

ANNUAL REPORT 2024-25

NEW ZEALAND OUTDOOR
INSTRUCTORS ASSOCIATION INC.

NZOIA
Excellence in Outdoor Leadership



Rock Training. Photo: Anna Scherlinck

CHAIR REPORT

2024/2025 has been a year of growth, change, and setting the stage for NZOIA's future.

At the 2024 Symposium we welcomed Peter as our Chief Executive, this was a key step forward, allowing the Board to focus more clearly on governance and long-term strategy, while Peter leads the operational side. Having this extra capacity has given us space to widen our engagement with sector partners, contribute to submissions, and think ahead about the next two to three years.

Our Board has enjoyed stability for several years, and now we're turning our attention to succession planning to ensure fresh perspectives and continuity. At the end of last year we farewellled independent board member Dallis Waters, whose strategic thinking and sector knowledge have been greatly valued over the past four years. We thank Dallis sincerely for her contribution. We've also recently welcomed Justine Kennard to the Board. As a chartered accountant, Justine brings strong financial, business, and systems expertise, and her fresh perspective is already enriching our discussions.

It's encouraging to see the impact of these changes recognised externally too. As noted in the Sport NZ Partnership Investment Report: *"NZOIA has undoubtedly delivered meaningful structural, strategic, and financial changes over 2024/25 that align with its agreed impact measures and most importantly, are strengthening the organisation to have an even greater impact into the future."*

The staff team has been equally focused on building for the future, with business planning and IT reviews underway. A huge thank you to the team, who not only keep daily operations running smoothly but also continue to grow and strengthen the association. Membership is at its highest ever, with **1,538 members**. Alongside this, **578 new qualifications** were awarded in 2024/2025 – a tremendous achievement that reflects the positive impact our members are having across the sector.

Finally, thank you to every member for your commitment and contribution. Together, we're ensuring that the NZOIA brand continues to stand for excellence, and we can all be excited about the journey ahead.



GEMMA PARKIN

Chair



NZOIA Symposium Kayak Rescue PD Workshop. Photo: Tim Shaw



Alpine 2 Assessment. Photo: Gregg Beisly

CEO REPORT

PETER DREW

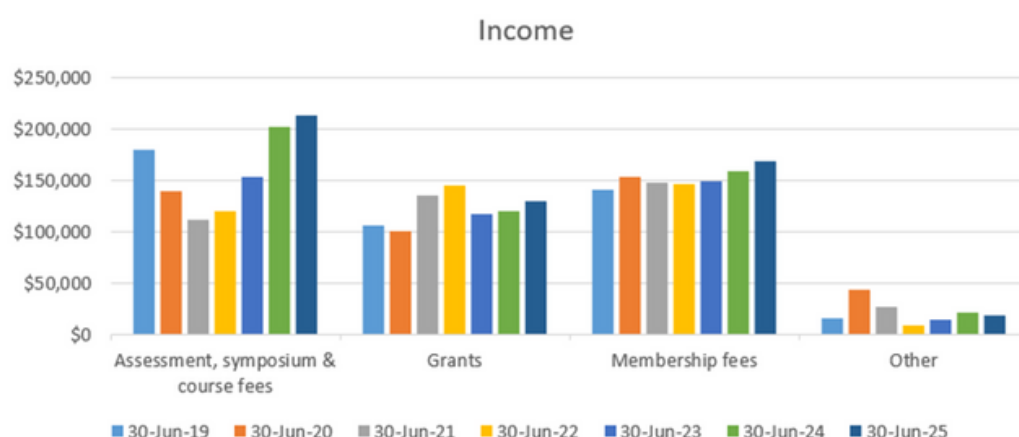
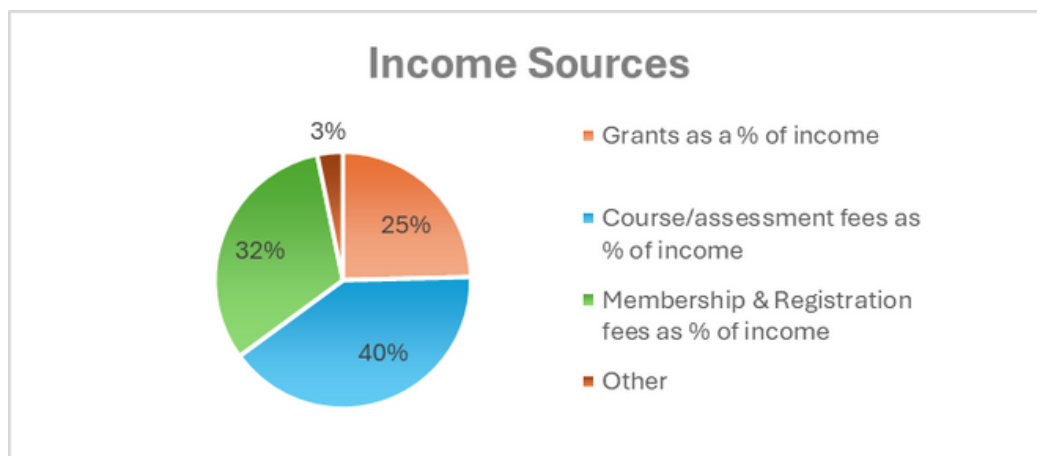
Tēnā koutou katoa. What a year it's been for NZOIA. Some big achievements, some challenges, and a lot of continual change and development. 2024-25 was the first year of NZOIA's new three-year Strategy Plan, and the first year of our new four-year funding partnership plan with Sport NZ. These two things go hand in hand as NZOIA aims to achieve our key objectives that have been set through both of those processes, and our Mission Statement "To enable enriching and safe experiences in the outdoors".

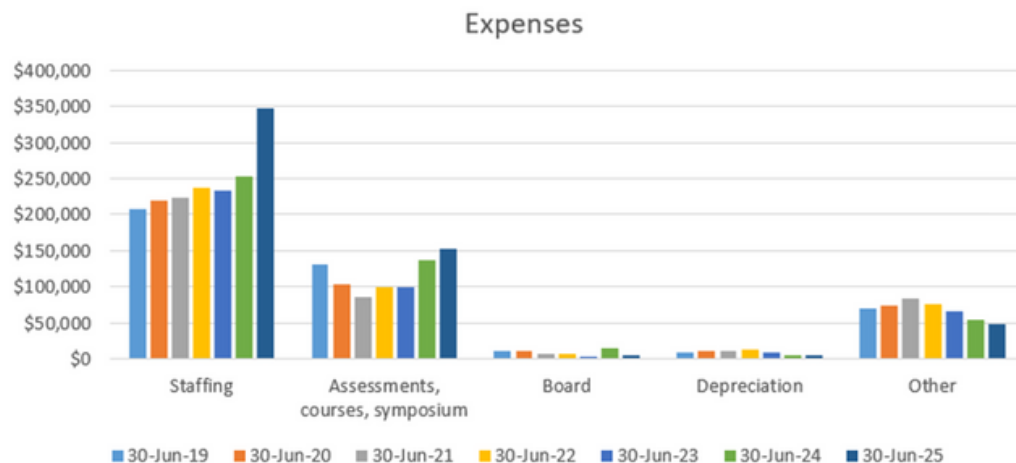
In 2024-25 we achieved some great success towards these objectives. Our NZOIA membership increased from 1,447 to 1,538, which is the highest it has ever been. What a great thing for us to be able to say. The total number of NZOIA members who hold a current registered qualification has now increased to 1,079, and the total number of NZOIA qualifications increased from 2,650 to 2,911.

These numbers are all significantly above the targets that were set for the year, and this is a very positive sign that the outdoor sector in general is thriving in NZ, but also that outdoor instructors and guides in NZ are seeing the positive value in having a NZOIA qualification. It also means that there are now a lot more NZOIA instructors and guides across the country who are able to provide those enriching and safe outdoor experiences that we are striving to enable. For these successes I must acknowledge the passionate input and commitment of the NZOIA staff and our great network of Assessors across the country who week in and week out are pulling together what is a massive annual calendar of Assessments, pre-training, and refresher courses. In 2024-25 the team oversaw a total of 578 NZOIA qualifications being passed. That is a huge number for our small NZOIA team to coordinate and is up by 46 on the previous year.

As an important part of this growth, NZOIA has also been growing our funding partners. The first half of 2025 has seen four new funding partners coming on board to support NZOIA. This includes Grassroots Central Trust, NZ Community Trust, the Lion Foundation, and Pub Charity Ltd. The growth of this funding support is absolutely critical for NZOIA to be able to continue to grow and evolve as needed to service the increasing requirements for our outdoor instructing and guiding community. A very big thank you goes to these new funding partners. Also, a huge thank you to our main funding partner, Sport NZ. Not only are Sport NZ supporting NZOIA through a very significant four-year funding partnership, but they have also been providing invaluable professional expertise, advice, and business support. As a small organisation with limited people resources, this support has been incredibly valuable to NZOIA, and our thanks go to Sport NZ for this ongoing support.

However, with NZOIA needing to expand its people resources to meet demand, and other crucial investments in 2024-25, it has been a year where the budget has needed to be pushed significantly, and necessary investments made for the growth and development of the organisation. In 2024 NZOIA made some significant investment decisions, and consequently, after a number of years of being able to build up NZOIA's financial reserves, which was a great achievement, NZOIA has in 2024-25 shown an end of year deficit of \$31,452. This end of year result was against a budgeted deficit of \$106,739 at the beginning of the year, which in the context of things was an excellent outcome. Overall NZOIA is still in a strong financial position with net assets of \$196,931. As we continue to further develop our external funding revenue, and other income streams, then the goal is to re-establish a strong and sustainable annual budget position as quickly as possible, and to continue to be able to make important strategic investments into our operations.





Part of the investments mentioned above have been some much needed changes and modernising of our information and communication systems. There is still much more that is needed to be done in this area, but we have recently achieved some useful improvements in the way that candidates and Assessors are able to access and share important information. We have recently developed our training resource platform to enable candidates to better prepare for the assessment process and to have a better awareness of what is involved. We want to minimise barriers to potential candidates and to help equip them as much as possible with supporting information and knowledge. As well as continuing to improve the information sharing around Assessments, we also want to have a much more visible presence across the outdoor community, and to have a much greater interactive presence with the outdoor community. There have also been continual changes and updates to various parts of the NZOIA syllabus, and new elements of our NZOIA qualifications constantly developing. Thank you to the Technical Sub Committee for the huge amount of work they do constantly to ensure NZOIA's qualifications and processes are remaining world class and fit for purpose. An important part of our process of updating our syllabus and ways of operating has been our continued progress to integrate te ao Māori and our NZOIA Kaupapa throughout our operations. This will continue.

Looking ahead, there are always obstacles and challenges to navigate around on the upward trek towards the summit. There are important legislative changes on the horizon around access to conservation land which could have significant impact on the NZ outdoor sector. We will continue to work with Recreation Aotearoa, DOC, and other government agencies on this and other issues, and we will continue to act as a positive advocate for the outdoor sector and our NZOIA members on these things.

Finally, a huge thank you to everyone who has supported and contributed to NZOIA's operations in 2024-25, including our dedicated NZOIA staff, our fantastic nationwide network of world class Assessors, all our supporting partners, and all of our supporting volunteers who do so much, including our NZOIA board members.

Ngā mihi nui

PETER DREW

Chief Executive



A photograph of three men in a river, likely during a training exercise. The man in the center, wearing a blue shirt and a black beanie, is being assisted by two other men. One man on the left is wearing a grey shirt and an orange backpack, and the other on the right is wearing a green shirt and a blue backpack. They are all wearing waders and are in the water. The background is a rocky riverbank.

1,538

NZOIA Members

97%

Course Satisfaction

578

New qualifications awarded

2,911

NZOIA Qualifications Registered

Bush 1 Training Course. Photo: Andy Thompson Photography

Performance Report

New Zealand Outdoor Instructors Association Incorporated
For the year ended 30 June 2025

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	Depreciation Schedule
12	Statement of Cash Flows
13	Statement of Accounting Policies
14	Notes to the Performance Report
19	Independent Assurance Practitioner's Review Report

Entity Information

New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2025

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: 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

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. There is a technical advisory committee to advise on standards and syllabus.

NZOIA's staff consist of four full-time (1 x 0.75, 2 x 0.8, 1 x 0.9) staff (Course Coordinator, Operations Manager, Chief Executive and Business and Development Manager), and two part-time administration staff (0.375).

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
- Karlle Clifton

Dallis Parker Waters stepped down from the Board in October 2024.

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 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/- Smart Business Centre Motueka Ltd, 12 Wallace Street, Motueka 7120

Postal Address


PO Box 1620, Nelson, New Zealand, 7040

Approval of Financial Report

New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2025

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 2025.

APPROVED



Gemma Parkin - Chairperson

Date 12 September 2025

Statement of Service Performance

New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2025

'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.
- 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, upskill, train, revalidate and contribute to NZOIA.
- Existing members & potential members have an improved customer service experience.
- Improved benefits and support to NZOIA members.

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.
- Operate in a professional manner with efficient systems & processes.
- Maintain a high performing staff.
- Safety Management System reflects current good practice.
- Engage with key stakeholders who can positively impact NZOIA's strategic objectives.
- Diversity and cultural integration are embraced.

Description and Quantification of the Entity's Key Activities

Description	Actual 2023/24	Goal 2024/25	Actual 2024/25
Number of NZOIA members who hold registered qualifications	Not measured	950	1079
Total number of NZOIA registered qualifications	2,650	2,600	2,911
NZOIA qualifications passed during 2024-25	532	400	578
Number of NZOIA members	1,447	1,500	1,538
Develop new funding streams	\$0	\$75,000	\$40,000
Sport NZ Partnership - outcomes achieved and partnership remains strong	Achieved	Achieve outcome	Achieved
Website & IT systems upgraded to enhance staff efficiency & customer service	To do	Achieve outcome	Part achieved
Increase people capacity and capability	Part achieved	Achieve outcome	Achieved
Further develop working partnerships and collaborations with key partners	Achieved	Achieve outcome	Achieved
Further develop member benefits	Achieved	Achieve outcome	Achieved

Statement of Financial Performance

New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2025

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

	NOTES	2025	2024
Revenue			
General grants	1	13,750	-
Non-government service delivery grants/contracts	1	115,800	120,000
Membership fees and subscriptions	1	214,169	205,869
Revenue from commercial activities	1	214,661	204,955
Interest, dividends and other investment revenue	1	13,777	16,439
Other revenue	1	2,416	1,768
Total Revenue		574,574	549,030
Expenses			
Employee remuneration and other related expenses	2	438,566	331,986
Volunteer related expenses	2	4,832	15,682
Expenses related to commercial activities	2	111,260	111,470
Other expenses	2	51,368	52,270
Total Expenses		606,026	511,408
Surplus/(Deficit) for the Year		(31,452)	37,623

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 2025

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

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Cash and short-term deposits	3	169,261	192,745
Debtors and prepayments	3	125,448	112,238
Total Current Assets		294,709	304,983
Non-Current Assets			
Property, Plant and Equipment	5	16,336	4,292
Investments	6	245,000	245,000
Total Non-Current Assets		261,336	249,292
Total Assets		556,045	554,275
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	53,038	56,111
Employee costs payable	4	16,605	11,131
Deferred revenue	4	289,471	258,651
Total Current Liabilities		359,115	325,893
Total Liabilities		359,115	325,893
Total Assets less Total Liabilities (Net Assets)		196,931	228,383
Accumulated Funds			
Accumulated surpluses (or deficits)	7	196,931	228,383
Total Accumulated Funds		196,931	228,383

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 2025

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	SALE PRICE	LOSS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Fixed Asset Additions										
50% deposit for site upgrade	60.00%	DV	6,750	28	-	-	-	17	6,739	11
Design of new website	60.00%	DV	2,600	30	-	-	-	18	2,588	12
HP EliteBook 655 G10 - Laptop 12 (BM)	50.00%	DV	1,814	-	1,814	-	-	831	831	982
HP EliteBook 655 G10 - Laptop 13 (CE)	50.00%	DV	1,814	-	1,814	-	-	831	831	982
HP Monitor P24 G5 24"SN (BM)	50.00%	DV	259	-	259	-	-	119	119	140
HP Monitor P24 G5 24"SN (CE)	50.00%	DV	259	-	259	-	-	119	119	140
HP ProBook 445 G9 - Laptop 11 (OM)	50.00%	DV	2,256	799	-	-	-	400	1,857	400
HP Probook 650 G4 Business Laptop and warranty (Laptop08 - Ali's Laptop)	50.00%	DV	1,702	42	-	-	-	21	1,681	21
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop09 - Admin Laptop)	50.00%	DV	1,970	72	-	-	-	36	1,934	36
HP Probook 650 G5 (15.6") Notebook and Set up (Laptop10 - Emma's Laptop)	50.00%	DV	1,970	72	-	-	-	36	1,934	36
HP Thunderbolt Dock 120W G4SN (BM)	50.00%	DV	367	-	367	-	-	168	168	199
HP Thunderbolt Dock 120W G4SN (CE)	50.00%	DV	367	-	367	-	-	168	168	199
HP UltraSlim Docking Station 4 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort x2	50.00%	DV	513	19	-	-	-	9	503	9
Kuia & Korowai Storage Bag with Clip Hanger	10.00%	DV	588	520	-	-	-	52	120	468
Paddle (Award Trophy)	10.00%	DV	520	307	-	-	-	31	244	276
Standing Desk	13.00%	DV	640	208	-	87	121	-	-	-
Website Development	60.00%	DV	12,125	-	12,125	-	-	606	606	11,519

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	SALE PRICE	LOSS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Website Development	60.00%	DV	3,000	173	-	-	-	104	2,931	69
Website Development	60.00%	DV	1,400	40	-	-	-	24	1,384	16
Website Development	60.00%	DV	6,307	89	-	-	-	53	6,271	36
Website Development	60.00%	DV	5,200	300	-	-	-	180	5,080	120
Website Development	60.00%	DV	3,150	192	-	-	-	115	3,073	77
Website Development (Model client and Reports)	60.00%	DV	5,000	760	-	-	-	456	4,696	304
Website Development (Reports)	60.00%	DV	1,400	190	-	-	-	114	1,324	76
Website Upgrade. Dec 2019 / Jan 2020.	60.00%	DV	700	13	-	-	-	8	695	5
Website Upgrades	60.00%	DV	1,050	134	-	-	-	81	996	54
Website Upgrades	60.00%	DV	1,500	33	-	-	-	20	1,487	13
Wireless phone headset with Handset Lifter	20.00%	DV	509	68	-	-	-	14	454	55
Xero integration and Website development	60.00%	DV	2,200	106	-	-	-	63	2,158	42
Xero Integration and Website Development phase 2	60.00%	DV	2,050	98	-	-	-	59	2,011	39
Total Fixed Asset Additions			69,977	4,292	17,003	87	121	4,751	53,001	16,336
Total			69,977	4,292	17,003	87	121	4,751	53,001	16,336

Statement of Cash Flows

New Zealand Outdoor Instructors Association Incorporated For the year ended 30 June 2025

	2025	2024
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Non-government service delivery grants/contracts	144,600	126,000
Membership fees and subscriptions	168,205	151,219
Gross sales from commercial activities	216,362	183,931
Interest or dividends received	15,644	15,335
GST received	87,690	83,836
Other cash received	2,377	1,729
Total Operating receipts (money deposited into the bank account)	634,879	562,051
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(428,171)	(329,993)
Volunteer related payments	(5,383)	(16,300)
Payments related to commercial activities	(108,678)	(112,339)
GST paid	(101,043)	(87,334)
Total Operating payments (money withdrawn from the bank account)	(643,276)	(545,965)
Total Cash Flows from Operating Activities	(8,397)	16,085
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of property, plant and equipment	87	522
Receipts from sale of investments	-	71,439
Receipts from other activities	232	317
Total Receipts from other activities	319	72,277
Payments from other activities		
Payments to acquire property, plant and equipment	(17,003)	-
Payments to purchase investments	-	(51,439)
Total Payments from other activities	(17,003)	(51,439)
Total Cash Flows from Other Activities	(16,684)	20,838
Net Increase/(Decrease) in Cash	(25,081)	36,924
Bank Accounts and Cash		
Opening cash	192,211	155,287
Net change in cash for period	(25,081)	36,924
Closing cash	167,130	192,211

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 2025

'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

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 2025

	NOTES	2025	2024
1. Analysis of Revenue			
General grants			
Grant Income - Other		13,750	-
Total General grants		13,750	-
Non-government service delivery grants/contracts			
Sport NZ		115,800	120,000
Total Non-government service delivery grants/contracts		115,800	120,000
Membership fees and subscriptions			
Subs - Associate Members		14,295	12,990
Subs - Registered Members		188,309	184,444
Subs - Affiliated Membership		11,565	8,435
Total Membership fees and subscriptions		214,169	205,869
Revenue from commercial activities			
Course Fees - Assessment Income		124,709	101,753
Course fees - Refresher Income		18,463	22,979
Course Fees - Training Income		29,752	44,010
Merchandise Sales Income		2,212	2,745
Publications Income		-	653
Symposium Income		39,525	33,468
Total Revenue from commercial activities		214,661	205,608
Interest, dividends and other investment revenue			
Interest Received		13,777	16,439
Total Interest, dividends and other investment revenue		13,777	16,439
Other revenue			
Marketing Income		1,350	1,050
Sundry Income		1,066	64
Total Other revenue		2,416	1,114
	NOTES	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses			
ACC Levies		600	604
Wages & Salaries - Staff		335,634	243,744
Contractor Payments		102,332	87,638
Total Employee remuneration and other related expenses		438,566	331,986
Volunteer related expenses			
Board Expenses		4,832	15,682
Total Volunteer related expenses		4,832	15,682

	NOTES	2025	2024
Expenses related to commercial activities			
Accounting fees		3,316	3,269
Assessment & Training Costs		33,624	31,815
Bank fees		1,980	2,046
Cleaning		-	6
Computer, Website & IT Expenses		6,602	10,334
Electricity		-	103
Executive Expenses		11,987	10,000
General Expenses		305	539
Graphic Design Expenses		45	120
Health and Safety		309	171
Insurance		7,170	6,201
Merchandise Expenditure		3,232	534
Postage, freight & packaging		1,326	1,710
Printing & Stationery		676	1,776
Publication Expenses		8,157	8,669
Rent & Rates		-	2,930
Staff Training & Development		3,204	2,315
Travel & Accommodation		1,770	3,498
Subscriptions		898	886
Symposium Expenses		24,605	21,802
Telephone		2,056	2,748
Total Expenses related to commercial activities		111,260	111,470
Other expenses			
Depreciation		4,751	4,422
Loss on Disposal of Assets		121	732
Unpaid Membership Fees	14	46,496	47,116
Total Other expenses		51,368	52,270
	NOTES	2025	2024

3. Analysis of Assets

Cash and short-term deposits			
ASB Cheque Account		147,253	175,729
ASB Savings Account		906	888
BNZ Autocall Account		20,141	15,342
BNZ Chq Account		571	557
Petty Cash		390	229
Total Cash and short-term deposits		169,261	192,745
Debtors and prepayments			
Accounts Receivable		124,106	109,029
Accrued Interest		1,342	3,209
Total Debtors and prepayments		125,448	112,238

	NOTES	2025	2024
4. Analysis of Liabilities			
Creditors and accrued expenses			
Accounts Payable		18,295	11,302
ASB Credit Cards		2,131	535
GST		32,613	44,274
Total Creditors and accrued expenses		53,038	56,111
Employee costs payable			
Accrued Holiday Pay		13,125	10,388
Accrued Wages & Salaries		3,480	743
Total Employee costs payable		16,605	11,131
Deferred revenue			
Course Fee Income Received in Advance		21,344	17,009
Grant Income Received in Advance - Sport NZ		5,000	8,200
Grant Income received in Advance - Other		18,250	-
Membership Subscription income Received in Advance	10	207,351	198,843
Symposium Income Received in Advance	10	37,310	34,410
Payments in Advance - Other		217	189
Total Deferred revenue		289,471	258,651

	NOTES	2025	2024
5. Property, Plant and Equipment			
Fixed Asset Additions		69,337	52,974
Accumulated Depreciation		(53,001)	(48,682)
Total Property, Plant and Equipment		16,336	4,292

	NOTES	2025	2024
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6. Investments

Other non-current investments			
ASB Term Deposit 79		50,000	50,000
ASB Term Deposit 80		65,000	65,000
ASB Term Deposit 82		30,000	30,000
ASB Term Deposit 83		50,000	50,000
BNZ Term Deposit 3022		50,000	50,000
Total Other non-current investments		245,000	245,000
Total Investments		245,000	245,000

	NOTES	2025	2024
7. Accumulated Funds			
Accumulated surpluses or (deficits)			
Opening Balance		228,383	190,760
Current year earnings		(31,452)	37,623
Total Accumulated surpluses or (deficits)		196,931	228,383
Total Accumulated Funds		196,931	228,383

8. Commitments

There are no commitments as at 30 June 2025 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 Last year - nil).

	NOTES	2025	2024
10. Deferred Revenue			
Symposium Income - The 2025 NZOIA annual Symposium is on 18-21 Sept 2025. All Event fees received prior to the event date are accrued as income received in advance on the basis that they will be refunded if the symposium doesn't proceed (as has happened)		37,310	34,410
Membership Subscription Income - invoiced to members prior to 30 June each year. These subscriptions are recognised as income in the three months following balance date.		207,351	198,843
Total Deferred Revenue		244,661	233,253

11. Related Party Transactions

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
Benjamin White	Board Member	Payments for running NZOIA Assessments and Kayak Qualification Review.

12. 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).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Unpaid Membership Fees \$46,495.64 (2024: \$47,116.32)

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. s.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of New Zealand Outdoor Instructors Association Incorporated

We have reviewed the accompanying Performance Report of New Zealand Outdoor Instructors Association Incorporated, which comprises the Statement of Financial Position as at 30 June 2025, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

The Board' Responsibility for the Performance Report

The Board 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 Board determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

The Board are also responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our conclusion thereon.

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 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.

Our conclusion on the performance report does not cover the other information (the entity information and statement of service performance) and we do not express any form of assurance conclusion thereon.

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 accompanying performance report does not present fairly, in all material respects the financial position of New Zealand Outdoor Instructors Association Incorporated as at 30 June 2025, and of its financial performance and cash flows for the year then ended in accordance with Tier 3 (NFP) Standard..

Smart Assurance Services Limited

Smart Assurance Services Limited

John Patrick Murphy

Chartered Accountant

Motueka, New Zealand

12 September 2025



Cave Training (Kieran McKay), MTB Refresher (Ashley Peters), Sea Kayak Training (Andy Thompson Photography), NMIT Canyon Leader Assessment (Toine Houtenbos)

NGĀ MIHI NUI TO OUR FUNDERS

