

NZOIATM

Excellence in Outdoor Leadership

Annual Report And Financial Statements Year Ending 30 June 2018

**NEW ZEALAND OUTDOOR INSTRUCTORS ASSOCIATION INC. (NZOIA)
PO BOX 1620
NELSON**



**NZOIA gratefully acknowledges the on-going support of Sport NZ,
the New Zealand Community Trust and Skills Active**

NZOIA Chair Annual Report - 2017/2018

It has been another busy year for the NZOIA Board, staff, contractors and assessors. The key activities and achievements for the 2017/18 year have included:

- The ongoing core business of running assessments, revalidations and training courses – with increases in membership (1243, 13% growth) and training/refresher workshop attendance (380, 3.5% growth), and qualifications awarded at a similar level to last year (381, 1% drop)
- Finalising new mountain bike, artificial whitewater and multisport kayak and Canyon Leader qualifications
- Six organisations/businesses joined as Affiliated Members – potential to put 50-60 staff through NZOIA Leader assessments
- Profiling NZOIA and NZOIA qualifications in the adventure tourism industry – four of the Affiliated members are in this sector
- Another very successful Symposium hosted by NMIT and Rotoiti Lodge Outdoor Education Centre
- Reduced administrative work in membership renewals with the simplified NZOIA membership fees model introduced last year.
- Continued work with Skills Active on alignment of NZOIA and NZ Certificate qualifications, including joint development of the new mountain bike qualifications.
- Review of the NZOIA Strategic Plan.

Review of the Strategic Plan and NZOIA–NZ Certificate alignment have been key priorities for the Board.

Prior to the 2017 Symposium and AGM, the Board circulated a strategy discussion document. We identified 3 key questions/areas of focus - revenue and funding model, membership services, and alignment with NZ Certificate qualifications. Taking account of feedback we received, in particular at an open session with Board members at the Symposium, we confirmed key priorities for the 2017/18 year. These included continued profiling NZOIA in the adventure tourism sector and in areas of New Zealand where there is a low NZOIA presence/awareness, building more member benefits and growing NZOIA membership, and working through the detail of NZOIA/NZ Certificate alignment with Skills Active. At the same time we have been reviewing the NZOIA Strategic Plan.

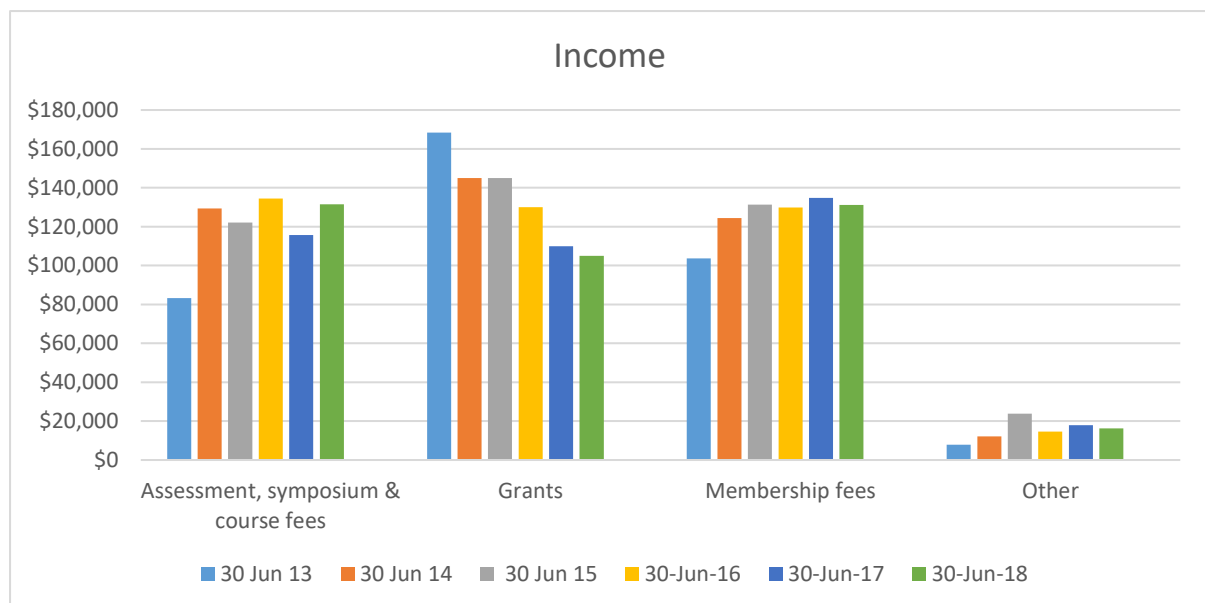
There will be opportunity to discuss a new draft Strategic Plan with Board members at the Symposium. The Board's view is that NZOIA should continue **to support the New Zealand outdoor sector and its professional members by providing the benchmark for good practice in outdoor leadership**. The development of the Outdoor Recreation qualification strands under the Skills Active umbrella has created challenges and opportunities for NZOIA. It is exciting to work together this year to develop the joint mountain biking qualifications, providing the opportunity for mountain bike instructors/guides to benefit from the NZOIA awards and membership as well as gain NZ Certificate accreditation. This is a learning process in itself for both NZOIA and Skills Active and has had its challenging moments for both organisations. The next step is to apply these learnings and opportunities across other outdoor activities/qualifications.

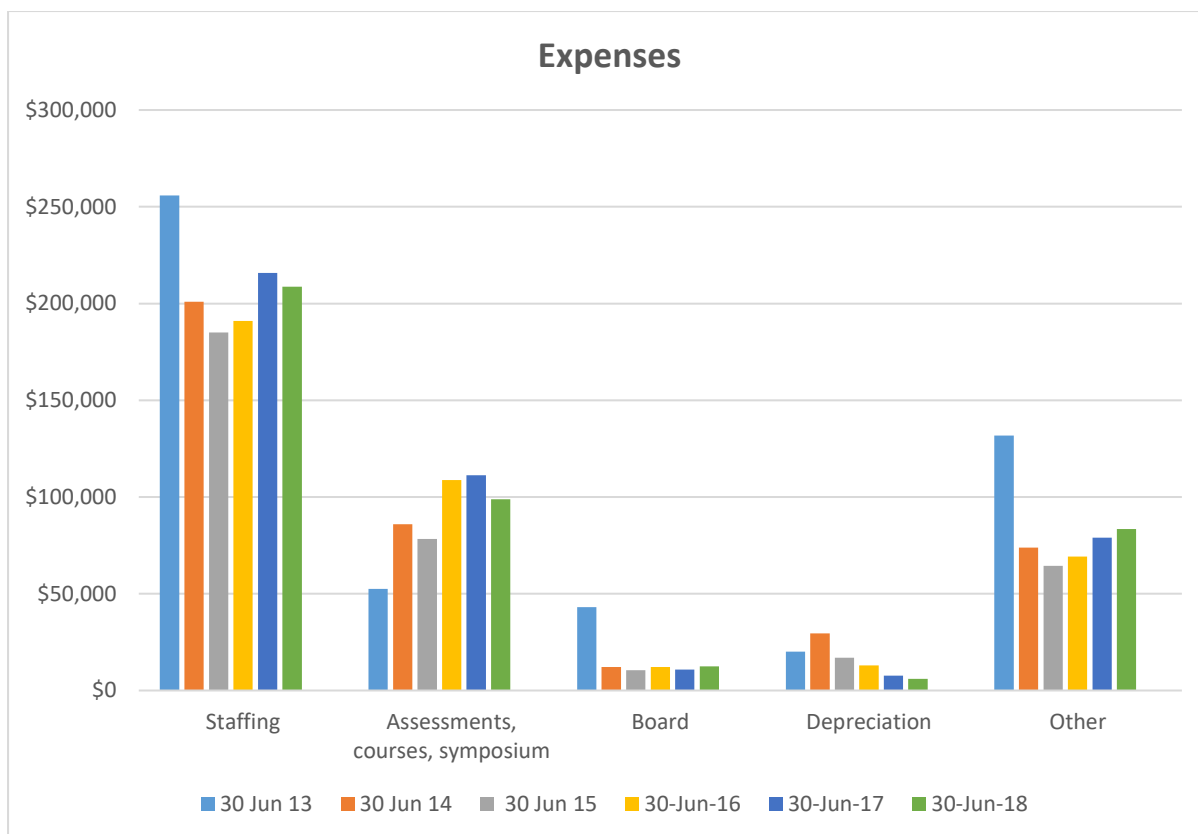
The success of NZOIA depends on our operations/office team of Penny Holland, Sonya Sutherland, Pip Russell and Steff Willmore. Thank you to them, and to Dave Mangnall who has been helping out on the development of new qualifications and Quarterly editor Jen Riley for their dedicated and effective work. Thanks also to the NZ Recreation Association for their support through Deb Hurdle and CE Andrew Leslie. Surveys following the NZOIA Symposium, and assessment, refresher and training events, gave scores of 100% and 99% satisfaction respectively, and the membership survey carried out earlier this year showed 94% satisfaction with the support provided by NZOIA staff.

After three consecutive years of financial surplus from 2013/14 to 2015/16, amounting to \$90,373, the Board has budgeted for deficits in the last two years to enable work on several one-off projects, in particular developing mountain bike, artificial whitewater and kayak multisport qualifications, and putting significant effort into growing the NZOIA membership including implementing the Affiliated membership model, as well as the alignment work with Skills Active. This is reflected, as shown in the expenditure graph below, in increased staffing and other costs compared to the previous three years.

The final year end result was a deficit after projects of \$25.5k, with an operating surplus of \$12.5k before project expenditure of \$38k.

NZOIA’s revenue comes almost evenly from membership fees, course/assessment and Symposium income, and grants. The grants income has dropped in the last two years. In particular this reflects the move by Water Safety NZ away from supporting skill development, as offered by NZOIA, to drowning prevention. A simplified membership fee model of \$200 for full members with NZOIA level 1 and level 2 qualifications was introduced this year. This is the same membership fee as members paid in 2000. The Board is this year putting a proposal for a fee increase to the AGM.





At the end of the 2017/18 financial year NZOIA had cash reserves of \$334,807 and net current assets of \$130,053. The cash reserves are about 80% of our annual operating costs, which puts NZOIA in a strong position considering the organisation’s reliance on year by year grant income to supplement membership and assessment/course income. The Board policy is that NZOIA should hold cash reserves of at least 50% of its annual expenditure.

The Board would like to acknowledge the financial support received from SportNZ, the New Zealand Community Trust and Skills Active in 2017/18. The support of these organisations makes a significant contribution to the provision of an affordable, high standard qualification system for outdoor professionals, and hence to safe enjoyment of the outdoors by thousands of New Zealanders.

Thank you to the Board members – Ben Corcoran, Jo Thompson, Matt Barker, Cam Walker, Noel Saxon and Travis Donoghue, TSC Convenor Tim Wills and Accountant Angela Mangnall, all of whom put in time and energy to keep NZOIA on track. Thank you also to the assessors and others of you who put time into the NZOIA qualifications system. A large part of NZOIA’s value and integrity is because it is an organisation developed and run by people working in the outdoor sector, for the sector.

Gillian Wratt
 Chair
 For the Board

Management Report 2017/2018

Tēnā koutou

From a management perspective 2017/2018 has been another big year where staff are stretched to meet the needs of members and partners and the demands of funders all within a tight budget and with a very small team. I would like to acknowledge the on-going efforts of Sonya Sutherland, Penny Holland, Pip Russell and Steff Willmore who work tirelessly but cheerfully to achieve all these things. It was pleasing to see that their efforts didn't go unnoticed in the membership survey, with 94% satisfaction with NZOIA services. While the team were pleased by the show of support they are certainly not sitting back on their laurels and are looking for ways to make 2018/2019 even better.

As far as the membership survey goes we have taken your feedback on board and are working through a checklist to respond to some of the points raised. The most significant of these is a review of revalidation and the issue of course accessibility. Other things that we continue to work on are quality of resources, communication and benefits for members.

Our members

We ended the financial year with 1243 members, a 13% increase from 2016/2017 and six affiliated members – Ultimate Hikes, Wero Whitewater Park, Kristen College, Adventure Group, Expedition Group, Lake District Adventures Ltd. Across them they employ around 60 staff who will be working towards securing NZOIA leader qualifications in the near future. This can only be good for the profession and domestic and international users of our instructors and guides. It is great to see so many organisations recognising the value of their staff holding NZOIA qualifications.

What we have achieved

This last year saw 381 NZOIA qualifications gained by leaders, instructors and guides across the country, three down on the 2016/2017 figure; 380 people attended training and refresher workshops, 13 more than in 2016/2017 and 156 attended the Symposium at St Arnaud, up 15 from 2016/17. Satisfaction levels for Symposium, training and refresher workshop and assessment events remain high at 100% and 99.3% respectively.

As well as delivering all those qualifications, refreshers and training, four new qualifications were introduced – Artificial Whitewater, Multisport Kayak/Endorsement, Mountain Bike and Canyon Leader.

Mountain Bike was the first opportunity for NZOIA to work jointly with Skills Active to develop the qualification and run a joint assessor workshop. While only two of the initial assessors were NZOIA members another six of them have now become members. This is already looking to be a very popular qualification so we look forward to many more members signing up for it in the future.

Finances

The end of the 2016/2017 financial year was the end of year one of the current funding arrangement with Sport NZ and continues to rely heavily on that funding to support its operations. This is something the staff and Board are very aware of and are continuing to look for ways to diversify income streams. Clearly one of those is membership fees and with some \$30,000 of unpaid membership fees at the end of the financial year this places pressure on the staff to follow up and

the financial viability of the organisation. The staff are happy to find solutions for members whose fees are outstanding.

The overall deficit for the year taking into account project work was -\$25,451, which was less than the -\$50,000 the Board originally budgeted for. Before deducting the cost of the very necessary project work we actually made an operating surplus of \$12,392. Again we have the diligence of the staff, particularly Sonya Sutherland for their efforts to keep any deficit as low as can be at the same time maintaining the same level of service that members and partners expect.

Working towards an aligned qualification system

NZOIA continues to work with Skills Active through the review of qualifications (TRoQ) process and is working more closely with Skills Active to deliver an aligned qualification system that will see NZOIA members being able to secure NZ Certificates as each of the new ones are up and running. This has not been an easy exercise and continues to take a lot of the Board and Penny Holland's time but the staff are supportive that this is a priority for the organisation.

Advocacy

With the New Zealand Recreation Association's (NZRA) increasingly effective role in the advocacy space NZOIA has been able to focus more on conveying the advocacy issues raised by members to NZRA and supporting them in their approach. This has freed up some time for the staff to focus on the administration of qualification development and delivery, training and assessment.

The future

With two years remaining of the current Sport NZ funding we will continue to look at new ways to work towards financial sustainability for the organisation. We will continue to strengthen the many partnerships we have and increase benefits for our members at the same time maintaining the quality of service and resources that we deliver to the membership.

Annual Report

New Zealand Outdoor Instructors Association
For the year ended 30 June 2018

Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
8	Statement of Financial Performance
9	Statement of Financial Position
10	Statement of Cash Flows
11	Depreciation Schedule
13	Statement of Accounting Policies
14	Notes to the Performance Report

Entity Information

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

Legal Name of Entity

New Zealand Outdoor Instructors Association Incorporated

Entity Type and Legal Basis

Incorporated Society & Registered Charity

Registration Number

CC35873

Entity's Purpose or Mission

VISION: Creating positive change through excellence in outdoor leadership.

MISSION: To provide qualifications and training for New Zealand's outdoor leaders through an internationally recognised assessment and registration body.

Entity Structure

The New Zealand Outdoor Instructors Association (NZOIA) is governed by a Board consisting of up to seven directors. Four directors are elected from the membership and three directors by appointment. A Chair is chosen by the Board from its seven directors. The term for a director is three years. The Board may also co-opt members. The Board establishes a technical advisory committee to advise on standards and syllabus.

NZOIA's staff consist of three full time (0.8) staff (Assessment and Membership Coordinator, Operations Manager and Business Manager), and one part-time administration staff member. The New Zealand Recreation Association (NZRA) provides Executive Services to NZOIA.

NZOIA contracts assessors to deliver training, revalidation and assessment workshops, and to carry out project work.

The Board consists of the following persons:

- Gillian Wratt - Chair
- Cameron Walker
- Noel Saxon
- Ben Corcoran
- Jo Thompson
- Matt Barker
- Travis Donoghue

Main Sources of Entity's Cash and Resources

NZOIA's activities are funded by Annual Membership, Course Fee income and by investment from Sport New Zealand, New Zealand Community Trust and Skills Active.

Main Methods Used by Entity to Raise Funds

Membership Fees

Course Fees

Grants / Funding

Entity's Reliance on Volunteers and Donated Goods or Services

Bivouac provide \$2,000 of gift cards annually

Board Members volunteer time for meetings and projects

Physical Address

Waimea House, 74 Waimea Road, Nelson, New Zealand, 7010

Postal Address

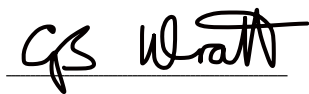
P O Box 1620, Nelson, New Zealand, 7040

Approval of Financial Report

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

The Board are pleased to present the approved financial report including the historical financial statements of New Zealand Outdoor Instructors Association for year ended 30 June 2018.

APPROVED

A handwritten signature in black ink, appearing to read 'GWS Wratt', is written over a horizontal line.

Gillian Wratt

Chairperson

Date: 6 September 2018

Statement of Service Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

Description of Entity's Outcomes

Qualifications and Training

- Increase the skills and knowledge of leaders, instructors and guides to enhance the quality of outdoor experiences for participants.

Professional Community

- Increase the number and quality of leaders, guides and instructors
- Support the professional development of registered instructors

Leadership and Advocacy

- Improve national leadership to better coordinate delivery of outdoor recreation
- Drive awareness of trends relating to professional outdoor instruction to positively influence decision making

Operational excellence

- Strong financial management and sustainability through policies, processes, controls, accountability and governance
- Develop clear insights into users of instructional and guiding services provided by NZOIA members through use of log books, member database and membership surveys
- Develop a high performing team through clear aligned KPIs and performance management
- Maintain a robust and informative NZOIA web platform

Description and Quantification of the Entity's Outputs

Description	Actual this year 2017/18	Actual last year 2016/17
130 Participants attend 2017 National Training Symposium	156	141
300 NZOIA qualifications gained by leaders, instructors and guides in 2017/18	381	384
300 Attendees of training and refresher workshops	380	367
Development of Wero and Multisport Qualifications	Complete	Underway. Syllabus and Assessment Guides approved.
Development of Mountain Bike Qualifications undertaken with Skills Active	Complete	N/A
Bush, Alpine and Rock Qualification reviews undertaken	Underway	Underway
Alignment of NZOIA qualifications against post TRoQ NZQF qualifications as they are approved	Ongoing	Ongoing
Annual assessor forum and continuing professional development programme provided	Achieved	Achieved
10% increase in membership	Achieved 1243 Members	1096
Weekly 4YA and 3 Quarterly publications produced	Achieved	Achieved
13 x Partnerships and/or collaborations with other organisations maintained	16	13
5 Affiliated Memberships	Achieved	Underway

Additional Output Measures

Description	Actual this year 2017/18	Actual last year 2016/17
90% Satisfaction of participants with 2016 National Training Symposium	100%	100%
90% Satisfaction of participants with quality of training and refresher workshops, and assessment events	99.3%	97%
85% Satisfaction with NZOIA services (Member Survey)	94%	N/A

Statement of Financial Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	105,000	110,000
Fees, subscriptions and other revenue from members	1	161,476	159,972
Revenue from providing goods or services	1	133,558	120,696
Interest, dividends and other investment revenue	1	8,318	7,402
Other revenue	1	5,969	5,564
Total Revenue		414,321	403,634
Expenses			
Employee related costs	2	183,704	185,006
Costs related to providing goods or service	2	216,409	228,734
Other expenses	2	39,659	35,975
Total Expenses		439,772	449,715
Surplus/(Deficit) for the Year		(25,451)	(46,081)

NOTE: This Statement is to read in conjunction with the Notes to the Performance Report and the accompanying Reviewer's Report

Statement of Financial Position

New Zealand Outdoor Instructors Association As at 30 June 2018

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Bank accounts and cash	3	102,160	116,751
Debtors and prepayments	3	112,284	92,450
Total Current Assets		214,444	209,200
Non-Current Assets			
Property, Plant and Equipment	5	15,602	12,485
Investments	3	232,647	211,750
Total Non-Current Assets		248,249	224,235
Total Assets		462,693	433,435
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	307,010	253,792
Employee costs payable	4	10,027	8,537
Total Current Liabilities		317,037	262,329
Total Liabilities		317,037	262,329
Total Assets less Total Liabilities (Net Assets)		145,655	171,106
Accumulated Funds			
Accumulated surpluses or (deficits)	6	145,655	171,106
Total Accumulated Funds		145,655	171,106

NOTE: This Statement is to read in conjunction with the Notes to the Performance Report and the accompanying Reviewer's Report

Statement of Cash Flows

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	120,000	125,000
Fees, subscriptions and other receipts from members	160,354	163,867
Receipts from providing goods or services	128,298	141,409
Interest, dividends and other investment receipts	8,318	7,402
Cash receipts from other operating activities	9,741	5,647
GST	9,795	(7,829)
Payments to suppliers and employees	(422,443)	(448,853)
Cash flows from other operating activities	(30,395)	(25,191)
Total Cash Flows from Operating Activities	(16,333)	(38,549)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	50,000	-
Payments to acquire property, plant and equipment	(3,870)	(2,100)
Payments to purchase investments	(70,897)	(1,750)
Cash Flows from Other Investing and Financing Activities	26,509	26,113
Total Cash Flows from Investing and Financing Activities	1,742	22,263
Net Increase/ (Decrease) in Cash	(14,591)	(16,287)
Cash Balances		
Cash and cash equivalents at beginning of period	116,751	133,038
Cash and cash equivalents at end of period	102,160	116,751
Net change in cash for period	(14,591)	(16,287)

NOTE: This Statement is to read in conjunction with the Notes to the Performance Report and the accompanying Reviewer's Report

Depreciation Schedule

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE	PRIVATE USE AMOUNT
Fixed Asset Additions									
50% deposit for site upgrade	6,750	-	6,750	-	60.00%	-	-	6,750	-
Gen-i Computer	1,907	4	-	-	60.00%	3	1,905	2	-
Hp Compaq 8100 Elite PC	1,410	3	-	-	60.00%	2	1,409	1	-
HP Laser Jet Printer	299	-	-	-	100.00%	-	-	-	-
HP Probook 4320s Notebook	1,525	3	-	-	60.00%	2	1,524	1	-
HP Probook 4330s i3-2310M 2GB	1,801	7	-	-	60.00%	4	1,798	3	-
HP Probook 640	1,183	283	-	-	50.00%	142	1,041	142	-
HP Probook 640 G	3,456	1,512	-	-	50.00%	756	2,700	756	-
HP Prodesk Computer	1,107	254	-	-	50.00%	127	980	127	-
Logbook Development - Import existing logbooks	900	-	900	-	60.00%	225	225	675	-
Logbook Ony User - Registration	750	-	750	-	60.00%	300	300	450	-
Office chairs & filing cabinets	1,981	729	-	-	16.00%	117	1,369	612	-
Office chairs, cabinet & mobile	894	333	-	-	16.00%	53	614	280	-
Office Mobiles (x3)	803	300	-	-	16.00%	48	551	252	-
Office Phone System	755	105	-	-	30.00%	31	682	73	-
Office Refit	814	452	-	-	10.00%	45	407	407	-
OKI MC562W A4 Colour Wireless Printer	852	117	-	-	40.00%	47	782	70	-
Paddle (Award Trophy)	520	520	-	-	-	-	-	520	-
Samsung OS7030 Telephone System	1,865	955	-	-	20.00%	191	1,101	764	-
Standing Desk	640	551	-	-	13.00%	72	161	479	-
Website Development	40,000	1,094	-	-	50.00%	547	39,453	547	-
Website Development	787	1	-	-	60.00%	-	787	-	-
Website Development	1,250	180	-	-	60.00%	108	1,178	72	-

NOTE: This Statement is to read in conjunction with the Notes to the Performance Report and the accompanying Reviewer's Report

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE	PRIVATE USE AMOUNT
Website Development	7,600	195	-	-	60.00%	117	7,522	78	-
Website Development	3,800	134	-	-	60.00%	80	3,747	54	-
Website Development	1,500	1,275	-	-	60.00%	765	990	510	-
Website Development	8,555	1	-	-	48.00%	-	8,555	-	-
Website Development	1,500	38	-	-	60.00%	23	1,485	15	-
Website Development	800	1	-	-	60.00%	-	800	-	-
Website Development	7,600	243	-	-	60.00%	146	7,503	97	-
Website Development	14,700	358	-	-	60.00%	215	14,557	143	-
Website Development	5,580	1	-	-	48.00%	1	5,579	1	-
Website Development	600	480	-	-	60.00%	288	408	192	-
Website Development	1,000	950	-	-	60.00%	570	620	380	-
Website Development - Logbook	700	-	700	-	60.00%	245	245	455	-
Website Development - Logbook	2,500	360	-	-	60.00%	216	2,356	144	-
Website Development - Logbook	500	72	-	-	60.00%	43	471	29	-
Website Development - Logbook	1,000	180	-	-	60.00%	108	928	72	-
Website Development - Logbook	2,160	190	-	-	60.00%	114	2,084	76	-
Website Development - Logbook	2,500	280	-	-	60.00%	168	2,388	112	-
Wireless phone headset with Handset Lifter	509	326	-	-	20.00%	65	248	261	-
Total Fixed Asset Additions	135,353	12,485	9,100	-		5,983	119,452	15,602	-
Total	135,353	12,485	9,100	-		5,983	119,452	15,602	-

NOTE: This Statement is to read in conjunction with the Notes to the Performance Report and the accompanying Reviewer's Report

Statement of Accounting Policies

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. 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.

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

New Zealand Outdoor Instructor's Association is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

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.

Notes to the Performance Report

New Zealand Outdoor Instructors Association For the year ended 30 June 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grant Income		
NZ Community Trust	5,000	10,000
Sport NZ	100,000	100,000
Total Grant Income	105,000	110,000
Total Donations, fundraising and other similar revenue	105,000	110,000
Fees, subscriptions and other revenue from members		
Member Subscriptions	161,476	159,972
Total Fees, subscriptions and other revenue from members	161,476	159,972
Revenue from providing goods or services		
Assessment / Refresher Income	83,235	76,609
Training Course Income	48,262	39,128
Publications & Merchandise Income	2,062	4,958
Total Revenue from providing goods or services	133,558	120,696
Interest, dividends and other investment revenue		
Interest Received	8,318	7,402
Total Interest, dividends and other investment revenue	8,318	7,402
Other revenue		
Marketing Income	371	239
Sundry Income	153	111
Partnership Income - Skills Active	5,445	5,215
Total Other revenue	5,969	5,564
	2018	2017

2. Analysis of Expenses

Employee related costs		
Wages & Salaries	183,704	185,006
Total Employee related costs	183,704	185,006
Costs related to providing goods or services		
ACC Levies	635	505
Advocacy and Promotion	4,022	3,054
Assessment / Refresher / Revalidation Course Expenses	61,460	76,320
Bank Fees	2,960	3,366
Board Expenses	12,484	10,809
Cleaning	863	647
Computer, Website & IT Expenses	3,569	3,845
Projects and Consultancy and Contractor Expenses	23,115	17,849

Electricity	266	287
Executive Expenses	25,000	30,000
General Expenses	408	798
Graphic Design Expenses	460	235
Health and Safety	1,848	1,847
Hire of Equipment and Facilities	31	66
Insurance	4,435	3,940
Postage, freight & packaging	3,575	1,510
Printing & Stationery	2,766	3,619
Publication / Merchandise Expenses	16,851	20,724
Qualification Review	-	375
Rent & Rates	8,897	8,276
Travel & Accommodation	1,801	1,950
Subscriptions	572	530
Symposium Expenses	23,737	22,984
Telephone	2,512	2,564
Training Course Costs	13,590	11,895
Staff Expenses	551	740
Total Costs related to providing goods or services	216,409	228,734
Other expenses		
Accounting fees	3,281	2,977
Depreciation	5,983	7,746
Unpaid Membership Fees	30,395	25,252
Total Other expenses	39,659	35,975

2018 2017

3. Analysis of Assets

Bank accounts and cash

ASB Cheque Account	93,370	72,407
ASB Savings Account	2,097	25,654
BNZ Autocall Account	6,482	11,817
BNZ Chq Account	211	6,872
Total Bank accounts and cash	102,160	116,751

Debtors and prepayments

Accounts Receivable	110,681	91,098
Accrued Interest	1,603	1,352
Total Debtors and prepayments	112,284	92,450

Investments

Bank Term Deposits

ASB Term Deposit 78	30,000	50,000
ASB Term Deposit 79	50,897	-
Westpac Term Deposit	-	30,000
BNZ Term Deposit 3021	51,750	51,750
BNZ Term Deposit 3022	50,000	30,000

BNZ Term Deposit 3023	50,000	50,000
Total Investments	232,647	211,750

2018 2017

4. Analysis of Liabilities

Creditors and accrued expenses

Income Received in Advance	231,502	195,198
Accounts Payable	30,675	23,630
Accrued Expenses	6,266	6,536
Credit Cards	1,834	493
GST	35,694	27,935
Unclaimed Gift Vouchers	1,039	-
Total Creditors and accrued expenses	307,010	253,792

Employee costs payable

Accrued Holiday Pay	10,027	8,537
Total Employee costs payable	10,027	8,537

2018 2017

5. Property, Plant and Equipment

Plant and Equipment

Plant and machinery owned	135,052	126,251
Accumulated depreciation	(119,450)	(113,766)
Total Plant and Equipment	15,602	12,485
Total Property, Plant and Equipment	15,602	12,485

2018 2017

6. Accumulated Funds

Accumulated Funds

Opening Balance	171,106	217,187
Accumulated surpluses or (deficits)	(25,451)	(46,081)
Total Accumulated Funds	145,655	171,106
Total Accumulated Funds	145,655	171,106

7. Commitments

Rent & Rates - Waimea House. The final expiry date of the lease if renewed on an annual basis is 31 October 2021.

8. Securities and Guarantees

The New Zealand Outdoors Instructor's Association has an ASB Visa Credit Card limit of \$2,000 for each of the two cards held by the organisation.

9. Related Parties

The following Related Party Transactions took place during the year:

Related Party	Relationship	Nature of Transaction
Matt Barker	Board member	Payments for running NZOIA Assessments
Ben Corcoran	Board Member	Payments for running NZOIA Assessments
Cameron Walker	Board member	Payments for running NZOIA Assessments
David Mangnall	Related to person preparing Monthly and Annual Accounts	Payments for running NZOIA assessments and writing qualifications

10. Events After Balance Date

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

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Unpaid Membership Fees \$30,395 (2017: \$25,252)

Students achieving leader qualifications through Assessment Centres are provided with free NZOIA membership for one year and then invoiced for continued membership in the subsequent year. Unpaid Membership Fees predominantly represents non renewals by those who do not continue into professional outdoor instructing/guiding employment.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of New Zealand Outdoor Instructors Association Inc.

Report on the Performance Report

We have reviewed the accompanying performance report of New Zealand Outdoor Instructors Association Inc., ("the Society"), 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 2018, the statement of financial position as at 30 June 2018 and the statement of accounting policies and other explanatory information.

Responsibilities of the Board for the Performance Report

The Board are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- c) such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review 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 Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and



evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, New Zealand Outdoor Instructors Association Inc..

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) the performance report does not present fairly, in all material respects:
 - the financial position of New Zealand Outdoor Instructors Association Inc. as at 30 June 2018, and its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



INDEPENDENT AUDITORS LTD
NELSON

4 September 2018