

ANNUAL REPORT 2025-26

NEW ZEALAND OUTDOOR
INSTRUCTORS ASSOCIATION INC.

NZOIA
Excellence in Outdoor Leadership



Canyon Symposium PD Workshop. Photo: Shanan Fraser

CHAIR REPORT

The past year has been one of steady progress for NZOIA as we continue working towards our vision of providing the leading qualification pathway for outdoor leaders throughout Aotearoa. Guided by our purpose to enable enriching and safe experiences in New Zealand's outdoors, we have remained focused on strengthening qualification pathways, supporting members, and building a resilient organisation for the future.

One of the strongest measures of our impact is the continued commitment of our members. During 2025-26, NZOIA maintained a membership of almost 1,500 people, while the total number of registered qualifications held by members grew to more than 3,000. A further 438 qualifications were awarded during the year, demonstrating the ongoing value members place on professional development and high standards of outdoor leadership.

Within NZOIA, we have continued to strengthen our governance, systems, funding pathways and member services. This progress has been recognised by Sport NZ, who acknowledged the improvements made to our organisational capability and the strong foundations being created for the future.

This year also highlighted the strength of the wider outdoor education community. Proposed changes to Years 11-13 Outdoor Education prompted an extraordinary response from across the sector, with educators, schools, industry organisations, providers, students and supporters coming together to advocate for the continued place of Outdoor Education in New Zealand's education system. The decision to retain Outdoor Education as a Ministry-led subject at years 12 and 13 was a significant outcome and a reminder of what can be achieved when a sector speaks with a united voice. We particularly acknowledge Education Outdoors New Zealand for its leadership in coordinating this collective effort.

I would like to sincerely thank the NZOIA staff for their professionalism, energy and commitment throughout the year. In particular, I would like to acknowledge Peter Drew, who leaves the role of CE in September following the successful completion of the strategic change programme he was engaged to deliver. Peter has played an important role in strengthening the organisation's systems and processes, and we thank him for his leadership and contribution.

My thanks also go to my fellow Board members, who generously volunteer their time, expertise and energy in service of the Association. Their commitment continues to ensure NZOIA remains focused, effective and well governed. Finally, thank you to Sport New Zealand, our principal funding partner, for its ongoing investment and support. Their partnership plays an important role in helping NZOIA deliver for members and contribute to positive outcomes for outdoor leadership and education across Aotearoa.

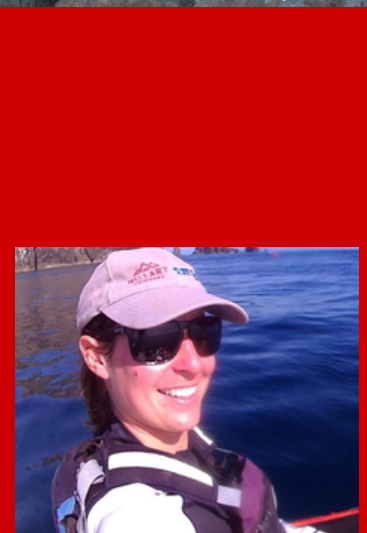
As this is my final Chairperson's Report, I would like to personally thank everyone who has supported NZOIA throughout my time as Chair. It has been a privilege to serve the Association and work alongside such passionate members, assessors, staff, and Board colleagues. The strength of NZOIA comes from the collective commitment of people who care deeply about the future of outdoor leadership in New Zealand, and I'm excited for the opportunities that lie ahead for NZOIA.

GEMMA PARKIN

Board Chair



Rock 2 Pre-Assessment Training Course.
Photo: Prajot Sabnis





Alpine 2 Assessment. Photo: Gregg Beisly

CEO REPORT

PETER DREW

Tēnā koutou katoa. 2025-26 was another year of positive development and progression for NZOIA. But also one of battling with some challenges for the sector as a whole.

Our core mission is of course “to enable enriching and safe experiences in the outdoors”, and we help achieve that by strengthening and growing our network of Outdoor Instructors and Guides who achieve a NZOIA qualification or achieve a higher level of qualification. With that in mind it was great to see the total number of NZOIA registered qualifications increase in 2025-26 from 2,911 to an all time high of 3,043. There was however a slight decrease in NZOIA membership from our all-time high of 1,538 to 1,494 where it finished at the end of the year. There was also a lower number of total qualifications passed in 2025-26 compared to the previous year.

So, the general trend at the moment is that our

core experienced NZOIA instructors and guides are committed to the cause and continuing to increase their expertise and qualifications, but alongside that has been somewhat of a slowing of the number of new people coming forward to do NZOIA qualifications and become new members. The challenging economic climate at the moment has no doubt been having an impact on these points and we are very much aware of that as a challenge for the sector.

Achieving a strong, sustainable financial platform has been a major focus for 2025-26. NZOIA needs to develop a variety of different income streams which can support the work and the services that are needed. In the 2025-26 financial year we achieved significant success in increasing our funding income. Through our new funding plan we successfully achieved funding partnerships with six funders in addition to our core Sport NZ funding partnership, and achieved a total

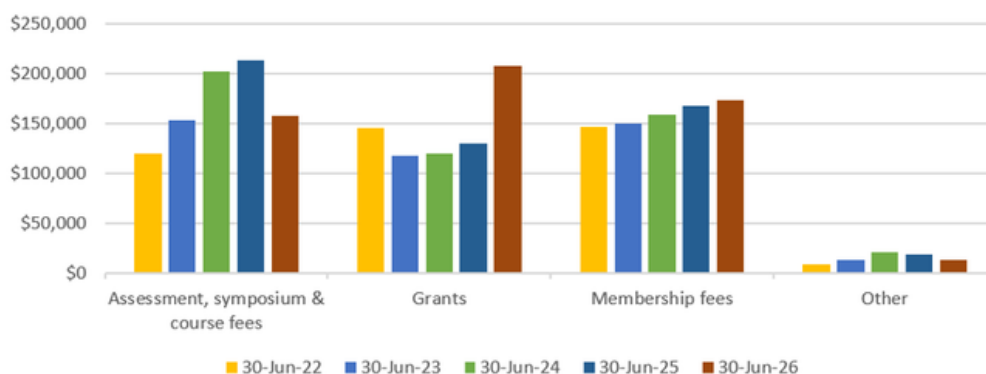
income through these additional funders of \$75,536. This is compared to a figure of \$13,750 in 2024-25. Huge thanks to our funding partners of Grassroots Central Trust, NZ Community Trust, Lion Foundation, Kiwi Gaming Foundation, Pub Charity, and Air Rescue Community Services for coming on board to support NZOIA. NZOIA has now established an excellent funding platform which can hopefully continue to be built on and expanded in the future. Our thanks also go to Sport NZ for their exceptional support and continued funding support, including an additional one off grant of \$23,781.

The successful development of NZOIA's funding platform during the year,

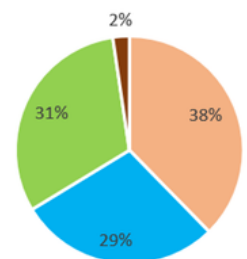
combined with prudent spending and efficient operations helped enable NZOIA to successfully finish the year slightly ahead of the budget that had been set at the start of the year, albeit still recording a moderate deficit.

A deficit budget of \$39,231 was set at the beginning of the year and NZOIA finished the 2025-26 year recording a deficit of \$37,414. This position of recording a second consecutive year of a moderate deficit is aligned with NZOIA's long term plan of investment into developing more effective long term sustainability options and systems. In alignment with this long-term planning, NZOIA has returned to setting a small surplus budget for the 2026-27 financial year.

Income

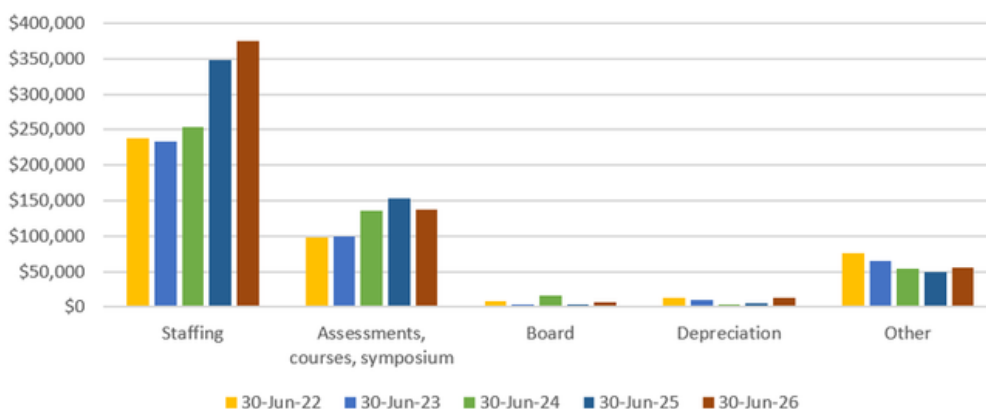


Income Sources



- Grants as a % of income
- Course/assessment fees as % of income
- Membership & Registration fees as % of income
- Other

Expenses



2025-26 brought forward several challenging issues regarding government policies that have a potentially significant impact for the outdoors sector. The first of these were the proposed changes to Outdoor Education in the Secondary School curriculum. Schools are critical for the role they play in providing our rangatahi with outdoors experiences which we know have such positive impacts on the overall well-being and development of our rangatahi. Outdoor Education in schools is also critical for sewing the seeds of future careers in the outdoors, including future NZOIA instructors. The collaborative effort of the outdoors sector, led by Education Outdoors NZ (EONZ), to push back on these proposed curriculum changes was truly inspiring and a great example of the passion and dedication that is there in such abundance in the outdoors sector. A petition with 53,000 signatures, plus a passionate gathering at parliament, successfully turned this issue around. Congratulations and thank you to everyone involved, and in particular to EONZ. Thank you also to those in the NZ government for their foresight and listening to the people and the experts of the outdoors sector on this issue.

The other major government policy that came up for the outdoors sector was the Conservation Amendment Bill. This also potentially has major ramifications for the outdoors sector. A big thank you to Recreation Aotearoa for the huge effort they put into creating a very powerful submission on this Bill on behalf of the outdoors sector.



They also supported NZOIA to put in our submission to government on this issue. We will all now need to wait to see where that Bill lands and exactly how it will impact the outdoors sector.

Looking ahead the NZOIA board and staff have been reviewing and updating the Strategic Plan and have been surveying and consulting with the NZOIA membership around a number of key issues for how NZOIA operates and what its most important roles and functions need to be. Continuing to modernise and develop NZOIA's IT operational systems is a high priority, as is developing stronger and more interactive communication processes with our membership and potential members.

Finally, a very big thank you to everyone who has supported and contributed to NZOIA's operations in 2025-26, including our dedicated NZOIA staff, our fantastic nationwide network of world class Assessors, and all our supporting partners. Most importantly, a huge thank you to all of our volunteer supporters. The NZOIA Technical Sub-Committee do a huge amount of highly skilled and technical work, all without payment, without which NZOIA could not operate. Thank you so much for your continued passion and expertise for NZOIA. A big thank you also to the NZOIA board for their considerable time and support, and to all the other volunteers who support NZOIA.

Ngā mihi nui



PETER DREW
Chief Executive





1,494

NZOIA Members

99%

Course Satisfaction

438

New qualifications awarded

3,043

NZOIA Qualifications Registered



Cave Assessment (Kieran Chandler), MTB Assessment (Emma Bawtree), Wakatipu High Senior OREC Kayak (Ken McIntyre), Alpine Training Workshop (Adrian Moldovanu)

NGĀ MIHI NUI TO OUR FUNDERS



Performance Report

New Zealand Outdoor Instructors Association
For the year ended 30 June 2026

Prepared by Real Key Accounting Solutions Limited (formerly Smart Business Centre Motueka)

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Entity Information

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

Legal Name of Entity

New Zealand Outdoor Instructors Association Incorporated

Entity Type and Legal Basis

Incorporated Society & Registered Charity

Charities Registration Number CC35873

Entity's Purpose or Mission

VISION: To provide the leading and mandated qualification pathways for outdoor leaders throughout New Zealand

MISSION: To enable enriching and safe experiences in New Zealand's outdoors.

The Board drafted updates to the Strategy and Vision of the Association on 24 July 2026. The Purpose and Mission in this Report reflect the wording applicable to the reporting period. None of the proposed updates will change NZOIA's underlying mission or charitable purpose, and any approved changes will be reflected in the Entity Information in the following year's Performance Report.

Entity Structure

The New Zealand Outdoor Instructors Association (NZOIA) is governed by a Board consisting of up to seven directors, comprising of four member elected directors and three directors by appointment.

NZOIA Board forms subcommittees from time to time, which may incorporate technical specialists.

NZOIA is supported by an administration which supports the operational needs of the society. There is a Technical Sub Committee (TSC) to advise on standards and syllabus.

NZOIA contracts Assessors to deliver pre-assessment training, revalidation and assessments, and to carry out project work.

The Board consisted of the following members during the 2025-26 financial year:

Board Member	Elected / Appointment date	Resigned/End of Term
Gemma Parkin (Chair)	Elected AGM 2018	
Travis Donoghue	Appointed April 2018	Mar-26
Karllie Clifton	Appointed April 2021	Apr-26
Ben White	Elected AGM 2021	
Mark Johnston	Elected SGM 2024	
Jo Thompson	Elected AGM 2016	AGM 2025
Hillary McDonald	Elected AGM 2025	
Justine Kennard	Appointed July 2025	
Taylor Bruning	Appointed September 2025	Jul-26
Ian McKnight	Appointed December 2025	
Ben Corcoran	Appointed June 2026	

Main Sources of Entity's Cash and Resources

NZOIA's activities are funded by Annual Registration and Membership fees, Course Fees, Grant Funding and Sport New Zealand Partnership Investment. Grant Funding in 2025/26 was received from The Lion Foundation, Grassroots Trust, NZ Community Trust, Air Rescue and Community Services, Pub Charity and Kiwi Gaming Foundation to support the delivery of our services.

Main Methods Used by Entity to Raise Funds

- Registration and Membership Fees
- Commercial Income (Course fees, Advertising Revenue)
- Grant Income
- Investment Revenue

Entity's Reliance on Volunteers and Donated Goods or Services

- Bivouac Outdoor provides up to \$2,000 of gift cards, 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

NZOIA operates a virtual office. The physical address for legal purposes is our Accountants: C/- Real Key Accounting Solutions Limited, 12 Wallace Street, Motueka 7120

Postal Address

PO Box 1620, Nelson, New Zealand, 7040

Approval of Financial Report

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

The Board are pleased to present the approved financial report including the historical financial statements of New Zealand Outdoor Instructors Association Incorporated for year ended 30 June 2026.

APPROVED



Gemma Parkin - Chairperson

Date 21/09/26

Statement of Service Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

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

Description of medium to long term objectives

Excellent outdoor qualification pathways

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

- Offer a suite of fit for purpose qualifications and endorsements that enhances the quality and safety of outdoor experiences for participants.
- Review NZOIA Scope and Syllabuses every 5 years.
- Maintain a high calibre Assessor Pool.
- Offer a fit for purpose revalidation process and professional development opportunities for all members who hold NZOIA qualifications and endorsements as evidence of professional currency.
- Deliver pre-assessment training, assessment and refresher courses.
- Support the professional development of registered instructors to increase the skills and knowledge of leaders, instructors and guides.
- Support youth organisations who deliver outdoor activities to rangatahi to develop their skills and attain qualifications.
- Create opportunities and pathways for under-represented communities

Mandated & recognised qualifications

NZOIA qualifications are recognised and embraced as the industry standard of excellence for outdoor instructors

- Positively influence key stakeholders towards mandating NZOIA qualifications.
- Continue to promote NZOIA qualifications remaining within the Activity Safety Guidelines.
- Connect with schools & youth organisations, and advocate for engagement of appropriately qualified instructors and guides, and provide support & advice on pathways to become qualified.

Engaged Membership

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 workforce of quality leaders, guides and instructors.** NZOIA has had a small decrease in total number of members who hold registered qualifications from 1,079 to 1,074. However, the total number of NZOIA registered qualifications increased from 2,911 to 3,043.
- **Communicate with members on a regular basis.** NZOIA has continued to provide the weekly 4YA newsletter updates and the Quarterly magazine. NZOIA also uses Facebook to communicate key messages and the number of NZOIA Facebook followers has increased from 2,700 to 3,000.
- **Advocate for and on behalf of members to protect and grow outdoor sector opportunities and vocation.** NZOIA has supported its key partners on submissions to government on important issues to outdoors sector, including changes to school education and potential changes regarding areas of conservation. NZOIA has been actively engaging with Tertiary providers and sits on Sport NZ's Outdoor Education Vocational Pathways Working Group.
- **Deliver an annual symposium that provides members the opportunity to network, upskill, train, revalidate and contribute to NZOIA.** NZOIA delivered the 2025 Symposium in Kaiapoi with 100+ NZOIA Instructors attending and 60 NZOIA Assessors.
- **Existing members & potential members have an improved customer service experience.** NZOIA has continued to make progress on 'Project GO' which is aimed at improving and developing NZOIA's customer service systems. This has included an ongoing enhancement to online training and information resources for candidates, and improved online systems for Assessors to support communication and information flow with candidates and the Assessment process.
- **Improved benefits and support to NZOIA members.** NZOIA has continued to provide discount opportunities for members and through 'Project GO' has improved communication and support processes.

Operational Excellence

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

- **Operate in a fiscally sustainable manner through strong financial management, policies, processes, controls, accountability and governance.** NZOIA achieved a major increase in funding in 2025/26 increasing total funding from 'Other Grants' from \$13,750 to \$75,536. While there were some small decreases in other aspects of income, the increase in funding allowed NZOIA to complete the financial year ahead of budget, but still with a deficit.
- **Operate in a professional manner with efficient systems & processes.** NZOIA has continued to operate professionally and has continued to strive towards improved systems and processes as part of the annual Business Plan.
- **Maintain a high performing staff.** There were no changes to staff personnel in 2025/26 and the NZOIA staff have continued to operate at a high level of professionalism, commitment, and dedication.
- **Safety Management System reflects current good practice.** The NZOIA Safety Management System undergoes an annual review process and is under constant scrutiny by the Technical Sub-Committee, staff, and board.
- **Engage with key stakeholders who can positively impact NZOIA's strategic objectives.** NZOIA is working in close collaboration with key partners in the outdoors sector, including Sport NZ, Recreation Aotearoa, Education Outdoors NZ, Scouts Aotearoa, Mountain Safety Council, NZOIA's Tertiary Providers, and funding partners.
- **Diversity, inclusion and cultural integration are actively supported.** NZOIA is committed to fostering an inclusive organisation that welcomes and supports people from diverse backgrounds, identities and communities, including Māori and diverse communities. NZOIA continues to embed te ao Māori throughout its Assessment syllabus and organisational practices. Our staff are actively developing their capability in te reo and tikanga Māori, further strengthening cultural awareness and understanding across the organisation. Alongside this, NZOIA is continuing to consider how its policies, practices, assessment environments and wider activities can support greater inclusion and participation for under-represented groups within the outdoor sector.

Description and Quantification of the Entity's Outputs

Description	Actual 2024/25	Goal 2025/26	Actual 2025/26
Number of NZOIA members who hold registered qualifications	1,079	1,150	1,074
Total number of NZOIA registered qualifications	2,911	2,950	3,043
NZOIA qualifications passed	578	500	438
Number of NZOIA members	1,538	1,600	1,494
Develop new grant funding streams	\$13,750	\$90,000	\$75,536
Sport NZ Partnership - outcomes achieved and partnership remains strong	Achieved	Achieve outcome	Achieved
Website & IT systems upgraded to enhance staff efficiency & customer service	Part achieved	Achieve outcome	Part achieved
Increase people capacity and capability	Achieved	Achieve outcome	Achieved
Further develop working partnerships and collaborations with key stakeholders	Achieved	Achieve outcome	Achieved
Further develop member benefits	Achieved	Achieve outcome	Achieved

Statement of Financial Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

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

	NOTES	2026	2025
Revenue			
General grants	1	75,536	13,750
Non-government service delivery grants/contracts	1	131,781	115,800
Membership fees and subscriptions	1	172,563	167,673
Revenue from commercial activities	1	160,275	214,661
Interest, dividends and other investment revenue	1	9,051	13,777
Other revenue	1	1,124	2,416
Total Revenue		550,329	528,078
Expenses			
Employee remuneration and other related expenses	2	446,255	438,566
Volunteer related expenses	2	7,788	4,832
Expenses related to commercial activities	2	120,457	111,260
Other expenses	2	13,243	4,872
Total Expenses		587,744	559,530
Surplus/(Deficit) for the Year		(37,414)	(31,452)

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 2026

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

	NOTES	30 JUN 2026	30 JUN 2025
Assets			
Current Assets			
Cash and short-term deposits	3	159,766	169,261
Debtors and prepayments	3	91,628	125,448
Total Current Assets		251,394	294,709
Non-Current Assets			
Property, Plant and Equipment	5	15,243	16,336
Investments	6	215,000	245,000
Total Non-Current Assets		230,243	261,336
Total Assets		481,637	556,045
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	50,912	53,038
Employee costs payable	4	21,101	16,605
Deferred revenue	4	250,108	289,471
Total Current Liabilities		322,121	359,115
Total Liabilities		322,121	359,115
Total Assets less Total Liabilities (Net Assets)		159,516	196,931
Accumulated Funds			
Accumulated surpluses (or deficits)	7	159,516	196,931
Total Accumulated Funds		159,516	196,931

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 2026

NAME	COST	OPENING VALUE	PURCHASES	LOSS	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Fixed Asset Additions									
50% deposit for site upgrade	6,750	11	-	4	DV	60%	7	-	-
Design of new website	2,600	12	-	5	DV	60%	7	-	-
HP EliteBook 655 G10 - Laptop 12 (BM)	1,814	982	-	-	DV	50%	491	1,323	491
HP EliteBook 655 G10 - Laptop 13 (CE)	1,814	982	-	-	DV	50%	491	1,323	491
HP Monitor P24 G5 24"SN (BM)	259	140	-	-	DV	50%	70	189	70
HP Monitor P24 G5 24"SN (CE)	259	140	-	-	DV	50%	70	189	70
HP ProBook 445 G9 - Laptop 11 (OM)	2,256	400	-	-	DV	50%	200	2,056	200
HP Probook 650 G4 Business Laptop and warranty (Laptop08 - Ali's Laptop)	1,702	21	-	-	DV	50%	11	1,691	11
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop09 - Admin Laptop)	1,970	36	-	-	DV	50%	18	1,952	18
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop10 - Emma's Laptop)	1,970	36	-	-	DV	50%	18	1,952	18
HP Thunderbolt Dock 120W G4SN (BM)	367	199	-	-	DV	50%	99	267	99
HP Thunderbolt Dock 120W G4SN (CE)	367	199	-	-	DV	50%	99	267	99
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	513	9	-	5	DV	50%	5	-	-
Kuia & Korowai Storage Bag with Clip Hanger	588	468	-	-	DV	10%	47	166	421
NZOLA Website upgrade – Joomla	10,000	-	10,000	-	DV	60%	3,000	3,000	7,000
Paddle (Award Trophy)	520	276	-	-	DV	10%	28	271	249
Website Development	3,150	77	-	-	DV	60%	46	3,119	31
Website Development	6,307	36	-	14	DV	60%	21	-	-
Website Development	5,200	120	-	-	DV	60%	72	5,152	48
Website Development	3,000	69	-	-	DV	60%	41	2,972	28

NAME	COST	OPENING VALUE	PURCHASES	LOSS	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Website Development	1,400	16	-	6	DV	60%	10	-	-
Website Development	12,125	11,519	-	-	DV	60%	6,911	7,518	4,608
Website Development (Model client and Reports)	5,000	304	-	-	DV	60%	182	4,878	122
Website Development (Reports)	1,400	76	-	-	DV	60%	46	1,370	30
Website Development GO Project	2,150	-	2,150	-	DV	60%	1,075	1,075	1,075
Website Upgrade. Dec 2019 / Jan 2020.	700	5	-	2	DV	60%	3	-	-
Website Upgrades	1,050	54	-	-	DV	60%	32	1,029	22
Website Upgrades	1,500	13	-	5	DV	60%	8	-	-
Wireless phone headset with Handset Lifter	509	55	-	-	DV	20%	11	465	44
Xero integration and Website development	2,200	42	-	17	DV	60%	25	-	-
Xero Integration and Website Development phase 2	2,050	39	-	16	DV	60%	24	-	-
Total Fixed Asset Additions	81,487	16,336	12,150	75			13,168	42,224	15,243
Total	81,487	16,336	12,150	75			13,168	42,224	15,243

Statement of Cash Flows

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
General grants	66,686	32,000
Non-government service delivery grants/contracts	135,781	112,600
Membership fees and subscriptions	176,838	121,710
Gross sales from commercial activities	157,333	216,362
Interest or dividends received	8,975	15,644
GST received	83,541	87,690
Other cash received	1,076	2,377
Total Operating receipts (money deposited into the bank account)	630,230	588,383
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(446,171)	(428,171)
Volunteer related payments	(7,508)	(5,383)
Payments related to commercial activities	(122,465)	(108,678)
GST paid	(80,559)	(101,043)
Other payments	-	46,496
Total Operating payments (money withdrawn from the bank account)	(656,703)	(596,780)
Total Cash Flows from Operating Activities	(26,473)	(8,397)
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of property, plant and equipment	-	87
Receipts from sale of investments	30,000	-
Receipts from other activities	(1,574)	232
Total Receipts from other activities	28,426	319
Payments from other activities		
Payments to acquire property, plant and equipment	(12,150)	(17,003)
Total Payments from other activities	(12,150)	(17,003)
Total Cash Flows from Other Activities	16,276	(16,684)
Net Increase/(Decrease) in Cash	(10,197)	(25,081)
Bank Accounts and Cash		
Opening cash	167,130	192,211
Net change in cash for period	(10,197)	(25,081)
Closing cash	156,933	167,130

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 2026

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$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.

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 Incorporated 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

During the year ended 30 June 2026, the Association revised the accounting treatment of membership renewal invoices issued to members who subsequently elected not to renew their membership.

As membership renewal is voluntary, amounts relating to members who do not renew do not represent amounts owing to the Association and are therefore not bad debts or membership fee write-offs. These amounts are now treated as reversals of membership fee income rather than being presented separately as an expense under "Unpaid Membership Fees".

In prior periods, these amounts were presented as an expense. The revised treatment more appropriately reflects the membership fee income earned by the Association.

All other accounting policies were applied on a consistent basis during the year.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. The entity's main revenue streams are recognised as follows:

- Grants - revenue from grants is recognised when the entity has a right to receive the funding. Where a grant includes a "documented expectation" from the funder that it be used for a specific purpose, the revenue is initially deferred as a liability (Income in Advance). Revenue is then recognised in the Statement of Financial Performance as and when the performance obligations related to the expectation are met.
- Donations - revenue from donations is recognised when the cash is received.
- Revenue from Services - revenue from providing services is recognised by reference to the stage of completion at balance date.
- Interest Revenue - interest revenue is recognised on an accrual basis.
- Membership fee income - membership fee income is recognised when a member renews their membership and the Association becomes entitled to the membership fee. Where a renewal invoice has been issued but the member elects not to renew, the invoice and any associated membership fee income are reversed. Such amounts are not recognised as

bed-debt or write off expenses. Membership fees received in advance of the relevant membership period are recognised as deferred revenue and recorded as a liability until the membership period commences.

- Symposium Revenue - symposium revenue is recognised over the period to which the revenue relates. Symposium revenue received in advance of the relevant Symposium period is recognised as deferred revenue and recorded as a liability until the Symposium period commences.

Property, Plant and Equipment

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment or investment property is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

Notes to the Performance Report

New Zealand Outdoor Instructors Association For the year ended 30 June 2026

	NOTES	2026	2025
1. Analysis of Revenue			
General grants			
Grant Income - Other		75,536	13,750
Total General grants		75,536	13,750
Non-government service delivery grants/contracts			
Sport NZ		131,781	115,800
Total Non-government service delivery grants/contracts		131,781	115,800
Membership fees and subscriptions			
Subs - Associate Members		9,808	14,295
Subs - Registered Members		149,809	141,813
Subs - Affiliated Membership		12,946	11,565
Total Membership fees and subscriptions		172,563	167,673
Revenue from commercial activities			
Course Fees - Assessment Income		74,439	124,709
Course fees - Refresher Income		28,187	18,463
Course Fees - Training Income		16,065	29,752
Merchandise Sales Income		2,712	2,212
Symposium Income		38,872	39,525
Total Revenue from commercial activities		160,275	214,661
Interest, dividends and other investment revenue			
Interest Received		9,051	13,777
Total Interest, dividends and other investment revenue		9,051	13,777
Other revenue			
Quarterly Income - Advertising & Subs		1,059	1,350
Sundry Income		65	1,066
Total Other revenue		1,124	2,416
	NOTES	2026	2025

2. Analysis of Expenses

Employee remuneration and other related expenses			
ACC Levies		896	600
Wages & Salaries - Staff		370,242	335,634
Contractor Payments		75,117	102,332
Total Employee remuneration and other related expenses		446,255	438,566
Volunteer related expenses			
Board Expenses		7,788	4,832
Total Volunteer related expenses		7,788	4,832
Expenses related to commercial activities			

	NOTES	2026	2025
Accounting fees		3,843	3,316
Assessment & Training Costs		26,557	33,624
Bank fees		1,757	1,980
Computer, Website & IT Expenses		5,693	6,602
Executive Expenses		4,877	11,987
General Expenses		287	305
Graphic Design Expenses		30	45
Health and Safety		1,330	309
Insurance		7,306	7,170
Merchandise Expenditure		1,867	3,232
Postage, freight & packaging		557	1,326
Printing & Stationery		872	676
Operational Development		2,250	-
Publication Expenses		7,976	8,157
Staff Training & Development		2,316	3,204
Travel & Accommodation		2,720	1,770
Subscriptions		760	898
Symposium Expenses		46,295	24,605
Telephone		3,166	2,056
Total Expenses related to commercial activities		120,457	111,260
Other expenses			
Depreciation		13,168	4,751
Loss on Disposal of Assets		75	121
Total Other expenses		13,243	4,872

	NOTES	2026	2025
3. Analysis of Assets			
Cash and short-term deposits			
ASB Cheque Account		114,664	147,253
ASB Savings Account – Asset Replacement		22,342	906
BNZ Autocall Account		21,897	20,141
BNZ Chq Account		575	571
Petty Cash		288	390
Total Cash and short-term deposits		159,766	169,261
Debtors and prepayments			
Accounts Receivable		88,833	124,106
Accrued Interest		1,418	1,342
Expenses Paid in Advance		1,377	-
Total Debtors and prepayments		91,628	125,448

4. Analysis of Liabilities

	NOTES	2026	2025
Creditors and accrued expenses			
Accounts Payable		11,250	18,295
ASB Credit Cards		2,833	2,131
GST		36,828	32,613
Total Creditors and accrued expenses		50,912	53,038
Employee costs payable			
Accrued Holiday Pay		18,397	13,125
Accrued Wages & Salaries		2,704	3,480
Total Employee costs payable		21,101	16,605
Deferred revenue			
Course Fee Income Received in Advance		22,152	21,344
Grant Income Received in Advance - Sport NZ		9,000	5,000
Grant Income received in Advance - Other		9,400	18,250
Membership Subscription income Received in Advance		170,134	207,351
Symposium Income Received in Advance		39,370	37,310
Payments received in Advance - Other		52	217
Total Deferred revenue		250,108	289,471
	NOTES	2026	2025

5. Property, Plant and Equipment

Fixed Asset Additions		57,468	69,337
Accumulated Depreciation		(42,224)	(53,001)
Total Property, Plant and Equipment		15,243	16,336
	NOTES	2026	2025

6. Investments

Other non-current investments			
Term Deposits > 1 year		215,000	245,000
Total Other non-current investments		215,000	245,000
Total Investments		215,000	245,000

	NOTES	2026	2025
7. Accumulated Funds			
Accumulated surpluses or (deficits)			
Opening Balance		196,931	228,383
Current year earnings		(37,414)	(31,452)
Total Accumulated surpluses or (deficits)		159,516	196,931
Total Accumulated Funds		159,516	196,931

8. Commitments

There are no commitments as at 30 June 2026 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2026 Last year - nil).

10. Related Party Transactions

The following Related Party Transactions took place during the year:

Related Party	Relationship	Nature of Transaction
Benjamin White	Board Member	Payments for running NZOIA courses
Mark Johnston	Board Member	Payments for running NZOIA Courses

11. Events After the Balance Date

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

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of New Zealand Outdoor Instructors Association

We have reviewed the accompanying Performance Report of New Zealand Outdoor Instructors Association, which comprises Entity Information, Statement of Service Performance, the Statement of Financial Position as at 30 June 2026, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

Directors' Responsibility for the Performance Report

The Directors are responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), for the selection of outcomes, outputs, and quantification of the outputs to the extent practicable and for such internal control as the Directors 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 Performance Report. 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 Performance Report, 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 the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The Statement of Service Performance was reviewed in accordance with ISAE (NZ) 3000 (Revised). 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 Performance Report.

Our associated firm Real Key Accounting Solutions Limited (formerly Smart business Centre Motueka Limited) carries out other assignments for New Zealand Outdoor Instructors Association Incorporated in the area of compiling financial statements. The firm has no other relationship with, or interests in, New Zealand Outdoor Instructors Association Incorporated.

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 accompanying performance report does not present fairly, in all material respects:
 - the financial position of New Zealand Outdoor Instructors Association as at 30 June 2026, and of 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Smart Assurance Services Limited

Smart Assurance Services Limited

John Patrick Murphy

Chartered Accountant

Motueka, New Zealand

21 September 2026