

NZOIA
Excellence in Outdoor Leadership

Annual Report 2021/22



Bush 1 Assessment – Dec 2021



Rock 1 Assessment – March 2022 (Photos: Rachel Thompson)

NZOIA Chair Annual Report

2021/2022

Kia ora koutou

On behalf of the NZOIA Board I'm excited to be able to present this year's annual report to a face to face gathering of the membership at the 2022 Symposium. As an industry that thrives on connection it feels like a very long time since our last association wide gathering. And as the rollercoaster that is operation in a covid environment continues it's important to enjoy these highlights when they occur.

2021/2022 saw us all adapt to this new normal, with more certainty around our ability to operate the NZOIA calendar was back up and running. Thanks to all the candidates, attendees, and assessors for your flexibility.

- 382 additional qualifications were gained representing a 93% pass rate.
- 2413 qualifications were registered.
- Attendees reported a 97% satisfaction rating with quality of assessment events.
- The overnight endorsement was approved and has now been assessed several times, providing a fantastic option for instructors, teachers and guides working within the leader scope but camping overnight.
- 8 new Assessors joined the Assessor pool and 44 attendees the annual Assessors' Conference; not bad considering Auckland was in lockdown at the time.

While it's fantastic to see these numbers and know that operations are returning to normal, like many of you NZOIA has continued to face challenges over the last year. A tremendous amount of information sharing, and advocacy work has occurred as the NZOIA staff team have worked to keep members well informed. I would struggle to name what version of our covid safety plan we are up to, or how many last-minute changes have occurred due to isolation requirements. This all occurs on top of the existing workload, and what can feel like a backload from the previous year.

On behalf of the NZOIA Board and membership I'd like to recognise and thank the NZOIA team of Penny, Sonya, Deb, Pip, Naomi and Ali for their incredible work over the last year.

Our thanks also to Sport NZ, in particular our Partnerships Manager Andrew Corkill, for their ongoing support and the additional level of understanding they have shown all their partners over the last year.

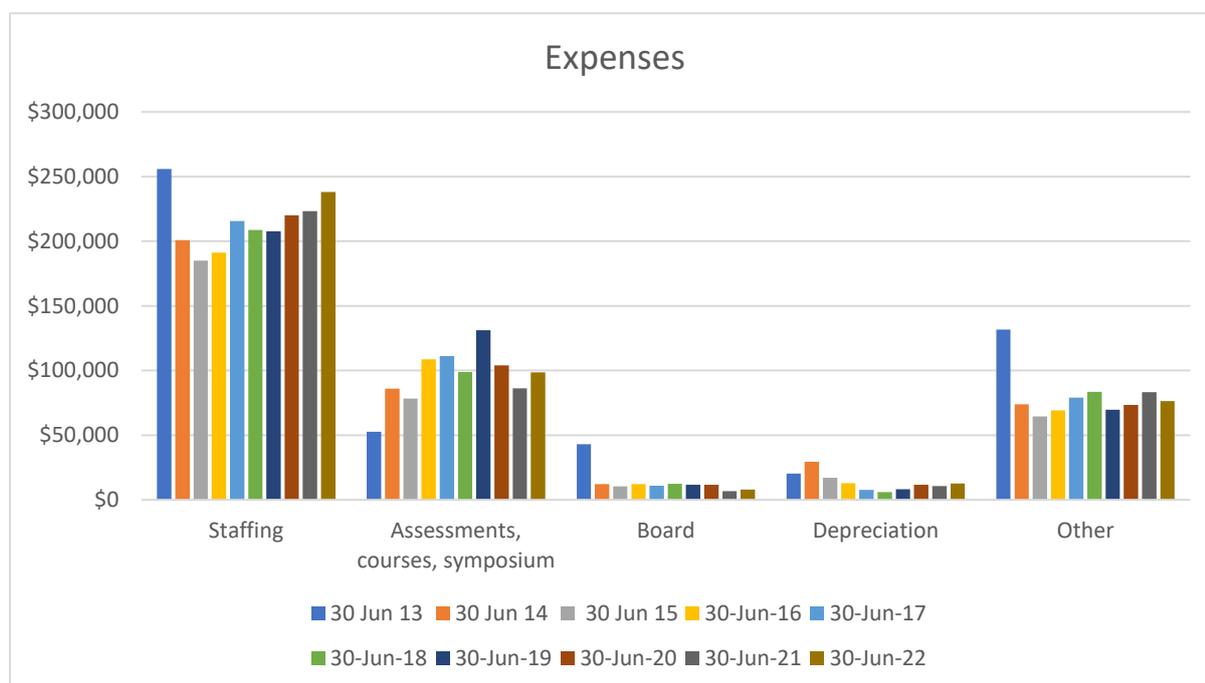
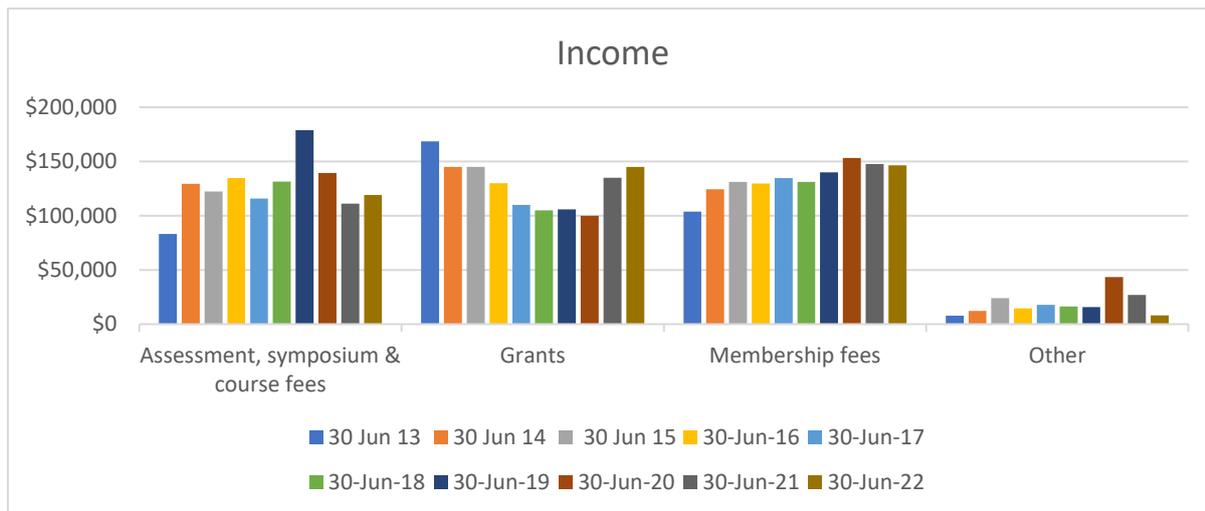
2021/2022 also saw us continue our journey to better understand and embrace Te Ao Māori. Thanks to Karlle and Travis for leading this journey on the Board's behalf. Karlle will be sharing our progress with those gathered at the symposium and seeking your feedback.

Thanks to tight financial controls the 2021/2022 produced a better result than we had budget with a deficit of \$15k. This deficit budget allowed for lowered levels of course related income as we continued to change alert setting and individual members needed to withdraw.

Heading into the 2022/2023 financial year, our ability to operate seems more certain, however inflation is playing a part in the association's viability. We are also monitoring the affect decreased tertiary numbers will have on the size of the NZOIA's membership in coming years. The Board have again approved a small deficit budget wishing to use this year to streamline systems to ensure a viable operating model.

We should all expect to see changes in the coming year/s as we develop a new strategic plan and ensure the association is fit for purpose.

As this year has finished up, NZOIA has been part of several productive and collaborative meetings regarding the important role NZOIA plays in a strong outdoor sector. It has been great to see this recognised by a wide range of industry bodies with emphasis on the value of an independent certifying body, and qualifications with a revalidation cycle. Direct connections are also being made between qualifications and a smoother more cost-effective audit process. Alongside our industry partners we've emphasised this value and the importance of an individual capstone assessment to Toi Mai, and look forward to continuing these conversations.



Our thanks also to the TSC; Sash Nukada, Keith Riley and Penny for ensuring we continue to represent best practice and for playing a vital role in the integrity of the NZOIA qualifications system. And Jen Riley for coordinating another fantastic year of the Quarterly. While the numbers above tell part of the picture of NZOIA, it's the stories Jen captures which demonstrate the impact all NZOIA members are having in Aotearoa.

Finally, thank you to the NZOIA Board; Ben White, Dallis Waters, Jo Thompson, Karllie Clifton, Tim Wills and Travis Donoghue for your continued work and commitment to the Association.



Gemma Parkin
Board Chair

Snapshot

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

1333

NZOIA Members



98%

Course
Satisfaction

1

Qualification
Review Completed
(Alpine)

15k

Budgeted deficit
2021/22



382

New qualifications gained

2413

NZOIA Qualifications Registered



Canoe Refresher – Jan 2022 (Simon Dixon)



Alpine 1 Assessment – Oct 2021 (Chris Prudden)

Annual Report

New Zealand Outdoor Instructors Association
For the year ended 30 June 2022

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Entity Information

New Zealand Outdoor Instructors Association For the year ended 30 June 2022

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). Deb Hurdle 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
- Ben White
- 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

Ngāti Tama 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 2022

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 2022.

APPROVED

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

Gemma Parkin

Chairperson

Date: 14 September 2022

Statement of Service Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2022

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 2021/22.

Description	Goal 2021/22	Actual this year 2021/22	Actual last year 2020/21
NZOIA Membership Numbers	1275	1333 Achieved	1286 Not Achieved due to Covid-19 impact.
Registered NZOIA Qualifications	2000	2413	2279
NZOIA qualifications gained by leaders, instructors and guides	300	382	278
Satisfaction of participants with quality of assessment events	90%	97%	100%
Training and refresher workshop attendees <i>*Numbers impacted due to Covid-19 pandemic and the cancellation of the Symposium)</i>	300	183	150
Satisfaction of participants with quality of refresher and training events	90%	99%	100%
Disciplines reviewed	3	1 Alpine 2 Postponed due to Covid-19 impact.	4 Kayak Mountain Bike 1 Sea Kayak Canoe
Annual Assessor forum and continuing professional development programme provided	Achieved	Achieved	Assessors Conference cancelled due to Covid-19 lockdown
2021 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	0
Weekly 4YA and 3 Quarterly publications produced	Achieved	Achieved	Achieved
Partnerships and/or collaborations with other organisations maintained	Achieved	Achieved	Achieved
NZOIA will hold cash reserves in the order of 50% of its annual expenditure	Achieved	Achieved	Achieved
Review of Strategic Plan	Complete	Complete	Complete
Draft Kaupapa developed	Complete	Complete	N/A

Statement of Financial Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	127,200	135,000
Fees, subscriptions and other revenue from members	1	177,814	193,996
Revenue from providing goods or services	1	122,443	116,764
Interest, dividends and other investment revenue	1	2,628	2,944
Other revenue	1	19,957	18,395
Total Revenue		450,042	467,100
Expenses			
Employee related costs	2	218,742	198,890
Costs related to providing goods or service	2	198,743	196,305
Other expenses	2	47,475	61,231
Total Expenses		464,960	456,425
Surplus/(Deficit) for the Year		(14,918)	10,675

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 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Bank accounts and cash	3	129,077	159,225
Debtors and prepayments	3	92,188	98,198
Total Current Assets		221,265	257,422
Non-Current Assets			
Property, Plant and Equipment	5	16,768	22,139
Investments	3	215,000	215,000
Total Non-Current Assets		231,768	237,139
Total Assets		453,032	494,561
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	272,958	303,089
Employee costs payable	4	11,310	7,789
Total Current Liabilities		284,268	310,879
Total Liabilities		284,268	310,879
Total Assets less Total Liabilities (Net Assets)		168,765	183,682
Accumulated Funds			
Accumulated surpluses or (deficits)	6	168,765	183,682
Total Accumulated Funds		168,765	183,682

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 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	138,000	159,000
Fees, subscriptions and other receipts from members	181,095	203,209
Receipts from providing goods or services	112,192	129,082
Interest, dividends and other investment receipts	2,387	4,425
Cash receipts from other operating activities	23,306	5,670
GST	(6,843)	6,334
Payments to suppliers and employees	(474,684)	(463,945)
Total Cash Flows from Operating Activities	(24,548)	43,776
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	174
Payments to acquire property, plant and equipment	(5,600)	(13,850)
Total Cash Flows from Investing and Financing Activities	(5,600)	(13,676)
Net Increase/ (Decrease) in Cash	(30,148)	30,100
Cash Balances		
Cash and cash equivalents at beginning of period	159,225	129,125
Cash and cash equivalents at end of period	129,077	159,225
Net change in cash for period	(30,148)	30,100

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 2022

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DISPOSALS	LOSS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE	
Fixed Asset Additions												
50% deposit for site upgrade	29 Jun 2018	6,750	432	-	-	-	-	60.00%	259	6,577	173	
Design of new website	22 Aug 2019	2,600	468	-	-	-	-	60.00%	281	2,413	187	
Fibre upgrade to Office Phones	17 Dec 2019	555	392	-	-	-	-	20.00%	78	241	314	
HP Probook 650 G4 Business Laptop and warranty	19 Feb 2019	1,702	337	-	-	-	-	50.00%	168	1,533	168	
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop 09)	1 Sep 2019	1,970	575	-	-	-	-	50.00%	287	1,683	287	
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop 10)	1 Sep 2019	1,970	575	-	-	-	-	50.00%	287	1,683	287	
HP Prodesk Computer	22 May 2015	1,107	16	-	-	-	-	50.00%	8	1,099	8	
HP Prodesk upgrade SN 1912LZ0FDWW9 - WD Green SATA3 3D 2.5" SSD 240GB	1 Sep 2019	408	119	-	-	-	-	50.00%	60	349	60	
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	1 Sep 2019	513	150	-	-	-	-	50.00%	75	438	75	
Logbook Development - Import existing logbooks	9 Feb 2018	900	43	-	-	17	17	60.00%	26	-	-	
Logbook Ony User - Registration	9 Nov 2017	750	29	-	-	12	12	60.00%	17	-	-	
Office chairs & filing cabinets	31 Oct 2011	1,981	363	-	-	-	-	16.00%	58	1,676	305	
Office chairs, cabinet & mobile	30 Nov 2011	894	166	-	-	-	-	16.00%	27	755	139	
Office Mobiles (x3)	11 Nov 2011	803	149	-	-	-	-	16.00%	24	677	126	
Office Refit	31 Dec 2011	814	297	-	-	-	-	10.00%	30	547	267	
Paddle (Award Trophy)	30 Jun 2017	520	421	-	-	-	-	10.00%	42	141	379	

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Depreciation Schedule

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DISPOSALS	LOSS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Samsung OS7030 Telephone System	21 Jul 2014	1,865	391	-	-	-	-	20.00%	78	1,552	313
Site upgrade	1 Oct 2018	443	43	-	-	17	17	60.00%	26	-	-
Standing Desk	20 Jun 2016	640	316	-	-	-	-	13.00%	41	365	275
Website Development	31 Aug 2020	1,400	630	-	-	-	-	60.00%	378	1,148	252
Website Development	7 May 2021	5,200	4,680	-	-	-	-	60.00%	2,808	3,328	1,872
Website Development	13 Apr 2017	1,500	33	-	-	13	13	60.00%	20	-	-
Website Development	1 Apr 2012	40,000	68	-	-	34	34	50.00%	34	-	-
Website Development	18 Oct 2019	6,307	1,387	-	-	-	-	60.00%	832	5,752	555
Website Development	31 May 2021	3,000	2,700	-	-	-	-	60.00%	1,620	1,920	1,080
Website Development	30 Jun 2021	3,150	2,993	-	-	-	-	60.00%	1,796	1,953	1,197
Website Development	6 Mar 2017	600	12	-	-	5	5	60.00%	7	-	-
Website Development	30 Jun 2017	1,000	24	-	-	10	10	60.00%	15	-	-
Website Development - Logbook	14 Dec 2017	700	29	-	-	12	12	60.00%	17	-	-
Website Development - Logbook	10 Aug 2015	1,000	5	-	-	2	2	60.00%	3	-	-
Website Development & Flex template for Joomla upgrade	14 Jun 2019	833	127	-	-	51	51	60.00%	76	-	-
Website Development (Model client and Reports)	30 Jun 2022	5,000	-	5,000	-	-	-	60.00%	250	250	4,750
Website Development (Reports)	1 Apr 2022	1,400	-	1,400	-	-	-	60.00%	210	210	1,190
Website Upgrade	6 Dec 2019	500	130	-	-	52	52	60.00%	78	-	-
Website Upgrade. Dec 2019 / Jan 2020.	7 Feb 2020	700	210	-	-	-	-	60.00%	126	616	84
Website Upgrades	17 Apr 2020	1,500	510	-	-	-	-	60.00%	306	1,296	204
Website Upgrades	4 Mar 2022	1,050	-	1,050	-	-	-	60.00%	210	210	840
Wireless phone headset with Handset Lifter	3 Jul 2015	509	133	-	-	-	-	20.00%	27	402	107
Xero integration and Website development	13 Feb 2021	2,200	1,650	-	-	-	-	60.00%	990	1,540	660

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	LOSS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Xero Integration and Website Development phase 2	28 Feb 2021	2,050	1,538	-	-	-	-	60.00%	923	1,435	615
Total Fixed Asset Additions		106,784	22,139	7,450	-	224	224		12,597	41,789	16,768
Total		106,784	22,139	7,450	-	224	224		12,597	41,789	16,768

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 2022

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 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grant Income		
Sport NZ	127,200	135,000
Total Grant Income	127,200	135,000
Total Donations, fundraising and other similar revenue	127,200	135,000
Fees, subscriptions and other revenue from members		
Member Subscriptions	177,814	193,996
Total Fees, subscriptions and other revenue from members	177,814	193,996
Revenue from providing goods or services		
Assessment / Refresher Income	91,435	86,789
Training Course Income	27,739	24,452
Marketing Income	1,093	1,050
Publications & Merchandise Income	2,176	4,473
Total Revenue from providing goods or services	122,443	116,764
Interest, dividends and other investment revenue		
Interest Received	2,628	2,944
Total Interest, dividends and other investment revenue	2,628	2,944
Other revenue		
Depreciation recovered on sale of fixed assets	-	149
Sundry Income	2,270	1,492
MSD Wage Subsidy & Resurgence Support Fund	17,687	16,755
Total Other revenue	19,957	18,395
	2022	2021

2. Analysis of Expenses

Employee related costs		
ACC Levies	580	564
Wages & Salaries	218,162	198,326
Total Employee related costs	218,742	198,890
Costs related to providing goods or services		
Advocacy and Promotion	500	3,304
Assessment / Refresher / Revalidation Course Expenses	85,802	69,933
Bank Fees	2,247	2,566
Board Expenses	7,995	6,718
Cleaning	1,069	1,173
Computer, Website & IT Expenses	5,497	5,333
Projects and Consultancy and Contractor Expenses	3,125	17,935

	2022	2021
Electricity	310	334
Executive Expenses	20,000	25,000
General Expenses	841	1,068
Graphic Design Expenses	160	120
Health and Safety	831	1,472
Insurance	5,230	4,747
Postage, freight & packaging	1,397	1,990
Printing & Stationery	1,458	1,650
Publication / Merchandise Expenses	18,719	18,519
Qualification Review	9,075	458
Rent & Rates	8,882	8,708
Travel & Accommodation	810	465
Subscriptions	1,471	3,739
Symposium Expenses	(452)	2,134
Telephone	3,499	3,432
Training Course Costs	19,910	14,845
Staff Expenses	315	661
Total Costs related to providing goods or services	198,691	196,305
Other expenses		
Accounting fees	3,398	3,289
Depreciation	12,597	10,547
Legal Expenses	-	1,000
Loss on Disposal of Assets	224	165
Unpaid Membership Fees	31,256	46,230
Total Other expenses	47,475	61,231
	2022	2021

3. Analysis of Assets

Bank accounts and cash

ASB Cheque Account	116,942	148,132
ASB Oncall Account	-	-
ASB Savings Account	851	849
BNZ Autocall Account	10,751	9,671
BNZ Chq Account	533	573
Total Bank accounts and cash	129,077	159,225

Debtors and prepayments

Accounts Receivable	91,358	97,715
Accrued Interest	605	364
Petty Cash	225	118
Total Debtors and prepayments	92,188	98,198

Investments

Bank Term Deposits

ASB Term Deposit 79	50,000	50,000
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ASB Term Deposit 80	65,000	65,000
BNZ Term Deposit 3021	50,000	50,000
BNZ Term Deposit 3022	50,000	50,000
Total Investments	215,000	215,000

2022 2021

4. Analysis of Liabilities

Creditors and accrued expenses

Income Received in Advance	226,276	245,264
Accounts Payable	14,153	22,748
Credit Cards	713	(178)
GST	31,817	34,632
Unclaimed Gift Vouchers	-	624
Total Creditors and accrued expenses	272,958	303,089

Employee costs payable

Accrued Holiday Pay	10,518	7,789
Accrued Wages & Salaries	792	-
Total Employee costs payable	11,310	7,789

2022 2021

5. Property, Plant and Equipment

Plant and Equipment

Plant and machinery owned	58,557	99,334
Accumulated depreciation	(41,789)	(77,195)
Total Plant and Equipment	16,768	22,139

Total Property, Plant and Equipment **16,768** **22,139**

2022 2021

6. Accumulated Funds

Accumulated Funds

Opening Balance	183,682	173,007
Accumulated surpluses or (deficits)	(14,918)	10,675
Total Accumulated Funds	168,765	183,682

Total Accumulated Funds **168,765** **183,682**

7. Commitments

Rent & Rates - Ngāti Tama House. Expiry date of lease: 31 October 2023 with a right of renewal to 31 October 2025.

Photocopier Lease - Contract to 12/4/2026. \$140.21 per mth.

8. Securities and Guarantees

The New Zealand Outdoors Instructors Association has three ASB Visa Credit Cards held by office staff with limits between \$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 \$31,256 (2021: \$46,230)

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. The impacts of the Covid-19 pandemic and loss of income and jobs in the sector have contributed to unpaid membership figures.



INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of New Zealand Outdoor Instructors Association Incorporated

We have reviewed the Performance Report of New Zealand Outdoor Instructors Association Incorporated, which comprises the Statement of Financial Position as at 30 June 2022, and the Statement of Financial Performance and statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Other information

The Committee is responsible for the other information. The other information comprises the entity information and Statement of Service Performance but does not include the financial statements and our reviewer's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the review or otherwise appears to be materially misstated. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Committee' Responsibility for the Performance Report

The Committee 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), and for such internal control as the Executive Committee 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.

Other than in our capacity as assurance practitioner we have no 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 the Performance Report does not present fairly, in all material respects, The Financial Position of New Zealand Outdoor Instructors Association Incorporated as at 30 June 2022 and its Financial Performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit)."

Smart Assurance Services Limited

John Patrick Murphy
Smart Assurance Services Limited
Chartered Accountant
Motueka, New Zealand
14 September 2022