

**CPREC**

Chartered Professional Engineers Council  
Kāhui Kaiwetepanga Ngaio Whaimane

# 2024 - 2025 Annual Report

Chartered Professional Engineers Council

1 July 2024 - 30 June 2025



## Foreword

We are pleased to provide you the Annual Report of the Chartered Professional Engineers Council (CPEC) for the twelve months ending 30 June 2025.

Over the period, Council observed the continued trend of high appeal numbers with 14 new appeals received; these remaining relatively evenly split between registration and disciplinary matters. Whilst four appeals were eventually withdrawn, these still require Council time and management; in one case this included a hearing and decision on a preliminary matter. So, with 8 appeals carrying over from past years, some 22 appeals have been active over this period. Increasingly, these are legally represented, and the grounds of appeal increasing in complexity.

The past year has also seen a strong focus on the financial sustainability as a result of the Council's increased case load. The Council, with support from the Registration Authority, has sought an increase in its regulated levy in order to maintain its statutory functions and which requires a legislation change. Discussions are ongoing with MBIE and in the meantime the Registration Authority has provided additional funds for the 25/26 financial year.

The composition of the Council members has changed as a result of the resignations of Matt Harris and Deputy Chair Sandra Hardie; I thank them both for their commitment and service. A longstanding and invaluable Deputy Chair, Sandra was particularly instrumental to the continuity and leadership of the Council, not least helping to ensure a smooth transition between Chairs. Sandra's wisdom and leadership contributed to the resolution of a significant number of cases over her tenure, and she will be

missed. We also welcome David Fennell and the reappointment of Megan Neill for a further term.

I also would like to thank and acknowledge the support I have received from all Council members during this reporting period as well as thank them for their continued commitment in ensuring CPEC met its legislative obligations.



Elena Trout  
Chair



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## 1. Role and functions of CPEC

*The Chartered Professional Engineers Council (CPEC) is constituted under the Chartered Professional Engineers of New Zealand Act 2002 (the Act). CPEC has an important role in maintaining the Chartered Professional Engineer as a mark of quality and the functioning of the professional registration system.*

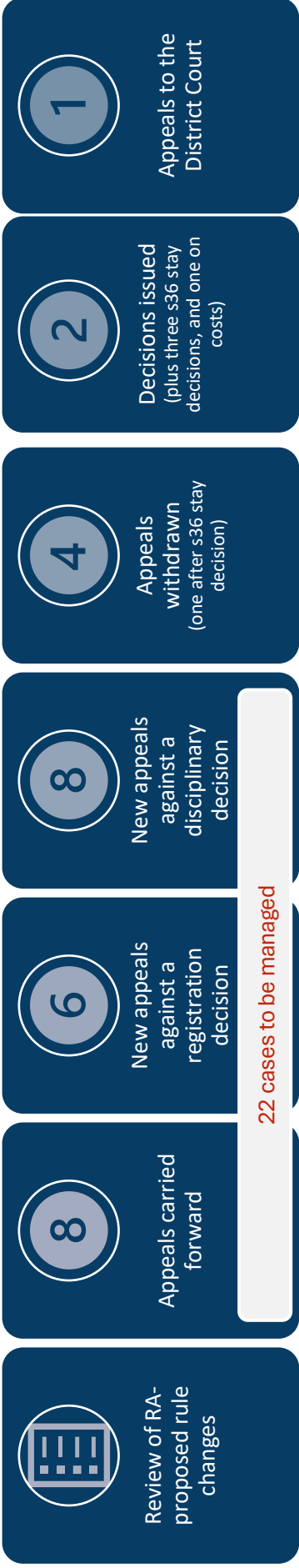
Section 45 of the Act spells out the functions of CPEC, which are to:

- review and, if the proposed rules meet the applicable requirements, approve proposed rules containing chartered professional engineering standards in accordance with the Act,
- hear appeals from decisions of the Registration Authority (the RA) in accordance with the Act, and
- review and report to the Minister on the performance and exercise of the RA and CPEC's respective functions and powers under the Act.

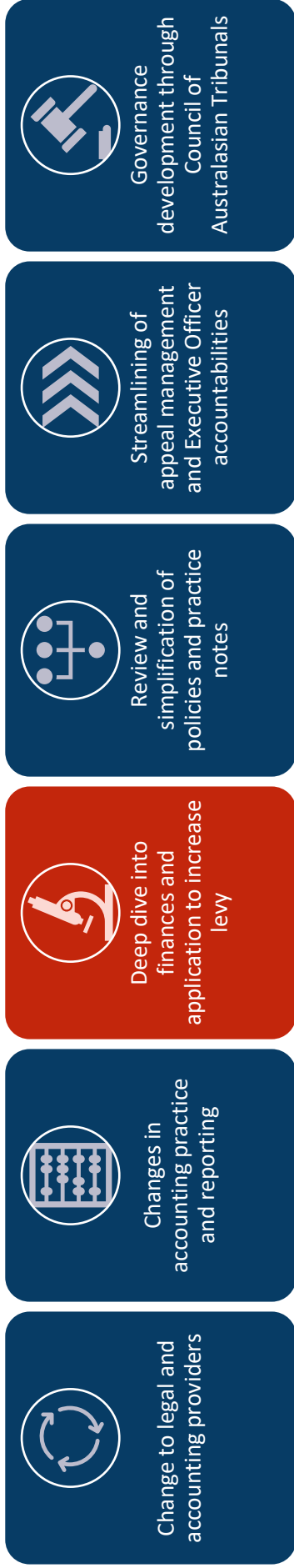
The RA under the Act is Engineering New Zealand (The Institution of Professional Engineers of New Zealand Incorporated trading as Engineering New Zealand).

## 2. 2024/25 operational overview

### FULFILLING CORE FUNCTIONS



### ENSURING CURRENT AND FIT FOR PURPOSE OPERATIONS



## 2.1 Decisions snapshot

Two decisions have been issued this past year; both relating to appeals on registration-related matters. A brief overview of each follows:

- **Decision 1:** The previously registered Chartered Professional Engineer appealed against a decision by the CAB to decline his re-registration on the basis of insufficient evidence relating to continued competency and currency of professional skills and knowledge. The appeal was dismissed by the Panel.
- **Decision 2:** An Engineer with Chartered Engineer status from overseas jurisdictions appealed a decision by the CAB to decline his initial registration application on the grounds of insufficient evidence demonstrating New Zealand-specific knowledge. The appeal was dismissed by the Panel.

In addition, Council issued decisions relating to:

- Three applications for a 'stay' under s36 of the Act. However, one related appeal on a registration matter was subsequently withdrawn.
- Costs associated with an appeal decision the previous reporting year. The Engineer has since appealed to the District Court.

### 3. Statement of performance

CPEC’s performance expectations and measures for 2024-25 are summarised below. Further detail can be found, where required, in the following sections of this report.

● Met ● Can be improved/action required ● At risk ● Not met

Expectation		Measure	2024/25 Performance
<b>Reporting on performance and effectiveness of the regulatory regime for engineers</b>			
Undertake an annual review of the RA’s performance.	<p>Annual report on the RA’s performance shows how the registration regime is performing over time, by showing relevant assessment for:</p> <ul style="list-style-type: none"> <li>the registration process</li> <li>complaints received and how efficiently they are handled</li> <li>participants’ satisfaction with processes</li> <li>the quality and ease of use of the CPEng Register</li> </ul> <p>and includes recommendations to improve the RA’s performance where needed.</p>	<p>CPEC’s annual report on the RA’s performance was provided to the Minister in June 2025.</p>	●
<b>Appeals against Registration Authority Decisions</b>			
Hear appeals from decisions of the RA, in accordance with Part 2 of the Act.	<p>Appeals are considered in accordance with statutory procedures, and decisions are published on CPEC’s website without unreasonable delay.</p>	<p>CPEC carried forward 8 appeals from past years and received 14 new appeals during the 2024/25 year. Two decisions on the substantive appeal have been issued.</p> <p>Redacted copies of both decisions issued were published on CPEC’s website after expiration of the 28-day appeal period.</p> <p>Council membership changes, high appeal numbers, together with the time availability of Council members, has affected the ability of hearing the appeals.</p>	●
	No appeals are overturned on any further appeal to the District or High Court.	One CPEC decision was appealed to the District Court in the year ending 30 June 2024.	●

Expectation	Measure	2024/25 Performance
<b>Approving Registration Authority Rules</b>		
<p><b>Review and approve Rules containing standards proposed by the RA in a timely way.</b></p>	<p>Rules are reviewed, and those which meet statutory requirements are approved at the next Council meeting.</p>	<p>There was an amendment to the Rules during the year, which was reviewed by CPEC. However, these were not changes that required CPEC approval.</p> <p style="text-align: right;">●</p>
<b>Governance</b>		
<p><b>Undertake an annual self-appraisal of CPEC's performance as a board and provide a summary to Ministry of Business, Innovation and Employment, (MBIE) as part of the reporting process to the Minister.</b></p>	<p>The summary of the self-appraisal identifies areas which are working well, areas for improvement, and the action CPEC intends to take as a result.</p>	<p>At its March 2025 meeting, CPEC conducted its annual review and update of all policies.</p> <p>A report on CPEC's self-appraisal for the year ending 30 June 2024 was forwarded to MBIE with CPEC's 2024 annual report.</p> <p>A report on CPEC's self-appraisal for the year ending 30 June 2025 will be forwarded to MBIE with this annual report.</p> <p style="text-align: right;">●</p>
<p><b>Create and maintain a membership succession plan and provide to MBIE.</b></p>	<p>The plan addresses the current skills and experience of Council members and identifies any gaps and proposals for future appointment rounds.</p>	<p>A succession plan is in place and details contained in it are used by CPEC in engagements with the RA and MBIE regarding appointments. Council currently has a full complement of 6 members (\$49). The Chair is currently liaising with MBIE regarding the appointment of a new Deputy Chair, and both MBIE and the RA to recruit the maximum number of Council members to support the efficient resolution of appeals.</p> <p style="text-align: right;">●</p>
<p><b>Meet all obligations under relevant legislation, including reporting under the Chartered Professional Engineers of New Zealand Act 2002.</b></p>	<p>All legislative obligations are met.</p>	<p>Each quarter, CPEC's Executive Officer advises the members of any updates to the legislation and regulations which govern its operations.</p> <p style="text-align: right;">●</p>

## 4. Core functions

### 4.1 Approving Rules

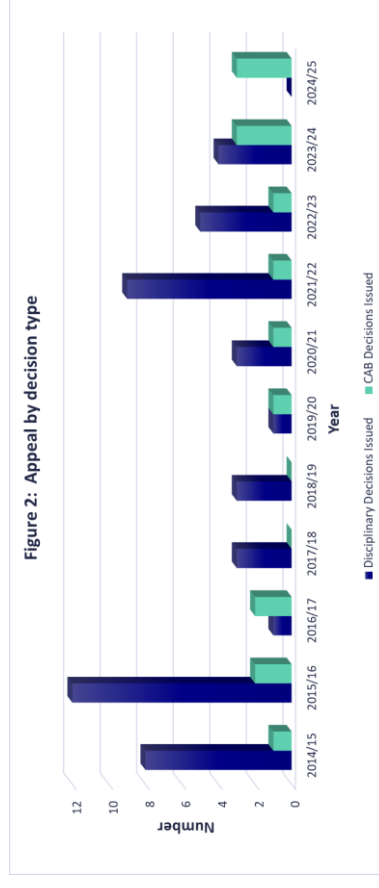
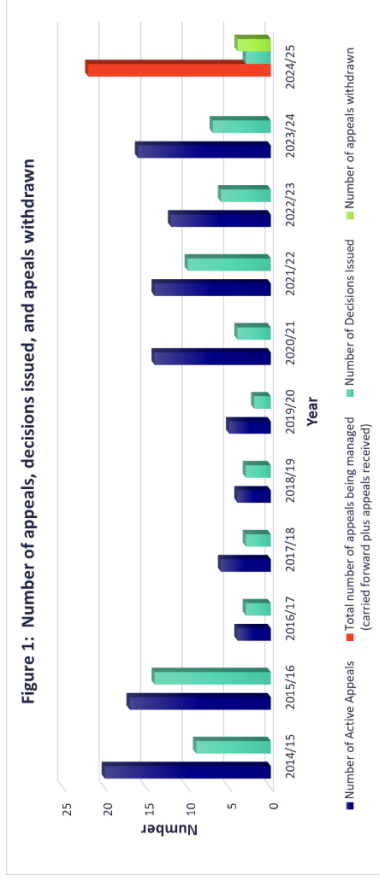
The RA has updated the Rules to provide for new classes of professional practice and improvements to the complaints and disciplinary process. The changes also included amendments to annual renewal and continued registration assessments. The RA consulted with CPEC; however, none of the above changes required Council approval.

### 4.2 Hearing appeals

During the 2024/25 year, CPEC managed a total of 22 appeals (Figure 1), this includes eight appeals carried over from previous years.<sup>1</sup> 15 appeals remain active as of 30 June 2025 after 4 appeals were withdrawn, and three<sup>2</sup> decisions issued. This continues the high levels of appeals sustained since 2020/21 and the shift from disciplinary to registration matters (Figure 2).

Figures 3-5 summarise the ability for appellants to meet the burden of proof requirements and successfully overturn their appeals. This is also a reflection that RA processes are generally robust.

<sup>1</sup> For clarity we are now reporting the number of appeals ‘managed’ rather than ‘active’ appeals. This better reflects the point that all appeals require CPEC time and resources even when withdrawn.



<sup>2</sup> Two decisions on the substantive appeal and one decision on costs enabling the case, which spanned reporting years, to be closed. Three further s36 decisions were also issued.

### 4.3 Monitoring RA Performance

CPEC is required to report to the Minister on the performance of the RA annually. The RA reported to CPEC for the year ended December 2024 in March 2025. CPEC provided its report on the RA’s performance, along with the RA’s report, to the Minister in June 2025.

As reported previously, the RA continues to see an increase in the number of registrants (4,781) — at a growth rate consistent with the established trend of recent years. The Council considers that the RA continues to perform soundly overall, and functions well in the following areas:

- maintaining a robust, efficient and effective competency assessment process;
- continuing to refine the complaints process, with ongoing success from the use of early resolution initiatives where applicable
- applying feedback to implement improvements where warranted;
- demonstrating an ongoing commitment and progress towards the achievement of inclusion and diversity goals; and
- an ongoing commitment to support the Government’s New Zealand Claims Resolution Service.

CPEC will continue to engage with the RA on those areas identified by the RA as strategic priorities for 2025. CPEC will consider progress in these areas on a regular basis as part of the quarterly meetings with the RA.

Figure 3: Total number of appeals upheld/declined

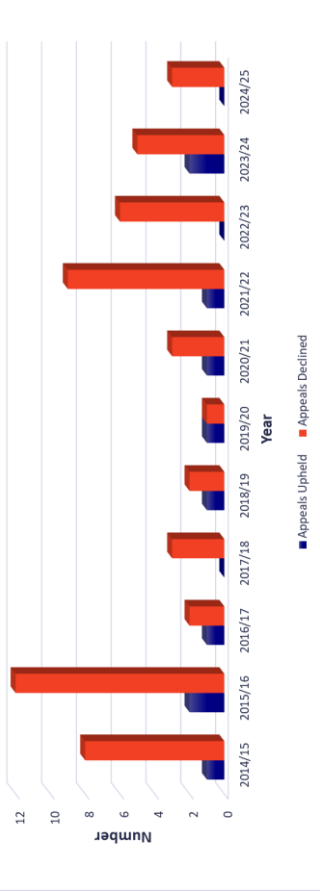


Figure 4: Percentage of appeals against disciplinary decisions upheld/declined

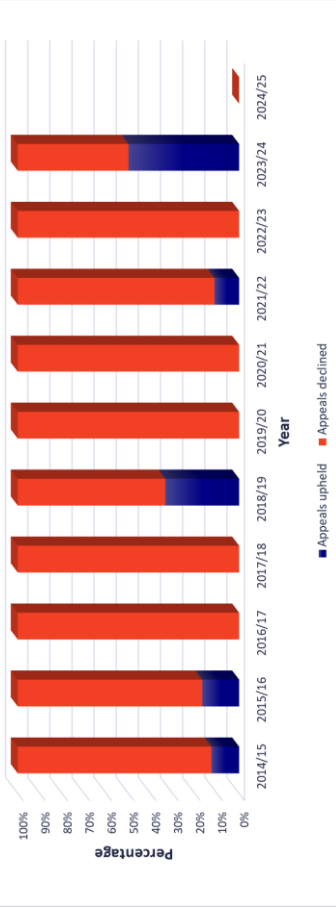
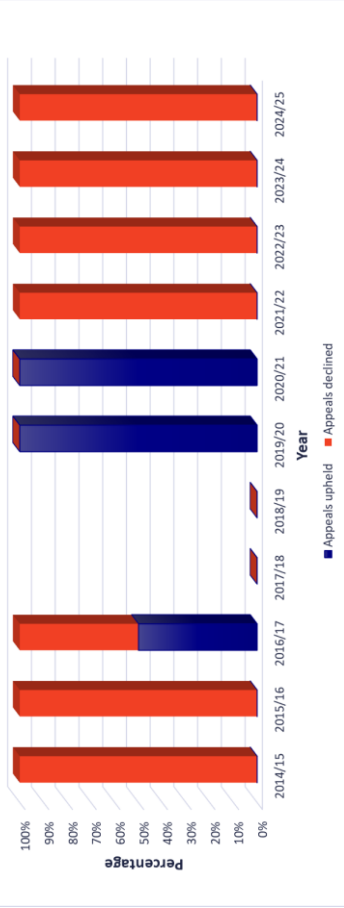


Figure 5: Percentage of appeals against CAB decisions upheld/declined



### Accumulated Financial Deficit

In its 2024 report, the RA notes that the actual financial deficit for 2024 was \$45,000 which is a significant decrease from \$214,000 in 2023. The accumulated deficit is \$2,577,361.

Council will continue to engage with the RA through quarterly discussion, on the adequacy of measures to eliminate the annual deficit.

## 5. Governance

### 5.1 Who we are

Members of CPEC are appointed by the Minister of Building and Construction under sections 49 and 50 of the Act.

CURRENT MEMBERS (as at 30 June 2025)



Elena Trout  
Chair



Megan Neill



Simonne Eldridge



Mark Holland



Manjit Singh Devgun



Dr Carron Blom



David Fennell

OUTGOING MEMBERS — WITH THANKS



Sandra Hardie  
Deputy Chair



Matt Harris

**5.3 Succession management**

This year has seen an end to the term of Deputy Chair Sandra Hardie and the resignation of Matt Harris. Both have made valuable contributions to the Council over their term. Sandra’s experience and long service — having been appointed in 2016 — was instrumental to the continuity and leadership of the Council between Chairs, helping to ensure a smooth transition.

Megan Neill’s term also came to an end this year and has been renewed through to 2027. Mechanical Engineer and Chartered Professional Engineer David Fennell has been appointed to 2030. This brings Council to the full complement of 6 members under s49 of the Act.

The Chair is liaising with MBIE to appoint a Deputy Chair. The need for further Council members to support the efficient resolution of appeals is also being addressed by the Chair in discussion with MBIE and the RA.

**5.4 Meetings**

Meeting	Location	RA	MBIE
89	Wellington	●	●
90	Auckland	●	●
91	Wellington	●	
92	On line	●	●

**5.4 Governance development**

This year Council has focused on the refreshing and simplification of policy and process with the aim of streamlining the appeal process and case management. To better support this and the improved outcomes sought, we have also reviewed Executive Officer accountabilities.

Council has appointed independent counsel to advise on legal matters, as required. Council is seeing increased legal representation, particularly in registration appeals, and in turn we are seeing an increased need for independent legal advice on specific points of law. This appointment also attends to a potential conflict of interest matter.

Chartered accounting firm Laurenson was appointed after Council accountant Richard Sweetman stepped down in September 2024. This provided the opportunity for Council to review and refresh its financial reporting as well as improve its operational effectiveness.

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<sup>3</sup> June meeting delayed to ensure a quorum.

To augment Council governance capability, Council has joined the Council of Australasian Tribunals (COAT). This provides a wealth of online reference and support material to members including webinars. Two members were also able to attend last year's tribunal conference in Auckland.

## 5.5 Financial sustainability

This year, Council undertook a full analysis of its operating model which resulted in changes to the how IT, financial and administration services were provided. These changes have improved the Council's operational and financial efficiencies.

The levy of \$100,000 provided for Council operations is stipulated in the Act and has not been changed since 2016. The Council signalled to Minister Penk in late 2024 that CPEC has been running a deficit for several years, using its reserves to cover costs and it was likely an increase of the levy to \$150,000 may be necessary. Based on the historical annual increase of the number of appeals received together with their complexity, an annual budget in the order of \$225,000 was estimated to be required. However, after discussions with the RA and MBIE, a more modest increase of \$150,000 per year was formally requested.

## 6. Financial position



# Performance Report

Chartered Professional Engineers Council  
For the year ended 30 June 2025

Prepared by Laurenson Chartered Accountants Ltd



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# Entity Information

## Chartered Professional Engineers Council For the year ended 30 June 2025

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

### Legal Name of Entity

Chartered Professional Engineers Council

### Entity Type and Legal Basis

The Chartered Professional Engineers Council is a statutory body established under the Chartered Professional Engineers of New Zealand Act 2002, that came into force on 1 July 2002.

### Entity's Purpose or Mission

The Council's primary role is to hear appeals from decisions of the Registration Authority about the registration of, or complaints about the conduct of, professional engineers.

The role of the Council also includes:

- the review of proposed rules containing CPEng standards to ensure they are in accordance with the Act and if they meet the applicable requirements, to approve them.
- to review and report to the Minister on the performance and exercise of the functions of the Registration Authority.
- to report to the Minister on the Council's exercise of its own functions.

### Entity Structure

Under the Act the Council must have at least 6, but no more than 8 members, who are appointed by the Minister for Building and Construction. It is supported by a contracted part-time Executive Officer.

### Main Sources of Entity's Cash and Resources

The Council received an annual grant from Engineering New Zealand, funded through a levy on its members. For the year ended 30 June 2025 this was \$100,000 plus GST.

### Entity's Governance Arrangements

Council Members at 30 June 2025

Elena Trout - Chair

Megan Neill

Mark Holland

Manjit Devgun

David Fennell

Carron Blom

Simonne Eldridge

Resigned during year ended 30 June 2025

Alan Winwood - resigned 5 July 2024

Tony Fairclough - resigned 5 July 2024

Sandra Hardie - resigned 1 June 2025

Matt Harris - resigned 10 January 2025

### Postal Address

c/- 93 Major Drive, Kelson, Lower Hutt, 5010



# Statement of Responsibility

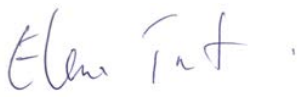
## Chartered Professional Engineers Council For the year ended 30 June 2025

The council is responsible for the preparation of the Chartered Professional Engineers Council's Financial Statements and Statement of Service Performance and for the judgements made in them.

The council accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and non-financial reporting.


In the Council's opinion these Financial Statements and the Statement of Service Performance fairly reflect the financial position and operations of the Chartered Professional Engineers Council for the year ended 30 June 2025

For and on behalf of the Council



Chair

Date 26 September 2025



Deputy Chair

Date 26 September 2025

# Statement of Service Performance

## Chartered Professional Engineers Council For the year ended 30 June 2025

'What did we do?', 'When did we do it?'

### Entity's Purpose

The Council's primary role is to hear appeals from decisions of the Registration Authority about the registration of, or complaints about the conduct of, professional engineers.

The role of the Council also includes:

- the review of proposed rules containing CPEng standards to ensure they are in accordance with the Act and if they meet the applicable requirements, to approve them.
- to review and report to the Minister on the performance and exercise of the functions of the Registration Authority.
- to report to the Minister on the Council's exercise of its own functions.

### Meetings of the Council

During the Year the Council held three quarterly meetings in September and December 2024, March 2025. The June 2025 meeting was rescheduled and will take place in July 2025. The December 2024 and July 2025 meetings were held online. All meetings were attended by representatives from the Registration Authority including the Chief Executive of Engineering New Zealand and/or members of the management team. Representatives from the Ministry of Business, Innovation and Employment (MBIE) attended the September and December 2024 meetings.

### Changes to Rules

There were no changes to the rules containing CPEng standards during the year that required Chartered Professional Engineers Council (CPEC) approval.

### Appeals under consideration

At the start of this reporting year appeal panels of Council members were considering eight ongoing appeals lodged prior to 1 July 2024.

During this reporting year the Council has received 14 new appeals and panels of Council Members have been confirmed for all of these appeals. Three of the appeals received this reporting year were accompanied by S36 applications by Engineers to remain on the CPEng Register until their appeal was determined. All of the S36 applications were considered and decisions issued during the reporting year.

Seven appeals were concluded during the reporting period. Four were withdrawn by the appellant prior to a decision being issued. Decisions were issued in the remaining three appeals with one of those being appealed to the District Court.

The Council currently is considering 15 appeals including three appeals remaining from the 2023/24 year.

Of the 14 appeals received this reporting year, eight were from members of the public concerning Engineers and six were from Engineers appealing the decision of the Registration Authority not to issue or renew their CPEng registration.



### **Report on the performance of the Registration Authority**

The Chartered Professional Engineers of NZ Act 2002 requires the Registration Authority to provide the Council with a report on its operations and on the Chartered Professional Engineer (CPEng) register for its year ended 31 December by 31 March each year.

The Registration Authority provided its report to the Council and this report together with the Council's own report on the performance of the Registration Authority was provided to MBIE in June 2025 for presentation to the Minister.



# Statement of Financial Performance

Chartered Professional Engineers Council  
For the year ended 30 June 2025

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

	NOTES	2025	2025 OVERALL BUDGET	2024
<b>Revenue</b>				
Levy from Engineering NZ	1	100,000	100,000	100,000
Interest	1	2,712	4,225	4,763
<b>Total Revenue</b>		<b>102,712</b>	<b>104,225</b>	<b>104,763</b>
<b>Expenses</b>				
Expenses related to service delivery	2	121,740	134,316	115,310
<b>Total Expenses</b>		<b>121,740</b>	<b>134,316</b>	<b>115,310</b>
<b>(Deficit) for the Year</b>		<b>(19,028)</b>	<b>(30,091)</b>	<b>(10,547)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Financial Position

Chartered Professional Engineers Council

As at 30 June 2025

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

	NOTES	30 JUN 2025	30 JUN 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	7,293	48,860
Investment in short term deposits		20,000	-
GST refund balance		5,286	6,511
<b>Total Current Assets</b>		<b>32,580</b>	<b>55,371</b>
<b>Total Assets</b>		<b>32,580</b>	<b>55,371</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	17,634	21,396
<b>Total Current Liabilities</b>		<b>17,634</b>	<b>21,396</b>
<b>Total Liabilities</b>		<b>17,634</b>	<b>21,396</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>14,946</b>	<b>33,975</b>
<b>Accumulated Funds</b>			
Accumulated surpluses (or deficits)	5	14,946	33,975
<b>Total Accumulated Funds</b>		<b>14,946</b>	<b>33,975</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Cash Flows

## Chartered Professional Engineers Council For the year ended 30 June 2025

	2025	2024
<b>Cash Flows from Operating Activities</b>		
<b>Operating receipts (money deposited into the bank account)</b>		
Levy received from Engineering NZ	100,000	100,000
Interest received	2,712	6,094
Net GST Received / (Paid)	190	(944)
<b>Total Operating receipts (money deposited into the bank account)</b>	<b>102,902</b>	<b>105,150</b>
<b>Operating payments (money withdrawn from the bank account)</b>		
Payments related to service delivery	(124,610)	(125,953)
<b>Total Operating payments (money withdrawn from the bank account)</b>	<b>(124,610)</b>	<b>(125,953)</b>
<b>Total Cash Flows from Operating Activities</b>	<b>(21,708)</b>	<b>(20,803)</b>
<b>Cash Flows from Other Activities</b>		
<b>Receipts from other activities</b>		
Receipts from sale of investments	100,000	60,000
<b>Total Receipts from other activities</b>	<b>100,000</b>	<b>60,000</b>
<b>Payments from other activities</b>		
Payments to purchase investments	(120,000)	-
<b>Total Payments from other activities</b>	<b>(120,000)</b>	<b>-</b>
<b>Total Cash Flows from Other Activities</b>	<b>(20,000)</b>	<b>60,000</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(41,708)</b>	<b>39,197</b>
<b>Bank Accounts and Cash</b>		
Opening cash	48,860	9,663
Net change in cash for period	(41,708)	39,197
Closing cash	7,152	48,860

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Chartered Professional Engineers Council For the year ended 30 June 2025

'How did we do our accounting?'

### Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (PS) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. 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.

### Functional, presentational currency

The financial statements are presented in New Zealand dollars (\$), which is the Council's functional currency. All amounts disclosed in the financial statements have been rounded to the nearest dollar unless otherwise stated.

### Going Concern Assumption

The financial statements are prepared on the assumption that the Council will continue to operate for at least 12 months from the date this performance report was adopted. The Council is aware the MBIE building law reform programme includes proposals for a new occupational regulatory regime for professional engineers. The Council understands, based on advice from MBIE, that no changes affecting the Council's activities are expected to occur within 2 next years.

The Council has reported operating deficits in each of the last 5 years, with its assets reducing from \$80,121 (at 30 June 2021) to \$14,946 (at 30 June 2025). The Council's approved the budget for 2025/26 forecasts the Council's net assets will reduce to \$12,578 by 30 June 2026 and its most recent cashflow projections suggest that, without changes to its revenue, the Council may run short of operating cash by March 2027.

The Council is taking the following actions aimed at improving its financial situation:

- The Council received additional levy funding of \$50,000 in August 2025, to ensure that it has sufficient funding to cover its operating costs for the year ending 30 June 2026;
- The Council has written to and met with MBIE to discuss a potential change to the Chartered Professional Engineers of New Zealand Levy Regulations 2016, to increase future levy funding of the Council; and
- The Council is investigating whether it is able to recover the costs of the appeal hearings.

The Council is confident that the above actions will have a positive impact on its financial sustainability, and the Council expects to be able to continue to operate as a going concern for the foreseeable future. However, as a result of the matters described above, there exist material uncertainties that may cast significant doubt on the Council's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

### Goods and Services Tax (GST)

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

### Income Tax

The Chartered Professional Engineers Council (CPEC) originally believed that as a public entity created by statute it was exempt from Income Tax. Following a review in 2016 Inland Revenue advised CPEC that it was to be taxed at the company rate. The IRD allowed CPEC to lodge tax returns from 2007 which resulted in accumulated losses to be carried forward. After adding the 2025 tax loss of \$26,557 the accumulated losses to be carried forward will be \$146,598. (2024: \$127,570).



## Specific Accounting Policies

### 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 90 days or less.

### Revenue Recognition

Levy received from Engineering NZ is recognised in the year to which the levy relates.

### Expenses related to service delivery

These costs are recognised as expenses when the related service has been received.

### Changes in Accounting Policies

Changes in accounting policies have been applied on a consistent basis with those used in previous years. Classifications of revenue, expenses and liabilities have been revised under the new tier 3 (PS) standard and comparative figures have been restated accordingly.



# Notes to the Performance Report

## Chartered Professional Engineers Council For the year ended 30 June 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Non-government service delivery grants/contracts</b>		
Levies Received	100,000	100,000
<b>Total Non-government service delivery grants/contracts</b>	<b>100,000</b>	<b>100,000</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received	2,712	4,763
<b>Total Interest, dividends and other investment revenue</b>	<b>2,712</b>	<b>4,763</b>
	2025	2024

## 2. Analysis of Expenses

### Expenses related to service delivery

#### Administration Expenses

Accountancy Fees	6,201	8,500
Audit Fees	6,240	5,194
Executive Officers Time	12,377	7,603
Google, Dropbox and Zoom Fees	5,232	5,086
Printing Annual Report	272	733
Sundry Expenses	2,966	3,937
<b>Total Administration Expenses</b>	<b>33,288</b>	<b>31,053</b>

#### Appeal Fees

Council Member Fees - Appeals	44,510	38,019
Council Member Travel - Appeals	705	353
Executive Officers Time - Appeals	924	2,310
Legal & Consultants Fees - Appeals	4,118	-
Other Appeal Expenses	-	2,026
<b>Total Appeal Fees</b>	<b>50,257</b>	<b>42,708</b>

#### Governance

Council Meeting Fees	12,700	18,708
Council Meeting Travel Expenses	8,385	8,053
Other Council and Legal Fees	13,995	11,751
Council Meeting Other Costs	3,114	3,037
<b>Total Governance</b>	<b>38,195</b>	<b>41,549</b>

<b>Total Expenses related to service delivery</b>	<b>121,740</b>	<b>115,310</b>
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2025 2024

**3. Analysis of Assets****Cash and cash equivalents**

CPEC Cheque Account	7,152	48,860
Credit Card	142	-
<b>Total Cash and cash equivalents</b>	<b>7,293</b>	<b>48,860</b>

2025 2024

**4. Analysis of Liabilities****Creditors and accrued expenses**

Accounts Payable	8,740	15,430
Accrued Expenses	8,894	5,966
<b>Total Creditors and accrued expenses</b>	<b>17,634</b>	<b>21,396</b>

2025 2024

**5. Accumulated Funds****Accumulated surpluses or (deficits)**

Opening Balance	33,975	44,521
Current year earnings	(19,028)	(10,546)
<b>Total Accumulated surpluses or (deficits)</b>	<b>14,946</b>	<b>33,975</b>

<b>Total Accumulated Funds</b>	<b>14,946</b>	<b>33,975</b>
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**6. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - \$nil).

2025 2024

**7. Income Tax**

Net Profit (Loss) Per Financial Statements	(19,028)	(10,547)
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**Deductions from Taxable Profit**

Losses Brought Forward	127,570	117,023
<b>Total Deductions from Taxable Profit</b>	<b>127,570</b>	<b>117,023</b>

<b>Taxable Profit (Loss)</b>	<b>(146,598)</b>	<b>(127,570)</b>
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Income tax losses available to be carried forward total \$146,598 (Last Year: \$127,570).

The losses are subject to Inland Revenue Department confirmation.



## 8. Related Party Transactions

The fees totalling \$71,806 as listed are the fees paid or due to Council Members for the year ended 30 June 2025. This includes \$8,740 of fees accrued in creditors at 30 June 2025.

2025	Council Meeting Fees	Appeal Hearing Fees	Other Fees	Total
Elena Trout (Chair)	\$2,558	\$3,617	\$7,471	\$13,646
Sandra Hardie (Deputy Chair)	\$2,223	\$5,457	\$284	\$7,964
Manjit Devgun	\$1,098	\$8,563	\$350	\$10,011
Simonne Eldridge	\$1,751	\$6,517	\$118	\$8,386
Matt Harris	\$662	\$0.00	\$132	\$794
Carron Blom	\$1,779	\$2,060	\$4,002	\$7,841
Mark Holland	\$1,836	\$7,956	\$326	\$10,118
Megan Neill	\$794	\$10,340	\$1,913	\$13,047
<b>Total</b>	<b>\$12,700</b>	<b>\$44,510</b>	<b>\$14,596</b>	<b>\$71,806</b>

During the 2025 year Council Members were also reimbursed travel expenses totaling \$8,385 for attending Council meetings and \$705 for attending appeal hearings.

The fees totalling \$64,358 as listed are the fees paid or due to Council Members for the year ended 30 June 2024. This includes \$4,949 of fees accrued in creditors at 30 June 2024.

2024	Council Meeting Fees	Appeal Hearing Fees	Other Fees	Total
Chris Harrison (Chair)	\$2,808	\$5,110	\$4,680	\$12,598
Sandra Hardie (Deputy Chair)	\$2,470	\$3,308	\$926	\$6,704
Manjit Devgun	\$2,370	\$5,036	\$0.00	\$7,406
Simonne Eldridge	\$2,370	\$5,728	\$49	\$8,147
Tony Fairclough	\$1,975	\$2,444	\$0.00	\$4,419
Mark Holland	\$2,370	\$4,444	\$198	\$7,012
Megan Neill	\$1,975	\$7,752	\$1,185	\$10,912
Alan Winwood	\$2,370	\$4,197	\$593	\$7,160
<b>Total</b>	<b>\$18,708</b>	<b>\$38,019</b>	<b>\$7,631</b>	<b>\$64,358</b>

During the 2024 year Council Members were also reimbursed travel expenses totaling \$8,052 for attending Council meetings and \$353 for attending appeal hearings.

## 9. Events After the Balance Date

There were no significant events after the balance date.





