New Zealand Resuscitation Council

Annual Report 2026

NEW ZEALAND
Resuscitation Council
WHAKAHAUORA AOTEAROA

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About Us

The New Zealand Resuscitation Council is a not-for-profit member organisation responsible for setting national standards for resuscitation and first aid in Aotearoa, New Zealand. We continuously evaluate science to ensure clinical practice in New Zealand aligns with internationally recognised, evidence-based consensus on science. We apply this evidence to the New Zealand environment in our published guidelines.

The NZ Resuscitation Council further enhances New Zealand's emergency care capability by providing a resuscitation training curriculum for New Zealand healthcare professionals. Our courses are regularly updated to ensure learners are clinically applying the latest science. Our resuscitation instructors are certified to help people attain the Certificate of Resuscitation and Emergency Care (CORE), and Newborn Life Support (NLS) credentials. Emergency Care Instructors (ECI) are people who teach first aid following the NZ Resuscitation Council guidelines.

Our Mission

Our mission is to set the standard for resuscitation and first aid in Aotearoa, New Zealand. From this, our vision is that any person in need has the best possible outcome from immediate threat to life and limb.

Our Partners

We partner with our Australian colleagues as the Australian and New Zealand Committee on Resuscitation (ANZCOR), working collaboratively across the Tasman to share and review best-practice resuscitation guidelines.

Through ANZCOR we participate as part of the International Liaison Committee on Resuscitation (ILCOR).

Our Values

Guide Others

We evaluate the evidence to guide best practice. We are responsive and agile.

Strive for Excellence

We use our expertise to provide the best possible advice and services. We are committed to improvement.

Reach Out

We engage and respect others. We collaborate and communicate. We are inclusive.

Do the Right Thing

We are open honest and ethical. We are here for Aotearoa.

From our Chair

Over three decades, the Council has brought together organisations and individuals with a shared commitment to improving resuscitation. While healthcare, education, technology and the evidence underpinning resuscitation have continued to evolve, the importance of nationally consistent, evidence-informed standards has remained at the heart of the Council's work.

The success of NZ Resus 2026 in Ōtautahi Christchurch provided an opportunity to bring together over 400 delegates with our world-class line up of speakers to share knowledge and strengthen connections across clinical practice, research and education. Our conference dinner - He Po Whakangahau - A night of entertainment held at the iconic Cardboard Cathedral, gave us an opportunity to share memories, and reflect on the last 30 years as a Council and look forward to the future.

The Council's influence increasingly extends beyond our courses and guidelines for which it is perhaps best known. Our engagement with national education and workforce initiatives, including work relating to emergency care and ambulance qualifications and the Ministry of Education's Industry-Led Subject project, provides an opportunity to contribute our expertise to the wider education system.

Internationally, our continuing participation in ANZCOR and ILCOR ensures that Aotearoa New Zealand remains connected to the international resuscitation community and contributes to the science and collaboration that underpin contemporary resuscitation practice. ANZCOR continues to have a strong presence at an ILCOR level, and it was a great opportunity to connect with the global resuscitation community in Delhi, India this year.

Perhaps one of the most encouraging developments during the year has been the advancement of the Community Cardiac Arrest initiative and our engagement with Health New Zealand.

This work provides an opportunity to think more broadly about the Council's contribution. Education and clinical guidelines remain fundamental, but better outcomes also depend upon what happens before professional help arrives. A whole-of-system approach to cardiac arrest therefore represents a natural extension of the Council's purpose and our ability to contribute to better outcomes across Aotearoa New Zealand.

Our 30th anniversary has encouraged the Council to revisit its history and consider what has remained constant through three decades of change. That reflection has reinforced the importance of a trusted national approach to resuscitation and has contributed to work to articulate our purpose more clearly: Better outcomes from resuscitation for all in Aotearoa, New Zealand.

It is a simple statement, but an important one. It moves our focus beyond what the Council produces and towards why the Council exists and the difference we want to make.

Thirty years of achievement is the product of the efforts of many people. On behalf of the Council Executive, I acknowledge the founding organisations and those who had the foresight to establish a national resuscitation council, as well as the many Council members, committee members, staff, instructors, volunteers and partner organisations who have contributed to our success. I particularly thank our instructors and course community. Their willingness to share their expertise and maintain high standards translates the Council's work into practice throughout Aotearoa New Zealand. I also acknowledge the Council staff: Kevin, Rachel, Teghan, Meredith, Elena and most recently Christie for their commitment and considerable contribution during another busy year. Finally, I thank my fellow Councillors for their time and expertise and ensuring that our community is best served by our work.

As much as this year was for celebrating our success, we also experienced great loss as we have had to farewell our esteemed colleague and friend Dr Tonia Nicholson who died far too young at 58. Tonia was a dedicated member of our Council for more than 20 years. She represented the Australasian College for Emergency Medicine (ACEM) and served on our Executive Committee in several roles, including Secretary and Treasurer. We wish to acknowledge Tonia's dedication to lifesaving

science in New Zealand and Australia through the ANZCOR Adult Advanced Life Support (ALS) Guidelines, and globally through her work with the International Liaison Committee on Resuscitation (ILCOR). As a member of the ILCOR ALS Task Force for more than a decade, Tonia helped place New Zealand on the world stage and advanced evidence-based resuscitation practice at the highest level. These achievements reflect not only her expertise in her field, but also the generosity with which she gave her time to improve outcomes around the world. The Council had the opportunity this year to recognise Tonia through awarding her the Sir David Hay Medal, our highest award for resuscitation and emergency care. Established in 1999, the medal honours an outstanding or lifelong contribution to resuscitation and emergency care in Aotearoa New Zealand. Tonia joins a distinguished list of recipients and will be remembered for her kindness, and her dedication to saving lives.

The Council enters its fourth decade with much to be proud of, but the significance of this anniversary lies as much in the future as it does in the past. Our next chapter presents an opportunity to build on 30 years of credibility and collaboration, strengthen our contribution to the health and education systems, embrace new ways of supporting our resuscitation community, and pursue opportunities that can make a measurable difference to survival and recovery.

The purpose is clear: Better outcomes from resuscitation for all in Aotearoa, New Zealand.

That is a fitting aspiration with which to begin our next 30 years.



Dr Tony Scott
BPharm (hons), MBChB (Auckland), FRCAP, FACC, FCSANZ, CCDS

Chair



From our Chief Executive

Overview

2026 serves as a significant milestone for the New Zealand Resuscitation Council as we celebrate our 30th anniversary. It provides an opportunity not only to recognise three decades of contribution to resuscitation in Aotearoa New Zealand, but also to look ahead to how the Council can continue to strengthen its leadership, education, partnerships and impact.

Against this backdrop, 2026 has been a year of continued development, with progress across education, organisational capability, digital development, sector engagement and strategic partnerships. Alongside delivery of our core activities, the Council has continued to strengthen its infrastructure and position itself for the future.

Financial performance and the audited accounts are reported separately.

Organisational development

During the year, the Council introduced the revised roles of Administration and Finance Manager and Course and Office Support Administrator. These roles strengthen our operational capability and provide clearer responsibilities across administration, financial management, course coordination and support for our education community.

Significant work has also continued on development of the Hub, which remains an important organisational priority. The Hub is intended to support more effective management of courses, instructors, learners, certification and educational resources, while reducing manual processes and improving the experience of those who interact with the Council.

NZ Resus 2026

A major highlight of the year was the successful delivery of NZ Resus 2026 on 15 and 16 May.

The conference brought together clinicians, educators, researchers, instructors and partner organisations and provided an important opportunity for scientific exchange, professional development and connection across the resuscitation community.

Its success reflected the considerable contribution of staff, faculty, speakers, sponsors, exhibitors, volunteers and participants. It also reinforced the Council's important role in bringing together the resuscitation community in Aotearoa New Zealand.

Our purpose and whakapapa

Our 30th anniversary has also prompted us to look more deliberately at our whakapapa and ask what has remained constant through the Council's history.

The work undertaken this year identified a clear thread: one trusted standard, not many. From early efforts to establish uniform CPR techniques, through the formation of the Council, to our work today, consistency and quality have remained central to the Council's contribution.

The resulting work has proposed a clear statement of purpose: Better outcomes from resuscitation for all in Aotearoa, New Zealand.

That statement provides a useful bridge between our history and our future. It places outcomes for people and communities at the centre while retaining our established mission to set the standard for resuscitation and first aid in Aotearoa New Zealand.

International engagement

The Council maintained its international engagement through participation in the International Liaison Committee on Resuscitation (ILCOR), including my attendance at the ILCOR meeting in India.

This engagement helps ensure that Aotearoa New Zealand remains connected to international developments in resuscitation science and contributes to the global evidence evaluation and guideline-development community.

Education and workforce engagement

The Council has also increased its engagement with the wider education and workforce sectors.

This has included participation in the Industry Skills Board Consultation Group considering the New Zealand Certificate in Emergency Care and New Zealand Diploma in Ambulance, together with involvement in the Ministry of Education Industry-Led Subject project working group.

These opportunities enable the Council to contribute its expertise to the development of education and qualifications relevant to resuscitation, first aid and emergency care, and to advocate for approaches that reflect contemporary evidence and national standards.

Community Cardiac Arrest

An important strategic development during the year has been the advancement of the Community Cardiac Arrest project through engagement with Health New Zealand.

The initiative seeks to reposition cardiac arrest as a community and whole-of-system challenge, connecting prevention, early recognition, bystander response, access to defibrillation, emergency response, hospital care and recovery.

This represents an important opportunity for the Council to extend its contribution beyond guidelines and professional education and to support a more coordinated national approach to improving cardiac arrest outcomes.

Looking ahead

The Council enters the next year with several important priorities. These include continuing development and implementation of the Hub, maintaining strong education and instructor support, contributing to national education and workforce initiatives, sustaining our engagement with ANZCOR and ILCOR, and progressing the Community Cardiac Arrest programme with Health New Zealand and other partners.

Our challenge will be to pursue these opportunities while maintaining focus on the quality and reliability of the core services our instructors, course centres, health professionals and communities depend upon.

Acknowledgement

As we mark the Council's 30th anniversary, it is appropriate to acknowledge everyone who has contributed to its development and achievements over the past three decades. The strength of the Council today reflects the commitment of successive Council members, staff, instructors, volunteers, member organisations and partners.

I particularly acknowledge those who have contributed during 2026. Our work continues to rely on a broad community of people who share a common purpose: improving outcomes from resuscitation emergencies across Aotearoa New Zealand.

Thirty years provides an important opportunity to reflect on what has been achieved, but also to look forward. The Council enters its next chapter with a strong foundation and an opportunity to extend its impact across education, resuscitation science and community response.

I thank everyone who has been part of that journey.

Kevin Nation

Chief Executive



Our Member Organisations

- Fire and Emergency New Zealand
- New Zealand Nurses Organisation
- Advanced Paediatric Life Support New Zealand
- New Zealand Red Cross
- New Zealand College of Midwives
- Wellington Free Ambulance
- Paediatric Society of New Zealand
- Surf Life Saving New Zealand
- Heart Foundation
- Royal New Zealand College of Urgent Care
- New Zealand Defence Force
- Cardiac Society of Australia and New Zealand
- New Zealand College of Anaesthetists
- CORE Instructors of New Zealand
- Royal Australasian College of Surgeons
- Australasian College for Emergency Medicine
- Royal Australasian College of Physicians
- Hato Hone St John
- Australia and New Zealand Intensive Care Society
- The Royal New Zealand College of General Practitioners
- Australasian College of Paramedicine
- Cure Kids
- Royal Life Saving Society New Zealand

Our Team



Kevin Nation

Chief Executive



Rachel Allan

Administration and Services Manager



Teghan Mear

Communications and Engagement Manager



Elena Lee

Communications and Engagement Coordinator



Meredith Dreyer

Administration Assistant



Christie Fallon

Course and Office Support Administrator

Our Year in Review

We have a total of

846

current CORE Advanced, NLS Advanced, and Emergency Care Instructors.

This year

277

instructors attended a training session to either recertify or become new instructors.

Our instructors delivered CORE and NLS courses to a total of

10,788

learners this year.

We had a total feedback return rate of

98%

for CORE and NLS courses.



We sent

14

stakeholder newsletters this year.

We published

2



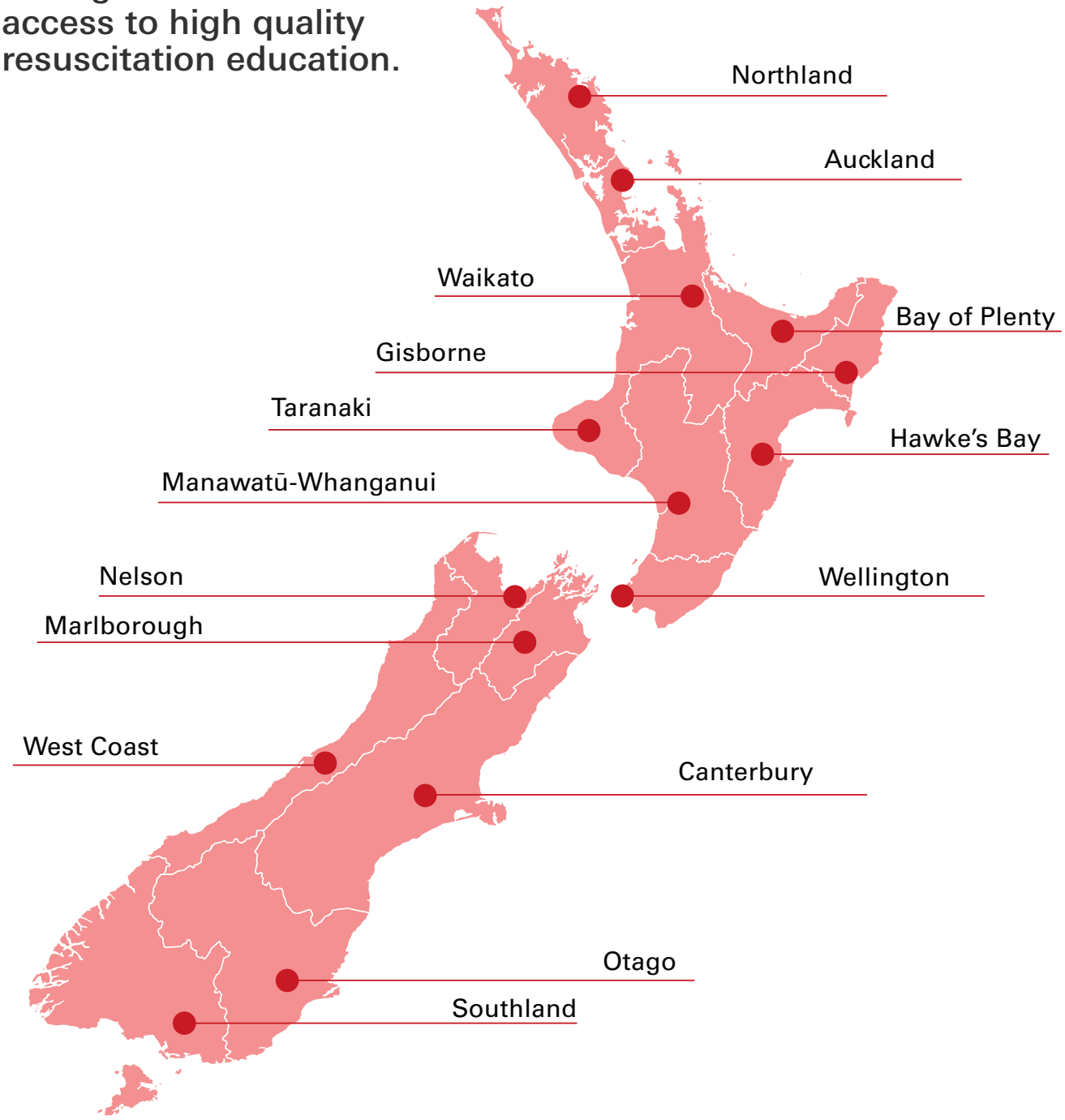
new textbooks, Resuscitation: A Guide for Advanced Responders (2nd Edition) and Resuscitation: A Guide for Health Professionals (2nd Edition).

We published

2

eBooks, CORE Certification: A Guide to the CORE Curriculum for Instructors (2nd Edition) and Newborn Life Support Certification: A Guide to the Curriculum for Instructors (2nd Edition).

Our courses were taught in all regions of the country, ensuring that health professionals throughout Aotearoa had access to high quality resuscitation education.



In total, our instructors taught CORE and NLS to 10,788 health professionals in 2025.

Our Activities

Celebrating 30 years of the NZ Resuscitation Council

New Zealand Resuscitation Council celebrates 30 years of leadership in resuscitation and first aid in Aotearoa New Zealand

The New Zealand Resuscitation Council is proud to celebrate 30 years of advancing resuscitation and first aid practice across Aotearoa New Zealand, marking three decades of leadership, collaboration and commitment to better outcomes for people facing immediate threat to life and limb.

Since its establishment on 26 November 1996, the Council has worked to set the standard for resuscitation and first aid in Aotearoa New Zealand. Through national leadership, evidence-based guidance and sector-wide collaboration, it has helped support consistent, high-quality emergency care in hospitals, ambulances, community settings and workplaces throughout the country.

As the standard-setting body for resuscitation and first aid in New Zealand, the Council continues to evaluate international scientific developments and apply that evidence in the local context, including through its work alongside Australian colleagues on ANZCOR guidelines. Its education and credentialling frameworks have supported generations of health professionals and instructors to deliver lifesaving care with confidence, consistency and excellence.

This 30-year milestone is also a celebration of the many clinicians, educators, emergency responders, member organisations and community partners who have contributed to strengthening resuscitation capability across the motu. Their shared commitment has helped ensure that more New Zealanders have access to the knowledge, systems and training that can make the difference in critical moments.

As it looks to the future, the New Zealand Resuscitation Council remains focused on innovation, equity, education and evidence-informed practice. The Council will continue working with members, instructors, health leaders and communities to improve resuscitation outcomes and support a future where any person in need has the best possible outcome from immediate threat to life and limb.

Celebrating 30 years is an opportunity to reflect on how far resuscitation practice and education have come in Aotearoa, and to recognise the people and organisations who have made that progress possible. It is also a moment to reaffirm our commitment to the work ahead; supporting best practice, strengthening capability and helping save more lives.

WWW.RESUS.ORG.NZ

1996–2026

30

CELEBRATING 30 YEARS OF

NEW ZEALAND
Resuscitation Council
WHAKAHAUORA AOTEAROA



Looking back at our scientific meetings from 2002–2026



The evolution of our book covers over the years

World Restart a Heart Day

Each year, World Restart a Heart Day shines a spotlight on the power of CPR (cardiopulmonary resuscitation) and early defibrillation to save lives from sudden cardiac arrest. In New Zealand, over 2,000 people experience out-of-hospital cardiac arrests annually. This campaign brings real stories to life, stories that remind us how vital it is to be prepared, trained, and willing to act.

This year we ran a social media only campaign targeted at educating the public on how to find and use a public access AED in an emergency.

We also shared the incredible survival story of Rick whose life was saved when the quick action of bystanders saved his life when he collapsed on a Palmerston North walking track.

Rick's story shows that anyone, regardless of age or background, can make a life-saving difference with the courage to act.

Real Stories. Real Impact.

Why It Matters

These stories are more than inspiring, they're a call to action. Whether you're a trained responder or a bystander, your actions can mean the difference between life and death. World Restart a Heart Day asks the public to consider learning CPR, locating your nearest AED, and encouraging others to do the same. Together, we can build a nation of lifesavers.

Rick's Story – Why CPR Matters: How a Community Saved Rick's Life

When 80-year-old Rick set out for his morning walk on 27 January 2025, he had no idea how close he would come to death, or how many members of his community would play a role in saving his life.

That January morning, Rick collapsed while walking near a riverbank.

Bruce and Dennis, two cyclists, were the first to respond to Rick, starting CPR and calling 111. Within minutes, Waimarama, a nurse, rushed over from her nearby home and took turns with Bruce performing CPR. Palmerston North City Council workers Ash and Brian arrived soon after, joining the group in providing CPR and directing emergency services.

See Rick's full story on our website by following the link or scanning the QR code: https://www.resus.org.nz/news-and-media/ricks-story



Cardiac arrest survivor Rick Bulger with his wife Linda
and two of the responders who saved his life – Bruce and Dennis

NZ Resus 2026

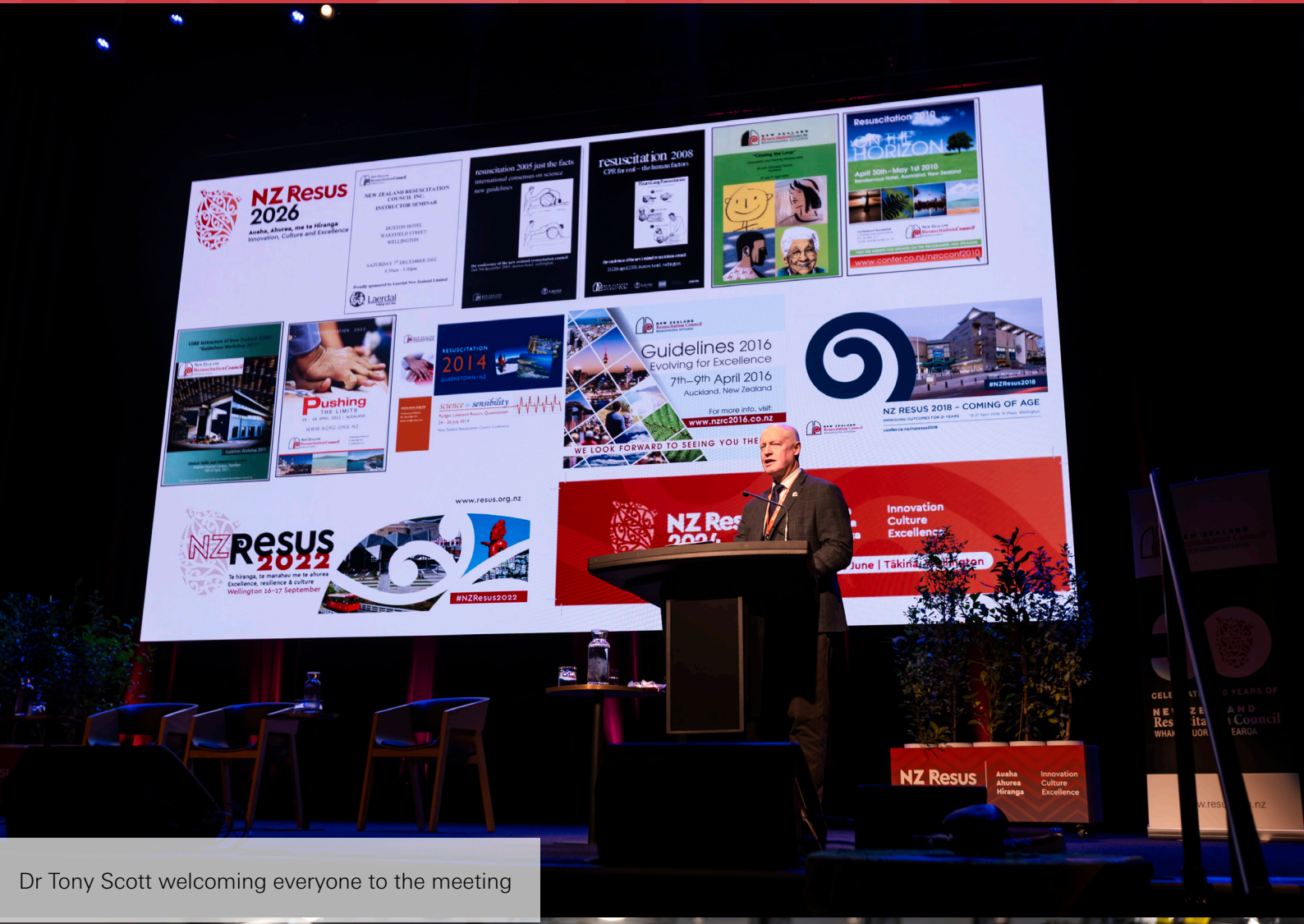
NZ Resus 2026 took place in Ōtautahi Christchurch on 15–16 May this year. Our biennial scientific meeting once again brought together colleagues, clinicians, educators, and industry partners from across Aotearoa for two days of learning, connection, and shared commitment to excellence in resuscitation care.

It was especially meaningful to hold the meeting in the South Island this year, after our last three events in Wellington, and to welcome around 400 delegates along with strong support from our trade exhibitors.

This year we celebrsted 30 years of the New Zealand Resuscitaton Council, looking back at our history and forward to where we are going next.



NZ Resus 2026, held at Te Pae, Ōtautahi Christchurch



Dr Tony Scott welcoming everyone to the meeting



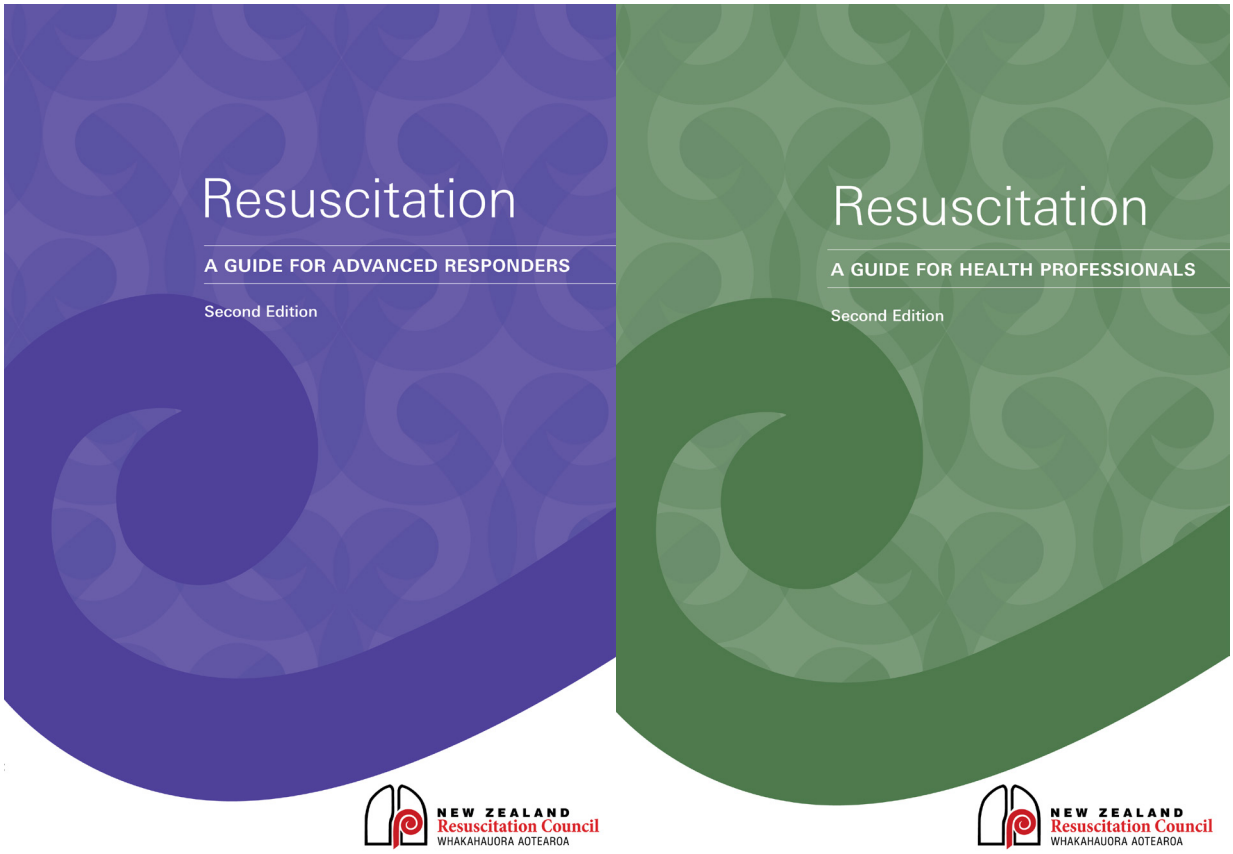
Our Administration and Finance Manager Rachel looking after the NZ Resuscitation Council booth

Publications

This year we published two new textbooks, Resuscitation: A Guide for Advanced Responders (Second Edition), and Resuscitation: A Guide for Health Professionals (Second Edition).

These textbooks serve as an update to our 2016 publications, Resuscitatation – A Guide for Advanced Rescuers, and Resuscitation – A Guide for Health Professionals. They contain updated content aligned with the most recent ANZCOR Adult Advanced Life Support and Paediatric Advanced Life Support Guidelines, as well as clearer learner explanations and improved layouts.

In addition to the textbooks, we also published our first two eBooks, digitising our instructor manuals, CORE: A Guide to the CORE Curriculum for Instructors (Second Edition), and Newborn Life Support Certification: A Guide to the Curriculum for Instructors (Revised First Edition). These two books are our first venture into eBooks and bringing our publications into the digital space.



The covers for Resuscitation: A Guide for Advanced Responders (Second Edition) and Resuscitation: A Guide for Health Professionals (Second Edition)

Appendix: Performance Report

Performance Report

NZ Resuscitation Council
For the year ended 30 June 2026

Prepared by Hudson Taylor Chartered Accountants Limited

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Entity Information

NZ Resuscitation Council
For the year ended 30 June 2026

'Who are we?', 'Why do we exist?'

Legal Name of Entity

NZ Resuscitation Council Incorporated

Entity Type and Legal Basis

Incorporated Society under the Incorporated Societies Act 1908.

Registered as a Charity under the Charities Act 2005.

Registration Number

Incorporated Society Number: 836576

Charities Registration Number: CC32727

Entity's Purpose or Mission

Our Vision

That people in Aotearoa New Zealand will have:

- Access to resuscitation practice and education that is consistent and of high standard.
- The best possible outcome from immediate threats to life and limb.

Our Mission

To be the standard setting body for resuscitation and first aid in Aotearoa New Zealand.

Entity Structure

The New Zealand Resuscitation Council is an incorporated society. It operates as a national voluntary body with representation from 20 member organisations that are major providers of resuscitation in clinical practice and organisations that support resuscitation and first aid education.

Entity Governance Arrangements

Each member organisation appoints a representative to the Council. Representatives elect an Executive Committee every two years. The Executive Committee oversees fiscal management and compliance with legislation.

Other Entities Controlled by the Entity

No other entities are controlled by the New Zealand Resuscitation Council.

Main Methods used by the Entity to Raise Funds

There are no fundraising activities carried out by the entity.

Physical Address

Level 4, 5 Willeston Street, Rawlinson's House, Wellington Central 6011, New Zealand

Postal Address

PO Box 10-443, Wellington 6140, New Zealand

Approval of Financial Report

NZ Resuscitation Council
For the year ended 30 June 2026

The Executive Council are pleased to present the approved financial report including the historical financial statements of NZ Resuscitation Council for year ended 30 June 2026.

APPROVED



Tony Scott

Chair

Date 29 October 2026



Bridget Dicker

Treasurer

Date 29 October 2026

Statement of Service Performance

NZ Resuscitation Council
For the year ended 30 June 2026

'Who are we?'
The New Zealand Resuscitation Council is the standard setting body for resuscitation and first aid in Aotearoa, New Zealand. We focus on international scientific developments within resuscitation, and apply the evidence to the New Zealand environment in the form of our guidelines. These guidelines are continuously evaluated based on the latest international science. Our courses are regularly updated to ensure our learners are clinically applying the latest science. The NZ Resuscitation Council provides training for New Zealand health professionals.

The NZ Resuscitation Council's training is based off up-to-date evidence regarding resuscitation from The International Liaison Committee on Resuscitation (ILCOR). Our resuscitation instructors are certified to help people attain the Certificate of Resuscitation and Emergency Care (CORE), and Newborn Life Support (NLS). Emergency Care Instructors (ECI) are people who teach first aid following the NZ Resuscitation Council guidelines.

'What is our mission?'
Our mission is to set the standard for resuscitation and first aid in Aotearoa, New Zealand. From this, our vision is that any person in need has the best possible outcome from immediate threat to life and limb.

'Who are our partners?'
The NZ Resuscitation Council works closely with the Australian Resuscitation Council (ARC), and other councils across the world. The New Zealand and Australian Resuscitation Council's represent Australian and New Zealand Committee on Resuscitation (ANZCOR) on ILCOR.

How we describe our achievements

The overall objective is that all people in Aotearoa New Zealand have the best possible outcome from immediate threat to life and limb. We contribute to this through promoting and fostering high quality resuscitation practice. Our impact areas are: robust, credible education; better informed rescuers; improved New Zealand standards.

How we describe and quantify our achievements

Our achievements include: instructor courses delivered, instructor workshops delivered, instructor performance, number of stakeholder communications, and satisfaction measures for workshops that we have delivered.

Significant Activities	Goal	2026	2025
CORE & NLS Instructor courses delivered	6	9	10
CORE instructor workshops	Biennial	1	0
Newborn Life Support instructor workshop	Biennial	1	0
Emergency Care Instructor courses	30	44	39
Stakeholder newsletters issued	6	8	7

Commentary

Instructor courses delivered

The NZ Resuscitation Council delivered **nine** instructor courses in the year to 30 June 2026. All instructor courses were delivered at Palmerston North Hospital, Palmerston North.

Our two-day CORE instructor courses were delivered on **26-27 July 2025, 9-10 August 2025, 20-21 September 2025, 15-16 November 2025, 21-22 February 2026, 18-19 April 2026 and 20-21 June 2026.**

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Our two-day Newborn Life Support instructor courses were delivered on **30-31 August 2025** and **14-15 March 2026.**

The Emergency Care Instructor (ECI) courses are delivered at eight venues throughout New Zealand: Auckland, Hamilton, Hawke's Bay, Palmerston North, Wellington, Nelson/Marlborough, Christchurch and Dunedin. This year we delivered **44** ECI Sessions.

Workshops

Face-to-face instructor workshops are now incorporated into the NZ Resuscitation Council conference. NZ Resus 2026 was held on 15-16 May 2026. Instructors have also been given opportunities to attend some online professional development educational sessions.

Stakeholder Newsletters Issued

Eight *Adrenaline Rush* email newsletters were sent to stakeholders in the year. In addition six separate newsletters were sent to the CORE and Newborn Life Instructors about our new course textbooks, instructor manuals and guideline updates and promotion for NZ Resus 2026.

Promotional Activities

World Restart a Heart Day

The New Zealand Resuscitation Council once again was involved in World Restart a Heart Day. World Restart a Heart Day is a global campaign to increase bystander CPR rates and AED use in Aotearoa. This year we ran a social media only campaign targeted at educating the public on how to find a public access AED in an emergency. We also shared the incredible survival story of Rick whose life was saved when bystanders quick action saved his life when he collapsed on a Palmerston North walking track. See Ricks full story on our website: https://www.resus.org.nz/news-and-media/ricks-story

Satisfaction Measures

Course delivery

NZ Resuscitation Council instructors delivered CORE Advanced to 7,218 learners, CORE Immediate – Adult to 30 learners, CORE Immediate – Adult & Child to 1,7,04 learners, Newborn Life Support Advanced to 1,604 learners and Newborn Life Support Immediate to 232 learners in the year to 30 June 2026.

Course participation feedback

Percentage rate of return by course and in total

2026	Core Advanced	Core Imm Adult	Core Imm Adult & Child	NLS Advanced	NLS Immediate	Total
Delivered	7,218	30	1,704	1,604	232	10,788
Returned	7,031	30	1,698	1,586	227	10,572
% returned	97%	100%	99%	99%	98%	98%

2025	Core Advanced	Core Imm Adult	Core Imm Adult & Child	NLS Advanced	NLS Immediate	Total
Delivered	7,727	50	1,728	1,541	243	11,289
Returned	7,540	50	1,698	1,520	228	11,036
% returned	98%	100%	98%	99%	94%	98%

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In the year to 30 June, we asked all participants to rate instructor performance on a scale of 1 to 5 where 1 is 'strongly disagree' and 5 is 'strongly agree'. The results indicate high regard for instructor performance among participants.

	CORE Advanced Instructors	CORE Advanced Instructors	NLS Instructors	NLS Instructors
	2026	2025	2026	2025
Approachable	4.91	4.90	4.93	4.92
Available	4.91	4.90	4.93	4.92
Knowledgeable	4.92	4.91	4.93	4.93
Good communicator	4.91	4.90	4.92	4.92
Positive	4.92	4.91	4.93	4.93
Organised	4.90	4.89	4.92	4.90

For CORE Advanced we asked participants to rate how confident they were in managing certain conditions both before and after the course on a scale of 1 to 5, where 1 was no confidence and 5 was high confidence. There was improvement in all areas.

Confidence in providing early management for the following conditions before and after the course

	Before course	Before course	After course	After course
	2026	2025	2026	2025
A seriously ill adult	4.04	4.01	4.63	4.61
A seriously ill child	3.68	3.66	4.49	4.48
Trauma	3.76	3.74	4.49	4.46
Common conditions that could lead to cardiac arrest	3.98	3.95	4.59	4.57

For Newborn Life Support Advanced we asked participants to rate how confident they were in managing certain conditions both before and after the course on a scale of 1-5, where 1 was no confidence and 5 was high confidence. There was improvement in all areas.

Confidence in providing early management for the following conditions before and after the course

	Before course	Before course	After course	After course
	2026	2025	2026	2025
A newborn needing bag and mask ventilation	3.92	3.88	4.76	4.74
A newborn needing IPPV and chest compressions	3.83	3.81	4.76	4.75
A newborn needing an advanced airway	3.28	3.29	4.53	4.49

MARKED FOR IDENTIFICATION BY MOORE MARKHAMS

Statement of Financial Performance

NZ Resuscitation Council
For the year ended 30 June 2026

'How was it funded?' and 'What did it cost?'

	NOTES	2026	2025
Revenue			
Donations, koha, bequests and other general fundraising activities	1	-	27
Capital Grants	1	15,000	-
Revenue from commercial activities	1	1,039,110	997,883
Interest, dividends and other investment revenue	1	38,470	44,997
Other revenue	1	405,549	423
Total Revenue		**1,498,129**	**1,043,330**
Expenses			
Employee remuneration and other related expenses	2	578,753	531,642
Expenses related to commercial activities	2	174,274	138,095
Other expenses related to service delivery	2	100,879	67,937
Grants and donations made	2	-	3,397
Other expenses	2	520,288	207,980
Total Expenses		**1,374,194**	**949,050**
Surplus/(Deficit) for the Year		**123,935**	**94,280**

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

MARKED FOR IDENTIFICATION BY MOORE MARKHAMS

Statement of Financial Position

NZ Resuscitation Council
As at 30 June 2026

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2026	30 JUN 2025
Assets			
Current Assets			
Bank accounts and cash	3	150,436	201,294
Short term deposits	3	583,939	622,308
Debtors and prepayments	3	267,942	145,554
Inventory		13,433	9,518
Other current assets	3	1,981	13,086
Total Current Assets		**1,017,731**	**991,759**
Non-Current Assets			
Term deposits	3	270,613	169,227
Property, Plant and Equipment	4	26,970	23,053
Intangibles	5	7,309	12,181
Total Non-Current Assets		**304,892**	**204,461**
Total Assets		**1,322,622**	**1,196,221**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	6	81,710	32,573
Employee costs payable	6	71,858	81,931
Deferred Revenue	6	39,438	74,965
Other current liabilities	6	26,983	28,984
Total Current Liabilities		**219,989**	**218,453**
Non-Current Liabilities			
Loans	6	2,337	1,406
Total Non-Current Liabilities		**2,337**	**1,406**
Total Liabilities		**222,325**	**219,859**
Total Assets less Total Liabilities (Net Assets)		**1,100,297**	**976,362**
Accumulated Funds & Reserves			
Accumulated surpluses or (deficits)	7	1,045,342	923,486
Reserves	7	54,955	52,876
Total Accumulated Funds & Reserves		**1,100,297**	**976,362**

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

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Statement of Cash Flows

NZ Resuscitation Council
For the year ended 30 June 2026

'How the entity has received and used cash'

	2026	2025
Cash Flows from Operating Activities		
Cash received from Operating Activities:		
Donations, koha, bequests and other general fundraising activities	-	27
Capital grants	5,000	-
General grants	14,100	4,838
Gross sales from commercial activities	853,278	989,696
Interest, dividends and other investment receipts	44,682	39,185
Cash receipts from other operating activities	405,549	966
GST (Net)	4,728	6,067
Total Cash received from Operating Activities:	**1,327,337**	**1,040,777**
Cash applied to:		
Employee remuneration and other related payments	(588,825)	(516,967)
Payments related to commercial activities	(146,603)	(137,115)
Other payments related to service delivery	(75,519)	(83,746)
Grants and donations paid	-	(3,397)
Other payments	(489,728)	(230,736)
Total Cash applied to:	**(1,300,674)**	**(971,960)**
Total Cash Flows from Operating Activities	**26,663**	**68,818**
Cash Flows from Investing and Financing Activities		
Proceeds from loans borrowed from other parties	931	375
Payments to acquire property, plant and equipment	(15,435)	(20,579)
Cash flows from/(to) other investing and financing activities	(63,017)	(51,023)
Total Cash Flows from Investing and Financing Activities	**(77,521)**	**(71,227)**
Net Increase/(Decrease) in Cash	**(50,858)**	**(2,410)**
Bank Accounts and Cash		
Cash and cash equivalents at beginning of period	201,294	203,703
Cash and cash equivalents at end of period	150,436	201,294
Net change in cash for period	**(50,858)**	**(2,410)**

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

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Statement of Accounting Policies

NZ Resuscitation Council
For the year ended 30 June 2026

'How did we do our accounting?'

Basis of Preparation

The NZ Resuscitation Council Incorporated has prepared the Performance Report in accordance with the XRB's Tier 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses equal to or less than $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 12 months or less.

Debtors and Other Receivables

Receivables are recognised at the amount owed when action is taken (such as goods and services sold) to give the entity the right to collect cash in the future. In calculating the value of debtors at the end of each financial year, the entity assesses whether there is evidence that a receivable may not be collected.

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impaired losses. Intangible assets are measured at cost less accumulated amortisation and impaired losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Depreciation is charged on a Diminishing Value basis over the useful life of the asset. Depreciation is charged at the following rates that allocate the cost of the asset less any estimated residual value over its remaining useful life:

- Furniture and fittings 10 - 16%
- Office Equipment 10 - 48%
- Resuscitation Equipment 26.4%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the pattern of consumption of the future economic benefits or service potential embodied in the asset.

Intangible Assets

Intangible assets are measured at cost less accumulated amortisation and impaired losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self constructed intangible assets includes the following:

- The cost of materials and direct labour;
- Costs directly attributable to bringing the assets to a working condition for their intended use.

Amortisation is charged on a Diminishing Value basis at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- Website 40%

Amortisation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the pattern of consumption of the future economic benefits or service potential embodied in the asset.

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Creditors and Accrued Expenses

Creditors and other accruals are stated at cost.

Goods and Services Tax (GST)

The NZ Resuscitation Council Incorporated is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for Debtors and Creditors which are stated inclusive of GST.

Revenue Recognition

Revenue from sale of goods and services is recognised when the entity has transferred to the buyer the significant risks and rewards of ownership of the goods and services supplied. Significant risks and rewards are generally considered to be transferred to the buyer when the customer has received undisputed delivery of the goods and services.

Interest revenue recognised as it accrues, using the effective interest method.

Expenditure Recognition

Expenditure is recorded when incurred on an accrual basis.

Income Tax

NZ Resuscitation Council Incorporated is registered a charity and is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

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Notes to the Performance Report

NZ Resuscitation Council
For the year ended 30 June 2026

	2026	2025
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations	-	27
Total Donations, koha, bequests and other general fundraising activities	**-**	**27**
General grants		
Grant income	15,000	-
Total General grants	**15,000**	**-**
Revenue from commercial activities		
Resource and training material sales		
Certificate Reprints	2,931	1,874
CORE Skills	5,250	8,400
CORE Advanced	552,697	521,012
CORE Immediate	68,517	72,358
CORE Instructor manual	90	-
Freight & Postage Income	15,290	11,925
L2/3 Child Wallet Cards	224	333
NLS Skills	-	420
NLS Advanced	92,655	93,545
NLS Immediate	7,245	9,315
First Responder Textbook	17,355	-
Total Resource and training material sales	**762,255**	**719,182**
Instructor courses income		
CORE Advanced Instructors Courses	82,225	93,438
ECI 2 Certification	47,720	42,849
NLS Instructor Course	26,910	25,415
Total Instructor courses income	**156,855**	**161,701**
Consultancy Income		
Contract Services Income	120,000	117,000
Total Consultancy Income	**120,000**	**117,000**
Total Revenue from commercial activities	**1,039,110**	**997,883**
Interest, dividends and other investment revenue		
Interest Income	38,470	44,997
Total Interest, dividends and other investment revenue	**38,470**	**44,997**
Other revenue		
Conference Income		
Conference Registration Income	330,673	-
Conference Sponsor & Exhibitor Income	74,000	-

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Conference Koha	840	-
Total Conference Income	**405,513**	**-**
Other Income	37	423
Total Other revenue	**405,549**	**423**

2. Analysis of Expenses

	2026	2025
Employee remuneration and other related expenses		
ACC Levies	1,002	778
Staff Professional Development	921	-
Temp Staff Sub-contract Administration	-	26,236
Wages & Salaries	576,830	504,628
Total Employee remuneration and other related expenses	**578,753**	**531,642**
Expenses related to commercial activities		
Instructor Course Costs		
Instructor Course Admin Costs	4,499	2,524
Instructor Course Catering	7,235	9,083
Instructor Course Faculty Fees	40,933	41,439
Instructor Course Faculty Meal	6,459	7,935
Instructor Course Travel and Accom	32,645	27,419
Instructor Course Venue Hire	727	402
Total Instructor Course Costs	**92,497**	**88,802**
Resource and training materials		
Resources - Opening Inventory	9,518	10,506
Resources - Purchases	70,794	36,940
Freight Outwards	14,897	11,365
Resources - Closing Inventory	(13,433)	(9,518)
Total Resource and training materials	**81,776**	**49,292**
Total Expenses related to commercial activities	**174,274**	**138,095**
Other expenses related to service delivery		
Accommodation and Meals - Domestic	11,159	11,890
Accommodation and Meals - International	11,511	4,483
Special Projects	47,517	22,704
Travel - Airfares (Domestic)	2,191	1,724
Travel - Airfares (International)	28,073	26,703
Travel - Taxis (Domestic)	170	411
Travel - Taxis (International)	258	22
Total Other expenses related to service delivery	**100,879**	**67,937**
Grants and donations made		
Grants Paid Overseas	-	3,397
Total Grants and donations made	**-**	**3,397**

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	2026	2025
Other expenses		
Accounting Fees	7,224	7,098
Amortisation	4,872	8,121
Audit Fees	12,815	12,293
Bad Debts	-	-
Bank Fees	2,902	3,201
Car Parking	6,106	3,204
Communications & Marketing	5,220	2,758
Conference Expenses		
Conference Fixed Expenses	193,620	536
Conference Variable Expenses	98,104	-
Total Conference Expenses	**291,724**	**536**
Conference Registration (Staff and Councillors)	2,352	372
Consultancy	10,895	46,833
Council Consumer Rep	2,173	1,491
Council Functions and Events	1,541	2,185
Council Meetings Venue Hire and Catering	14,736	10,206
Depreciation	11,518	7,618
Electricity	3,613	1,330
General Expenses	1,103	2,256
Gifts and Awards	83	211
Hub Automation Project Software Development	1,600	-
Insurance	3,428	2,412
IT Support	6,354	4,504
IRD Penalties	295	-
Lease & Support of AV Equipment	8,153	679
Legal Fees	4,459	6,776
Loss/(Gain) on Asset Disposals	-	1,593
Office Printer & Photocopying	7,888	8,645
Online Credit card Facility	243	432
Postage & Courier	257	257
Power Apps for Ricoh Automation System	830	-
Rent	63,340	35,602
Repairs, Maintenance & Cleaning	5,001	3,059
Staff Functions & Events	897	1,728
Stationery and Office Expenses	1,243	3,562
Subscriptions	11,443	8,697
Support of Ricoh Automation System	7,700	-
Telephone, Tolls & Internet	4,904	6,343
Use of Private vehicle	2,600	2,399
Water Rates	259	35
Website Expenses - NZRC.org.nz	10,517	9,826
WRAH Day	-	1,719
Total Other expenses	**520,288**	**207,980**

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3. Analysis of Assets

	2026	2025
Bank accounts and cash		
Current Cheque Account (00)	74,322	109,555
Rapid Save Account (67)	67,529	85,233
Early Career Investigator	2,063	2,047
Richard Aickin Lecture	6,522	4,459
Total Bank accounts and cash	**150,436**	**201,294**
Short Term Investments		
BNZ Term Deposit 3014	130,525	125,119
BNZ Term Deposit 3015	130,707	125,627
BNZ Term Deposit 3026	-	100,000
BNZ Term Deposit 3030	-	51,196
BNZ Term Deposit 3031	-	51,260
BNZ Term Deposit 3032	-	101,981
BNZ Term Deposit 3033	-	30,626
BNZ Term Deposit 3034 - Lease Guarantee	36,500	36,500
BNZ Term Deposit 3035	51,872	-
BNZ Term Deposit 3036	51,872	-
BNZ Term Deposit 3037	30,976	-
BNZ Term Deposit 3038	101,487	-
BNZ Term Deposit 00002	50,000	-
Total Short Term Investments	**583,939**	**622,308**
Debtors and prepayments		
Accounts Receivable		
Accounts Receivable	103,050	104,346
Sundry Debtors	150,377	-
Total Accounts Receivable	**253,427**	**104,346**
Prepayments		
Prepayments	14,515	41,209
Total Prepayments	**14,515**	**41,209**
Total Debtors and prepayments	**267,942**	**145,554**
Other Current Assets		
Accrued Interest	1,981	8,193
Reimbursements from ARC	-	4,892
Total Other Current Assets	**1,981**	**13,086**
Term Investments		
BNZ Term Deposit 3006	20,613	19,227
BNZ Term Deposit 3029 - R Aickin Lecture	50,000	50,000
BNZ Term Deposit 3027	100,000	100,000
BNZ Term Deposit 00001	100,000	-
Total Term Investments	**270,613**	**169,227**

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4. Property, Plant and Equipment

2026 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year deprecation	Closing carrying amount
Furniture & Fittings	$10,069	$1,785	-	($1,879)	$9,975
Office Equipment	$12,984	$13,649	-	($9,638)	$16,995
Total	$23,053	$15,434	-	($11,517)	$26,970

2025 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year depreciation	Closing carrying amount
Furniture & Fittings	$4,728	$7,712	($1,219)	($1,152)	$10,069
Office Equipment	$6,957	$12,867	($374)	($6,466)	$12,984
Total	$11,685	$20,579	($1,593)	($7,618)	$23,053

Significant Donated Assets - Not Recorded

There were no donated assets received during the year (2025: $Nil).

5. Intangible Assets

2026 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year amortisation	Closing carrying amount
Website	$12,181	-	-	($4,872)	$7,309

2025 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year amortisation	Closing carrying amount
Website	$20,302	-	-	($8,121)	$12,181

	2026	2025
6. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable		
Trade Creditors	52,467	11,295
Other Accruals	24,092	18,297
Total Accounts Payable	**76,559**	**29,592**
Credit Cards		
BNZ Credit Card - K Nation	2,207	943
Credit Card - R Allan	2,969	2,757

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	2026	2025
Credit Card - T Mear	(26)	(719)
Total Credit Cards	**5,151**	**2,981**
Total Creditors and accrued expenses	**81,710**	**32,573**
Employee Costs Payable		
Annual Leave & Holiday Pay Accruals	67,427	58,457
Payroll Wages Payable	4,431	23,474
Total Employee Costs Payable	**71,858**	**81,931**
Deferred Revenue		
Income Received in Advance	30,500	50,128
Grant Income Received in Advance	3,938	4,838
Skills Grant received in advance for Automation Project	5,000	20,000
Total Deferred Revenue	**39,438**	**74,965**
Other Current Liabilities		
GST	26,983	28,784
Other	-	200
Total Other Current Liabilities	**26,983**	**28,984**
Non-current liabilities		
Loans		
Hire Purchase Loan - Spark	2,337	1,406
Total Loans	**2,337**	**1,406**
Total Non-current liabilities	**2,337**	**1,406**

7. Accumulated Funds & Reserves

	2026	2025
Accumulated surpluses or (deficits)		
Opening Balance	923,486	830,929
Current year earnings	123,935	94,280
Less: Transfers (To)/From Reserves	(2,079)	(1,723)
Total Accumulated surpluses or (deficits)	**1,045,342**	**923,486**
Reserves		
The Richard Aickin Perpetual Lecture Reserve	53,737	51,673
Early Career Investigator Reserve	1,219	1,203
Total Reserves	**54,955**	**52,876**
Total Accumulated Funds & Reserves	**1,100,297**	**976,362**

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8. Related Party Transactions

	2026	2025
Revenue		
Amanda Kerr (Councillor) - Training resources sold to Total Resus	14,155	13,537
Purchases		
Renee McKeany (Councillor) - Services in relation to Aprenda Training Solutions #	4,819	4,500
Lindsay Mildenhall (Executive) - Service on invoice	1,042	1,800
Brendan Harris (Councillor) - Service for payment as a casual employee	3,425	6,300
Amanda Kerr (Councillor) - Services in relation to Total Resus	8,812	6,500
Aleisha Thompson (Councillor) - Service for payment as a consumer representative	5,217	1,380

Kevin Nation is the Chief Executive of the NZ Resuscitation Council and a Director of Aprenda Training Solutions.

9. Commitments

	2026	2025
Commitments to lease or rent assets		
Current	94,779	80,373
Non-Current	219,133	244,815
Total Commitments to lease or rent assets	**313,912**	**325,188**

10. Capital Commitments

There are no capital commitments as at 30 June 2026 (2025: $Nil).

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2025: $Nil).

12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2026 (2025: $Nil).

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MOORE Markhams

Independent auditor's report

To the Members of New Zealand Resuscitation Council
Opinion
We have audited the accompanying performance report of New Zealand Resuscitation Council on pages 6 to 21, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2026, the statement of financial position as at 30 June 2026, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:
a) the accompanying performance report presents fairly, in all material respects:
- the entity information for the year then ended
- the service performance for the year then ended in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods, and
- the financial position of New Zealand Resuscitation Council as at 30 June 2026, and its financial performance, and cash flows for the year then ended

in accordance with the XRB's Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

Basis for Opinion
We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of New Zealand Resuscitation Council in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' 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 our capacity as auditor we have no relationship with, or interests in, New Zealand Resuscitation Council.

Executive Council's responsibilities for the performance report
The Executive Council are responsible for:
a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;

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c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
e) Such internal control as the Executive Council determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Council is responsible on behalf of New Zealand Resuscitation Council's for assessing New Zealand Resuscitation Council'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 Executive Council either intend to liquidate New Zealand Resuscitation Council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report
Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance 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, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Zealand Resuscitation Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Executive Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

required to draw attention in our report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

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

This report is made solely to the members of New Zealand Resuscitation Council. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
30 October 2026

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For more information on the work of the New Zealand Resuscitation Council Whakahauora New Zealand, please visit our website
www.resus.org.nz

NEW ZEALAND
Resuscitation Council
WHAKAHAUORA AOTEAROA