

# 2016/17

---

## NZRA Impact Report



**NZRA**  
NEW ZEALAND  
recreation  
ASSOCIATION



---

## Contents

<b>Highlights</b>	<b>4</b>
<b>Chair</b>	<b>5</b>
<b>CEO</b>	<b>6</b>
<b>NZRA Outcomes Model</b>	<b>8</b>
<b>Our People</b>	<b>9</b>
<b>Membership Report</b>	<b>10</b>
<b>Our Work</b>	<b>11</b>
<b>Governance Statement</b>	<b>22</b>
<b>Audit Report</b>	<b>26</b>
<b>Financial Statements</b>	<b>27</b>
<b>Notes to the Financial Statements</b>	<b>31</b>

---

## Highlights



---

Membership increased to

**2,247**

The Poolsafe Quality Management Scheme grew to

**149**

aquatic facilities



---

More than

**200**

public events held across New Zealand during Parks Week



---

Satisfaction with the Poolsafe Quality Assurance Scheme was

**99%**



---

**160**

lifeguards at Aquatic Centres throughout the country had Pool Super Vision workshops

---

We launched our brand new website, enabling clearer communication with our members and the wider recreation industry.

---

Australasian Leisure Management introduced their Inaugural Leisure Industry Communication and Marketing Awards and we were the first ever recipient of the Industry Association/Peak Body Award.

---

## Chair



### **2016/2017 has been a busy and constructive year for the New Zealand Recreation Association.**

From a governance perspective, it has been a year of strengthening the organisation, its capability, financial position, quality of governance through the Board, key stakeholder relationships and service offering to the membership.

The NZRA Board has been stable during 2017, and has focussed on the stewardship and future well-being of NZRA, and delivery of outcomes from the Strategic Plan. The board has recently been working through a governance capability-building programme with Sport NZ and is close to achieving the Sport NZ Governance Mark accreditation. As part of this, NZRA has adopted five year KPI measures and targets for the Strategic Plan, with a suitable focus on future direction and growth.

NZRA has successfully secured Sport NZ funding for the next three years to develop, deliver, provide and support a range of key recreation initiatives. This is a vote of confidence in NZRA as the peak body for active and outdoor recreation in NZ. This funding, alongside a greater focus on other sustainable and industry-relevant commercial activities, is continuing to strengthen NZRA's financial position and resilience as an organisation.

The adoption of Regional Guidelines has provided clarity and support to NZRA's six regional committees, defining responsibilities, policies and procedures. Key stakeholder relationships have been strengthened with the adoption of a MOU with the Generate Network, and a partnership agreement with Parks and Leisure Australia.

I would like to thank the members of the Board for their commitment and dedication, and thank Chief Executive Andrew Leslie and the NZRA staff for their ongoing passion and desire to deliver the best possible service to the organisational membership.

It is a privilege to serve the wider recreation industry, and I have every confidence the New Zealand Recreation Association is on a good pathway and the future looks bright.



## Tēnā koutou e ngā mata waka

**2016/2017 has been a period of growth for the New Zealand Recreation Association. We have grown our small team and welcomed new people and new ideas to the group. I am incredibly proud of our passionate and dedicated staff who continue to work hard and champion high-quality recreation in New Zealand.**

---

## CEO



One of the highlights of 2016/2017 was the quality of NZRA events and webinars. The 2016 NZRA National Conference, the premier event on NZRA's professional development calendar, was incredibly popular and Green Pavlova 2017 was one of our best attended yet.

At the Outdoors Forum in 2016, our Advocacy Manager challenged delegates to publish a press release on behalf of their organisation at some point over the next 12 months. It is all about incrementally elevating the profile of and wider appreciation of the Outdoor Recreation Sector and we further supported this by broadcasting a webinar that helped them work more successfully with the media.

Additionally, NZRA's regional committees continue to play an active part in delivering professional development opportunities for recreation professionals, and more top quality regional events can be expected as time goes on.

Another highlight was the launch of our brand new website, enabling clearer communication with our members and the wider recreation industry. The website is being constantly reviewed and updated to bring you the best possible online experience.

Parks Week 2017 enabled us to strengthen partnerships by teaming up with Parks and Leisure Australia and GEO AR Games to create 200 Magical Parks across New Zealand and Australia, providing families of all backgrounds the opportunity to enjoy their local parks in a fun and unique way.

It's important that we remember the people throughout the recreation and sport workforce whose passion and dedication is so critical to providing high

quality recreation in New Zealand, and we have done that through the Aquatics Awards, Outdoors Awards and NZRA Awards. We also nominated our Lifeguard of the Year winner, Samuel Kau, at the New Zealander of the Year Awards, and were very proud to watch him collect his Local Hero Medal.

We ended 2016 on a high note as Australasian Leisure Management introduced their Inaugural Leisure Industry Communication and Marketing Awards and we were the first ever recipient of the Industry Association/ Peak Body Award.

We welcomed and said farewell to a number of staff and board members. We wished our outgoing chairperson, Kiri, and our Parks and Open Spaces Project Manager, Jude, the best of luck on their travels and welcomed Sarah, Marketing & Communications Co-ordinator and Karl, Parks and Open Spaces Programme Manager.

I want to take the opportunity to thank Chairs Kiri Pope and Mark Bowater, and the other members of the Board, to whom NZRA owes much of its success. The work NZRA does depends on strong governance, and our organisation has truly been fortunate in this respect.

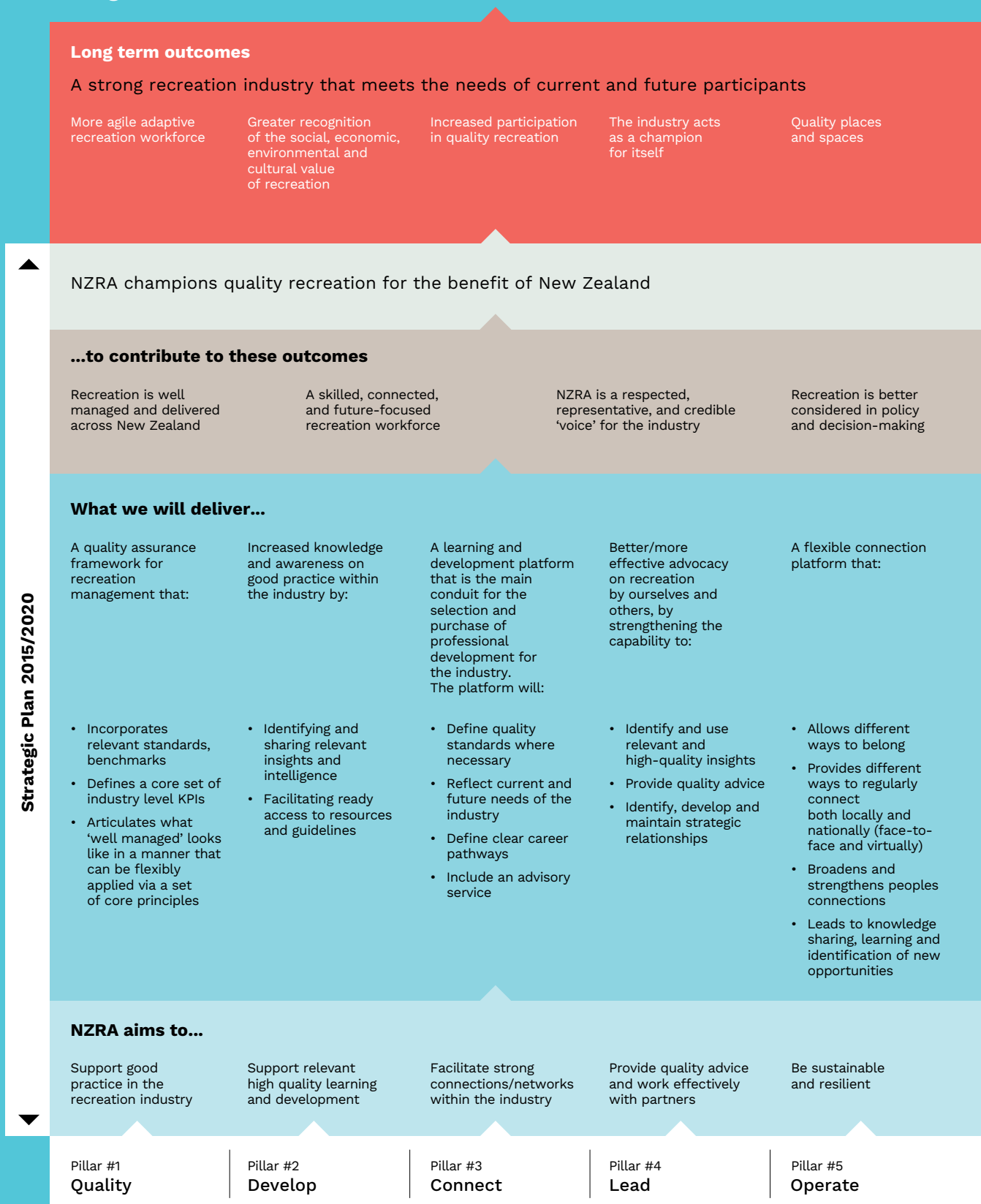
As always, NZRA depends on the relationships with our partners, and on the enthusiasm and dedication of all those who are involved in recreation. It is the energy that our members, staff and partners bring to the table day after day, and their unwavering belief in the value of our work, that continues to inspire us to deliver.

Ngā mihi nui,

**Andrew Leslie**  
CEO NZRA

# NZRA Outcomes Model

Our vision: New Zealanders are active, healthy, and connected through recreation





## Our People

### NZRA Board

**Kiri Pope** (Chair – Feb 17)  
**Mark Bowater** (Current Chair)  
**Sarah Beaman**  
**John Brimble**  
**Annie Dignan**  
**Alison Law**  
**Michele Frey**  
**Peter Fergusson**

### Board committee members

**Audit Finance and Risk –**  
**Mark Bowater**  
 (Chair – April 17)  
**John Brimble** (Current Chair)  
**Peter Fergusson**  
**Sarah Beaman**  
**Leigh Peters**

### NZRA staff

**Andrew Leslie**  
 (Chief Executive)  
**Tracey Prince**  
 (Aquatics Programme  
 Manager)  
**Jude Rawcliffe**  
 (Parks and Open Spaces  
 Programme Manager until  
 Dec 2016)  
**Karl Nesbitt**  
 (Parks and Open Spaces  
 Programme Manager from  
 Apr 2017)  
**Esther Bukholt**  
 (Community Recreation  
 and Sport Project Manager)  
**Sarah Ford**  
 (Marketing & Communications  
 Co-ordinator)  
**Nicole Ramage**  
 (Events Manager)  
**Sam Newton**  
 (Advocacy Manager)  
**Harmoney Jackson**  
 (Administration Manager)  
**Kusum Nathu**  
 (Administration Assistant)

### Regional Chairs

**Auckland/Northland -**  
 Damien Powley  
 & Sharon Rimmer  
**Central -** Stephanie Kelly  
**Midlands -** Jennifer Leaf  
**Wellington -** Rebecca Wills  
**Canterbury/Northern Sth  
 Island -** Megan Carpenter  
**Otago/Southland -**  
 Graeme Davies

### NZRA accreditation committee

**Geoff Canham** (Chair)  
**Robyn Cockburn**  
**Rob Greenaway**  
**Sharon Rimmer**  
**Bevan Grant**  
**Jenn Halliday**

### Awards Panel

**Neil Tonkin** (Chair)  
**Richard Hollier**  
**Jane Aickin**  
**Lesley Symington**  
**John Latimer**  
**Deb Hurdle**

### Accountant

BDO Wellington Limited

### Auditor

Crowe Horwath New Zealand  
 Partnership

### Regional Advisory Group

Biran Singh, Ian Soper, Bill  
 Steans, Eana Young, Nico  
 Crous and Andrew Corkill

### Yardstick Parks Advisory Group

Garry Page, Vikki Muxlow,  
 Gordon Bailey, Leicester  
 Drake, Bill Steans, Glenn  
 Thorn, Brian Milne

### Yardstick Facilities Advisory Group

Ginny Bowden, Ian Soper,  
 Kathy Moore, Rachel Jury,  
 Matthew Lanyon, Alison Law

### Community Recreation Advisory Group

Ken Mappleston, Martin  
 Dutton, Richard Lindsay,  
 Robyn Cockburn, Alison Law,  
 Colin Stone

### Outdoor Recreation Sub-Committee

Annie Dignan (Chair), Michele  
 Frey, Mark Johnson, Rob  
 MacLean, Sam Newton, Chris  
 Mildon and Jo Parsons

### Fellows Of NZRA

Gordon Bailey, Dr Kay Booth,  
 Robyn Cockburn, Graeme  
 Hall, Richard Hollier, Alan  
 Jolliffe, John Mills, Garry  
 Page, Bruce Stokell, Neil  
 Tonkin, Bill Steans, Dr Digby  
 White, Rob Greenaway, Bevan  
 Grant, John Allen, Jamie  
 Delich, John Latimer, Robin  
 Pagan, Chris Rutherford

### Life Members

Ralph Boggust, Lex Bartlett,  
 Graham Bradbourne, John  
 Cousins, Neil Drain, John  
 McGuinness, John Masters,  
 Gordon Soper, Colin Way

## Membership Report

	2014/15	2015/16	2016/17
Corporate*	1788	1519	89
Individual	100	171	191
Student	76	0	584
Other**	55	397	1383
<b>Total</b>	<b>2019</b>	<b>2087</b>	<b>2247</b>

\*Includes lge, med & sml organisations under new membership structure

\*\*Including Journal only, Reciprocal & Life Members

## Regional Members Quantities

Region	2015/2016		2016/17	
	Number	Percentage	Number	Percentage
Auckland/Northland	912	44%	776	37%
Central	251	12%	275	13%
Midlands	198	9%	178	9%
Wellington	317	15%	305	15%
Canterbury/Northern South Island	294	15%	400	19%
Otago/Southland	115	5%	140	7%
Overseas Member				
Blanks not included in totals/%			382	
<b>Total</b>	<b>2087</b>	<b>100</b>	<b>2074</b>	<b>100</b>

# Our Work



## 2016/17 Advocacy



**NZRA is a respected, representative and credible ‘voice’ for the recreation industry. Our advocacy priorities include greater recognition of the economic and social value of recreation, as well as local and central government investment in recreation. Below are just some of the issues NZRA has advocated for in 2016/17.**

### Freshwater

The management, conservation and use of freshwater in New Zealand continues to be an important topic. Broadly, NZRA advocacy in this area has centred on elevating the consideration of recreational use alongside the traditional interests of conservation and economic development.

NZRA seeks to promote the fact that freshwater is a recreational resource as well as an economic and environmental one. After objecting to the proposal that a ‘wadeable’ standard be adopted in 2016, we were pleased that our submission that we return to a ‘swimmable’ standard was included in the governments ‘Clean Water 2017’ Consultation document.



Another key position of NZRA with regards to freshwater is that the National Policy Statement for Freshwater Management should make specific reference to recreational access to freshwater, as it is in the comparable New Zealand Coastal Policy Statement. NZRA has written to the Minister for the Environment asking for that change and a complete review of the National Policy Statement for Freshwater Management. NZRA also advanced that position in our submission to the governments ‘Clean Water 2017’ Consultation process.

At a local level NZRA also submitted, in writing and in person, its opposition to the Waitaha River Hydro electric scheme. We await the Ministers decision on this issue with interest.

### Engagement with the Department of Conservation

The Department of Conservation is a crucial influencer of recreation in New Zealand. Over half of all New Zealanders visit Public Conservation Land at least annually. DoC manages one third of New Zealand’s land mass and spends over \$160m p.a. on recreation. It is critical that NZRA engages with DoC to advance the interests of our members and stakeholders.

In 2016/17 NZRA was asked by DoC to contribute to two major planning processes; the DoC Visitor Experience Strategy and the DoC Investment Strategy Workshops. It is fantastic to be asked for our perspectives and to see that DoC is undertaking long-term strategic planning with recreation in mind.

NZRA has also made written and an in-person submission to various local DoC plans and strategies, including the Wellington Conservation Management Strategy, the partial review of the Tongariro National Park Management Plan and the Kahurangi National Park Management Plan amendment.

We are proud to be amongst a select group of stakeholders that have consulted on the Management plans of the Aoraki Mount Cook National Park and the Westland Tai Poutini National Park, prior to the draft plans being written. We look forward to further consultation on these important documents as they are formulated in the 2017/18 year.



## Awarding the best of us

### Aquatics

**The 2016 Lifeguard of the Year award went to Samuel Kau from Auckland's Otara Pool and Leisure Centre, who is described by his co-workers as a poster boy for the community. The award is given to the lifeguard who has made the most significant contribution to their facility and to the aquatics industry.**

Sam goes the extra mile for his community. He is proactive in implementing fitness programmes at the centre where he works and in the wider Otara community, to encourage people to be more active.

We were so impressed with his nomination that as well as choosing him as the winner of Lifeguard of the Year, we also nominated him for New Zealander of the Year. It was an honour to watch him be presented with a Local Hero Medal at the ceremony in Auckland.





## Moving Forward Together workshops are aimed at leaders and designers for recreation and sport services and programmes.



Community Recreation workers that are engaging, collaborating and partnering with their communities and stakeholders are attending Moving Forward Together workshops to develop skills that help them move forward together with their communities.

The workshops are helping them to:

- Identify when and how to engage and collaborate with their community so they can move forward together
- Ensuring they address real community needs
- Strengthen community involvement and participation
- Add value to their services and programmes

The Auckland workshop was the biggest so far with 35 attendees and we received some fantastic feedback in the post-workshop survey.

87% felt that the information and resources would enable them to make a positive impact in their organisation and community and 100% felt that the workshop added to their understanding of engagement.

There are several more workshops planned around the country on varying topics such as partnership and developing communities of practice hubs.

---

# NZRA National Conference

Otago Southland

The NZRA National Conference is the premier annual event for people working in the recreation and sport industry. The event promotes and encourages best practice by presenting and showcasing developments from within and outside the industry.

The 2016 conference was held at the Millennium Hotel in Queenstown and the programme was put together by the Otago Southland Planning Committee.

The conference featured an impressive line-up of expert speakers on a variety of topics, ranging from technology and gaming to parks and climate change. We had some fantastic feedback from delegates in our conference survey:



**“Fantastic first experience of a conference! Everyone was very welcoming and great to share ideas with and learn from. Thank you.”**

“Conference was run really well, great chance for networking and came away with lots of great ideas to implement. Thank you for the great conference.”

One of the highlights was the social function on board the TSS Earnslaw. Not only was it informative, but it gave delegates a unique networking opportunity whilst surrounded by the beautiful scenery that Queenstown has to offer.

The field trips were also very popular, each one was fully booked and thoroughly enjoyed by delegates. We went cycling at Gibbston Valley Winery, learnt about the snow making system and how they are preserving native local vegetation at the Coronet ski field and visited the aquatic facilities around Central Otago, learning about new technology being utilised at different centres.



## Support Adventure and Activity Safety Guidelines

### Outdoors

**The Adventure Activities Regulations came into effect in 2010 and require all adventure activity operators to be registered with WorkSafe. To be registered, operators must pass a safety audit from an authorised auditor.**

At the inception of the Adventure Activity Regulations the SupportAdventure website was initiated by the Tourism Industry Association (TIA) and Outdoors NZ (ONZ) to support outdoor recreation through providing resources, useful information and industry-driven content.

SupportAdventure features Activity Safety Guidelines, best practice information, safety management systems, helpful resources and information on the Adventure Activities Regulations. For any Adventure Activity

operator, it is an invaluable resource for providing high quality and safe outdoor recreational experiences.

A core role of NZRA is increased knowledge and awareness of good practice within the recreation industry by facilitating ready access to resources and guidelines. In 2016/17, NZRA has taken an increasingly larger role in the provision of the SupportAdventure website, as well as ensuring the maintenance of existing Activity Safety Guidelines and the development of new ones.

This work has and will continue to be in partnership with the Tourism Industry Association, with financial support from WorkSafe. NZRA wishes to thank both organisations for their hard work and dedication to good practice within the Outdoor Recreation Sector.



---

## The Value of the Regional Conversation - coming to a town near you

### Outdoors

**Throughout this last year, in addition to the Outdoors Forum, we organised three regional meetings. This included two regional outdoor activity provider meetings - one near Nelson in April and one in Christchurch in June. We also helped the Walking Access Commission deliver a trail building leadership workshop in Hamilton in November.**

These meetings complemented recent similar meetings that have run up in Auckland. While there are more of these meetings to come, timing is tricky as it depends on exactly which season operators are busy.

As many outdoor recreation providers are small companies or not for profit trusts, getting to the Outdoor Forum is problematic and so these meetings have provided a good opportunity to see if there is value in reaching out to outdoor recreation providers regionally. While there was modest attendance at both the outdoor activity provider meetings (around 20 people on average), the conversation was extremely worthwhile.

For example, the Nelson area operators asked us to clarify the current legal position on renting out kayaks and other paddle craft which we researched and explained on our blog [In Christchurch](#), conversations included the pros and cons of a regional incident database and the implications of new immigration restrictions on hiring guides and instructors from overseas.

The Trail Leaders workshop was extremely well attended with 80 participants and some excellent discussions around the challenges of building publicly accessible trails throughout the Taupo to Auckland region. This experience has suggested to us that to effectively serve the outdoor recreation sector we need to move strategic conversations out into the regions. This doesn't necessarily mean that there is no longer a place for a national forum, but rather there is equal value in smaller and more numerous regional meetings.

We look forward to holding more regional activity provider meetings in the coming year and are in discussions with WAC about helping them with more Trail Leaders workshops.



---

# Green Flags flying over parks down under

## Parks

**The Green Flag Award is the international mark of a quality park or green space, judged by green space-expert volunteers, across eight criteria. These criteria include horticultural standards, cleanliness, sustainability, community involvement and providing a warm welcome.**

In total this year, 16 parks in New Zealand and 6 in Australia have made the grade to be awarded a Green Flag. Among this year's winners were 11 flags achieved by Auckland City Council, including first time winner Auckland Domain.

We are piloting the Green Flag Award scheme in Australia and New Zealand. The scheme was launched in 1996 and is managed in England by Keep Britain Tidy, now flags fly over 1,700 sites across the UK, Republic of Ireland, Germany, the Netherlands, Finland and the United Arab Emirates, as well as Australia and New Zealand.

The award is in its early stages in New Zealand and Australia, compared to the extent of our international partners. In 2014 Conservation Minister Nick Smith honoured the awards and said the Green Flags are "symbols of tourism excellence." In 2017 our latest recipients confirm what many of us already know - that our country is home to some of the best parks and green spaces in the world. As the international standard for parks and green spaces, holding a Green Flag Award® brings with it a vast amount of prestige. It is also an excellent example of civic achievement and provides communities with a great sense of civic pride.



Fantastic examples of this are sites like Kaitoke Regional Park. Portfolio leader Greater Wellington Regional Councillor Prue Lamason said she was thrilled by the award. "Kaitoke is a fabulous park that is becoming more and more popular with visitors, both from the region and overseas. It's very well managed and the rangers do a great job in keeping it in good order while acting as hosts for the many people who visit. "The park meets the needs of visitors by providing high standard open spaces as well as showcasing points of particular interests such as Rivendell and our great camping area near the river."

International Green Flag Award Scheme manager, Paul Todd said: "We are delighted to be celebrating winners in Australia and New Zealand, doubling the numbers of flags now flying here. We are also delighted to be working with the New Zealand Recreation Association. All the flags flying this year are a testament to the efforts of both staff and volunteers, whose energy, dedication and enthusiasm helps to maintain the high standards demanded by the Green Flag Award. When you visit a park and see the Green Flag flying, you know you are in one of the very best green spaces."

---

# Young Amenity Horticulturist of the Year 2016

## Parks

Each year the New Zealand Recreation Association looks for candidates to compete for the title of Young Amenity Horticulturist of the Year. This is a national event for young amenity horticulturists, organised by NZRA and sponsored by Farmlands, and winners then go on to compete for Young Horticulturist of the Year, against other sector winners such as propagators, vitaculturists and landscapers. It centres on a mix of practical and managerial based skills, as well as leadership and presentation of ideas.

The competition aims to inspire the next generation of leaders in New Zealand's amenity gardens, providing an opportunity for skills and knowledge to grow through personal and professional development.



This is part of a wider goal for NZRA, as championing recreation for the benefit of New Zealand means involving the next generation and equipping them with the skills they need to deliver high quality recreation experiences that engage participants.

Our vision is that in 2020 New Zealand has a strong recreation industry that meets the needs of current and future participants, so that through recreation, New Zealanders are active, healthy, and connected. We can only do this by ensuring that the next generation has every opportunity to develop and learn within the industry.

The 2016 winner of Young Amenity Horticulturist of the Year was Jeanette Martin from Auckland Botanic Gardens, and she summed up the value of the competition really well.

“Winning the competition has opened up many avenues of opportunity for me. I have grown my knowledge of horticulture in preparing for the practical tests. My confidence in public speaking has developed enormously through presenting, not only in the competition but in other events I have been asked to talk at.”

When asked if she had any advice for young people in the industry she said,

**“You don’t know what you are capable of so give it a go and find out, you might surprise yourself!”.**



## Wellington FIRST is a networking group for women working in the sport and recreation industry.

### Wellington FIRST Network group

The group was started in 2014 by Cat Wylde, Tracey Prince and Katie Adams and it provides bi-monthly workshops and social opportunities to connect, share and learn.

Activities have included paddle boarding, Yum Cha, social breakfasts, financial planning workshop, career planning workshop, wine and cheese night and lots more foodie get togethers.

Katie Adams, one of the founders, says “I have met so many awesome women through the FIRST network group. It’s a great way to stay connected to people across different organisations that share a passion for people and recreation.”

## NZRA Awards



The 2016 NZRA award winners spanned the length and breadth of New Zealand and represented the quality recreation opportunities available.

The judging panel were pleased to see not only an increase in the number of nominations, but also in the overall quality. This made deliberations challenging but very exciting.

### Outstanding Project Award

#### Merit Awards

Gisborne District Council's Oneroa Cycle and Walkway

Western Bay of Plenty District Council's Omokoroa Skate Path

#### Winner

Opus International Consultants Ltd for the design of the Tākaro ā Poi | Margaret Mahy Family Playground

### Outstanding Pool Award Winner

Richmond Aquatic Centre

### Outstanding Park Award Winner

Hamilton Gardens

### Outstanding Research, Planning and Policy Award

#### Merit Award

Hamilton City River Plan

#### Winner

Auckland Council & Opus International Consultants Green Infrastructure for Auckland's Sports Parks

### Outstanding Community Recreation Programme Award Winner

Harbour Sport's SportSPasifik Programme

### Outstanding Recreation Facility Award

#### Merit Award

YMCA Auckland Camp Adair

#### Winner

Papakura Leisure Centre

### Outstanding Event Award

#### Merit Awards

Myers Park Centennial Celebrations 2015

Wellington Parks Week 2015 & 2016:

#### Winner

iSPORT Foundation 'Believe You Can' Leadership Day:

### NZRA Fellowship Award Winner

Chris Rutherford

### Mark Mitchell Memorial trophy

Brent Eastwood

### Paul Stuart Memorial Award

Rob McGee

### Ian Galloway Memorial Cup

Lance Vervoort

### Emerging Recreation Leader

Jenn Halliday & Tom Mann

---

# Governance Statement

---

## Board composition

The NZRA Board is comprised of four elected board members and three appointed members. The Board composition, powers, proceedings and the process for election and appointment of Board Members is set out in sections 10-14 of the NZRA constitution.

The Board Appointments Panel for the 2016 election process comprised Sarah Beaman, John Page (Independent – Sport NZ), and Biran Singh (Regional Advisory Group rep). To inform each Board Appointments Panel process, a skills matrix assessment is undertaken to help identify any specific skills, knowledge and experience that is considered to best complement the current Board composition. For the 2016 election process, there was one position available, due to Kiri Pope standing down from the Board after one year of the three year term. The BAP considered the 2 nominees standing in the election to be strong candidates. Peter Fergusson was successfully elected at the Annual General Meeting in November 2016.

---

## Cost of governance

Board related expenses for 2016/2017 were \$12,060. The importance of quality face to face meeting time for the Board and committees, and the diverse location of our Board membership means that travel is the main cost of governance. NZRA holds some Board meetings to coincide with conferences (e.g. NZRA Recreation Conference) and encourages Board members to attend at least some of the events to better understand the business and engage with members. This creates some costs for Board accommodation. Board expenses are minimised where possible with the use of free meeting rooms and webinar meetings for some Board and committee meetings.

---

## The Board's focus for the year

During 2015/2016, the Board worked on a variety of areas to improve its overall organisational performance. These priorities included:

- Developing five year measures and KPIs for the Strategic Plan 2015/2020
- Reviewed and prioritised all commercial activities and services for their effectiveness
- Developing a measurement framework and new reporting processes to better focus on governance and high level monitoring
- Reviewing and updating the Board Charter and governance policies
- Reviewing key stakeholder relationships and agreements
- Continuing to improve relationships between the Board, head office, the Regional Advisory Group and regional committees
- Training and professional development around good governance
- Reviewing board member terms to minimise risks associated with uneven turnover

---

## Strategy and risk

The Board has an important role in setting the strategic direction and managing organisational risks. This year, its emphasis was on reviewing the Board Charter and governance policies. This included a review of all NZRA's governance and finance policies, including those for CEO financial management, commercial activities, grants and funding, and membership fees and levies.

---

## Communication

The Board meets on a regular basis with key stakeholders. These discussions help board members to maintain a solid understanding of stakeholders' priorities and expectations. This year, the Board met with Sport NZ, Generate, Parks and Leisure Australia, and Water Safety NZ. Additionally, board members took part in Regional Advisory Group meetings throughout the year.

---

## Governance evaluation and performance

In 2014/2015, Sport NZ developed a new Governance Framework to support sound governance and planning in the sport and recreation industry. In October 2016, the NZRA Board committed to this framework to help improve its performance by measuring itself against a quality standard, with the aim of ultimately achieving a "Governance Mark". NZRA's whole of Board review, carried out using the online governance evaluation system, identified NZRA's average performance ratings as 5 to 6 (of a possible 7) for each of the four framework areas. The Board committed to improving its performance throughout 2016/2017. During 2017 all NZRA Board members undertook Sport NZ's Governance

101 online course, and attended a Sport NZ Board Performance Workshop. All board members also completed a governance related health and safety module. A further whole of Board governance evaluation review is planned before the end of 2017. Michele Frey won the Emerging Director of the Year Award for the Wellington branch of the NZ Institute of Directors, which was an outstanding result for Michele.

Other development opportunities undertaken by Board members this year include Females and Governance Induction workshop , Boardworks Making Clear the Board's Intent workshop, membership of NZ Institute of Directors (Sarah Beaman); and John Brimble has been actively involved in governance and policy development with the board of the NZRL southern zone rugby league overall Governance Mark process.



Board Member	Tenure	Relevant experience	Committees	Meeting Attendance	
				Board Meetings	Committees
Sarah Beaman	Appointed – February 2016, fifth year on NZRA Board (second Board term)	NZRA Chair 2013-2014. Twenty years' recreation experience. Director of Strategic Reality Ltd. Roles in community recreation, sport science, and consulting services to a range of sectors, including recreation. Significant experience in strategic planning, business improvement, project management and reviews.	Audit, Finance & Risk Committee CEO Performance Committee	100%	A, F & R 100% CEO 100%
Mark Bowater	Elected – November 2014, three years into three year term	Chair Feb 2017, Deputy Chair 2016. Member of NZRA for over 16 years. Current manager parks, sport and recreation at Auckland Council. Over 18 years' experience in parks management and senior leadership roles. Qualifications in horticulture, sports turf culture, arboriculture and supervisory management.	Audit, Finance & Risk Committee CEO Performance Committee	66%	A, F & R 66% CEO 100%
John Brimble	Appointed – March 2014, three years into three year term	Long-term involvement in recreation and sport as a competitor, administrator and senior manager. Current chief executive of Sport Otago. Significant Board experience including the Otago Museum Trust, Otago Early Settlers and Water Safety New Zealand. Current governance roles with the New Zealand Masters Games Company, Sportnet NZ and Chairman of Southern Zone NZ Rugby League.	Audit, Finance & Risk Committee	66%	A, F & R 80%
Annie Dignan	Appointed – February 2016, second year on NZRA Board following one year as co-opted Outdoor Advisor	Studied Outdoor Education at La Trobe University (Australia), before obtaining a Masters in Physical Education. Experience in paid and volunteer roles centered on the outdoors. Previous roles have included lecturer, educator, programme manager for research and evaluation at Mountain Safety Council, and various Board memberships.	Outdoor Sub-committee (Chair)	66% (including period as advisor)	Outdoor 100%
Michele Frey	Deputy Chair Feb 2017	Elected – November 2015, second year into three year term Senior consultant (natural environment & recreation) and work group manager (environmental services). Fifteen years in the recreation industry. Eight years with Opus International Consultants. Generate Network Chair from 2011-2014.	Outdoor Sub-committee	100%	Outdoor 100%
Alison Law	Elected – November 2014, third year into three year term	Parks and recreation manager for Kāpiti Coast District Council with responsibility for swimming pools, parks and open spaces. Previous NZRA board member 2010-2011. Former NZRA aquatics project manager and PoolSafe Advisory Committee member.	CEO Performance Committee	66%	CEO 100%
Peter Fergusson	Elected November 2016, first year into three year term	Current CEO of YMCA Auckland, he has sporting and recreation experience of facilities management, fitness and aquatics industries, early learning centres, children's services, outdoor education, youth and community recreation	Audit, Finance & Risk Committee	66%	A,F & R 100%
<b>Outgoing Board Members</b>					
Kiri Pope	Elected – November 2015, fourth year on NZRA Board (second Board term)	NZRA Chair 2015–2016. NZRA member since 2005. Ten years local government experience. Public sector experience including schools, local government and sport and recreation organisations.	Board Appointments Panel (2016)	100%	BAP (2016) 100%



# Financial Statements



---

## Independent Auditor's Report

To the members of the New Zealand Recreation Association Inc.



---

### Report on the Financial Statements

We have audited the financial statements of New Zealand Recreation Association Inc. on pages 5 to 22, which comprise the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

---

### Committee's Responsibility for the Financial Statements

The committee members are responsible on behalf of the entity for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards with Reduced Disclosure Regime and for such internal control as the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

---

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including

the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Society.

---

### Opinion

In our opinion, the financial statements on pages 5 to 22 present fairly, in all material respects, the financial position of New Zealand Recreation Association Inc. as at 30 June 2017, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards with Reduced Disclosure Regime.

A handwritten signature in blue ink that reads "Crowe Horwath".

**Crowe Horwath New Zealand  
Audit Partnership**

**Chartered Accountants**

18 October 2017

---

## Entity Information

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

Legal Name of Entity	New Zealand Recreation Association Inc
Charities Commission Registration number	CC43214
Nature of business	To advance education in recreation and leisure in New Zealand and be beneficial to the community.
Registered office	86 Customhouse Quay, Te Aro, Wellington, 6011
Bankers	Bank of New Zealand
Chartered Accountants	BDO Wellington Limited
Auditors	Crowe Horwath New Zealand Audit Partnership Wellington

---

## Approval of Financial Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

The Board has pleasure in presenting the annual report of the New Zealand Recreation Association (Inc.), incorporating the financial statements and Auditor's report, for the year ended 30 June 2017.

**APPROVED**



**Chairperson**  
27 October 2017



**Chief Executive**  
27 October 2017

## Statement of Comprehensive Revenue and Expense

New Zealand Recreation Association Inc  
As at 30 June 2017

	Notes	2017 \$	2016 \$
<b>Revenue</b>			
Connect	4	768,077	751,945
Develop	5	209,883	339,132
Lead	6	119,065	0
Operate	7	727,044	570,650
Quality	8	452,221	470,311
<b>Total Revenue</b>		<b>2,276,289</b>	<b>2,132,037</b>
<b>Expenses</b>			
Connect	4	860,351	702,479
Develop	5	211,917	113,938
Lead	6	118,864	13,276
Operate	7	659,400	868,676
Quality	8	414,890	373,719
<b>Total Expenses</b>		<b>2,265,422</b>	<b>2,072,089</b>
<b>Total comprehensive revenue and expense for the year</b>		<b>10,867</b>	<b>59,948</b>

This above statement should be read in conjunction with the accompanying notes on pages 31-38.

## Statement of Changes in Net Assets

New Zealand Recreation Association Inc  
As at 30 June 2017

	2017 \$	2016 \$
<b>Members Funds</b>		
Opening Balance	321,928	261,980
Net surplus for the year	10,867	59,948
<b>Total Members Funds</b>	<b>332,795</b>	<b>321,928</b>

This above statement should be read in conjunction with the accompanying notes on pages 31 - 38.

## Statement of Financial Position

New Zealand Recreation Association Inc  
As at 30 June 2017

	Notes	2017 \$	2016 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	9	340,353	479,294
Prepayments		67,149	62,511
Receivables from exchange transactions		144,764	264,631
Stock on hand		14,378	35,137
Investments	11	36,369	44,552
Accrued income		16,509	0
Income tax refund due	12	0	2
Accrued interest		334	610
<b>Total Current Assets</b>		<b>619,855</b>	<b>886,737</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	35,290	36,063
Investments	11	12,145	5,863
<b>Total Non-Current Assets</b>		<b>47,435</b>	<b>41,927</b>
<b>Total Assets</b>		<b>667,290</b>	<b>928,663</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Cash and cash equivalents	9	3,207	5,344
Goods and services tax		11,508	35,936
Trade and other payables		84,508	155,357
Accruals		0	17,282
Accrued holiday pay		40,934	27,653
Income in advance	13	194,618	365,163
<b>Total Current Liabilities</b>		<b>334,774</b>	<b>606,735</b>
<b>Non-Current Liabilities</b>			
<b>Other non-current liabilities</b>			
<b>Liabilities</b>			
Accounts Payable - other		(280)	0
<b>Total Liabilities</b>		<b>(280)</b>	<b>0</b>
<b>Total Other non-current liabilities</b>		<b>(280)</b>	<b>0</b>
<b>Total Non-Current Liabilities</b>		<b>(280)</b>	<b>0</b>
<b>Total Liabilities</b>		<b>334,494</b>	<b>606,735</b>
<b>Net Assets</b>		<b>332,795</b>	<b>321,928</b>
<b>Members Funds</b>			
Accumulated comprehensive revenue and expense		332,795	321,928
<b>Total Members Funds</b>		<b>332,795</b>	<b>321,928</b>

This above statement should be read in conjunction with the accompanying notes on pages 31 - 38.

## Statement of Cash Flows

New Zealand Recreation Association Inc  
For the year ended 30 June 2017  
Cash Basis

Notes	2017 \$	2016 \$
<b>Statement of Cash Flows</b>		
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from</b>		
Receipts from customers	2,206,145	2,236,823
Interest received	3,234	(61)
Other income received	0	12,872
Income tax refunded	2	2,170
Goods and services tax received	0	18,643
<b>Total Cash was received from</b>	<b>2,209,381</b>	<b>2,270,446</b>
<b>Cash was applied to</b>		
Payments to suppliers and employees	(2,297,735)	(2,166,614)
Goods and services tax paid	(24,429)	0
<b>Total Cash was applied to</b>	<b>(2,322,164)</b>	<b>(2,166,614)</b>
<b>Total Cash Flows from Operating Activities</b>	<b>(112,783)</b>	<b>103,833</b>
<b>Cash Flows from Investing activities</b>		
<b>Cash was received from</b>		
Receipts from the sale of property, plant and equipment	0	0
Receipts from the sale of investments	3,700	101,696
<b>Total Cash was received from</b>	<b>3,700</b>	<b>101,696</b>
<b>Cash was applied to</b>		
Net payments to acquire property, plant and equipment	(25,922)	(7,837)
Payments to purchase investments	(1,799)	(2,872)
<b>Total Cash was applied to</b>	<b>(27,721)</b>	<b>(10,709)</b>
<b>Total Cash Flows from Investing activities</b>	<b>(24,021)</b>	<b>90,987</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(136,804)</b>	<b>194,819</b>
<b>Opening Cash Balance</b>		
Bank accounts and cash	473,950	279,131
<b>Total Opening Cash Balance</b>	<b>473,950</b>	<b>279,131</b>
<b>Closing Cash Balance</b>	<b>337,146</b>	<b>473,950</b>

This above statement should be read in conjunction with the accompanying notes on pages 31 - 38.

# Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

## 1. Reporting entity

The financial statements presented here are for the entity New Zealand Recreation Association Inc (NZRA).

The principal activity of NZRA is the promotion of recreation and recreation facilities and this principal activity is not for financial return to any members. For this reason it is designated as a Public Benefit Entity ('PBE').

The nature of NZRA's activities have not changed during the year under review.

## 2. Basis of preparation

### (a) Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP").

They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, NZRA is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

### (b) Basis of measurement

These financial statements have been prepared on the basis of historical cost.

### (c) Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$), which is NZRA's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

### (d) Changes in accounting policies

The significant accounting policies used in the preparation of these financial statements set out below have been applied consistently to both years presented in these financial statements.

### (e) Comparatives

The comparative financial period is 12 months. Comparatives have been

reclassified from that reported in the 30 June 2016 financial statements where appropriate to ensure consistency with the presentation of the current year's position and performance.

The net asset position and net surplus reported in comparatives is consistent with previously authorised financial statements.

## 3. Summary of significant accounting policies

Revenue is recognised to the extent that it is probable that the economic benefit will flow to NZRA and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

### Revenue from non-exchange transactions

#### Grant revenue

Grant revenue includes grants given by other charitable organisations, and government departments. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

### Revenue from exchange transactions

#### Rendering of services

Sales of services are recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion on the total services to be provided.

#### Membership fees

Fees and subscriptions received in exchange for monthly access to members' facilities are initially recorded as revenue in advance and recognised in revenue evenly over the membership period.

#### Interest and dividend revenue

Interest revenue is recognised as it accrues, using the effective interest method.

#### Financial instruments

Financial assets and financial liabilities are recognised when NZRA becomes a party to the contractual provisions of the financial instrument. NZRA derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the

asset have expired or are waived, or NZRA has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- NZRA has transferred substantially all the risks and rewards of the asset; or
- NZRA has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

## Financial Assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. NZRA's financial assets are classified as loans and receivables. NZRA's financial assets include: cash and cash equivalents, short-term investments in the form of term deposits, receivables from non-exchange transactions, and receivables from exchange transactions.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment.

### Impairment of financial assets

NZRA assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, NZRA first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If NZRA determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

### Financial liabilities

NZRA's financial liabilities include trade and other creditors (excluding GST and PAYE), and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured

subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

### Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### Short term investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

### Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a diminishing value basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- Office equipment 16% - 67% DV

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

### Wages, salaries and annual leave

Liabilities for wages and salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

### Equity

Equity is the member's interest in NZRA, measured as the difference between total assets and total liabilities. Equity consists of accumulated comprehensive revenue and expense being NZRA's accumulated surplus or deficit since its formation.

### Inventory

Inventory is initially measured at cost, except items acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Inventories are subsequently measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out principle and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses

### Debtors and other receivables

Trade debtors and other receivables are measured at their cost less any impairment losses.

An allowance for impairment is established where there is objective evidence the entity will not be able to collect all amounts due according to the original terms of the receivable.

### Income tax

NZRA is a registered charity. As such it is exempt from income tax under Section CW41 of the Income Tax Act 2007.

### Goods and services tax

The financial statements have been prepared using GST exclusive figures, with the exception of Accounts Receivable and Accounts Payable which are stated on a GST inclusive basis.

### Statement of Cash Flows

Operating activities include amounts received from investment income and other income sources and payments to employees and suppliers to manage the day-to-day running of NZRA.

Investing activities are those related to the purchase and disposal of investments and property, plant and equipment.

Financing activities comprise loans and borrowings and distributions to members of NZRA.

### Provisions

A provision is recognised if, as a result of a past event, NZRA has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as a finance cost within surplus or deficit.



## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

### 4. Connect

Income	2017	2016
Sport NZ investment - outdoor recreation (connect)	37,985	0
Sport NZ investment - outdoor recreation (marketing)	0	30,000
Sport NZ baseline investment - marketing	0	147,160
Generate Income	1,408	0
Green Flag Income	18,120	0
Parks agencies network training income	0	36,403
Cems & Crems Network Income	41,680	19,273
Community recreation workshops income	17,609	1,983
Cems & Crems advisory group income	0	660
Parks Agencies Network Income	49,312	27,986
Outdoors Forum Income	29,498	12,221
Mountain biking seminar income	0	17,840
Regional parks workshops income	0	9,863
Regional aquatics workshop income	67	0
Parks study tour income	(1,567)	12,438
Recreation in action income	167	13,040
Recreation Conference Income	195,613	164,512
JAWS Income	132,115	97,499
Green Pavlova Income	145,168	0
Coastal recreation seminar income	621	9,503
Cemeteries seminar income	0	61,385
Membership Income	96,326	85,643
Branch Income	3,953	4,537
<b>Total Income</b>	<b>768,077</b>	<b>751,945</b>
<b>Expenses</b>		
Parks Agencies network training expenses	1,968	27,415
Parks & Leisure Magazine	12,360	0
Generate Expenses	2,599	0
Green Flag Expenses	18,979	0
Cems & Crems Network Expenses	32,282	10,820
Community recreation workshops expenses	7,330	1,494
Cems & Crems advisory group expenses	0	1,784
Event management	86,800	0
Parks Agencies Network Expenses	41,933	30,974
Outdoors Forum Expense	24,332	20,311
Mountain biking seminar expense	0	8,594
Professional development framework expenses	0	39,569
Regional parks workshops expenses	0	9,554
Regional aquatics workshop expenses	4,230	3,828
Play spaces seminar expenses	1,750	242
Parks study tour expenses	316	9,692
Recreation in action expenses	374	8,265
Recreation Conference Expenses	174,146	132,708
JAWS Expenses	85,661	75,264
Green Pavlova Expenses	119,877	1,258
Coastal recreation seminar expenses	0	7,239
Cemeteries seminar expenses	0	43,645
Outdoor recreation project management	0	56,018
Parks and Open Spaces Programme Manager	84,417	81,602
Parks and Open Spaces Programme Manager - Apportioned Expenses	12,688	13,276
Community Recreation Programme Manager	50,541	46,155
Community Recreation Programme Manager - Apportioned Expenses	12,688	13,276
Branch Expenses	9,465	11,162
Outdoor Projects Manager	26,492	0
Aquatics Coordinator	42,783	38,306
Aquatics apportioned expenses	6,344	6,638
Outdoor recreation workshops expenses	0	3,388
<b>Total Expenses</b>	<b>860,351</b>	<b>702,479</b>
<b>Total Connect</b>	<b>92,274</b>	<b>(49,466)</b>

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

### 5. Develop

	2017	2016
<b>Income</b>		
Sport NZ baseline investment - pd	0	144,500
Sport NZ outdoor recreation funding (pd)	0	26,250
AUSTSWIM resources income	991	2,974
AUSTSWIM Conference Income	50,275	15,207
AUSTSWIM Course Income	116,131	131,183
AUSTSWIM projects income	14,500	7,500
Qualifications income	23,117	10,367
Young Hort of the Year Comp Income	3,370	0
Accreditation Service Income	1,500	1,150
<b>Total Income</b>	<b>209,883</b>	<b>339,132</b>
<b>Expenses</b>		
AUSTSWIM office expenses	1,771	409
AUSTSWIM advisory group expenses	383	2,167
AUSTSWIM resources closing stock	20,759	(32,780)
AUSTSWIM resources expenses	833	2,326
AUSTSWIM Conference Expenses	50,074	19,073
AUSTSWIM Course Expenses	44,604	108,641
AUSTSWIM projects expenses	0	56
AUSTSWIM salaries & wages	63,424	0
Qualifications expenses	22,082	6,146
Young Hort of the Year Comp Expenses	3,498	3,197
Accreditation Service Expenses	4,488	4,703
<b>Total Expenses</b>	<b>211,917</b>	<b>113,938</b>
<b>Total Develop</b>	<b>(2,034)</b>	<b>225,194</b>

### 6. Lead

	2017	2016
<b>Income</b>		
Sport NZ investment - outdoor recreation (lead)	119,065	0
<b>Total Income</b>	<b>119,065</b>	<b>0</b>
<b>Expenses</b>		
Outdoor Recreation Advocacy	105,996	0
Outdoor Recreation Advocacy - Apportioned Expenses	12,868	13,276
<b>Total Expenses</b>	<b>118,864</b>	<b>13,276</b>
<b>Total Lead</b>	<b>201</b>	<b>(13,276)</b>

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

### 7. Operate

	2017	2016
<b>Income</b>		
Sport NZ investment - outdoor recreation (operate)	140,573	0
Sport NZ BI investment	12,500	32,121
Sport NZ Investment - outdoor recreation (admin)	0	222,575
Interest Income	2,958	6,581
WUP income	88,074	0
Other Revenue	28,404	40,595
NZOIA Income	30,000	44,000
IFPRA income	0	93,843
Sport NZ baseline investment - admin	407,439	115,765
Advertising Income	17,096	15,170
<b>Total Income</b>	<b>727,044</b>	<b>570,650</b>
<b>Expenses</b>		
Event/Membership Co-ordination	10,797	89,907
NZOIA Expenses	28,021	41,597
IFPRA expenses	0	72,868
WUP expenses	59,534	0
Website	1,583	339
Travel - non NZRA staff	1,316	398
Travel - International	2,024	5,014
Travel - National	31,804	33,102
Teleconference/Webinar Fees	1,380	2,582
Telephone & Internet	5,439	4,108
Subscriptions	1,762	1,603
Staff Training	8,013	5,212
KiwiSaver Employer Contributions	6,514	3,066
Salaries & Wages	309,717	242,855
Recruitment	17,882	16,570
Rent	19,218	15,376
Office Expenses	11,546	9,480
Meeting Expenses	1,694	2,320
Other expenses	381	4,713
Communication	208	183,062
Legal Expenses	8,867	2,830
Insurance	984	897
Information Technology	6,341	10,677
Design	8,533	0
Depreciation	26,696	16,550
Contract fees	0	626
Sport NZ BI investment expenses	12,500	27,997
Board Expenses	12,060	28,619
Bank Fees	4,440	2,235
Bad debts	10,238	0
Outdoor Recreation Advisory Group	9,179	11,676
Auditors Fees	10,000	8,600
Communications/advertising	5,930	1,300
Accounting & Payroll	21,946	19,002
ACC Levies	1,043	1,946
Loss on disposal of fixed assets	1,811	1,552
<b>Total Expenses</b>	<b>659,400</b>	<b>868,676</b>
<b>Total Operate</b>	<b>67,643</b>	<b>(298,027)</b>

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

### 8. Quality

	2017	2016
<b>Income</b>		
National Facilities Benchmarking Income	21,000	43,468
Yardstick income	16,973	19,769
Poolsafe Software Income	7,605	0
Magical Park Income	36,900	0
Parks Specifications Income	41,483	0
Poolsafe & Pool alone signage income	4,934	861
Yardstick Facilities Income	65,975	71,880
Yardstick Parks Income	163,975	174,701
Poolsafe QMS Income	86,375	108,150
Peer review service income	7,000	51,191
Awards income	0	291
<b>Total Income</b>	<b>452,221</b>	<b>470,311</b>
<b>Expenses</b>		
Poolsafe Software Expenses	6,346	0
Magical Park Expenses	34,907	0
Parks Specifications Expenses	41,483	0
Poolsafe & Pool alone signage expense	3,582	1,815
Yardstick Facilities Expenses	54,687	63,387
Yardstick Parks Expenses	146,748	141,772
Aquatics Support Expenses	280	0
Poolsafe QMS Expenses	48,372	40,284
Peer review service expenses	4,351	31,911
National Facilities Benchmarking Expenses	20,302	41,186
Pool study tour expenses	0	170
Awards expenses	4,370	8,234
Yardstick expenses	337	16
Aquatics Programme Manager	42,783	38,306
Aquatics Programme Manager - apportioned expenses	(6,344)	(6,638)
<b>Total Expenses</b>	<b>402,203</b>	<b>360,443</b>
<b>Total Quality</b>	<b>50,018</b>	<b>109,868</b>

### 9. Cash and cash equivalents

	2017	2016
<b>Current asset</b>		
Wellington region savings	10,562	5,317
Wellington region branch	8,827	2,302
NZRA Paypal Account	0	7,376
Midlands cheque account	2,276	2,808
Midlands savings account	10,500	10,183
Head office account	167,338	172,688
Business oncall account	106,517	245,919
Otago/Southland branch account	4,021	1,698
Central region branch account	6,138	7,780
Auckland region branch account	13,432	14,398
Canterbury branch account	10,743	8,826
<b>Total Current asset</b>	<b>340,353</b>	<b>479,294</b>
<b>Current liability</b>		
BNZ Credit Cards	3,207	5,344
<b>Total Current liability</b>	<b>3,207</b>	<b>5,344</b>
<b>Total Cash and cash equivalents</b>	<b>337,146</b>	<b>473,950</b>

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

	2017	2016
<b>10. Property, Plant and Equipment</b>		
<b>Office equipment</b>		
At cost	101,694	77,182
Less accumulated depreciation	(66,404)	(41,119)
<b>Total Property, Plant and Equipment</b>	<b>35,290</b>	<b>36,063</b>

	2017	2016
<b>11. Term deposits</b>		
<b>Current term deposits</b>		
Otago/Southland 3045	14,326	17,374
Wellington 3046	5,880	5,664
Auckland 3049	16,497	15,824
<b>Total Current term deposits</b>	<b>36,703</b>	<b>38,862</b>
<b>Non-current term deposits</b>		
Wellington 3047	5,933	5,691
Wellington 3048	6,213	5,863
<b>Total Non-current term deposits</b>	<b>12,145</b>	<b>11,554</b>
<b>Total Term deposits</b>	<b>48,848</b>	<b>50,415</b>

	2017	2016
<b>12. Taxation</b>		
Balance at the beginning of the year	(2)	(2,172)
RWT paid	0	(2)
Refund received	2	2,172
Taxation refundable at the end of the year	0	(2)

	2017	2016
<b>13. Income in advance</b>		
AUSTSWIM	40,084	66,366
Cemeteries Advisory	0	1,220
JAWS	33,500	46,250
Parks Agencies	22,306	0
Membership	0	100
National Conference	0	14,255
Outdoors Forum	2,000	2,050
Sport NZ BI Investment	0	12,500
Sport NZ Outdoor Recreation Investment	0	99,257
WERO Event	0	3,665
YHORT	2,870	1,000
Yardstick	93,858	118,500
<b>Total Income in advance</b>	<b>194,618</b>	<b>365,163</b>

	2017	2016
<b>14. Lease commitments</b>		
<b>Sport and Recreation New Zealand</b>		
Not later than one year	25,000	25,000
Later than one year, not later than five years	166,667	270,833
<b>Total Sport and Recreation New Zealand</b>	<b>191,667</b>	<b>295,833</b>
<b>Fire alarm agencies</b>		
Not later than one year	0	11,743
Later than one year, not later than five years	0	0
<b>Total Fire alarm agencies</b>	<b>0</b>	<b>11,743</b>

**15. Events After the Balance Date** There were no significant events after the balance date.

---

## Notes to the Performance Report

New Zealand Recreation Association Inc  
For the year ended 30 June 2017

### 16. Capital commitments

There were no capital commitments at balance date (2016: \$Nil).

### 17. Contingent assets and liabilities

There were no contingent assets or liabilities at balance date (2016: \$Nil).

### 18. Revenue consists of:

	2017	2016
<b>Revenue</b>		
<b>Non-exchange revenue</b>		
Connect	34,817	0
Lead	109,139	0
Operate	373,488	357,961
Marketing	0	237,366
Development	0	110,544
<b>Total Non-exchange revenue</b>	<b>517,443</b>	<b>705,871</b>
Exchange revenue	1,756,958	1,426,166
<b>Total Revenue</b>	<b>2,274,401</b>	<b>2,132,037</b>

### 19. Related party transactions

#### Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees, the Chief Executive, Director Strategy and Communications, and Director Operations and Corporate Services which constitutes the governing body of the group. No remuneration is paid to members of the Board of Trustees. The aggregate remuneration is as follows:

	2017	2016
<b>Key management personnel</b>		
Total remuneration	146,180	140,000
Number of persons	2	2

Remuneration and compensation provided to close family members of key management personnel

During the reporting period, total remuneration and compensation of \$0 (2016: \$0) was provided by the Group to employees who are close family members of key management personnel.



**New Zealand  
Recreation  
Association**

04 801 5598  
info@nzrecreation.co.nz  
www.nzrecreation.org.nz

Ground Floor,  
86 Customhouse Quay,  
Wellington 6011  
PO Box 11132,  
Manners Street,  
Wellington 6142



**NZRA**  
NEW ZEALAND  
recreation  
ASSOCIATION