

NZOIA
Excellence in Outdoor Leadership

Annual Report 2022/23

Alpine 1&2 Training (Photo: Cam Walker)



Canyon 1 Assessment – Jan 2023 (Photo credit: Tojine Houterbos)

NZOIA Chair Annual Report

2022/2023

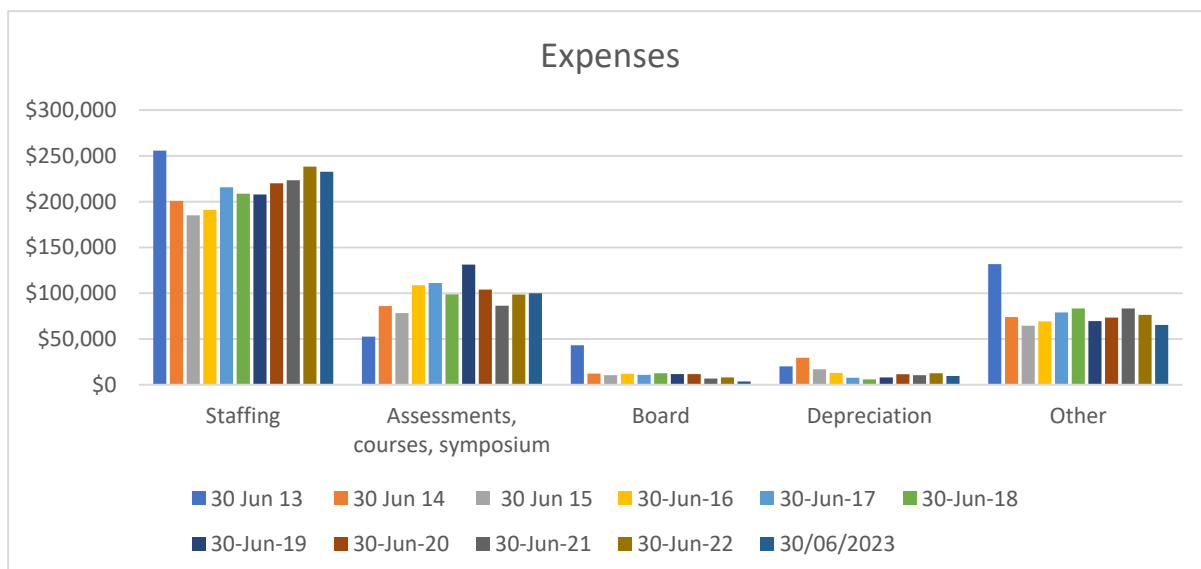
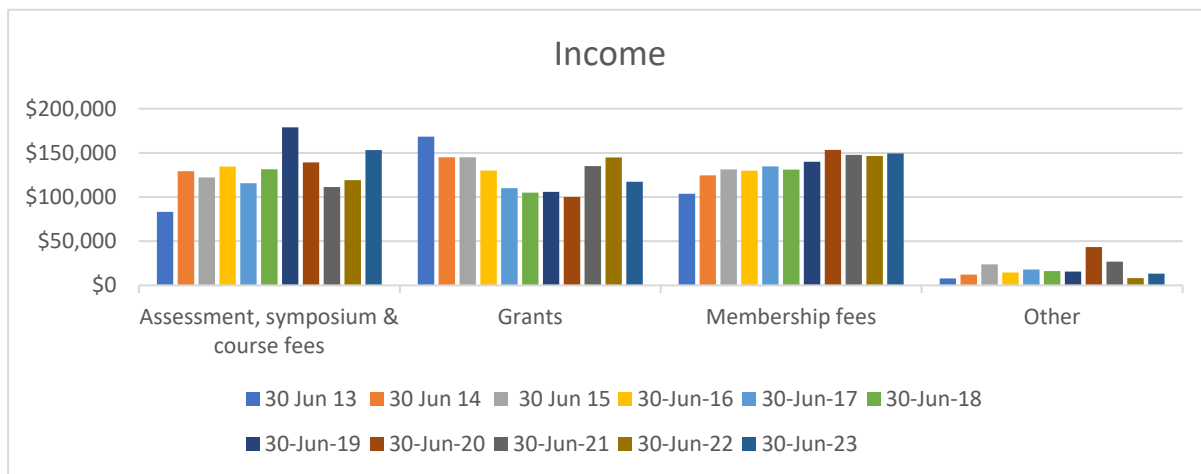
Kia ora koutou

The last year seems to have flown by in a haze of busyness. As we all find ourselves back in the position of making plans for the future with a much-improved likelihood they can happen, NZOIA assessments and refresher have been back at full speed and the 2023 Symposium is once again a sellout.

- 495 additional qualifications were gained representing a 95% pass rate.
- 410 members attended refresher and training workshops.
- 2643 qualifications were registered.
- Attendees reported a 96% satisfaction rating with quality of assessment events.
- The canyon, cave and canoe 1 upgrade reviews were completed.
- 10 new assessors joined the assessor pool and 42 attended the annual Assessors Conference.

Alongside calendared events, MOU's with a number of tertiary institutions and PTE's continue to provide a range of pathways for supporting instructors and guides on their qualification journey. Thank you to all of the Assessors who enabled this mountain of delivery to occur and play a vital role in the reputation and integrity of NZOIA qualifications.

The other key driver of all that we do is the NZOIA team of Sonya, Penny, Deb, Ali, Emma, Libby and Naomi. As Aotearoa has settled into its new operating normal the team has done a fantastic job of coordinating course delivery, looking for opportunities to keep NZOIA current and improve what we do, and achieving a \$22k surplus from a deficit budget. On behalf of the NZOIA Board and membership I'd like to recognise and thank them for their incredible work over the last year.



Our thanks also to the TSC; Sash Nukada, Keith Riley and Penny for continuing to cast their discerning eye over our assessments and processes, and ensuring we continue to represent best practice. And Jen Riley for coordinating another fantastic year of the Quarterly. Jen has a tough job chasing down our stories, so I encourage all members to reach out and share what is happening in your area.

Over the last year members of the NZOIA Board have attended several sector meetings in an information sharing, or advocacy role. Through these meetings it's great to hear other perspectives on the value NZOIA provides to the sector; integrity and consistency being key themes. "I know what a NZOIA qualification means, and what that person can do" is a statement I often hear.

Five years ago, when I first joined the NZOIA Board we were halfway through RoVE. And while that process is complete, we are still having conversations about the future look of NZQA qualification pathways for the sector. As a member association that operates with a comparatively small budget, we should all be incredibly proud that we have created and have maintained (since 1987) a qualification pathway that is seen as the benchmark for outdoor instructors and guides. Thank you to all of those who advocate on behalf of the association, as our wider sector continues through these qualification pathways discussions.

The NZOIA Board have been busy updating our strategic plan to ensure it is fit for purpose as the association continues to grow and change. We are keen to ensure we have the resources, capability, and structure in place to support NZOIA into the future. Sport NZ have provided additional support to assist with this review and we appreciate their continued belief in NZOIA.

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, it's a privilege to work alongside you all.



Gemma Parkin
Board Chair

Cave 2 Assessment – Oct 2022 (Photo credit: Kieran McKay)



Financial Report

2022/2023



Kayak 1 Assessment – Mar 2023 (Wayne Johnson)



Above: Rock 1 Assessment – Mar 2023; Below: Sea Kayak Leader Assessment – Jun 2023 (Sam Russek)

Snapshot

Outputs:

1,355

NZOIA Members



98%

Course
Satisfaction

3

Qualification
Review Completed
(Canyon, Cave,
Canoe 1 Upgrade)

22k

SURPLUS
2022/23



495

New qualifications gained

2,643

NZOIA Qualifications Registered

Annual Report

New Zealand Outdoor Instructors Association
For the year ended 30 June 2023

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Entity Information

New Zealand Outdoor Instructors Association For the year ended 30 June 2023

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 (1 x 0.75, 1 x 0.8 and 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 Registration and Membership fees, Course fees and by investment from Sport New Zealand.

Main Methods Used by Entity to Raise Funds

Registration and 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

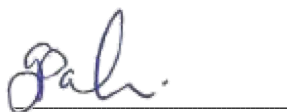
P O Box 1620, Nelson, New Zealand, 7040

Approval of Financial Report

New Zealand Outdoor Instructors Association For the year ended 30 June 2023

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 2023.

APPROVED

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

Gemma Parkin

Chairperson

Date: 21/09/2023

Statement of Service Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2023

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
- Maintain a high calibre Assessor Pool
- Offer a fit for purpose revalidation process and professional development opportunities for all members who hold NZOIA qualifications, awards 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.

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 workforce of quality 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 through strong financial management, policies, processes, controls, accountability and governance
- Safety Management System reflects current good practice.
- Maintain a high performing staff
- Embrace Te Ao Māori

Description and Quantification of the Entity's Outputs

Description	Goal 2022/23	Actual this year 2022/23	Actual last year 2021/22
NZOIA Membership Numbers	1300	1355 Achieved	1333 Achieved
Registered NZOIA Qualifications	2300	2643 Achieved	2413
NZOIA qualifications gained by leaders, instructors and guides	325	495	382
Satisfaction of participants with quality of assessment events	90%	96%	97%
Training and refresher workshop attendees	300	410	183
Satisfaction of participants with quality of refresher and training events	90%	100%	99%
Disciplines reviewed	2	3 Canyon Cave Canoe 1 Upgrade	1 Alpine 2 Postponed due to Covid-19 impact.
Annual Assessor forum and continuing professional development programme provided	Achieved	Achieved	Achieved
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>	120	120	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
External paper audit of NZOIA's Safety Management System	Pass	Pass	N/A
NZOIA Kaupapa finalised	Complete	Complete	Draft established

Statement of Financial Performance

New Zealand Outdoor Instructors Association For the year ended 30 June 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	117,300	127,200
Fees, subscriptions and other revenue from members	1	182,396	177,814
Revenue from providing goods or services	1	157,852	122,443
Interest, dividends and other investment revenue	1	8,605	2,628
Other revenue	1	156	19,957
Total Revenue		466,309	450,042
Expenses			
Employee related costs	2	223,070	218,742
Costs related to providing goods or service	2	174,685	198,743
Other expenses	2	46,559	47,475
Total Expenses		444,314	464,960
Surplus/(Deficit) for the Year		21,996	(14,918)

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 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Bank accounts and cash	3	155,164	129,077
Debtors and prepayments	3	100,299	92,188
Total Current Assets		255,463	221,265
Non-Current Assets			
Property, Plant and Equipment	5	9,968	16,768
Investments	3	265,000	215,000
Total Non-Current Assets		274,968	231,768
Total Assets		530,431	453,032
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	328,218	272,958
Employee costs payable	4	11,453	11,310
Total Current Liabilities		339,670	284,268
Total Liabilities		339,670	284,268
Total Assets less Total Liabilities (Net Assets)		190,760	168,765
Accumulated Funds			
Accumulated surpluses or (deficits)	6	190,760	168,765
Total Accumulated Funds		190,760	168,765

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 2023

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	134,895	138,000
Fees, subscriptions and other receipts from members	202,761	181,147
Receipts from providing goods or services	177,927	112,140
Interest, dividends and other investment receipts	7,105	2,387
Cash receipts from other operating activities	1,427	23,306
GST	8,637	(6,843)
Payments to suppliers and employees	(448,822)	(474,684)
Total Cash Flows from Operating Activities	83,930	(24,548)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	50,000	-
Payments to acquire property, plant and equipment	(7,844)	(5,600)
Payments to purchase investments	(100,000)	-
Total Cash Flows from Investing and Financing Activities	(57,844)	(5,600)
Net Increase/ (Decrease) in Cash	26,087	(30,148)
Cash Balances		
Cash and cash equivalents at beginning of period	129,077	159,225
Cash and cash equivalents at end of period	155,163	129,077
Net change in cash for period	26,087	(30,148)

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 2023

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Fixed Asset Additions								
50% deposit for site upgrade	29 Jun 2018	6,750	173	-	60.00%	104	6,681	69
Design of new website	22 Aug 2019	2,600	187	-	60.00%	112	2,525	75
Fibre upgrade to Office Phones	17 Dec 2019	555	314	-	20.00%	63	304	251
HP ProBook 445 G9 (Penny's Laptop)	23 Dec 2022	2,256	-	2,256	50.00%	658	658	1,598
HP Probook 650 G4 Business Laptop and warranty (Laptop08 - Ali's Laptop)	19 Feb 2019	1,702	168	-	50.00%	84	1,617	84
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop09 - Sonya's Laptop)	1 Sep 2019	1,970	287	-	50.00%	144	1,826	144
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop10 - Libby's Laptop)	1 Sep 2019	1,970	287	-	50.00%	144	1,826	144
HP Prodesk Computer	22 May 2015	1,107	8	-	50.00%	4	1,103	4
HP Prodesk upgrade SN 1912LZ0FDWW9 - WD Green SATA3 3D 2.5" SSD 240GB	1 Sep 2019	408	60	-	50.00%	30	378	30
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	1 Sep 2019	513	75	-	50.00%	37	475	37
Kuia & Korowai Storage Bag with Clip Hanger	23 May 2023	588	-	588	10.00%	10	10	578
Office chairs & filing cabinets	31 Oct 2011	1,981	305	-	16.00%	49	1,725	256
Office chairs, cabinet & mobile	30 Nov 2011	894	139	-	16.00%	22	777	117
Office Mobiles (x3)	11 Nov 2011	803	126	-	16.00%	20	698	105
Office Refit	31 Dec 2011	814	267	-	10.00%	27	574	240
Paddle (Award Trophy)	30 Jun 2017	520	379	-	10.00%	38	179	341
Samsung OS7030 Telephone System	21 Jul 2014	1,865	313	-	20.00%	63	1,615	250
Standing Desk	20 Jun 2016	640	275	-	13.00%	36	401	239
Website Development	31 May 2021	3,000	1,080	-	60.00%	648	2,568	432
Website Development	18 Oct 2019	6,307	555	-	60.00%	333	6,085	222
Website Development	7 May 2021	5,200	1,872	-	60.00%	1,123	4,451	749
Website Development	31 Aug 2020	1,400	252	-	60.00%	151	1,299	101
Website Development	30 Jun 2021	3,150	1,197	-	60.00%	718	2,671	479

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	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Website Development (Model client and Reports)	30 Jun 2022	5,000	4,750	-	60.00%	2,850	3,100	1,900
Website Development (Reports)	1 Apr 2022	1,400	1,190	-	60.00%	714	924	476
Website Upgrade. Dec 2019 / Jan 2020.	7 Feb 2020	700	84	-	60.00%	50	666	34
Website Upgrades	4 Mar 2022	1,050	840	-	60.00%	504	714	336
Website Upgrades	17 Apr 2020	1,500	204	-	60.00%	122	1,418	82
Wireless phone headset with Handset Lifter	3 Jul 2015	509	107	-	20.00%	21	424	85
Xero integration and Website development	13 Feb 2021	2,200	660	-	60.00%	396	1,936	264
Xero Integration and Website Development phase 2	28 Feb 2021	2,050	615	-	60.00%	369	1,804	246
Total Fixed Asset Additions		61,401	16,768	2,844		9,644	51,433	9,968
Total		61,401	16,768	2,844		9,644	51,433	9,968

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 2023

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 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grant Income		
Sport NZ	117,300	127,200
Total Grant Income	117,300	127,200
Total Donations, fundraising and other similar revenue	117,300	127,200
Fees, subscriptions and other revenue from members		
Member Subscriptions	182,396	177,814
Total Fees, subscriptions and other revenue from members	182,396	177,814
Revenue from providing goods or services		
Assessment / Refresher Income	98,169	91,435
Training Course Income	55,096	27,739
Marketing Income	1,050	1,093
Publications & Merchandise Income	3,537	2,176
Total Revenue from providing goods or services	157,852	122,443
Interest, dividends and other investment revenue		
Interest Received	8,605	2,628
Total Interest, dividends and other investment revenue	8,605	2,628
Other revenue		
Sundry Income	156	2,270
MSD Wage Subsidy & Resurgence Support Fund	-	17,687
Total Other revenue	156	19,957
	2023	2022

2. Analysis of Expenses

Employee related costs		
ACC Levies	521	580
Wages & Salaries	222,549	218,162
Total Employee related costs	223,070	218,742
Costs related to providing goods or services		
Advocacy and Promotion	-	500
Assessment / Refresher / Revalidation Course Expenses	67,163	85,802
Bank Fees	1,932	2,247
Board Expenses	3,657	7,995
Cleaning	992	1,069
Computer, Website & IT Expenses	6,094	5,497
Projects and Consultancy and Contractor Expenses	4,900	3,125
Electricity	310	310

	2023	2022
Executive Expenses	10,127	20,000
General Expenses	787	841
Graphic Design Expenses	120	160
Health and Safety	1,257	831
Insurance	5,959	5,230
Postage, freight & packaging	2,043	1,397
Printing & Stationery	2,304	1,458
Publication / Merchandise Expenses	12,941	18,719
Qualification Review	3,619	9,075
Rent & Rates	8,923	8,882
Travel & Accommodation	648	810
Subscriptions	620	1,471
Symposium Expenses	20,127	(452)
Telephone	3,469	3,499
Training Course Costs	16,413	19,910
Staff Expenses	281	315
Total Costs related to providing goods or services	174,685	198,691
Other expenses		
Accounting fees	3,809	3,398
Depreciation	9,644	12,597
Loss on Disposal of Assets	-	224
Unpaid Membership Fees	33,105	31,256
Total Other expenses	46,559	47,475
	2023	2022

3. Analysis of Assets

Bank accounts and cash

ASB Cheque Account	140,739	116,942
ASB Oncall Account	-	-
ASB Savings Account	863	851
BNZ Autocall Account	13,024	10,751
BNZ Chq Account	537	533
Total Bank accounts and cash	155,164	129,077

Debtors and prepayments

Accounts Receivable	97,993	91,358
Accrued Interest	2,106	605
Petty Cash	200	225
Total Debtors and prepayments	100,299	92,188

Investments

Bank Term Deposits

ASB Term Deposit 79	50,000	50,000
ASB Term Deposit 80	65,000	65,000
ASB Term Deposit 81	50,000	-

ASB Term Deposit 82	50,000	-
BNZ Term Deposit 3021	-	50,000
BNZ Term Deposit 3022	50,000	50,000
Total Investments	265,000	215,000

2023 2022

4. Analysis of Liabilities

Creditors and accrued expenses

Income Received in Advance	271,135	226,276
Accounts Payable	10,960	14,153
Credit Cards	77	713
GST	46,047	31,817
Total Creditors and accrued expenses	328,218	272,958

Employee costs payable

Accrued Holiday Pay	10,923	10,518
Accrued Wages & Salaries	530	792
Total Employee costs payable	11,453	11,310

2023 2022

5. Property, Plant and Equipment

Plant and Equipment

Plant and machinery owned	61,401	58,557
Accumulated depreciation	(51,433)	(41,789)
Total Plant and Equipment	9,968	16,768

Total Property, Plant and Equipment **9,968** **16,768**

2023 2022

6. Accumulated Funds

Accumulated Funds

Opening Balance	168,765	183,682
Accumulated surpluses or (deficits)	21,996	(14,918)
Total Accumulated Funds	190,760	168,765

Total Accumulated Funds **190,760** **168,765**

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. \$144.20 per mth.

8. Securities and Guarantees

The New Zealand Outdoors Instructors Association has two ASB Visa Credit Cards held by office staff with limits of \$5,000:

9. Related Parties

The following Related Party Transactions took place during the year:

Related Party	Relationship	Nature of Transaction
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 \$33,105 (2022: \$31,256)

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 2023, 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 2023 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
21 September 2023