

# Annual Report 2020/21



Canoe 1 Assessment – Dec 2020 (Simon Dixon)



MTB 1 Assessment – April 2021 (Ash Peters)

# NZOIA Chair Annual Report

## 2020/2021

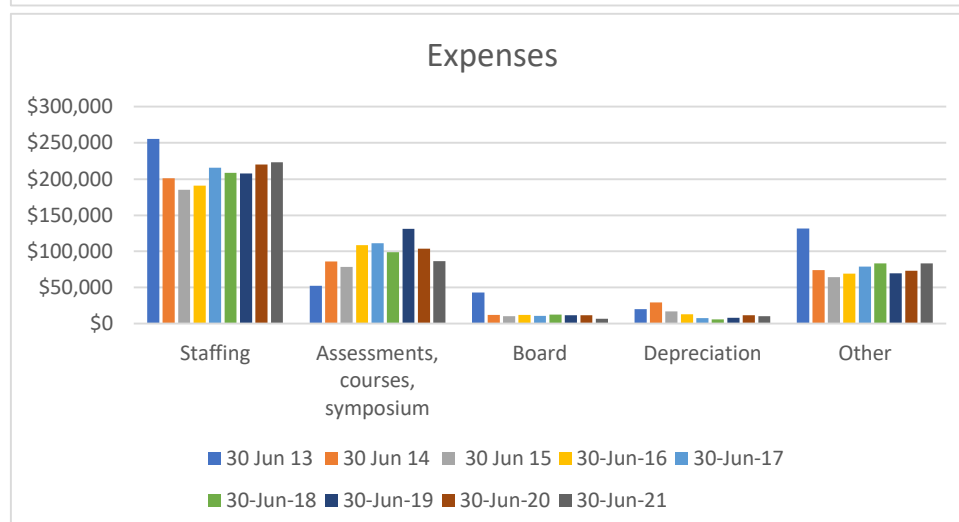
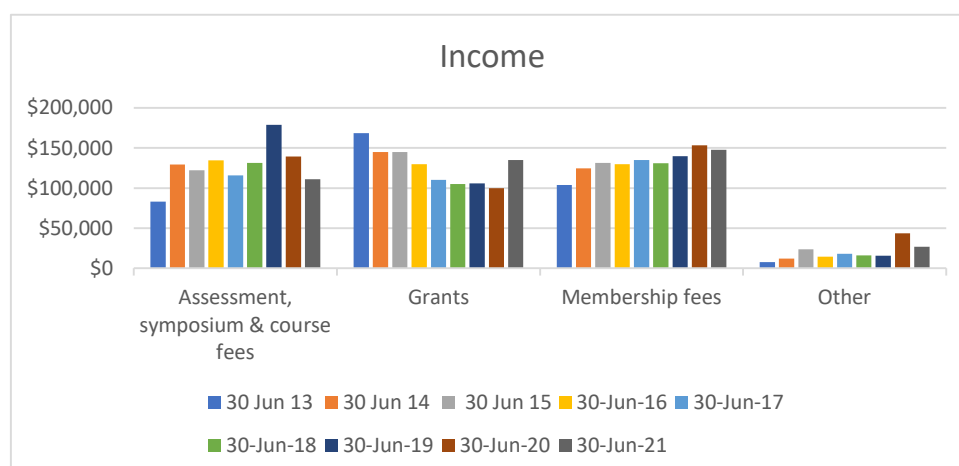
2020/2021, A year of online meetings, post covid catch up, holding our breath, making the most of our opportunities and freedom when we can... and then back into lock down as the symposium approaches.

Despite the ongoing uncertainty there were many successes for NZOIA and its members this year:

- 278 additional qualifications were gained representing a 94% pass rate
- 4 disciplines were reviewed
- 150 members attended training and refresher workshops (despite the symposium cancelling)
- There was a 100% satisfaction of participants with quality of assessment, refresher and training events

Additionally, we know that NZOIA members played a key role in providing quality outdoor recreation and education experiences to over 250,000 people over the last year, a massive and important contribution to Aotearoa at a time when wellbeing, connection and staying active are so important.

Heading into the 2020/2021 financial year the board approved a deficit budget to maintain the viability of NZOIA through challenging times. Our congratulations to the team on producing a \$10k surplus, due in part to maintaining good course and assessment numbers alongside tight control of expenses.



*Sport Climbing  
Endorsement – May 2021  
(Auckland Climbing Youth  
Development Club)*



For 2021-2022 the board have again approved a deficit budget as we continue to project a lower level of income due to a reduction in membership and assessment fees as a result of Covid-19, compared to the peaks of 2019/2020. And we work to complete projects we began last year.

Our thanks to SportNZ for their ongoing support of the work NZOIA members do with rangatahi, and their additional support with one off funding for specific projects post Covid. We were pleased to receive the feedback below from the SportNZ team after a busy year:

*"Despite the challenges and limitations of COVID-19 and subsequent lockdowns the New Zealand Outdoor Instructors Association (NZOIA) has done a great job of supporting outdoor organisations and individuals through such a challenging time, as well as maintaining an important qualification system to enable safe participation. Your in-depth understanding of your members and your sector enabled you to adapt your offerings to help them, as well as ensuring NZOIA's survival."*

We look forward to continuing to work with SportNZ and believe the recently released 'Active Recreation for Rangatahi Plan 2021-2024' In an important step in recognising and strengthening the role active recreation plays in the lives of our rangatahi.

With the support and encouragement of NZOIA members we also began our journey to better understand and embrace Te Ao Māori. Thanks to Natalie Thomson for helping us to discover where this journey could start. Karllie Clifton joined NZOIA Board during this time and has also been encouraging our Te Ao Māori development by laying down a few te reo Māori challenges to the board. We have a second workshop planned in December to continue this journey.

Alongside these successes many NZOIA members will understand the increased workload that comes with operating a business or organisation in a Covid environment, and this has been no different for NZOIA. On behalf of the NZOIA Board I'd like to recognise and thank the NZOIA team of Deb, Penny, Sonya, Pip and Naomi for their incredible work over the last year.

The team have managed NZOIA business as usual through several alert level changes. Kept on top of increased investment applications due to a shorter funding period. Managed a number of additional projects. And kept us all well informed throughout this period resulting in over 6000 member visits to the NZOIA website for Covid related information.

Our thanks also to the TSC; Sash Nukada, Keith Riley and Penny; the plus side of some of the challenges faced in the last year *has been good excuse to spend more time talking to this team. This left me with increased* feeling of gratitude to the many hours of volunteer service the TSC provide to NZOIA, and their well-considered approach.

Finally, thank you to the NZOIA Board; Matt Barker, Travis Donoghue, Jo Thompson, Tim Wills and Dallis Waters and Karllie Clifton who we welcomed in 2021, for your continued work and commitment to the Association.



**Gemma Parkin**  
Board Chair

# 2020/2021

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NZOIA representatives presented at each of Recreation Aotearoa's regional hui. These are organised by Jen Riley in her role as Outdoors Programme Manager with Recreation Aotearoa. These are worthwhile hui and I encourage you all to attend, both for an opportunity to network with your peers across your own region but also to hear what is going on in the sector that may impact on your work. If you have any advocacy issues you want addressed it gives you an opportunity to raise these first hand with Sam Newton, Advocacy Manager for Recreation Aotearoa and discuss them at the hui.

Jen also deserves a special thank you for the contribution she continues to give to the production of the Quarterly magazine.

We had a good response to our call for new Assessors with more applicants, of a very high calibre, than positions available. It's great to see the commitment of so many of our members to ensure the quality of the NZOIA qualification system is maintained. Congratulations to all those successful applicants and a special thank you to our existing Assessors for your continued support.

With the help of a number of willing volunteers we have also been able to get through some note-worthy pieces of work:

- 4 discipline reviews were facilitated by:
  - Canoe – Jen Riley
  - Sea Kayak – David Mangnall
  - Kayak – Ben White
  - Mountain Bike – Penny
- Assessment resources reviewed by an educational group facilitated by Keith Riley. These are currently being developed and will be uploaded to an online platform hosted by Sport NZ later this year.

So thank you not only to the facilitators but also those of you who contributed your time and expertise to see those projects come to fruition. With only a small paid team your contributions are invaluable to the success of NZOIA.



*Canoe 1 Assessment – Dec 2020 (Simon Dixon)*



*MTB 1 Assessment – Apr 2021 (Ash Peters)*



*Sea Kayak 1 Assessment – May 2021 (JKA)*

**Deb Hurdle**  
Executive Service Provider

# Snapshot

Despite the ongoing impacts of Covid-19, we worked hard to achieve the following outputs:

1286

NZOIA Members



100%

Course  
Satisfaction

4

Qualification  
Reviews  
Completed

10k

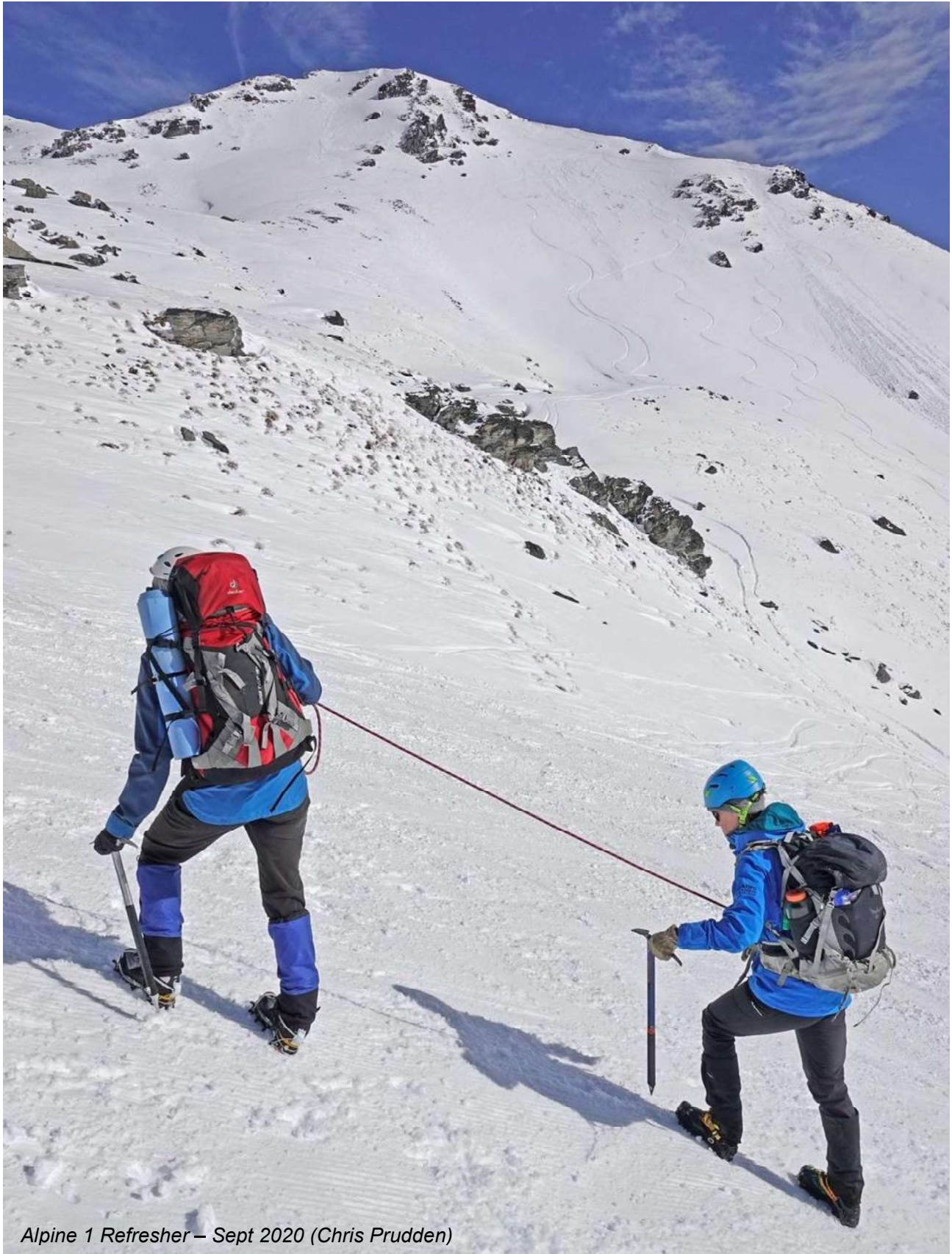
Surplus 2021/22



278

New qualifications gained





*Alpine 1 Refresher – Sept 2020 (Chris Prudden)*

# Annual Report

New Zealand Outdoor Instructors Association  
For the year ended 30 June 2021



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# Entity Information

## New Zealand Outdoor Instructors Association For the year ended 30 June 2021

### 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:** Positive change through excellence in outdoor leadership

**MISSION:** Support New Zealand's outdoor sector by providing the benchmark for good practice in outdoor leadership.

### 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 (2 x 0.8, 1 x 0.9) staff (Assessment Coordinator, Operations Manager and Business Manager), and one part-time administration staff member (0.5). Recreation Aotearoa 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:

- Gemma Parkin - Chair
- Jo Thompson
- Matt Barker
- Travis Donoghue
- Tim Wills
- Dallis Parker Waters
- Karllie Clifton

### 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.

### 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 Outdoor provides up to \$2,000 of giftcards, product or cash annually from proceeds of member sales and sponsorship.  
Board Members volunteer time for meetings and projects  
Members volunteer time for qualification reviews 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 2021

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 2021.

APPROVED

A handwritten signature in blue ink, appearing to read 'Gemma', is written over a horizontal line.

Gemma Parkin

Chairperson

Date: 28th September 2021

# Statement of Service Performance

## New Zealand Outdoor Instructors Association For the year ended 30 June 2021

### Description of Entity's Outcomes

#### Qualifications and Training

Provide qualifications, awards, endorsements and training that are the benchmark for outdoor leadership, nationally and internationally

- Offer a suite of qualifications and endorsements that enhance the quality and safety of outdoor experiences for participants
- Review NZOIA Scope and Syllabuses every 5 years
- Develop qualifications or endorsements if a need is identified in the sector
- Continue to offer a fit for purpose revalidation process for all members who hold NZOIA qualifications, awards and endorsements as evidence of professional currency
- Deliver pre-assessment training, assessment and refresher courses
- Maintain a high caliber Assessor Pool
- Support the professional development of registered instructors to increase the skills and knowledge of leaders, instructors and guides

#### Membership and Advocacy

Grow, enable and support members to work in the outdoor sector in a professional, ethical, inclusive and sustainable manner

- Maintain and grow membership to increase the number and quality of leaders, guides and instructors
- Advocate on behalf of members to protect and grow outdoor sector opportunities and vocation
- Engage nationally and internationally to ensure members interests and rights are suitably heard and advocated for
- Run an annual symposium that provides members the opportunity to network, up skill, train, revalidate and contribute to NZOIA

#### Operational Excellence

Deliver a well governed, expertly managed, financially sustainable association that is agile and resilient

- Operate in a fiscally sustainable manner in order for general operation to occur without the reliance on external grant funding
- Strong financial management and sustainability through policies, processes, controls, accountability and governance
- Review NZOIA's operational model to ensure it is both fit for purpose and agile.
- Maintain a high performing staff
- Honor the principles of and values of Te Ao Māori
- Role model and promote principles of environmental sustainability

## Description and Quantification of the Entity's Outputs

*\*Note: the ongoing impacts of Covid 19 have impacted NZOIA's Outputs for 2020/21.*

Description	Goal 2020/21	Actual this year 2020/21	Actual last year 2019/20
Disciplines reviewed	4	Achieved: Kayak, Mountain Bike 1, Sea Kayak, Canoe	Achieved: Rock, Climbing Wall, Multisport Kayak, Artificial Whitewater, Bush
NZOIA qualifications gained by leaders, instructors and guides	300	278	434
Satisfaction of participants with quality of assessment events	90%	100%	94%
Training and refresher workshop attendees  <i>*Numbers impacted due to Covid-19 pandemic and the cancellation of the Symposium)</i>	300	150	429
Satisfaction of participants with quality of refresher and training events	90%	100%	94.5%
New Assessors Training delivered  <i>*Note: Assessors Conference cancelled due to Covid-19 lockdown</i>	Achieved	Achieved	Achieved
2020 National Training Symposium participants  <i>*Cancelled due to Covid-19 lockdown. Symposium Refresher workshops still carried out independent of Symposium. Online AGM and Excellence Awards held.</i>	130	0	160
NZOIA membership numbers	1350	1286 Not Achieved due to Covid-19 impact.	1387 1% growth Not Achieved due to Covid-19.
Weekly 4YA and 3 Quarterly publications produced	Achieved	Achieved	Achieved
Partnerships and/or collaborations with other organisations maintained	Achieved	Achieved	Achieved
\$200,000 of cash reserves	\$200,000	\$374,343	\$344,125
Budget surplus of 1-3% of expenditure (excluding projects)	1-3%	3.4%	3.3%
External field audit completed	Complete	Complete	Complete
Review of Strategic Plan	Complete	Complete	Complete



Te Ao Māori Commitment Statement established	Complete	Complete	N/A
Te Ao Māori staff professional development pathway established and Te tiriti o Waitangi training workshop attended by Board and staff.	Complete	Complete	N/A

# Statement of Financial Performance

## New Zealand Outdoor Instructors Association

For the year ended 30 June 2021

	NOTES	2021	2020
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	135,000	100,000
Fees, subscriptions and other revenue from members	1	193,996	185,214
Revenue from providing goods or services	1	116,764	142,689
Interest, dividends and other investment revenue	1	2,944	6,591
Other revenue	1	18,395	33,432
<b>Total Revenue</b>		<b>467,100</b>	<b>467,926</b>
<b>Expenses</b>			
Employee related costs	2	198,890	195,034
Costs related to providing goods or service	2	196,305	210,276
Other expenses	2	61,231	47,311
<b>Total Expenses</b>		<b>456,425</b>	<b>452,621</b>
<b>Surplus/(Deficit) for the Year</b>		<b>10,675</b>	<b>15,306</b>

INDEPENDENT  
AUDITORS LTD

**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 2021

	NOTES	30 JUN 2021	30 JUN 2020
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	159,225	129,125
Debtors and prepayments	3	98,198	127,369
<b>Total Current Assets</b>		<b>257,422</b>	<b>256,494</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	22,139	15,876
Investments	3	215,000	215,000
<b>Total Non-Current Assets</b>		<b>237,139</b>	<b>230,876</b>
<b>Total Assets</b>		<b>494,561</b>	<b>487,370</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	303,089	306,367
Employee costs payable	4	7,789	7,996
<b>Total Current Liabilities</b>		<b>310,879</b>	<b>314,363</b>
<b>Total Liabilities</b>		<b>310,879</b>	<b>314,363</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>183,682</b>	<b>173,007</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	183,682	173,007
<b>Total Accumulated Funds</b>		<b>183,682</b>	<b>173,007</b>

**INDEPENDENT  
AUDITORS LTD**

**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 2021

	2021	2020
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	159,000	115,000
Fees, subscriptions and other receipts from members	203,209	174,811
Receipts from providing goods or services	129,082	132,374
Interest, dividends and other investment receipts	4,425	5,929
Cash receipts from other operating activities	5,670	49,460
GST	6,334	(3,633)
Payments to suppliers and employees	(463,945)	(464,679)
<b>Total Cash Flows from Operating Activities</b>	<b>43,776</b>	<b>9,262</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	174	-
Receipts from sale of investments	-	1,750
Payments to acquire property, plant and equipment	(13,850)	(17,022)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(13,676)</b>	<b>(15,272)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>30,100</b>	<b>(6,010)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	129,125	135,135
Cash and cash equivalents at end of period	159,225	129,125
Net change in cash for period	30,100	(6,010)

**INDEPENDENT  
AUDITORS LTD**

**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 2021

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DISPOSALS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Fixed Asset Additions</b>										
50% deposit for site upgrade	29 Jun 2018	6,750	1,080	-	-	-	60.00%	648	6,318	432
Design of new website	22 Aug 2019	2,600	1,170	-	-	-	60.00%	702	2,132	468
Fibre upgrade to Office Phones	17 Dec 2019	555	490	-	-	-	20.00%	98	163	392
HP Probook 640	8 Jun 2015	1,183	35	-	-	18	50.00%	18	-	-
HP Probook 640 G	26 Apr 2016	3,456	189	-	-	95	50.00%	95	-	-
HP Probook 650 G4 Business Laptop and warranty	19 Feb 2019	1,702	674	-	-	-	50.00%	337	1,365	337
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop 09)	1 Sep 2019	1,970	1,149	-	-	-	50.00%	575	1,395	575
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop 10)	1 Sep 2019	1,970	1,149	-	-	-	50.00%	575	1,395	575
HP Prodesk Computer	22 May 2015	1,107	32	-	-	-	50.00%	16	1,091	16
HP Prodesk upgrade SN 1912LZ0FDWW9 - WD Green SATA3 3D 2.5" SSD 240GB	1 Sep 2019	408	238	-	-	-	50.00%	119	289	119
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	1 Sep 2019	513	299	-	-	-	50.00%	150	363	150
Logbook Development - Import existing logbooks	9 Feb 2018	900	108	-	-	-	60.00%	65	857	43
Logbook Only User - Registration	9 Nov 2017	750	72	-	-	-	60.00%	43	721	29
Office chairs & filing cabinets	31 Oct 2011	1,981	432	-	-	-	16.00%	69	1,618	363
Office chairs, cabinet & mobile	30 Nov 2011	894	197	-	-	-	16.00%	32	728	166
Office Mobiles (x3)	11 Nov 2011	803	178	-	-	-	16.00%	28	654	149
Office Refit	31 Dec 2011	814	330	-	-	-	10.00%	33	517	297
OKI MC562W A4 Colour Wireless Printer	21 Aug 2013	852	25	-	174	25	40.00%	-	-	-
Paddle (Award Trophy)	30 Jun 2017	520	468	-	-	-	10.00%	47	99	421
Samsung OS7030 Telephone System	21 Jul 2014	1,865	489	-	-	-	20.00%	98	1,474	391
Site upgrade	1 Oct 2018	443	106	-	-	-	60.00%	64	401	43

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

Depreciation Schedule

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DISPOSALS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Standing Desk	20 Jun 2016	640	363	-	-	-	13.00%	47	324	316
Website Development	31 May 2021	3,000	-	3,000	-	-	60.00%	300	300	2,700
Website Development	1 Jul 2013	1,500	2	-	-	1	60.00%	1	-	-
Website Development	26 Sep 2013	7,600	16	-	-	6	60.00%	9	-	-
Website Development	7 May 2021	5,200	-	5,200	-	-	60.00%	520	520	4,680
Website Development	31 Oct 2013	3,800	9	-	-	3	60.00%	5	-	-
Website Development	25 May 2015	1,250	12	-	-	5	60.00%	7	-	-
Website Development	1 Apr 2012	40,000	137	-	-	-	50.00%	68	39,932	68
Website Development	18 Oct 2019	6,307	3,469	-	-	-	60.00%	2,081	4,919	1,387
Website Development	14 Jul 2013	7,600	12	-	-	5	60.00%	7	-	-
Website Development	31 Aug 2020	1,400	-	1,400	-	-	60.00%	770	770	630
Website Development	13 Apr 2017	1,500	82	-	-	-	60.00%	49	1,467	33
Website Development	30 Jun 2021	3,150	-	3,150	-	-	60.00%	158	158	2,993
Website Development	6 Mar 2017	600	31	-	-	-	60.00%	18	588	12
Website Development	30 Jun 2013	14,700	23	-	-	9	60.00%	14	-	-
Website Development	30 Jun 2017	1,000	61	-	-	-	60.00%	36	976	24
Website Development - Logbook	14 Dec 2017	700	73	-	-	-	60.00%	44	671	29
Website Development - Logbook	21 May 2015	2,500	23	-	-	9	60.00%	14	-	-
Website Development - Logbook	20 Oct 2014	2,160	12	-	-	5	60.00%	7	-	-
Website Development - Logbook	30 Jan 2015	2,500	18	-	-	7	60.00%	11	-	-
Website Development - Logbook	21 May 2015	500	5	-	-	2	60.00%	3	-	-
Website Development - Logbook	10 Aug 2015	1,000	12	-	-	-	60.00%	7	995	5
Website Development & Flex template for Joomla upgrade	14 Jun 2019	833	317	-	-	-	60.00%	190	707	127
Website Upgrade	6 Dec 2019	500	325	-	-	-	60.00%	195	370	130
Website Upgrade, Dec 2019 / Jan 2020.	7 Feb 2020	700	525	-	-	-	60.00%	315	490	210
Website Upgrades	17 Apr 2020	1,500	1,275	-	-	-	60.00%	765	990	510
Wireless phone headset with Handset Lifter	3 Jul 2015	509	167	-	-	-	20.00%	33	376	133

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Depreciation Schedule

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DISPOSALS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Xero integration and Website development	13 Feb 2021	2,200	-	2,200	-	-	60.00%	550	550	1,650
Xero Integration and Website Development phase 2	28 Feb 2021	2,050	-	2,050	-	-	60.00%	513	513	1,538
<b>Total Fixed Asset Additions</b>		<b>148,935</b>	<b>15,876</b>	<b>17,000</b>	<b>174</b>	<b>190</b>		<b>10,547</b>	<b>77,195</b>	<b>22,139</b>
<b>Total</b>		<b>148,935</b>	<b>15,876</b>	<b>17,000</b>	<b>174</b>	<b>190</b>		<b>10,547</b>	<b>77,195</b>	<b>22,139</b>

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 2021

### 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 Instructors 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 2021

	2021	2020
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grant Income		
Sport NZ	135,000	100,000
<b>Total Grant Income</b>	<b>135,000</b>	<b>100,000</b>
<b>Total Donations, fundraising and other similar revenue</b>	<b>135,000</b>	<b>100,000</b>
<b>Fees, subscriptions and other revenue from members</b>		
Member Subscriptions	193,996	185,214
<b>Total Fees, subscriptions and other revenue from members</b>	<b>193,996</b>	<b>185,214</b>
<b>Revenue from providing goods or services</b>		
Assessment / Refresher Income	86,789	84,500
Training Course Income	24,452	54,809
Marketing Income	1,050	1,086
Publications & Merchandise Income	4,473	1,964
Qualification Review and Development	-	330
<b>Total Revenue from providing goods or services</b>	<b>116,764</b>	<b>142,689</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received	2,944	6,591
<b>Total Interest, dividends and other investment revenue</b>	<b>2,944</b>	<b>6,591</b>
<b>Other revenue</b>		
Depreciation recovered on sale of fixed assets	149	-
Sundry Income	1,492	627
MSD Wage Subsidy & Resurgence Support Fund	16,755	32,805
<b>Total Other revenue</b>	<b>18,395</b>	<b>33,432</b>
	<b>2021</b>	<b>2020</b>

## 2. Analysis of Expenses

<b>Employee related costs</b>		
ACC Levies	564	535
Wages & Salaries	198,326	194,499
<b>Total Employee related costs</b>	<b>198,890</b>	<b>195,034</b>
<b>Costs related to providing goods or services</b>		
Advocacy and Promotion	3,304	3,357
Assessment / Refresher / Revalidation Course Expenses	69,933	72,466
Bank Fees	2,566	2,651
Board Expenses	6,718	11,641
Cleaning	1,173	1,207
Computer, Website & IT Expenses	5,333	5,863

	2021	2020
Projects and Consultancy and Contractor Expenses	17,935	5,700
Electricity	334	287
Executive Expenses	25,000	25,000
General Expenses	1,068	1,191
Graphic Design Expenses	120	191
Health and Safety	1,472	1,140
Insurance	4,747	4,518
Postage, freight & packaging	1,990	1,868
Printing & Stationery	1,650	2,222
Publication / Merchandise Expenses	18,519	19,994
Qualification Review	458	4,338
Rent & Rates	8,708	8,561
Travel & Accommodation	465	1,454
Subscriptions	3,739	990
Symposium Expenses	2,134	18,226
Telephone	3,432	3,383
Training Course Costs	14,845	13,328
Staff Expenses	661	701
<b>Total Costs related to providing goods or services</b>	<b>196,305</b>	<b>210,276</b>

**Other expenses**

Accounting fees	3,289	3,259
Depreciation	10,547	11,600
Legal Expenses	1,000	489
Loss on Disposal of Assets	165	36
Unpaid Membership Fees	46,230	31,926
<b>Total Other expenses</b>	<b>61,231</b>	<b>47,311</b>

	2021	2020
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**3. Analysis of Assets****Bank accounts and cash**

ASB Cheque Account	148,132	120,762
ASB Oncall Account	-	-
ASB Savings Account	849	849
BNZ Autocall Account	9,671	7,047
BNZ Chq Account	573	468
<b>Total Bank accounts and cash</b>	<b>159,225</b>	<b>129,125</b>

**Debtors and prepayments**

Accounts Receivable	97,715	125,524
Accrued Interest	364	1,845
Petty Cash	118	-
<b>Total Debtors and prepayments</b>	<b>98,198</b>	<b>127,369</b>

**Investments****Bank Term Deposits**

ASB Term Deposit 79	50,000	50,000
ASB Term Deposit 80	65,000	65,000
BNZ Term Deposit 3021	50,000	50,000
BNZ Term Deposit 3022	50,000	50,000
<b>Total Investments</b>	<b>215,000</b>	<b>215,000</b>

2021                      2020

#### 4. Analysis of Liabilities

##### Creditors and accrued expenses

Income Received in Advance	245,264	252,260
Accounts Payable	22,748	19,117
Credit Cards	(178)	(204)
GST	34,632	34,155
Unclaimed Gift Vouchers	624	1,039
<b>Total Creditors and accrued expenses</b>	<b>303,089</b>	<b>306,367</b>

##### Employee costs payable

Accrued Holiday Pay	7,789	7,996
<b>Total Employee costs payable</b>	<b>7,789</b>	<b>7,996</b>

2021                      2020

#### 5. Property, Plant and Equipment

##### Plant and Equipment

Plant and machinery owned	99,334	131,935
Accumulated depreciation	(77,195)	(116,059)
<b>Total Plant and Equipment</b>	<b>22,139</b>	<b>15,876</b>

<b>Total Property, Plant and Equipment</b>	<b>22,139</b>	<b>15,876</b>
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2021                      2020

#### 6. Accumulated Funds

##### Accumulated Funds

Opening Balance	173,007	157,702
Accumulated surpluses or (deficits)	10,675	15,306
<b>Total Accumulated Funds</b>	<b>183,682</b>	<b>173,007</b>

<b>Total Accumulated Funds</b>	<b>183,682</b>	<b>173,007</b>
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#### 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 Instructors Association has three ASB Visa Credit Cards held by office staff with limits between \$4,500 - \$5,000:

## 9. Related Parties

The following Related Party Transactions took place during the year:

Related Party	Relationship	Nature of Transaction
David Mangnall	Related to person preparing Annual Accounts	Payments for running NZOIA assessments and writing qualifications
Gemma Parkin	Board member	Payments for running NZOIA Assessments
Jo Thompson	Board member	Payments for running NZOIA Assessments
Tim Wills	Board member	Payments for running NZOIA Assessments

## 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 \$46,230 (2020: \$31,926)

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, or who have left the industry. Due to the impacts of the Covid-19 pandemic and loss of income and jobs in the sector, unpaid membership fees have increased this year.

## INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of New Zealand Outdoor Instructors Association Inc.

### Report on the Financial Statements

We have reviewed the accompanying financial statements contained in the performance report of New Zealand Outdoor Instructors Association Inc., which comprises the statement of financial position as at 30 June 2021, and the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

### Board Responsibility for the Performance Report

The Board is responsible for the preparation of the Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Board determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Financial Statements. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of Financial Statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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). Accordingly, we do not express an audit opinion on the financial statements.

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 the financial statements do not present fairly, in all material respects, the financial position of New Zealand Outdoor Instructors Association Inc. as at 30 June 2021 and its financial performance for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

*Independent Auditors Ltd*

**INDEPENDENT AUDITORS LTD**

28 September 2021