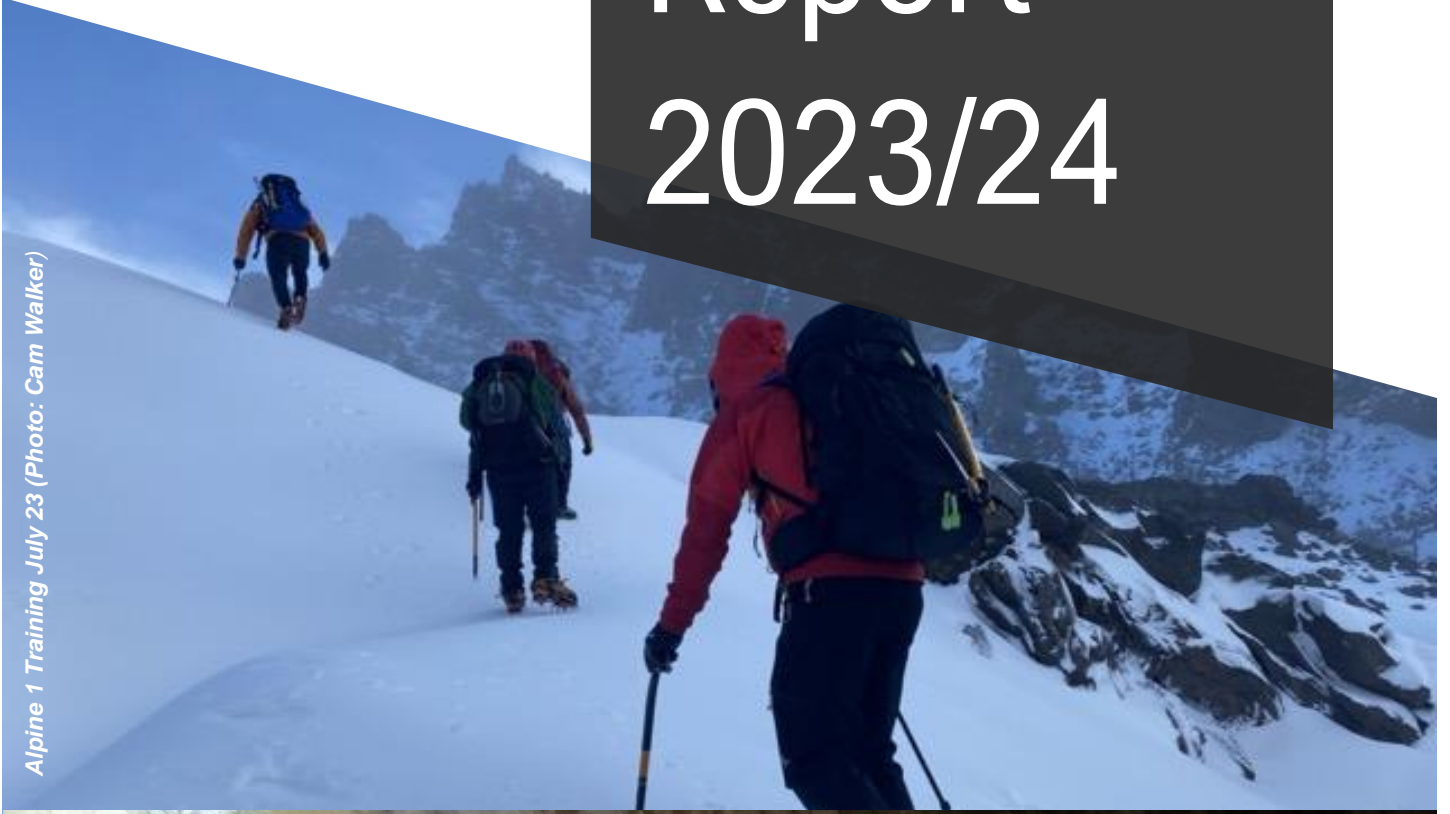


**NZOIA**  
Excellence in Outdoor Leadership

# Annual Report 2023/24

Alpine 1 Training July 23 (Photo: Cam Walker)



Cave 1 Training - Mar 2024 (Photo Kieran McKay)

# NZOIA Chair Annual Report

# 2023/2024

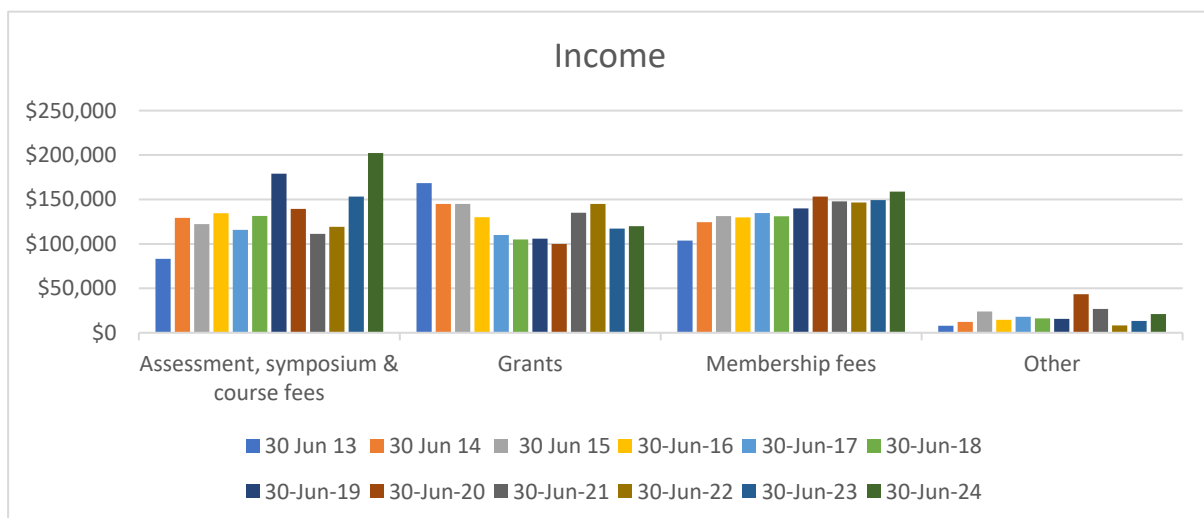
Kia ora koutou

2023-2024, or as I think of it, the year of the bounce back! Gosh it's been a busy one, with NZOIA reaching its biggest membership size ever. With the majority of NZOIA's members engaging with the association around qualifications, revalidation and training, the delivery calendar was busy. Below are some of the achievements we saw over the last year, congratulations to everyone who is represented by the collective display of achievement and knowledge these numbers represent.

- 532 additional qualifications were gained
- 412 members attended refresher and training workshops
- 2650 qualifications were registered
- 1447 NZOIA members
- Attendees reported a 94% satisfaction rating with quality of assessment events.

Thank you to all the assessors who enabled this delivery to occur and play a vital role in the reputation and integrity of NZOIA qualifications. This includes our MOU partners who include NZOIA qualifications as part of their learning pathway and provide a first introduction to NZOIA for many new instructors and guides.

Behind the scenes the NZOIA team of Penny, Sonya, Ali, Emma, and Sal tackle a mountain of co-ordination to ensure all this delivery happens. On behalf of the NZOIA Board and membership I'd like to recognise and thank them for their incredible work over the last year. This increase in delivery alongside tight ongoing financial controls saw NZOIA achieve a \$37k surplus, funds which will be reinvested as we focus on future growth and a sustainable future.



For a number of years our core team have been ably supported by Deb Hurdle who provided Executive Services support for NZOIA. With recent changes to our leadership structure Deb finished her time with NZOIA at the end of June 2024. Deb's knowledge of the sector, passion for what we do, quick wit, dancefloor antics, and ability to call a spade a spade has been a real asset to NZOIA over the years. As the board chair I always appreciated Deb's pragmatic advice and ability to look to the future. On behalf of all of us a heartfelt thanks to Deb for all her time and energy, and we hope she won't be a stranger.

Our thanks also to the TSC; Sash Nukada, Keith Riley and Penny for continuing to ensure we represent best practice. The TSC contribute countless volunteer hours to the association undertaking some of the tricky tasks on behalf of us all. And to Jen Riley for coordinating another fantastic year of the Quarterly.

The NZOIA Board have spent the last year finalising and taking steps towards the implementation of our new strategic plan. A key focus here is ensuring we have the capability and capacity to move into the future, allowing us to grow while maintaining current and fit for purpose systems and resources. To enable the implementation of our strategic plan we welcomed Peter Drew to NZOIA in the role of Chief Executive, as I present this report Peter is three weeks into his time with NZOIA but already hitting the ground running.

Throughout this time of strategic refocus and planning NZOIA has received incredible support from the team at SportNZ who continue to personify the word 'partnership'. Our thanks to Andrew Corkill our partnerships manager and the wider SportNZ team for your ongoing commitment to NZOIA's success.

Finally, thank you to the NZOIA Board; Ben White, Dallis Waters, Jo Thompson, Karllie Clifton, Travis Donoghue, Mark Johnston and Tim Wills (who finished his term in April) for your continued work and commitment to the Association, it's a privilege to work alongside you all.



**Gemma Parkin**  
Board Chair



*Kayak 1 Assessment – Model Client day – Mar 24 (Keith Riley)*



# Financial Report

2023/2024



*Bush 1 Assessment – Nov 2023 (Rob Hutterd)*



*Canyon 1 Assessment – Dec 2023 (Toine Houtenbos)*



*Rock 1 Refresher – Oct 2023 (Bridg Janse)*



# Snapshot

Outputs:

1,447

NZOIA Members



98%

Course  
Satisfaction

412

Training &  
Refresher  
Workshop  
attendees

37.6k

SURPLUS  
2023/24



532

New qualifications gained

2,650

NZOIA Qualifications Registered

# Annual Report

New Zealand Outdoor Instructors Association Incorporated  
For the year ended 30 June 2024

Prepared by Smart Business Centre Motueka Limited

# Contents

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

# Entity Information

## New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2024

### 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
- Mark Johnston
- Dallis Parker Waters
- Karlie Clifton

Tim Wills stepped down from the Board in May 2024 and Mark Johnston was elected in his place.

### 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**

NZOIA phased out its physical office in Nelson at the end of October 2023 and now operates a virtual office. NZOIA physical address for legal purposes is our Accountants: C/- Smart Business Centre Motueka Ltd, 12 Wallace Street, Motueka 7120

### **Postal Address**

P O Box 1620, Nelson, New Zealand, 7040

# Approval of Financial Report

## New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2024

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 2024.

APPROVED



---

Gemma Parkin

Chairperson

Date: 4 September 2024

# Statement of Service Performance

## New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2024

### 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
- Communicate with members on a regular basis
- Advocate for and on behalf of members to protect and grow outdoor sector opportunities and vocation
- Deliver 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 23/24	Actual this year 2023/24	Actual last year 2022/23
NZOIA Membership Numbers	1387	1447	1355
Registered NZOIA Qualifications	2400	2650	2643
NZOIA qualifications gained by leaders, instructors and guides	350	532	495
Satisfaction of participants with quality of assessment events	90%	94%	96%
Training and refresher workshop attendees	250	412	410
Satisfaction of participants with quality of refresher and training events	90%	100%	100%
Annual Assessor forum and continuing professional development programme provided	Achieved	Achieved	Achieved
2023 National Training Symposium participants	120	134	120
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
Te reo and tikanga professional development for NZOIA staff	Complete	Complete	Complete

# Statement of Financial Performance

## New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2024

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	120,000	117,300
Fees, subscriptions and other revenue from members	1	205,869	182,396
Revenue from providing goods or services	1	206,658	157,852
Interest, dividends and other investment revenue	1	16,439	8,605
Other revenue	1	64	156
<b>Total Revenue</b>		<b>549,030</b>	<b>466,309</b>
<b>Expenses</b>			
Employee related costs	2	244,348	223,070
Costs related to providing goods or service	2	211,521	174,685
Other expenses	2	55,539	46,559
<b>Total Expenses</b>		<b>511,408</b>	<b>444,314</b>
<b>Surplus/(Deficit) for the Year</b>		<b>37,623</b>	<b>21,996</b>

**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 Incorporated As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	192,516	155,164
Debtors and prepayments	3	112,467	100,299
<b>Total Current Assets</b>		<b>304,983</b>	<b>255,463</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	4,292	9,968
Investments	3	245,000	265,000
<b>Total Non-Current Assets</b>		<b>249,292</b>	<b>274,968</b>
<b>Total Assets</b>		<b>554,275</b>	<b>530,431</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	314,761	328,218
Employee costs payable	4	11,131	11,453
<b>Total Current Liabilities</b>		<b>325,893</b>	<b>339,670</b>
<b>Total Liabilities</b>		<b>325,893</b>	<b>339,670</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>228,383</b>	<b>190,760</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	228,383	190,760
<b>Total Accumulated Funds</b>		<b>228,383</b>	<b>190,760</b>

**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 Incorporated For the year ended 30 June 2024

	2024	2023
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	143,375	135,295
Fees, subscriptions and other receipts from members	199,429	202,417
Receipts from providing goods or services	185,219	177,871
Interest, dividends and other investment receipts	15,335	7,105
Cash receipts from other operating activities	1,537	1,427
GST	(2,958)	8,637
Payments to suppliers and employees	(525,106)	(448,822)
<b>Total Cash Flows from Operating Activities</b>	<b>16,831</b>	<b>83,930</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	522	-
Receipts from sale of investments	71,439	50,000
Payments to acquire property, plant and equipment	-	(7,844)
Payments to purchase investments	(1,439)	(100,000)
Cash Flows from Other Investing and Financing Activities	(50,000)	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>20,522</b>	<b>(57,844)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>37,353</b>	<b>26,087</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	155,163	129,077
Cash and cash equivalents at end of period	192,516	155,163
Net change in cash for period	37,353	26,087

**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 Incorporated For the year ended 30 June 2024

NAME	PURCHASED	COST	OPENING VALUE	DISPOSALS	LOSS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Fixed Asset Additions</b>									
50% deposit for site upgrade	29 Jun 2018	6,750	69	-	-	60.00%	41	6,722	28
Design of new website	22 Aug 2019	2,600	75	-	-	60.00%	45	2,570	30
Fibre upgrade to Office Phones	17 Dec 2019	555	251	251	251	20.00%	-	-	-
HP ProBook 445 G9 - Laptop 11 (OM)	23 Dec 2022	2,256	1,598	-	-	50.00%	799	1,457	799
HP Probook 650 G4 Business Laptop and warranty (Laptop08 - Ali's Laptop)	19 Feb 2019	1,702	84	-	-	50.00%	42	1,660	42
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop09 - Sonya's Laptop)	1 Sept 2019	1,970	144	-	-	50.00%	72	1,898	72
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop10 - Libby's Laptop)	1 Sept 2019	1,970	144	-	-	50.00%	72	1,898	72
HP Prodesk Computer	22 May 2015	1,107	4	4	4	50.00%	-	-	-
HP Prodesk upgrade SN 1912LZ0FDWW9 - WD Green SATA3 3D 2.5" SSD 240GB	1 Sept 2019	408	30	30	30	50.00%	-	-	-
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	1 Sept 2019	513	37	-	-	50.00%	19	494	19
Kuia & Korowai Storage Bag with Clip Hanger	23 May 2023	588	578	-	-	10.00%	58	68	520
Office chairs & filing cabinets	31 Oct 2011	1,981	256	256	10	16.00%	-	-	-
Office chairs, cabinet & mobile	30 Nov 2011	894	117	117	95	16.00%	-	-	-
Office Mobiles (x3)	11 Nov 2011	803	105	105	85	16.00%	-	-	-
Office Refit	31 Dec 2011	814	240	240	6	10.00%	-	-	-
Paddle (Award Trophy)	30 Jun 2017	520	341	-	-	10.00%	34	213	307
Samsung OS7030 Telephone System	21 Jul 2014	1,865	250	250	250	20.00%	-	-	-
Standing Desk	20 Jun 2016	640	239	-	-	13.00%	31	432	208
Website Development	31 May 2021	3,000	432	-	-	60.00%	259	2,827	173
Website Development	18 Oct 2019	6,307	222	-	-	60.00%	133	6,218	89
Website Development	7 May 2021	5,200	749	-	-	60.00%	449	4,900	300

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

NAME	PURCHASED	COST	OPENING VALUE	DISPOSALS	LOSS	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Website Development	31 Aug 2020	1,400	101	-	-	60.00%	60	1,360	40
Website Development	30 Jun 2021	3,150	479	-	-	60.00%	287	2,958	192
Website Development (Model client and Reports)	30 Jun 2022	5,000	1,900	-	-	60.00%	1,140	4,240	760
Website Development (Reports)	1 Apr 2022	1,400	476	-	-	60.00%	286	1,210	190
Website Upgrade. Dec 2019 / Jan 2020.	7 Feb 2020	700	34	-	-	60.00%	20	687	13
Website Upgrades	4 Mar 2022	1,050	336	-	-	60.00%	202	916	134
Website Upgrades	17 Apr 2020	1,500	82	-	-	60.00%	49	1,467	33
Wireless phone headset with Handset Lifter	3 Jul 2015	509	85	-	-	20.00%	17	441	68
Xero integration and Website development	13 Feb 2021	2,200	264	-	-	60.00%	158	2,094	106
Xero Integration and Website Development phase 2	28 Feb 2021	2,050	246	-	-	60.00%	148	1,952	98
<b>Total Fixed Asset Additions</b>		<b>61,401</b>	<b>9,968</b>	<b>1,254</b>	<b>732</b>		<b>4,422</b>	<b>48,682</b>	<b>4,292</b>
<b>Total</b>		<b>61,401</b>	<b>9,968</b>	<b>1,254</b>	<b>732</b>		<b>4,422</b>	<b>48,682</b>	<b>4,292</b>

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



# Statement of Accounting Policies

## New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2024

### 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 Incorporated For the year ended 30 June 2024

	2024	2023
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
<b>Grant Income</b>		
Sport NZ	120,000	117,300
<b>Total Grant Income</b>	<b>120,000</b>	<b>117,300</b>
<b>Total Donations, fundraising and other similar revenue</b>	<b>120,000</b>	<b>117,300</b>
<b>Fees, subscriptions and other revenue from members</b>		
Member Subscriptions	205,869	182,396
<b>Total Fees, subscriptions and other revenue from members</b>	<b>205,869</b>	<b>182,396</b>
<b>Revenue from providing goods or services</b>		
Assessment / Refresher Income	124,732	98,169
Training Course Income	77,478	55,096
Marketing Income	1,050	1,050
Publications & Merchandise Income	3,398	3,537
<b>Total Revenue from providing goods or services</b>	<b>206,658</b>	<b>157,852</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received	16,439	8,605
<b>Total Interest, dividends and other investment revenue</b>	<b>16,439</b>	<b>8,605</b>
<b>Other revenue</b>		
Sundry Income	64	156
<b>Total Other revenue</b>	<b>64</b>	<b>156</b>
	<b>2024</b>	<b>2023</b>

## 2. Analysis of Expenses

<b>Employee related costs</b>		
ACC Levies	604	521
Wages & Salaries	243,744	222,549
<b>Total Employee related costs</b>	<b>244,348</b>	<b>223,070</b>
<b>Costs related to providing goods or services</b>		
Assessment / Refresher / Revalidation Course Expenses	87,514	67,163
Bank Fees	2,046	1,932
Board Expenses	15,682	3,657
Cleaning	6	992
Computer, Website & IT Expenses	10,334	6,094
Projects and Consultancy and Contractor Expenses	-	4,900
Electricity	103	310
Executive Expenses	10,000	10,127
General Expenses	539	787

	2024	2023
Graphic Design Expenses	120	120
Health and Safety	171	1,257
Insurance	6,201	5,959
Postage, freight & packaging	1,710	2,043
Printing & Stationery	1,776	2,304
Publication / Merchandise Expenses	9,203	12,941
Qualification Review	2,000	3,619
Rent & Rates	2,930	8,923
Travel & Accommodation	3,498	648
Subscriptions	886	620
Symposium Expenses	21,802	20,127
Telephone	2,748	3,469
Training Course Costs	29,938	16,413
Staff Expenses	2,315	281
<b>Total Costs related to providing goods or services</b>	<b>211,521</b>	<b>174,685</b>
<b>Other expenses</b>		
Accounting fees	3,269	3,809
Depreciation	4,422	9,644
Loss on Disposal of Assets	732	-
Unpaid Membership Fees	47,116	33,105
<b>Total Other expenses</b>	<b>55,539</b>	<b>46,559</b>
	2024	2023

### 3. Analysis of Assets

#### Bank accounts and cash

ASB Cheque Account	175,729	140,739
ASB Savings Account	888	863
BNZ Autocall Account	15,342	13,024
BNZ Chq Account	557	537
<b>Total Bank accounts and cash</b>	<b>192,516</b>	<b>155,164</b>

#### Debtors and prepayments

Accounts Receivable	109,029	97,993
Accrued Interest	3,209	2,106
Petty Cash	229	200
<b>Total Debtors and prepayments</b>	<b>112,467</b>	<b>100,299</b>

#### 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	30,000	50,000
ASB Term Deposit 83	50,000	-

BNZ Term Deposit 3022	50,000	50,000
<b>Total Investments</b>	<b>245,000</b>	<b>265,000</b>

2024                      2023

#### 4. Analysis of Liabilities

##### Creditors and accrued expenses

Income Received in Advance	258,651	271,135
Accounts Payable	11,302	10,960
Credit Cards	535	77
GST	44,274	46,047
<b>Total Creditors and accrued expenses</b>	<b>314,761</b>	<b>328,218</b>

##### Employee costs payable

Accrued Holiday Pay	10,388	10,923
Accrued Wages & Salaries	743	530
<b>Total Employee costs payable</b>	<b>11,131</b>	<b>11,453</b>

2024                      2023

#### 5. Property, Plant and Equipment

##### Plant and Equipment

Plant and machinery owned	52,974	61,401
Accumulated depreciation	(48,682)	(51,433)
<b>Total Plant and Equipment</b>	<b>4,292</b>	<b>9,968</b>

<b>Total Property, Plant and Equipment</b>	<b>4,292</b>	<b>9,968</b>
--	--------------	--------------

2024                      2023

#### 6. Accumulated Funds

##### Accumulated Funds

Opening Balance	190,760	168,765
Accumulated surpluses or (deficits)	37,623	21,996
<b>Total Accumulated Funds</b>	<b>228,383</b>	<b>190,760</b>

<b>Total Accumulated Funds</b>	<b>228,383</b>	<b>190,760</b>
--------------------------------	----------------	----------------

#### 7. Securities and Guarantees

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

## 8. 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
Benjamin White	Board Member	Payments for running NZOIA Assessments and Kayak Qualification Review.
David Mangnall	Related to person preparing Annual Accounts	Payments for running NZOIA Assessments

## 9. 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).

## 10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 11. Unpaid Membership Fees \$47,116 (2023: \$33,105)

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 2024, 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.

Our associated firm 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 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 2024 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*

*Smart Assurance Services Limited*

*John Patrick Murphy*

*Chartered Accountant*

*Motueka, New Zealand*

*4 September 2024*