safely who otherwise may not have. Thank you for another year of service, dedication, and success.



A message from Police



From Lea Smith, Acting Manager: Operations and Emergency Management

On behalf of the New Zealand Police, I extend my gratitude for the invaluable support Land Search and Rescue provides to our communities 24/7/365. Search and Rescue in New Zealand could not function without the exceptional service you deliver.

This year has brought change to the wider SAR sector, and through it all, Land Search and Rescue has demonstrated professionalism and a pragmatic approach to progressing important national workstreams. Your teams have consistently shown capability, competence, and commitment in the most challenging conditions, directly saving lives. In the year ending 30 June 2025, members contributed 22,727 volunteer hours across 526 incidents, aiding 598 individuals. This is a remarkable achievement and a testament to your dedication.

From my own perspective, I have valued the discussions, advice, and support from your National Support Staff in delivering multi-agency training, supporting IT solutions, and sharing specialist knowledge. Attending the National Conference in Auckland was a highlight, where I found great value in the presentations and was warmly welcomed. Police recognise that Land Search and Rescue volunteers form the backbone of most SAR operations in New Zealand. The sacrifices- time away from family, disruption to work, physical and emotional strain- speak to the depth of your commitment. We are proud to stand alongside you and value the vital role you play in keeping our communities safe.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Service Performance Report
For the Year ended 30 June 2025

The New Zealand Land Search and Rescue Group supports, develops, and maintains efficient and effective land search and rescue capability to consistently meet the operational requirements of Co-ordinating Authorities throughout Aotearoa New Zealand.

The Group has achieved this through providing member groups and volunteers with fit for purpose clothing and equipment to undertake their operational roles, grants to support member groups, and travel support to volunteers for the logistical requirements to attend national level events such training courses, group representative meetings, and the biennial Hui.

The Group has achieved this through delivering search and rescue training courses to support search and rescue trainees to achieve an appropriate level of training and to help ensure that good quality search and rescue services can be made available as required throughout Aotearoa New Zealand.

The categories of goods and services selected for reporting are the primary reporting categories in the Financial Statements.

The primary reporting categories of Equipment, Grants and Scholarships, and Volunteer Travel and Accommodation, exist to meet the information needs of Land Search and Rescue member groups on the direct benefits provided to member groups and volunteers.

The primary reporting category of Training Delivery - Volunteer and Other Students, exists to meet the information needs of Land Search and Rescue member groups on the direct benefits provided to volunteers and other students. The Other Students include students from SAR agencies, Emergency Management Agencies, Government Departments, and critical infrastructure organisations, with the goal of enhancing and integrating emergency response across Aotearoa New Zealand.

Up to four sub-categories have been selected to present with explanations of the main components within them. Quantities are obtained from purchase transactions and participant records.

	2025	2024
	12 Months	12 Months
1. Equipment - Land Search and Rescue Volunteers		
Clothing Equipment - <i>Rainwear, Thermals, Beanies, Caps, Gloves, Hi-Vis Vests, and Gaiters</i>	4,156	5,316
Personal Equipment - <i>Field Guides, Torches, GPS, Safety Glasses, Packs, Dry Bags, Pack Covers, Tents, Tarps, and Bothy Bags</i>	2,282	1,262
Information and Communications Technology Equipment - <i>Radios, Batteries, Chargers, Aerials, Repeaters, Starlink Kits, PLBs, Laptops, Tablets, Monitors, Projectors, Printers, and Powerbanks</i>	1,220	505
Rescue Equipment - <i>First Aid Kits and Splints, Stretchers and Wheels, Ropes, Edge/SRM Kits, Harnesses, and Helmets</i>	1,878	399
Total Equipment - Land Search and Rescue Volunteers	9,536	7,482
2. Grants and Scholarships - Land Search and Rescue Volunteers	241	307
3. Travel and Accommodation - Land Search and Rescue Volunteers		
Meals	9,154	6,351
Accommodation Nights	2,538	1,716
Mileage Claims	2,212	1,727
Flights Booked	638	364
Total Travel and Accommodation - Land Search and Rescue Volunteers	14,542	10,158
4. Training Delivery - Land Search and Rescue Volunteers and Other Students		
Search and Rescue Courses	202	181
Multi-Agency Search and Rescue Courses	37	49
Emergency Management Courses	30	54
User Pays Courses	47	58
Total Training Delivery - Land Search and Rescue and Other Students	316	342

The Private Training Establishment (PTE) utilised to deliver training is a category 1 PTE with NZQA meeting the highest levels of quality assurance. A comprehensive External Evaluation and Review is conducted every four years, with the last review being completed in 2021.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Service Performance Report
For the Year ended 30 June 2025

Significant Judgements

The selection of the performance measures has been determined to be a significant judgement given the number of ways in which the entity operates to achieve its mission. The selection of measures reported have been determined as the most appropriate measures for reporting our impact as an entity.

The level of aggregation presented in the Statement of Service Performance is considered a significant judgement as the presentation of the measures has an impact on the users ability to understand and interpret the entity's reported performance, and assess how we are achieving our mission. The level of aggregation presented is determined to be the most appropriate level of detail to allow for useful interpretation of the measures reported.

There were no other significant judgements made in relation to the reported performance measures.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Comprehensive Revenue and Expense
For the Year ended 30 June 2025

	Note	2025 12 Months	2024 12 Months
Revenue			
Revenue from Non-Exchange Transactions			
Grants	6	9,636,014	7,343,238
Donations, Fundraising and Other Similar Revenue	7	319,279	246,930
Total Revenue from Non-Exchange Transactions		<u>9,955,293</u>	<u>7,590,168</u>
Revenue from Exchange Transactions			
Revenue from Providing Goods or Services	8	1,906,884	2,061,039
Total Revenue from Exchange Transactions		<u>1,906,884</u>	<u>2,061,039</u>
Other Income			
Interest and Other Investment Income		128,327	100,955
Total Revenue and Other Income		<u>11,990,504</u>	<u>9,752,161</u>
Expenses			
Equipment - Land Search and Rescue Volunteers		1,902,338	1,320,783
Grants and Scholarships - Land Search and Rescue Volunteers		452,951	509,543
Travel and Accommodation - Land Search and Rescue Volunteers		1,013,220	659,060
Travel and Accommodation - Employees, Contractors and Directors		524,442	466,128
Travel and Accommodation - Other		1,229	2,903
Training Delivery - Land Search and Rescue Volunteers and Other Students		1,677,678	1,434,441
Information Technology		152,220	98,060
Quality Assurance, Compliance and Insurance		136,283	108,052
Administrative Costs		395,139	283,857
Employee Related Costs		4,332,055	3,618,632
Contractor Fees		972,380	477,185
Director Related Costs		83,321	58,856
Audit Fees	18	30,179	32,090
Depreciation and Amortisation	12 & 21	231,110	159,292
Other Expenses		10,844	180
Total Expenses		<u>11,915,387</u>	<u>9,229,062</u>
Surplus/(Deficit) for the Year		<u>75,117</u>	<u>523,099</u>
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue/(Expense) for the Year		<u>75,117</u>	<u>523,099</u>

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Changes in Net Assets/Equity
For the Year ended 30 June 2025

	Note	Baker Bequest Reserve	Accumulated Revenue and Expense	Total
Balance as at 1 July 2024		43,939	2,055,163	2,099,102
Total Comprehensive Revenue and Expense for the year			75,117	75,117
Transactions with Owners of the Controlling Entity in their Capacity as Owners				
Transfer to/(from) Reserve		-	-	-
Balance as at 30 June 2025		<u>43,939</u>	<u>2,130,280</u>	<u>2,174,219</u>
Balance as at 1 July 2023		53,939	1,532,065	1,586,004
Total Comprehensive Revenue and Expense for the period			523,099	523,099
Transactions with Owners of the Controlling Entity in their Capacity as Owners				
Transfer to/(from) Reserve		(10,000)	-	(10,000)
Balance as at 30 June 2024		<u>43,939</u>	<u>2,055,163</u>	<u>2,099,102</u>

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Financial Position
As at 30 June 2025

	Note	2025	2024
Assets			
Current Assets			
Cash and Cash Equivalents	9	2,149,223	3,497,643
Receivables from Exchange Transactions	10	95,929	318,953
Recoverables from Non-Exchange Transactions		24,526	39,171
Prepayments	11	924,842	255,771
GST Receivable		200,667	109,448
Total Current Assets		3,395,187	4,220,987
Non-Current Assets			
Property, Plant and Equipment	12	605,186	510,955
Intangible Assets	21	14,834	18,131
Total Non-Current Assets		620,020	529,086
Total Assets		4,015,207	4,750,072
Liabilities			
Current Liabilities			
Payables from Exchange Transactions	13	760,270	954,484
Deferred Revenue		-	4,790
Employee Costs Payable	23	441,453	387,235
Liabilities from Non-Exchange Transactions	14	639,265	1,304,460
Total Current Liabilities		1,840,988	2,650,970
Total Liabilities		1,840,988	2,650,970
Net Assets		2,174,219	2,099,102
Equity			
Accumulated Comprehensive Revenue and Expense		2,130,280	2,055,163
Baker Bequest Reserve	19	43,939	43,939
Total Equity		2,174,219	2,099,102

Charlotte Aronsen



Date

5/11/2025

Megan Dimozantos



Date

5/11/2025

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Cash Flows
For the Year ended 30 June 2025

	Note	2025	2024
Cash Flows from Operating Activities			
Receipts from Grants		9,636,014	7,343,238
Donations, Fundraising and Other Similar Receipts		319,279	246,930
Receipts from Providing Goods or Services		2,139,763	2,142,949
Interest Receipts		128,327	100,955
Payments to Suppliers and Employees		(13,147,695)	(8,134,304)
Net GST		(91,219)	(116,093)
Net Cash Inflow/(Outflow) from Operating Activities		(1,015,531)	1,583,673
Cash Flows from Investing Activities			
Payments to acquire Property, Plant and Equipment		(332,889)	(431,488)
Net Cash Inflow/(Outflow) from Investing Activities		(332,889)	(431,488)
Net Cash Inflow/(Outflow)		(1,348,420)	1,152,185
Cash Balances			
Cash and Cash Equivalents at beginning of period		3,497,643	2,345,458
Cash and Cash Equivalents at end of period	9	2,149,223	3,497,643
Net change in cash for period		(1,348,420)	1,152,185

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

1. Reporting Entity

The Consolidated Financial Statements include New Zealand Land Search and Rescue Incorporated (the parent) and its controlled entity, Land Search and Rescue Training Ltd, which comprise the New Zealand Land Search and Rescue Group. Land Search and Rescue Training Ltd is a wholly owned subsidiary of New Zealand Land Search and Rescue Incorporated. It was purchased on 4 October 2019. All significant inter-company transactions between the entities are eliminated on consolidation.

New Zealand Land Search and Rescue Incorporated and Land Search and Rescue Training Ltd are both registered Charities. They are both members of the New Zealand Land Search and Rescue Charitable group.

There are independent Area and Group Land Search and Rescue organisations, whose financial results are not accounted for within these financial statements because New Zealand Land Search and Rescue Group has no control over these organisations.

2. Basis of Preparation

Statement of Compliance

The Consolidated Financial Statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR"), as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The New Zealand Land Search and Rescue Group is a Tier 2 Reporting entity as for the two most recent reporting periods it is not publicly accountable and has had between \$5 million and \$33 million operating expenditure.

These financial statements were authorised for issue by the board on the 5 November 2025

Measurement Basis

The Consolidated Financial Statements have been prepared on the historical cost basis.

Functional and Presentation Currency

The Consolidated Financial Statements are presented in New Zealand dollars (\$). There has been no change in the functional currency of the entity during the year.

Basis of Consolidation

Controlled entities are those entities over which the Group has the power to govern the financial and operating policies so as to obtain benefits from that entity's activities. The financial statements of the Group's controlled entities are included in the Consolidated Financial Statements from the date that control commences until the date that control ceases. Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with owners of the controlling entity in their capacity as owners, within net assets/equity. The financial statements of the controlled entities are prepared for the same reporting period as the controlling entity, using consistent accounting policies.

On the loss of control, the Group derecognises the assets and liabilities of the controlled entity, and the other components of net assets/equity related to the controlled entity. Any surplus or deficit arising on the loss of control is recognised in surplus or deficit.

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the Consolidated Financial Statements.

Goods and Services Tax (GST)

New Zealand Land Search and Rescue Incorporated and Land Search and Rescue Training Ltd are both registered for GST. All amounts are recorded exclusive of GST, except for Accounts Receivable and Accounts Payable which are stated inclusive of GST.

3. Use of Judgements and Estimation Uncertainties

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from those estimates.

Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the financial statements include the following:

- New Zealand Land Search and Rescue purchase various items of equipment for distribution to regional entities and volunteers. Given that New Zealand Land Search and Rescue does not retain control over the use of these assets the expenditure is not considered to be capital in nature and the equipment is not recorded as Property, Plant and Equipment of the entity.
- Expenditure on minor assets under \$500 in value is not deemed to be significant enough to warrant recognition as Property, Plant and Equipment of the entity.
- While New Zealand Land Search and Rescue has service agreements with various entities for the delivery of search and rescue services, these arrangements do not constitute 'exchange transactions' for the purposes of revenue recognition as New Zealand Land Search and Rescue does not provide specific services of approximately equal value in direct exchange for the funds received (refer note 4(a) below).

Going Concern

The Consolidated Financial Statements have been prepared on the basis that the entity is a going concern.

Assumptions and Estimation Uncertainties

There are no assumptions or estimation uncertainties that would have a significant risk of resulting in a material adjustment during the financial year.

Changes in Accounting Estimates

There have been no changes in accounting estimates that have an effect on the financial statements.

4. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. The significant accounting policies are detailed below:

(a) Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the entity, and is measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the entities revenue streams must also be met before revenue is recognised.

Finance Income

Interest on bank deposits is recognised as it accrues.

Revenue from Exchange Transactions

Exchange transactions are those in which the entity receives assets or services, or has liabilities extinguished, and in exchange directly provides approximately equal value, in the form of cash, goods, services, or use of assets.

Revenue from the provision of goods and services is measured at fair value of the consideration received or receivable.

Revenue is recognised on completion of Training services.

4. Significant Accounting Policies (continued)

Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources but provides no or nominal direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

New Zealand Land Search and Rescue receives various grants and donations which are classified as non-exchange revenue due to their nature.

Grants and donations received that have no requirement to return any unutilised funds are recognised as revenue immediately upon receipt.

Grants received that contractually require the return of any unutilised funds are only recognised as revenue to the extent that performance obligations are met and funds have been spent for the required purpose. Amounts received but unutilised at reporting date are therefore recognised as non-exchange liabilities. These liabilities are subsequently recognised as non-exchange revenue as and when the conditions are satisfied.

The Group sometimes receives donated goods in-kind and services in-kind. Taking into consideration materiality and measurement reliability the Group has elected not to recognise the goods and services within the Consolidated Statement of Comprehensive Revenue and Expense or the Consolidated Statement of Financial Position. The major classes of goods and services in-kind received are disclosed in the Donations, Fundraising and Other Similar Revenue note.

(b) Employee Benefits

Short-term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will occur within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided.

(c) Financial Instruments

New Zealand Land Search and Rescue recognises financial instruments when it becomes a party to the instruments. Material financial instruments include cash and cash equivalents, accounts receivable and accounts payable. All financial instruments are recognised initially at fair value and subsequently at amortised cost.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

The Group derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire. The Group also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

4. Significant Accounting Policies (continued)

Financial Assets

Loans and Receivables

Loans and Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised costs using the effective interest method, less any allowance for impairment. The Group's cash and cash equivalents and receivables from exchange transactions are classified as loans and receivables.

Financial Liabilities

The Group's financial liabilities include payables. These are classified as amortised cost and are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest method.

(d) Leases

Classification and Treatment

Leases in which the entity assumes substantially all the risks and rewards of asset ownership are classified as finance leases. Leases that are not finance leases are classified as operating leases. New Zealand Land Search and Rescue is not party to any finance leases. Operating leases are not recognised in the entity's Statement of Financial Position. Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease. Lease incentives are recognised as an integral part of the total lease expense, over the term of the lease.

(e) Property, Plant and Equipment

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured at cost less accumulated depreciation and impairment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance is expensed as incurred.

For plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a straight-line or diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment.

Depreciation rates used are as follows:

Computer Equipment and Software	50 - 67% DV
Office Equipment and Furniture	19 - 67% DV
Training Delivery Equipment	20 - 67% DV

(f) Business Combinations

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group. The Group controls an entity when it has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, the Group takes into consideration potential voting rights that are currently exercisable.

The Group measures goodwill at the acquisition date as the aggregate of the fair value of consideration transferred, the recognised amount of any minority interests in the acquiree, and the fair value of any pre-existing equity interest in the acquiree, less the fair value of the net identifiable assets acquired and liabilities assumed.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

(f) Business Combinations (continued)

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in surplus or deficit.

Transaction costs related to a business combination incurred by the Group, other than those associated with the issue of debt or equity securities, are expensed in surplus or deficit as incurred.

Any contingent consideration payable is measured at fair value at the acquisition date. If the contingent consideration is classified as equity, then it is not subsequently remeasured and settlement is accounted for within net assets/equity. Otherwise, subsequent changes in the fair value of the contingent consideration are recognised in surplus or deficit.

If the business combination is achieved in stages, any previously held equity interest is remeasured at its acquisition date fair value and any resulting gain or loss is recognised in surplus or deficit. It is then considered in the determination of goodwill.

(g) Intangible Assets

Intangible assets are initially measured at cost.

All of the Group's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment.

The Group has no intangible assets with indefinite useful lives.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation is recognised in the surplus or deficit on a straight-line basis over the estimated useful life of the amortisable intangible asset.

The Private Training Establishment's intangible assets acquired are amortised on a straight-line basis with an estimated useful life of eight years.

Amortisation methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

5. Changes in Accounting Policy

There have been no changes in accounting policy, all policies have been applied on a basis consistent with the prior year.

6. Grants

	2025	2024
New Zealand Search and Rescue - Service Level Agreement	6,867,756	4,989,170
New Zealand Lottery Grants Board - Lottery Outdoor Safety	1,700,000	1,700,000
New Zealand Search and Rescue - Other Contracts	661,685	126,128
New Zealand Police - SAROPS	123,750	68,649
Horizons Regional Council	49,000	-
Waikato Regional Council	40,803	40,200
Air Rescue Services	40,000	-
Garmin Australasia Pty Ltd	35,420	28,593
Mountain Adventure NZ Ltd	31,636	16,364
Bay of Plenty Regional Council	30,000	20,000
Canterbury Land Search and Rescue Regional Committee	20,138	-
The Kelliher Charitable Trust	19,275	725
Trust Waikato	16,550	30,958
Pub Charity	-	200,000
The Lion Foundation	-	100,000
Kiwi Gaming Foundation Ltd	-	11,585
Grassroots Trust Ltd	-	10,000
Other	-	866
Total Grants	9,636,014	7,343,238

A copy of the New Zealand Search and Rescue - Service Level Agreement can be found at www.nzsar.govt.nz

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

	2025	2024
7. Donations, Fundraising and Other Similar Revenue		
New Zealand Police (without Use or Return Conditions)	155,000	155,000
Donations	89,279	51,930
Constellation Brands NZ	35,000	-
PGG Wrightson	20,000	20,000
Waitomo	10,000	10,000
Mackay Strathnaver Trust	5,000	-
The Trust Community Foundation	5,000	-
Police Managers Guild Trust	-	10,000
Total Donations, Fundraising and Other Similar Revenue	319,279	246,930

The following Goods and Services In-Kind have not been recognised in the Consolidated Statement of Comprehensive Revenue and Expense or the Consolidated Statement of Financial Position.

Waitomo Group - Fuel Cards
Macpac MAP Fund - Macpac Products
Buddle Findlay - Legal Services
Desert Road Group - Research into Handheld Observation Devices

8. Revenue from Providing Goods or Services		
Training Services	1,906,884	2,061,039
Revenue from Exchange Transactions	-	-
Total Revenue from Providing Goods or Services	1,906,884	2,061,039

9. Cash and Cash Equivalents		
Bank Accounts	1,050,159	825,697
Call Account	1,099,064	1,640,620
Current Investment	-	1,031,326
Total Cash and Cash Equivalents	2,149,223	3,497,643

The interest rate ranges applicable to components of cash and cash equivalents are as follows:

0.00% to 6.2% 0.00% to 6.2%

10. Receivables from Exchange Transactions		
Accounts Receivable	95,151	299,918
Accrued Revenue	778	19,035
Total Receivables from Exchange Transactions	95,929	318,953

Each receivable has been assessed for recoverability. No allowance for doubtful debts has been made as expected credit losses have been assessed as \$0 because there have been no credit losses over the last five years and future losses are not expected because government agency customers are required to obtain approved purchase orders prior to engagement with vendors. (2024: \$0)

11. Prepayments		
Mountain Adventure NZ Ltd - Jackets and T-shirts	405,000	-
Ferno NZ Ltd - Severe Weather Waders and Stowage Bags	212,902	-
D4H Technologies Ltd - Emergency Management Software Licensing	93,334	-
ISW Development Pty Ltd - Learning Management System	67,320	-
Air New Zealand - Flights	26,619	28,017
Etrainu Pty Ltd - Learning Management System	13,273	-
Ignition Networks Ltd - Instant Connect Licences and Server Hosting	9,990	-
SARTrack Ltd - Service Level Agreement	8,750	8,333
Fusion5 Ltd - Customer Relationship Management System Support	8,850	-
All is for All Ltd - Video Production and Communications Strategy	-	136,070
Other	78,804	83,351
Total Prepayments	924,842	255,771

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

12. Property, Plant and Equipment

	Computer Equipment & Software	Office Equipment & Furniture	Training Delivery Equipment	Total
Cost				
Balance at 1 July 2024	805,337	30,719	46,997	883,052
Plus Additions	297,529	-	35,360	332,889
Less Disposals	(49,459)	(956)	-	(50,415)
Balance at 30 June 2025	1,053,407	29,763	82,357	1,165,526
Accumulated Depreciation				
Balance at 1 July 2024	331,882	10,666	29,549	372,097
Plus Current Year Depreciation	209,379	8,251	10,183	227,813
Less Accumulated Depreciation on Disposals	(38,616)	(954)	-	(39,570)
Balance at 30 June 2025	502,645	17,963	39,732	560,340
Net Book Value				
Opening	473,454	20,053	17,448	510,955
Closing	550,762	11,800	42,625	605,186

	Computer Equipment & Software	Office Equipment & Furniture	Training Delivery Equipment	Total
Cost				
Balance at 1 July 2023	420,950	15,289	26,800	463,039
Plus Additions	389,110	22,180	20,197	431,488
Less Disposals	(4,724)	(6,751)	-	(11,475)
Balance at 30 June 2024	805,337	30,719	46,997	883,052
Accumulated Depreciation				
Balance at 1 July 2023	192,040	14,240	21,116	227,396
Plus Current Year Depreciation	144,445	3,117	8,433	155,995
Less Accumulated Depreciation on Disposals	(4,602)	(6,692)	-	(11,294)
Balance at 30 June 2024	331,882	10,666	29,549	372,097
Net Book Value				
Opening	228,911	1,049	5,684	235,643
Closing	473,454	20,053	17,448	510,955

	2025	2024
13. Payables from Exchange Transactions		
Accounts Payable	635,479	833,393
Credit Cards	68,002	45,201
Accrued Expenses	56,790	75,891
Total Payables from Exchange Transactions	<u>760,270</u>	<u>954,484</u>
14. Liabilities from Non-Exchange Transactions		
New Zealand Lottery Grants Board - Lottery Outdoor Safety	-	-
New Zealand Search and Rescue - Service Agreement	132,134	1,256,890
New Zealand Search and Rescue - Other Contracts	288,548	-
Other Grants (with Use or Return Conditions)	218,583	47,570
Total Liabilities from Non-Exchange Transactions	<u>639,265</u>	<u>1,304,460</u>

The above liabilities have been recognised as deferred non-exchange revenue relating to the grant funding received which has stipulated conditions attached and requires repayment of any funds not utilised for those conditions. Accordingly, this revenue cannot be recognised as such until these conditions are met.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

	2025	2024
15. Financial Instruments		
Financial Assets - Amortised Cost		
Accounts Receivable	95,151	299,918
Recoverables from Non-Exchange Transactions	24,526	39,171
Cash and Cash Equivalents	2,149,223	3,497,643
Total Financial Assets - Amortised Cost	2,268,900	3,836,732
Financial Liabilities - Amortised Cost		
Accounts Payable and Credit Cards	(703,481)	(878,594)
Total Financial Liabilities - Amortised Cost	(703,481)	(878,594)

16. Lease Commitments		
Non-Cancellable Operating Lease Payments		
Less Than One Year	85,048	105,180
Between One and Five Years	116,295	124,241
Greater Than Five Years	-	-
Total Non-Cancellable Operating Lease Payments	201,342	229,421

The lease commitment represents twenty vehicles on lease for terms up to a maximum of 60 months. The figures above are GST exclusive.

17. Employee Remuneration		
Salaries & Wages	4,110,648	3,450,346
Employer Superannuation Contributions	111,454	89,722
Total Employee Remuneration	4,222,102	3,540,067

These amounts are recognised as expenses in the financial statements under Employee Related Costs.

18. Audit Fees		
Audit of Financial Statements - BDO Christchurch Ltd	25,500	27,500
Agreed Upon Procedures Engagement NZSAR SLA - BDO Christchurch Ltd	3,700	3,800
Technology & Administration Fee - BDO Christchurch Ltd	800	750
Bank Audit Confirmation Fees	179	40
Total Audit Fees	30,179	32,090

19. Baker Bequest Reserve

Peter Vernon Baker of Surrey, England died on 15 January 2015 and bequeathed funds to New Zealand Land Search and Rescue. The entity received \$120,055 on the 21 December 2016 and \$5,377 on 8 September 2017. There were no conditions attached.

The reserve was utilised during the prior period to pay a grant to the New Zealand Speleological Society Inc. of \$10,000 for Cave SAR members to attend the 14th International Cave Rescue Conference (ICRC) on the 6th to the 9th of June 2024 in Cantabria, Spain.

20. Commitments and Contingencies

There are no material commitments, contingent liabilities, or contingent assets recognised as at balance date. (Prior Year: Nil)

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

	2025	2024
21. Intangible Assets		
Cost	PTE	PTE
Balance at 1 July	36,262	36,262
Acquisition of a Subsidiary	-	-
Balance at 30 June	36,262	36,262
Amortisation and Impairment		
Balance at 1 July	18,132	14,835
Amortisation	3,297	3,297
Impairment	-	-
Balance at 30 June	21,428	18,132
Net Book Value		
Opening	18,131	21,427
Closing	14,834	18,131

The intangible assets of the Private Training Establishment (PTE) 7927 registered with the New Zealand Qualifications Authority are the Quality Management System development and the approved scope of delivery on the National Qualifications Framework.

22. Related Party Note

New Zealand Land Search and Rescue Incorporated has control over its wholly owned subsidiary Land Search and Rescue Training Ltd. There are no significant restrictions regarding the transfer of dividends, loan repayments, and other funds from the controlled entity.

An advance has been made from Land Search and Rescue Training Ltd to New Zealand Land Search and Rescue Incorporated (no interest payable and no defined payment term). Note that the intercompany advance is eliminated on consolidation.

New Zealand Land Search and Rescue Incorporated holds a contract with New Zealand Search and Rescue for the delivery of core search and rescue courses and therefore they invoice New Zealand Search and Rescue for training delivered by Land Search and Rescue Training Ltd. Land Search and Rescue Training Ltd use intercompany invoicing and the intercompany advance account to transact with New Zealand Land Search and Rescue Incorporated, which can result in a significant balance within the advance account. The intercompany advance is eliminated on consolidation.

New Zealand Search and Rescue Incorporated holds a Service Level Agreement with New Zealand Land Search and Rescue and they received \$5.7m of funding during the period to support the implementation of that agreement. In the previous period they received \$5.6m of funding during the period to support the implementation of that agreement. Of the funding received the following amounts were provided to Land Search and Rescue Training Ltd to directly support:

	2025	2025	2024	2024
	Amount	FTE	Amount	FTE
Training and Competency	77,500	0.5	75,500	0.5
The Learning Management Framework	91,868	0.8	57,076	0.5
Learning Management System	10,374	0.1	-	-
Academic Compliance requirements	-	-	51,591	0.5
	179,742	1.4	184,167	1.5

The transfer of this funding was made via the intercompany advance account.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

22. Related Party Note (continued)

The new Severe Weather Funding received from New Zealand Land Search and Rescue was \$887k. Of the \$887k received in the period the following amounts were provided to Land Search and Rescue Training Ltd to directly support:

	2025	2025	2024	2024
	Amount	FTE	Amount	FTE
Learning Experience Development	84,180	0.9	-	-
Training Co-ordination and Delivery	64,071	0.8	-	-
	<u>148,251</u>	<u>1.7</u>	<u>-</u>	<u>-</u>

The transfer of this funding was made via the intercompany advance account.

	2025	2024
Opening balance (1 July)	116,975	42,591
Repayments received	(67,961)	-
Advances made	-	74,384
Closing balance (30 June)	<u>49,013</u>	<u>116,975</u>

Key Management Personnel:

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures are the members of the governing body (Directors) and the Executive team. A benchmarking review was undertaken and implemented for director honorarium fees resulting in a significant increase part way through 2024.

	2025	2025	2024	2024
	Aggregate Remuneration	Number of individuals	Aggregate Remuneration	Number of individuals
Members of the governing body	82,804	7	59,156	6
Senior executive officers	743,229	4	734,965	4
	<u>826,033</u>	<u>11</u>	<u>794,122</u>	<u>10</u>

A close family member of key management personnel is employed by the Group on normal employment terms.

Other Related Party Information:

Talor Holmes worked as a contractor performing Training Administration and is a close family member of a Training Administration employee. The value paid to Talor over the 12 months ending 30 June 2025 was \$2,490. Post balance date Talor was employed by the organisation as a Training Co-ordinator.

Kelly Hoskin worked as a contractor as a LeadSAR Mentor and performing Group and Volunteer Support and is a former employee of the organisation. The value paid to Kelly over the 12 months ending 30 June 2025 was \$27,738.

Michaela Wills worked as a contractor performing Group and Volunteer Support and was subsequently employed by the organisation in that role. The value paid to Michaela as a contractor over the 12 months ending 30 June 2025 was \$15,125.

Aaron Mytton worked as a contractor performing Training Delivery and is the husband of the Academic and Compliance Manager. The value paid to Aaron as a contractor over the 12 months ending 30 June 2025 was \$1,231.

In the prior period Alex Waterworth was employed by New Zealand Land Search and Rescue Incorporated in a full-time Group and Volunteer Support role and was also contracted by Land Search and Rescue Training Ltd as a Trainer. The value paid to Alex as a Trainer over the 12 months ending 30 June 2024 was \$4,130.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2025

	2025	2024
23. Employee Entitlements		
Short-term Employee Entitlements	436,931	383,777
Employer Superannuation Contributions	4,522	3,458
Total Employee Entitlements	441,453	387,235

Employee benefit liability includes payments due for PAYE, employer superannuation contributions, student loan deductions, and salary accruals.

24. Events After Reporting Date

In June 2025 the government announced the future funding of New Zealand Land Search and Rescue Inc for \$36,324,000 spread over 3 years. This includes \$15,562,000 for minimum PPE gear standards, \$2,219,000 for Communications Unit support, and \$582,000 for Volunteer reimbursement.

The significant event after the reporting date in the previous year was In the May 2024 budget the government announced the future funding for non-Government organisations that included New Zealand Land Search and Rescue for replacing assets that were destroyed or damaged in the North Island weather events, as well as providing training to improve the response to future severe weather or emergency events. The amount of funding was \$3,102,000 spread over 4 years.

25. Group Entities

A listing of the Group's significant controlled entities is presented below:

	Country of Incorp.	Ownership Interest	
		2025 %	2024 %
Land Search and Rescue Training Ltd	NZ	100	100

All controlled entities have the same reporting date as the controlling entity.

There are no significant restrictions regarding the transfer of dividends, loan repayments, and other funds from controlled entities.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NEW ZEALAND LAND SEARCH AND RESCUE INCORPORATED**

Opinion

We have audited the general-purpose financial report of New Zealand Land Search & Rescue Incorporated ("the Entity") and its controlled entity, together, "the Group", which comprises the consolidated financial statements on pages 3 to 18, and the consolidated statement of service performance on pages 1 to 2. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2025, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity, consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the consolidated financial position of the Group as at 30 June 2025, and its consolidated financial performance, and its consolidated cash flows for the year then ended; and
- the consolidated statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the Group's measurement bases or evaluation methods,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the consolidated statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General-Purpose Financial Report section of our report. We are independent of the Group 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, the Entity or its controlled entity.

Other Information

The Members are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the general purpose financial report, but does not include the consolidated statement of service performance and the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated statement of service performance and consolidated financial statements 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 consolidated statement of service performance and consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated

statement of service performance and the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

The Members' Responsibilities for the General Purpose Financial Report

The Members are responsible on behalf of the Group for:

- (a) the preparation and fair presentation of the consolidated financial statements and consolidated statement of service performance in accordance PBE Standards RDR;
- (b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards RDR;
- (c) the preparation and fair presentation of the statement of service performance in accordance with the Group's measurement bases or evaluation methods, in accordance with PBE Standards RDR;
- (d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards RDR; and
- (e) such internal control as the Members determine is necessary to enable the preparation of the consolidated financial statements and consolidated statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report the Members are responsible for assessing the Group'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 Members either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated statement of service performance 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 conducted in accordance with ISAs (NZ) and NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at:

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13-1/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Groups members, as a body. Our audit work has been undertaken so that we might state those matters which 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 Group and the Groups members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Christchurch Audit Limited

BDO Christchurch Audit Limited
Christchurch
New Zealand
5 November 2025

A message from our sponsor



Helping grow the country



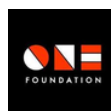
PGG Wrightson (PGW) is honoured to partner with New Zealand Land Search and Rescue, an organisation that plays a vital support role in helping the lost, missing and injured. With so many of our staff and customers spending time in rural and wilderness areas, we recognise the importance of having a dedicated and highly skilled team ready to respond if things go wrong. Supporting Land Search and Rescue is one way PGW can give back to a service that protects and saves lives. We are especially proud of our employees who volunteer their skills and time, responding selflessly when emergencies arise. Their courage and commitment reflect our company values.

Image: Aaron Thompson (on left), a PGW Marlborough based Technical Horticulture Representative who has been a Land Search and Rescue volunteer for 8 years, on a call out in Kahurangi National Park.

Sponsors and funders

We extend our sincere thanks to the organisations, partners, and funders whose support enables our life-saving work.

Your contributions ensure that Land Search and Rescue remains ready, responsive, and resilient- everywhere, for everyone.



Partners and supporters





More information

New Zealand Land Search and Rescue Group
Charity Registration Number CC56750
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Socials:



[linkedin.com/land-search-and-rescue-new-zealand](https://www.linkedin.com/company/land-search-and-rescue-new-zealand)



[instagram.com/landsarnz](https://www.instagram.com/landsarnz)



[facebook.com/LandSARNewZealand](https://www.facebook.com/LandSARNewZealand)

Website:

www.landsar.org.nz



**We are Land Search and Rescue
Everywhere for everyone
Every hour, every day**