

**Auckland Tramping Club Inc**  
PO Box 2358, AUCKLAND 1140



**91st**

**Annual Report &  
Statement of Accounts**

**2015 to 2016**

## NOTICE OF MEETING

The 91<sup>st</sup> Annual General Meeting of the Auckland Tramping Club (Inc) will be held at the Remuera Bowling Club, 6 Market Rd, Remuera, on Thursday 16<sup>th</sup> June, 2016 at 7.30 pm.

Parking is available on Market Rd or in the club carpark off Dromorne Rd.

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# Agenda

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1. Apologies
2. Minutes of the 90<sup>th</sup> Annual General Meeting
3. Matters Arising from the Minutes
4. Annual Reports
5. Matters arising from the Reports
6. Balance Sheet & Statement of Accounts for the year ended 31 March 2016
7. Approval of Accounts
8. Subscriptions and Printed Mail Charges
9. Election of Executive and Officers for 2016-2017
10. Re-appointment of Auditor – Alex Gatt
11. General Business

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## Nominations

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Pursuant to Rule 10 of the Constitution, I hereby advise members that the following nominations for Officers of the Club for the coming year were received by me on or before 15<sup>th</sup> May 2015. Any further nominations will be advised at the AGM.

<b>President:</b>	<i>Tony Walton</i>
<b>Secretary:</b>	<i>David Holl</i>
<b>Treasurer:</b>	<i>Noel Ashton</i>
<b>Transport Officer:</b>	<i>Keith Ayton</i>
<b>Trips Officer:</b>	
<b>Huts Officer:</b>	<i>Jim Morrow</i>
<b>General Committee:</b>	<i>Russell Allen</i> <i>Sally Johannesson</i> <i>Andrew Murdoch</i>

*April Glenday*

**Secretary**



**BALANCE SHEET AND STATEMENT OF ACCOUNTS:**

Club Treasurer Noel Ashton summarised the key points as follows:

Overall the accounts are very similar to last year.

Looking at only the general operational cash flow the club had a surplus of about \$5,000

This is slightly down from last year's surplus of about \$12,000.

This reduction is due to a reduced income from the SnowSports Lodge, which had a relatively poor snow season, and a reduced income from tours, as the bus was not used for the South Island trips.

In addition to the general operational cash flow we had considerable special income and special expenditure.

The special income was:

Interest of about \$15,000

A Lions Foundation Grant of \$10,000 to help with the purchase of the new bus.

A Kaimai Project Grant of about \$44,000 which can only be used for that project so, though in our accounts, should not be taken as a club asset.

The special expenditure was:

Capital expenditure of \$140,000 for the purchase of a new truck and part purchase of the passenger body. A further \$52,000 plus will be spent this year to complete this purchase.

Capital expenditure of about \$5,000 for upgrading the drying room at the SnowSports Lodge. A further \$6,000 has been spent this year to upgrade the fire sensors in the lodge.

Numbers of trampers, numbers of trips, and occupancy in our huts, are all very similar to last year.

Membership is down slightly, following the trend of the last few years, with an increasing number of members who are over 65 years of age. As expected we are an aging club with the number of members over & under 65 being about equal.

Total club funds equate to \$500,000 but about half of this relates to book value of fixed assets and capital expenditure to which we are already committed. This leaves about \$240,000 as actual available cash assets, compared with last year's \$423,000.

This is still a healthy financial position but the reduced capital will result in reduced investment income over the coming years.

Moved that the Annual Accounts be approved.

Noel Ashton / Martin Woodhead.....Carried

**SUBSCRIPTIONS:**

It is proposed that we provide a complete paperless option, and distinctly separate the annual subscription from the printed mail distribution charge. Based on the 2014-2015 accounts, the publication printing and distribution costs were just over \$25 per person, so comprising a significant proportion of the previously all inclusive subscription amount.

The proposed subscription only rates for the 2015–2016 year are:

Ordinary members	\$45
Over 65	\$20
Junior	\$20
Veteran	\$15
Life and Honorary Life members	\$0

This includes the \$10 FMC levy per person

The proposed Printed Mail Charges are:

Life and Honorary Life members	\$0
Other members – all printed mail	\$25 (Includes FMC Bulletin)
Other members – FMC Bulletin only	\$7

Availability of all currently printed material for members electing for electronic only distribution will be provided as follows:

- Wanderlust is available on the website by the time it is sent to the printer for printing
- Annual Reports will be on the website
- Monthly emails will continue to advise of Wanderlust availability, including at the appropriate time:
  - Availability of Annual Reports
  - Notice of Meetings
  - Request for committee nominations
- Non posted FMC Bulletins will be at club nights and on the bus
- The FMC Bulletin is also available on the FMC website, although delayed by one issue - [www.fmc.org.nz/fmc-bulletin](http://www.fmc.org.nz/fmc-bulletin)
- Membership lists will be available via email on request to the Secretary
- All renewal notices will be sent via email, if we have an email address for the member, otherwise by posted mail
- FMC cards will be posted to all members once their subscription has been paid

Moved that the revised Annual Subscriptions be implemented as proposed.

Tony Walton / Jim Morrow.....Carried

**ELECTION OF EXECUTIVE AND OFFICERS:**

The list of nominations received was read to the meeting.

President:	Tony Walton
Secretary:	April Glenday
Treasurer:	Noel Ashton
Trips Officer:	David Holl
Transport Officer:	Keith Ayton
Huts Officer	Jim Morrow
General Committee:	Murray Green
	Sally Johannesson
	Russell Allen

As no further nominations had been received, the above nominees were declared elected unopposed.

**AUDITOR:**

Moved that Alex Gatt ACA be reappointed as Auditor for the 2015/2016 year.

Tony Walton / Noel Ashton.....Carried

**CLUB OFFICERS:**

The club continues to operate successfully only because members volunteer their time to carry out the functions that are so essential to the running of the club.

This year sees the retirement from the committee of two very important people – Roy Carlin as the outgoing secretary and Liz Ware as trips co-ordinator.

Roy joined the committee as secretary in 2011 and since then has worked tirelessly to streamline and reduce the administrative workload of the committee, and even harder, to keep the rest of us in line with what we should be doing, including reminding me regularly of what is actually in our Rules and Regulations. Thank you Roy.

Liz Ware served as the Tours Officer from 2000-2003, and then Trips Co-ordinator for the last 5 years. Her steady hand on the wheel has allowed our trips organisers to continue to provide a stellar trips programme. Thank you Liz.

Over the last year Barbara Tokley has assisted admirably with the Membership Administration, but has advised that she will no longer be continuing in that role. Thank you Barbara. We are grateful to Liz Ware for offering to assist in this area.

Erica Gilchrist and Athol Berry have moved out to Waikaretu, so their faithful provision of food and drinks at our monthly meetings will soon be no more – thank you to you both ... and hoping that someone will come forward soon to pick up this role.

People continuing in their present roles are

- The remaining committee – Noel, Keith, Jim, Murray, Russell, and Sally
- Distribution – Colin Wright
- ATC SnowSports Lodge – John Dalley and Chris Burnett

- Ngāro-Te-Kotare Hut – Penny and Murray Firth, Brian Delbridge
- Trips – Margaret Law, Russell Allen, Linda Webber and Maureen Harris
- Trip Bookings and Maintenance – Kay Willcocks and Terry Chubb
- Search and Rescue – Ross Thompson and Stephen Fowler

Moved that the meeting record a vote of thanks to all of those who have acted as club officers during the past year.

Tony Walton / Cherie Cook.....Carried

There being no further business, the meeting closed at 8.25pm.

Confirmed.....

Date.....

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# Reports

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## President's Report

The annual activity reports paint a great picture (as they do each year) of the Auckland Tramping Club as a vibrant bunch of outdoor enthusiasts, with a lot to offer our members, and the wider outdoor community.

Obvious highlights for me of the year have been taking delivery of the new Big Blue (thanks so much to the Bus project team), new bus drivers now coming on stream, our well attended 90th anniversary celebrations, and the great variety of destinations that we head off to throughout the year.

A less obvious highlight is that so many people ... who are inevitably busy already ... give so much of their time to ensure the club continues to function. Like any volunteer organisation we need you, our members, to contribute in some way to our operation. Think – when did I last assist the club ? In what areas can I assist in the future ?

There are challenges too – David Holl mentions the constraints imposed by kauri dieback protection measures, Noel provides a commentary on the age distribution of our membership, the continued decrease of members' use of ATC SnowSports Lodge, and occasionally we are not able to take Big Blue on some of the longer trips because of needing additional drivers. We all need to work together to take on those challenges, and determine a forward path that is most appropriate for the ATC members longer term.

This year has seen a winding down of the separate Veterans' trips as numbers have declined on the day walks. The Napier week away in November was well attended. That format of several days of day walks from a comfortable overnight base is appealing, and in fact has a mirror in some of our cycling trips, so I am sure this type of trip will continue in the future.

Taking Big Blue to the South Island in the summer is always a big undertaking, but this year with weather forcing changes of plans for the Interim trips we were so grateful to have our home away from home able to fit in with what eventuated – thanks to Lee, Keith, Lawrence and Bryan for being our drivers for the duration.

Our sister club agreement with the Hawaiian Trail and Mountain Club has seen regular visits by a few Hawaiian trampers, and a group of ATC people had a great trip to Hawaii in May. We expect exchanges between the two clubs to continue in a similar manner over the coming years.

The Kaimai Ridgeway project that we helped to initiate 18 months ago has now been passed on to a new Kaimai Ridgeway Trust. We are still heavily involved of course, but it is important that the project is seen to be belonging to its own organisation that encompasses the many contributors. This is an activity that is needed to protect and

enhance an important part of our local real backcountry experience – do support it in whatever ways you are able.

We have recently embarked on an affiliation relationship with the Western Springs College Tramping Club, so expect to see updates as we evolve a mutually beneficial youth programme.

Thankyou to our committee members, this year and next, and to all of you who do play your part in the operation of the ATC.



## **Membership Report**

This year the total membership has decreased by 4 to 355 members. Thirty members left the club, one ex-member rejoined, and twenty nine new members joined. Three of these were skiing members who used ATC Snowsports Lodge while the others joined us on both weekend and day tramps.

The trend of declining numbers of ordinary members and increasing numbers of over-sixty-five members continues, though the rate has slowed.

Attracting young members to join clubs like ours is a challenge that ATC has been facing for some time and will need to continually try to address.

This year there was a major change to how we set the subscription fees and the postal options available to members. The aim was to reduce the amount of printed material sent out to members and to use electronic communication where possible. No longer was it mandatory that every household receive the printed Wanderlust and the FMC bulletin.

Of the 356 renewing/new members only 144 (40%) opted to continue receiving Wanderlust and the FMC bulletin by post. A further 27 members opted to receive only the FMC bulletin by post, and the remaining 185 opted for electronic communication only. The ATC website and the monthly ATC news emails have proved to be a satisfactory means of receiving club information for most people.

This also is the preference of new members as of the 29 new members this year 28 opted for the electronic only option.

Last June renewal notices were sent out by email where we had email addresses. We currently have 292 members with email addresses and 63 without. As email is our preferred means of communicating with members, we encourage those members who receive renewal notices by post to let us know their personal email address if they have one or a household email address if appropriate.

Once again I must thank all those people in the club who look after membership matters – keeping track of member details, welcoming new members, posting out Wanderlusts and other material, and keeping the ATC website up to date. So thanks to Liz Ware (Membership Admin), April Glenday (Club Secretary), and Colin Wright (Distribution) who make sure all these things happen.

*Noel Ashton*

## **Social Report**

Our social activities this year have included a well attended Jim Morrow's Cho Oyu summit account, Graeme McGowan's interim trip presentation, Christmas trip planning, Martin Woodhead in the north of England, Lee McKay in Scotland on the Great Outdoor Challenge, Kaimai update, Christine Major on the GTA in Northern Italy, and the 2015-2016 Christmas Trips Presentation.

The 90<sup>th</sup> anniversary party at the Arataki Visitors Centre was well attended by over 100 members in October, including a number from out of town.

Fifty year boots were awarded at club nights to Sue Webb, Ian Roberts and Graham Macgregor, celebrating their 50 years of continuous membership of the ATC.

*Tony Walton*

**Social Convenor (Acting)**

## **Trips Report**

This report covers Sunday, Weekend, Christmas and Interim trips. Wednesday trips are covered by a separate report.

Russell Allen organized the Sunday trips and Margaret Law the weekend trips. Pieter Holl led the Christmas trip and Tony Walton, Andrew Murdoch and Keith Ayton led the three Interim trips.

Sunday trips were organized for every weekend of the year except two. Numbers were usually between 12 and 20 with an average of 16. There has been a slight drop off in Sunday trip participants over the last three years.

Most tramps were four to five hours and typically involved a 300m to 600m climb. One memorable tramp was to The Pinnacles just before Christmas when 34 participated, swelled by people from our Meetup group. This year there have been a number of river tramps and visits to areas other than the Waitakeres and Hunuas.

Weekend trips away consisted of the traditional tramping trips plus a number of cycling trips.

The Easter 2015 trip to the Ruahines was well attended with two groups tramping interesting country and experiencing good weather.

“Tongariro in The Snow” in August certainly lived up to its name with the heaviest snowfall for eight years being reported. Original tramping plans had to be modified but it was a unique experience.

Labour weekend saw three parties head out to the Kaimanawas with heavy rain initially but turning to fine sunny days for most of the weekend.

The bus was taken to the South Island after Christmas this year to cater for the transport needs of the Christmas and Interim trips. The Christmas party tramped in the Fiordland area in early January and experienced reasonable weather. In the latter half of January the Interim parties ventured into Mount Aspiring National Park (Young and Wilkin river, also the Motatapu Alpine Trail). Gale force winds and heavy rain forced a change of plans and their second week was spent walking the Motatapu trail from Wanaka to Arrowtown and other local walks.

No Veterans' Safari trip was run this year.

An early Easter saw a second Easter trip in the year, this being to the Southern Kawekas. Not enough drivers (two required but ideally three) were available for the bus so private cars were used.

Weekend trips had an average of 17 participants and a total of 29 went on the Christmas and Interim trips. Participation in Weekend, Christmas and Interim trips has remained fairly stable over recent years.

Ongoing issues for these club trips are Kauri dieback in the Hunua and Waitakere Ranges (no going off track), Sunday trip leader availability and periodic driver shortages for the bus.

I would like to thank the trip organizers, leaders and bus drivers for their fine efforts during the year.

*David Holl*

**Trips Co-ordinator**

## **Wednesday Group Report**

This year we maintained our 13 average people per trip.

At this time, several track option/routes still remain closed as well as the kauri dieback closures. These are the lower part of Twin Peaks and the Huia Dam Road. The new track proposed extending Tasman Lookout track to join up with Mercer Bay Loop is also on hold.

We have had no new leaders now for well over a year and this means some of you need to take on this role. My thanks go to the handful of regular leaders who always say yes if at all possible.

The lack of drivers is becoming an issue and with Bryan Taylor due to retire, this will most likely be the last year we use the bus on a regular basis. I will assess the situation at the start of 2017 and in the meantime would be interested to hear members' views on private transport.

*Linda Webber*

**Wednesday Group Convenor**

## **Veterans' Group**

The gradual decline in participation in the Veterans' alternative day walks has now seen those walks being discontinued from the end of 2015. Especial thanks to Maureen Harris and John Simpson for organising those for so many years.

Thanks to Pauline Lawes for a successful Napier week away that was held in November, with a number of memorable day walks in that week.

## **Transport Report**

A big year for transport with the new bus delivered ex Kiwi Bus in Tauranga to CAL Isuzu in East Tamaki in mid June. This was followed by two driver familiarisation sessions then the first trip - a wet Whakatane weekend including unsealed forestry roads to christen the vehicle.

The existing Isuzu did its last trip at the end of June with 480,000 km on the odometer. The sale process began, and with an auction company showing little interest, it was finally sold for just over \$7000 via TradeMe with the assistance of Suresh, and was driven away early September to become a gypsy caravan in the New Plymouth area. It has since been spotted in Hamilton with happy new owners.

The new vehicle has just completed 15,000km, including the summer trips to the bottom of the South Island. From a driver's perspective, with the AMT (automated manual transmission) it's a joy to drive - powerful and very quiet in the cab. However for passengers, due to the vehicle having a truck chassis, the rear suspension gives too hard a ride. This was discussed with Isuzu and a modification was done by a spring specialist but it hasn't proved to be enough so we are now looking at air suspension replacement.

Four new drivers have completed their P endorsement - Sue Grant and Garry Williams earlier in the year; Allen Small, back driving again, and Simon Rainger completed theirs at the end of March. Peter Selwyn, after many, many years retired from driving just before the new bus arrived.

It is pleasing to see new drivers coming through as the number of available drivers is still too small to ensure all bus trips can run. Day trip numbers averaged 13, a third of the bus's capacity. The recommended minimum to cover costs is 8 paying passengers.

With servicing now extended to 15,000 km intervals, maintenance costs should be less but the new engine / transmission oils are expensive and the one-off air suspension cost is likely to be \$9000.

Thanks to drivers who have transitioned from the old to the new bus and volunteered this past year and to the front seat passengers who have helped navigate to remote road ends, especially on weekend trips.

*Keith Ayton*

**Transport Officer**

## **Huts Report**

### NGARO TE KOTARE

A major update was to install a new efficient log burner to replace the two aging stoves that have been poor performers for the last 30 years.

We say a big thank you to Murray and Penny Firth who have been booking officers for many years. This job has now been taken up by John Dalley.

NTK was used as a location for the newly released film – Hunt For The Wilderpeople

Club members do not stay in the hut – the primary users are school and out of town groups, so we essentially maintain this as a community service.

### ATC SNOWSPORTS LODGE

The large group bookings continue to provide financial viability for the Lodge, with 80% of usage being from non members.

It was pleasing to see a large club group at the Lodge for Anzac Weekend 2015, with a popular format of a variety of day walks and climbs to suit everyone, as well as time just to enjoy being at the Lodge without going any further. This was repeated again for Anzac Weekend 2016 providing three days' of capacity usage of the Lodge.

The drying room dehumidifier installed prior to last winter has performed well. The Lines Company has now installed time of use meters to all lodges, it will be interesting to see how the information affects our annual lines charges.

The mattresses have been recovered, which is a great improvement given the age of the previous ones.

There was a fault with our newer freezer, out of warranty, causing a loss of over \$2000 of food (below our insurance excess). Thanks Chris for jumping in and cleaning up the resultant mess at short notice.

General maintenance was carried out at the working bee, no single major items. Thanks to John Dalley for continuing service as booking officer and Chris Burnett for catering.

*Jim Morrow*

**Huts Officer**

## **Conservation Report**

ATC Members continue year on year to volunteer their time for a number of important conservation projects.

Near Rangitoto Station in the NW Pureora forest there is a major pest control operation occurring every year to ensure that a significant kokako population is able to breed successfully. We are responsible for over 500 bait stations, requiring track maintenance, bait packing and distribution, and then clearing out at the end of the breeding season.

This requires a visit by a team of around 12 people for 6 months, principally through spring, staying in a comfortable farmstay cottage nearby. In the last year this work has enabled the capture of additional kokako for transfer to other kokako areas around the country, ensuring a diverse gene pool to support the ongoing survival of this rare and beautiful bird.

Club members are also actively involved with the Ark in the Park pest control programme in the Waitakeres and with the replanting and weed care programme on Motutapu Island.

In the Kaimais, our work on creating and improving the more remote tracks is enabling an easier access path for pest control programmes.

## **ATC Online**

Our website continues to provide a wealth of information on how we operate, what we have done, and what we will be doing in the coming months. It is the primary way by which new members are attracted to the Club, so it is important that we continue to keep this up to date and provide interesting information for new and existing members.

An essential part of this are our trip reports and the associated photo galleries that are now so easy for our photographers to create and publish to a wide audience. Thanks to all contributors for your reports and photos, and a gentle encouragement to other

members of our trips to also assist to ensure the trip becomes a permanent part of our club history.

Our current mobile friendly web technology does a great job in the construction and maintenance of our website content, but there is always room for improvement. We are keen to receive feedback on your website viewing and navigation experience from whatever device you use, so as to determine how we can ensure a tidy looking online presence to all comers.

We regularly receive information about products, services, campaigns, and events, and it is never easy to determine how much is of interest to members given the time required to publicise it fully ... so to keep it simple we have created an “Interesting” page under the News menu – check it out from time to time to see what it contains, and follow links from there to items that are of interest to you.

Thanks as always to Jo McCarthy for keeping our Facebook presence alive (more content contributors here are welcome) and Gareth Facer for continuing to organise new Meetup events for our Meetup group – Auckland Hike & Ski.

*Tony Walton*

# Treasurer's Report

**Summary:**

The Club has operated reasonably well in all areas but, before interest and other income received, we have an operating deficit of \$4,456 for the year.

Key elements of this are:

- General & Social had a small deficit mainly due to the reduction in subscription income due to the fee changes that were introduced this year. Of note is printing and postage. Wanderlust printing and Wanderlust/FMC Magazine posting cost \$5,062 while the income from Wanderlust and FMC Magazine levies was only \$3,164.
- Transport has a large deficit. The new bus has incurred an increased insurance cost and increased depreciation. However cashflow was still positive.
- The SnowSports Lodge returned a small surplus despite decreased occupancy. This was mainly due to reduced insurance and maintenance costs.
- Interest income, as expected, has decreased as the purchase of the new bus has reduced the club's investments. However, excluding the Kaimai account, the club still has \$221,939 in term investments and \$56,562 in on call accounts.
- The \$11,531 'other income' is mainly from a bequest of \$5,000 from Neil Dineen's estate (exATC member) and \$6,024 from the sale of the old bus.

<b>Financial Summary per Activity</b>	<b>2016</b>	<b>2015</b>
General & Social	(716)	2,025
Tours	2,483	2,335
Transport	(8,852)	(1,516)
SnowSports Lodge	2,496	1,910
NTK	134	188
Sundry	0	17
Operating Surplus (Deficit)	(4,456)	4,960
Interest	10,471	15,205
Other Income	11,531	0
Lions Foundation Grant	0	10,000
End of Year Surplus/(Deficit)	17,547	30,165
 Capital Expenditure	 67,054	 144,356

**General Club Funds:**

This provides a breakdown of the "General & Social" income and costs.

	<b>2016</b>	<b>2015</b>
<b>Member Subscriptions</b>	13,217	16,461
<b>Administration</b>		
Postage	182	0
Subscriptions to affiliates	3,326	3,428

Printing and stationery	1,040	947
Promotional Activities	0	0
Liability insurance	1,065	1,165
Sundry	587	618
Depreciation	167	167
Web site	548	390
Room hire	708	675
Audit fees	1,233	1,135
End of Year Cost	<u>8,856</u>	<u>8,525</u>

#### **Wanderlust**

Printing	2,338	3,048
Distribution	2,724	2,728
End of Year Cost	<u>5,062</u>	<u>5,776</u>

#### **Social**

Expenses	15	135
End of Year Cost	<u>15</u>	<u>135</u>

Total General Expenses 13,933 14,436

Surplus/(Deficit) for the year (716) 2,025

#### **Membership:**

The total membership number is little changed from last year though the proportion of Ordinary members is slowly decreasing, reflecting the aging of the membership.

<b>Membership Category</b>	<b>2016</b>	<b>Left</b>	<b>Joined</b>	<b>Changed</b>	<b>2015</b>
Ordinary	172	25	24	- 5	178
Veterans	80	3	0		83
Junior	8	2	3		7
Over 65	64	3	3	+5	59
Honorary Life	7	0	0		7
Life	24	1	0		25
<b>Total</b>	<b>355</b>	<b>34</b>	<b>30</b>		<b>359</b>

#### **Transport:**

With the purchase of a new bus have come increased costs from insurance and depreciation which is not matched by a similar reduction in maintenance costs. There was also an increase in garaging due to maintenance work done around the club garage. The account did have a \$500 positive cashflow so trip fees have just covered bus expenditure.

Transport	<u>2016</u>	<u>2015</u>
Income from mileage charged	<u>18,823</u>	<u>15,435</u>
Less cost of:		
Insurance	4,662	1,775
Fuel & Oil	3,346	3,352
Repairs & Maintenance	2,506	3,591
Depreciation	9,337	1,802

Garage	4,028	2,357
Road User Charges	2,187	1,640
Driver Testing & Licences	1,608	2,431
Total Transport Expenses	<u>27,675</u>	<u>16,950</u>
Transport Surplus/(Deficit) for the year	<u>(8,852)</u>	<u>(1,516)</u>

<b>Mileage Analysis</b>		<b>2016</b>	<b>2015</b>
Sunday		4,327	4,087
Wednesday		1,274	1,137
Extended		1,263	1,452
Christmas		3,896	0
Weekend		6,685	5,896
ATC SnowSports Lodge Work Parties		0	1,319
Repairs, Maintenance & Driver Training		641	801
Total		18,086	14,692

**Tours** (excluding ATC SnowSports Lodge work parties):

A small surplus indicates that the trip fees are currently set at the correct level. However the increase in transport costs may require a fee review.

	<b>2016</b>			<b>2015</b>		
	Day	Weekend	Special	Day	Weekend	Special
Income	7,628	8,988	5,010	7,651	7,747	1,639
Mileage Recharge	6,332	7,557	4,935	5,890	6,665	1,389
Other	8	163	148	15	252	491
Total Costs	6,340	7,720	5,083	5,905	6,917	1,880
Surplus/(Deficit)	1,288	1,268	(73)	1,746	830	(241)
Total Surplus/(Deficit)		2,483			2,335	

**Trip Numbers and Participation:**

	<b>2016</b>			<b>2015</b>		
	Day	Weekend	Special	Day	Weekend	Special
Bus Trips	45	10	2	51	10	4
Private Transport Trips	39	3	1	40	0	7
Total Trips	<u>84</u>	<u>13</u>	<u>3</u>	<u>91</u>	<u>10</u>	<u>11</u>
Vet Trips (included in above)	15	0	1	19	0	2
Bus Participants	742	180	53	933	177	80
Private Transport Participants	389	41	15	378	0	81
Total Participants	<u>1131</u>	<u>221</u>	<u>68</u>	<u>1311</u>	<u>177</u>	<u>161</u>
Average Participants per Trip	13	17	23	14	18	15
% Non members	22%	12%	1%	22%	7%	5%

## ATC SnowSports Lodge:

ATC SnowSports Lodge has a small surplus of \$2,496 this year. A reduction in income and an increase in depreciation from last year were matched with lower insurance and maintenance costs.

	<u>2016</u>	<u>2015</u>
Income from Fees & Food Levies	47,011	50,429
Less cost of:		
Insurance	7,401	9,338
Power	12,782	13,011
Food & Consumables	5,701	5,954
DOC Levy	5,887	5,642
Telephone Rental & Tolls	822	766
Repairs & Maintenance	4,255	6,906
Promotional Activities	420	0
Rates	2,115	2,011
Mileage	0	1,491
Depreciation	5,133	3,340
Sundry	0	61
Total ATC SnowSports Lodge Expenses	<u>44,516</u>	<u>48,519</u>

ATC SnowSports Lodge Surplus/(Deficit) for the year	<u>2,496</u>	<u>1,910</u>
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Patronage was lower than last year mainly due to being unable to accommodate some group bookings due to date clashes. Member occupancy has now reduced to an all time low of only 20% of total occupancy. There has been a steady decline from the 50% member occupancy of 2007.

<b>SnowSports Lodge Usage (Person nights)</b>	<b>2016</b>	<b>2015</b>
Members – Adult	272	447
- Junior	49	68
Non Members – Adult	1061	1134
- Junior	202	291
Children	189	76
Under 5 years	27	14
	<u>1,800</u>	<u>2,030</u>
% Members	20%	25%

<b>Ngaro-Te-Kotare Hut:</b>	<b>2016</b>	<b>2015</b>
Income from Hut Fees	3,100	3,191
Less cost of:		
Repairs & Maintenance	104	0
Insurance	808	963
Rates	618	788
Fuel	50	69
Depreciation	1,386	1,184

Total NTK Expenses	<u>2,966</u>	<u>3,003</u>
NTK Surplus/(Deficit) for the year	<u>134</u>	<u>188</u>

NTK Patronage overall is similar to last year. Once again club member usage is negligible.

<b>Ngaro-Te-Kotare Occupancy (Person nights)</b>	<b>2016</b>	<b>2015</b>
Members - Adult/Youth	0	2
- Children	0	0
Non Members - Adult/Youth	269	299
- Children	<u>175</u>	<u>131</u>
	<u>444</u>	<u>432</u>
% Members	0%	0%

<b>Equipment:</b>	<b>2016</b>	<b>2015</b>
Income from Equipment Hire	<u>0</u>	<u>17</u>
Sundry Surplus/(Deficit) for the year	<u>0</u>	<u>17</u>

The club owns the following equipment:

1 aluminium ladder	3 billies	8 climbing ropes
1 computer	1 data projector	1 emergency shelter
1 fax machine	1 gas bottle (4.5kg)	2 gas bottles (9kg) - NTK
1 gas ring (one-burner)	1 gas ring (three-burner)	2 GPS Units
16 ice axes alloy shaft	11 ice axes wooden shaft	3 mountain radios
8 pairs crampons	1 phone/fax	3 PLBs
2 printers	1 projector screen	1 slide projector
8 snow shovels	16 snow stakes	2 tent flies
2 wheelbarrows	1 whiteboard	1 winch

The funds for the Kaimai Project are held in a separate account and are treated as a liability until the funds are actually spent. Any unspent funds are required to be returned to the grant funder. For this reason the yet unspent funds are not treated as club assets.

<b>Kaimai Project:</b>	<b>2016</b>	<b>2015</b>
Income	20,931	661
Expenditure	<u>20,931</u>	<u>661</u>
Surplus /(Deficit) for the year	<u>0</u>	<u>0</u>

**Term Investments:**

Company	Amount	Start	End	Rate
BNZ	\$66,939	24/10/2015	24/10/2016	3.65%
BNZ	\$55,000	8/05/2015	8/11/2016	4.35%
RaboDirect	\$100,000	17/11/2015	17/05/2017	3.70%

**Insurance Cover:**

The following insurance cover is in place to protect our members and assets:

**Material Damage**

SnowSports Lodge	Replacement Value	\$ 1,012,000
SnowSports Lodge Contents	Replacement Value	\$ 90,000
Ngaro-Te-Kotare Hut	Functional Replacement Value	\$ 125,000

**Public Liability**

Personal Injury and Property Damage		\$ 5,000,000
Landlord's Liability		\$ 5,000,000
Tenants Liability		\$ 5,000,000
Punitive and Exemplary Damages		\$ 1,000,000
Forest & Rural Fires Act		\$ 250,000
Care, Custody or Control		\$ 250,000
Statutory Liability		\$ 500,000
Association Liability	Shared with other mountaineering clubs	\$ 2,000,000
Legal Defence	Shared with other mountaineering clubs	\$ 1,000,000

**Motor Vehicle**

Isuzu 2015	Sum Insured	\$ 196,500
Third Party		\$10,000,000

**Note:** The Material Damage insurance is via the Ruapehu Mountain Clubs Insurance Program. The size of this scheme, and the level of 'self insurance' used, has enabled the managers of this scheme, Crombie Lockwood, to obtain premiums that are well under the industry norm. This year has seen a good reduction in premiums.

**Appreciation:**

A special thank you to all our hard working administration officers who ensure that we can properly account for and report on our operations – Liz Ware (membership), John Dalley and Chris Burnett (SnowSports Lodge), Penny Firth and John Dalley (NTK), and Terry Chubb and Margaret Law (Trips).

*Noel Ashton*

**Treasurer**

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# Subscriptions and Printed Mail Charges

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The change last year to support you having an electronic publications only option for your subscriptions has seen a significant reduction in our paper distribution activity. As expected, it was not possible to predict the impact of this, with adjustments needed over time to ensure receipts match payments.

Our accounts this year show similar printing and distribution costs to last year on a significantly reduced paper / postage volume, and as noted in the Treasurers Report our deficit in that area is \$1,898, with an overall General and Social contributing \$2,741 less to our overall results than last year.

It is therefore recommended that we increase both our subscription rates and the printed mail charges, as follows :

The proposed subscription only rates for the 2016–2017 year are:

Ordinary members	\$50
Over 65	\$30
Junior	\$20
Veteran	\$25
Life and Honorary Life members	\$0

This includes the \$10 FMC levy per person

The proposed Printed Mail Charges are:

Life and Honorary Life members	\$0	
Other members – all printed mail	\$33	(Includes FMC Bulletin)
Other members – FMC Bulletin only	\$8	

Our budget for the year indicates that these increases will contribute an additional \$1,275, GST excluded, to this coming year's General and Social result, with the target as usual being marginally above breakeven for this area of the accounts.

Availability of all currently printed material for members electing for electronic only distributions continues to be provided as follows:

- Wanderlust is available on the website by the time it is sent to the printer for printing
- Annual reports are on the website
- Monthly emails continue to advise of Wanderlust availability, including at the appropriate time
  - Availability of annual reports
  - Notice of meetings
  - Request for committee nominations

- Non posted FMC Bulletins are at club nights and on the bus
- The FMC Bulletin is also available on the FMC website, although delayed by one issue - [www.fmc.org.nz/fmc-bulletin](http://www.fmc.org.nz/fmc-bulletin)
- Membership lists will be available via email on request to the Secretary
- All renewal notices will be sent via email, if we have an email address for the member, otherwise by posted mail
- FMC cards will be posted to all members once their subscription has been paid

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## Honorary Life Membership

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As an indication of our enduring appreciation, we appoint members who have provided great assistance to the ATC over a long period to the status of Honorary Life Member.

Our current honorary life members are :

Noel Ashton	Computer systems, finance and administration
Keith Ayton	Transport, former vice president, tours, editor, secretary
John Dalley	Former president, vice president, other committee positions, long time hut maintenance, trip bookings, lodge and hut bookings
Maureen Harris	Former secretary, vice president, Veterans trips and organisation
Jim Morrow	Former president, many committee and sub committee roles, Lodge and hut booking and maintenance
Grahame Parr	Former president and vice president, long time huts convenor
Colin Wright	Membership and Wanderlust distribution, secretary

This year the committee has accepted nominations for three additional honorary life members :

Liz Eden  
Liz Ware  
Penny Firth

### **Liz Eden**

Liz joined ATC in 1972. Her first role from 1981 for 6 years was as the Catering Officer for the Lodge, and at times through the late 1980's she was a committee member, vice president, and had a first taste of the weekend trip bookings.

She returned to that role from 2001 through to 2015, in that time working hard to ensure that all trip members provided all the information required for the trip lists, paid

on time, and she ensured that trip lists were always at the bus in time for the weekend's departure.

Liz organised the club's 60<sup>th</sup> and 75<sup>th</sup> anniversary celebrations. She retains a keen interest in ATC SnowSports Lodge, regularly organising large group visits there.

### **Liz Ware**

Liz joined the club in 1997, and very soon found herself on the general committee, followed by Tours Officer for 3 years – at a time when the Tours Officer had a direct role in organising both the Weekend and Sunday trips. In 2010 she took on the role as Trips Coordinator (a committee position) for five years, moving on to Membership Administration last year.

For a long time she has been a very regular trip leader and trip member. After an interesting exercise assisting with kokako capture in the central North Island (to support kokako breeding programmes elsewhere), she started up the ATC's contribution to kokako protection. All through the spring months she is the main organiser for our work parties in the North West Pureoras, where we maintain bait lines, pack bait, fill bait stations - all helping to ensure kokako breeding success, availability of more kokako for translocation, and fun for all in this worthwhile conservation venture.

### **Penny Firth**

Penny joined ATC in 1987, and within a couple of years moved into the secretary role, where she remained for 5 years. At that time husband Murray was responsible for Ngaro te Kotare Hut maintenance and bookings, but in 1997, the bookings role officially passed on to Penny, who continued in that role through to the start of this year.

In that time treasurers could rely on everything relating to NTK bookings to just happen, without any drama or hitch – just year on year it all went smoothly.

# Financial Statements for the Year Ended 31<sup>st</sup> March 2016

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2	Statement of Financial Performance
3	Statement of Financial Position
4	Statement of Cash flows
5	Notes to the Accounts
9	Auditor's Report

## STATEMENT OF FINANCIAL PERFORMANCE

For The Year Ended 31<sup>st</sup> March 2016

<b>Club Income</b>	<b>2016</b>	<b>2015</b>
Subscriptions	13,217	16,461
Tours	21,626	17,037
SnowSports Lodge	47,011	50,429
Ngaro-Te-Kotare Hut	3,100	3,191
Training Courses	0	0
Asset Sales	6,024	0
Interest	10,471	15,205
Kaimai Project	20,931	661
Grants	0	10,000
Donations\Bequests\Sundry	5,507	17
<b>Total Income</b>	<u>127,888</u>	<u>113,002</u>
<b>Less Expenditure</b>		
Transport/Tours	18,561	15,644
SnowSports Lodge	38,963	43,688
Ngaro-Te-Kotare Hut	1,580	1,819
Promotional Activities	420	0
Training Courses	0	0
Kaimai Project	20,931	661
Audit Expenses	1,233	1,135
Depreciation	16,120	6,756
Admin/Wanderlust/Sundry	12,533	13,134
<b>Total Surplus/(Deficit)</b>	<u>17,547</u>	<u>30,165</u>

## APPROPRIATION ACCOUNT

For The Year Ended 31<sup>st</sup> March 2016

	<b>Note</b>	<b>2016</b>	<b>2015</b>
<b>Accumulated funds brought forward</b>		502,916	472,751
Surplus/(deficit) for the year		17,547	30,165
<b>Accumulated funds carried forward</b>	4	<u>520,463</u>	<u>502,916</u>

The attached Statement of Accounting Policies and Notes to the Accounts on Pages 5 to 8 form part of and are to be read in conjunction with this Statement of Financial Performance.

## STATEMENT OF FINANCIAL POSITION

As At 31<sup>st</sup> March 2016

<b>Accumulated Funds</b>	Note	<b>2016</b>	<b>2015</b>
General Club Funds		520,463	502,916
<b>Total Club Funds</b>		<u>520,463</u>	<u>502,916</u>
Represented by:			
<b>Current Assets</b>			
Cash at Bank of New Zealand	4	49,410	15,507
Cash at RaboDirect	4	2,506	74,173
Cash at ASB - Catering	4	4,646	1,065
Cash at ASB – Kaimai Project	4	81,801	43,672
Sundry Debtors - Accrued Interest		2,816	4,461
Sundry Debtors – General	10	117	87
Prepayments	11	5,850	6,093
Stock of Food	5	3,259	6,625
<b>Cash Assets</b>		<u>150,406</u>	<u>151,682</u>
<b>Investments</b>			
Deposits/Debentures	4	221,939	219,056
Investment Assets		<u>221,939</u>	<u>219,056</u>
<b>Fixed Assets</b>			
Land and Building	7	28,563	32,277
Vehicle and Equipment		188,725	138,169
Sundry Equipment		10,851	6,759
Fixed Assets		<u>228,139</u>	<u>177,205</u>
<b>Total Assets</b>		<u>600,484</u>	<u>547,944</u>
<b>Less Liabilities</b>			
Sundry Creditors	12	78,395	42,996
Goods & Service Taxation		(1,397)	(2,107)
Subscription in Advance		3,022	4,138
<b>Total Liabilities</b>		<u>80,021</u>	<u>45,027</u>
<b>Total Assets Less Liabilities</b>		<u>520,463</u>	<u>502,916</u>

\_\_\_\_\_  
(Treasurer)

\_\_\_\_\_  
(President)

8<sup>th</sup> April 2016

The attached Statement of Accounting Policies and Notes to the Accounts on pages 5 to 8 form part of and are to be read in conjunction with this Statement of Financial Position.

STATEMENT OF CASH FLOWS  
For the Year Ended 31<sup>st</sup> March 2016

<b>Cash Flow from Operating Activities</b>	Note	<b>2016</b>	<b>2015</b>
Subscriptions		12,101	16,435
Hut Fees		50,288	54,108
Hut Refunds payable		794	1,918
Tour Levies		20,621	18,310
Trip Refunds and Accommodation payable	13	6,233	7,111
Interest		12,116	16,268
Kaimai Project Grant		54,114	38,637
Other Grants		0	10,000
Other Income		5,507	17
<b>Income Cash Flow</b>		<u>161,773</u>	<u>162,805</u>
<b>Cash was Disbursed to</b>			
Club Operating expenses		(13,465)	(14,504)
Hut Operating expenses		(36,840)	(46,018)
Hut Refunds paid		(622)	(1,918)
Tour Operating expenses		(232)	(495)
Trip Refunds and Accommodation paid	13	(6,533)	(6,872)
Bus Operating expenses		(16,002)	(15,781)
Kaimai Project Expenses		(20,931)	(661)
GST account		710	(1,728)
<b>Expenses Cash Flow</b>		<u>(93,915)</u>	<u>(87,979)</u>
<b>Net Cash Flows from Operating Activities</b>	6	<u>67,858</u>	<u>74,826</u>
<b>Cash Flows From Investing Activities</b>			
<b>Cash was derived from:</b>			
Sale of Fixed Assets		6,024	0
<b>Cash was applied to:</b>			
Purchase of Fixed Assets		(67,054)	(144,356)
<b>Net Cash Flows from Investing Activities</b>		<u>(61,030)</u>	<u>(144,356)</u>
<b>Cash Flow From Financing Activities</b>			
<b>Cash was applied to:</b>			
Decrease (Increase) in Term Deposits		(2,883)	112,536
<b>Net Cash Flows from Financing Activities</b>		<u>(2,883)</u>	<u>112,536</u>
<b>Total Cash Flow Increase/(Decrease)</b>		3,946	43,006
Opening Bank Balances		134,417	91,411
<b>Closing Bank Balances</b>		<u>138,363</u>	<u>134,417</u>
Represented by balances at:			
Bank of New Zealand		49,410	15,507
RaboDirect		2,506	74,173
ASB Bank		86,448	44,738
<b>Total Bank Balances</b>		<u>138,363</u>	<u>134,417</u>

The attached Statement of Accounting Policies and Notes to the Accounts on pages 5 to 8 form part of and are to be read in conjunction with this Statement of Cash Flows.

**NOTES TO THE ACCOUNTS**  
For the Year Ended 31<sup>st</sup> March 2016

**1. ACCOUNTING POLICIES**

**1.1 Reporting entity**

The Club is an Incorporated Society registered under the Incorporated Societies Act 1908.

The Club is also registered as a charitable entity under the Charities Act 2005.

The financial statements have been prepared in accordance with the institute of Chartered Accountants of New Zealand Financial Reporting Standards and generally accepted accounting practices.

**1.2 Measurement base**

The club has followed the accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical basis.

**1.3 Specific accounting policies**

The following specific accounting policies that materially affect the measurement of financial performance and the financial position have been applied:

(a) **Goods and Services Tax(GST)**

All amounts are recorded exclusive of GST, unless otherwise specified.

(b) **Income tax**

The club is registered as a charitable entity and is an “amateur game or sport promoter” in terms of the Income Tax Act. As such there is no liability for income tax.

(c) **Stocks on hand**

These have been valued at market value.

(d) **Investments**

Investments have been stated at cost after any realised write-downs in value.

(e) **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation.

(f) **Depreciation**

Depreciation is applied at the following rates:

Land	Nil
Buildings	5% straight line on cost price
Bus Chassis	5% straight line on cost price
Bus Body	5% straight line on cost price
Sundry equipment	Nil
Computer Software	40% DV
Projector / Computer	20% straight line on cost price
Furniture / Telephone	20% straight line on cost price
Radios/GPS/PLB	15% straight line on cost price

**1.4 Changes in accounting policies**

There has been no material change in accounting policies applied during the year.

**1.5 Description of club activities**

The club operates to further the interests of its members and the public in recreational outdoor activities.

**2. CAPITAL COMMITMENTS**

There are no outstanding major capital commitments.

These notes relate to and form part of the financial statements and are to be read in conjunction with the attached audit report.

### 3. CONTINGENT LIABILITIES

The balance of the Kaimai Project account has been accrued as a prepayment as it is required to be returned to the grant funder if unspent at the end of the project. However, as a new body has been set up to manage the Kaimai project, the total money in the Kaimai account will be transferred to that body in April. The outcome of this is that the club will be able to reclaim in excess of \$10,000 of the GST that has been paid out during the last two year on the Kaimai grants.

### 4. CASH AND INVESTMENTS

Our investment strategy has changed from last year due to completion of the purchase of a new bus and lower expectations of major capital expenditure in the medium future. The investment strategy is to:

- Maintain a minimum on call balance of \$50,000
- Invest remaining funds on terms of 1 to 2 years with a variety of maturity dates

<b>Cash On Call</b>	<b>2016</b>	<b>2015</b>
Bank of New Zealand	49,410	15,507
RaboDirect	2,506	74,173
ASB Bank	86,448	44,738
<b>Total Cash On Call</b>	<u>138,363</u>	<u>134,417</u>
<b>Term Investments</b>	<b>2016</b>	<b>2015</b>
Bank of New Zealand	121,939	119,056
Kiwibank	0	50,000
RaboDirect	100,000	50,000
<b>Total Term Investments</b>	<u>221,939</u>	<u>219,056</u>
<b>Total Cash and Investments</b>	<u>360,302</u>	<u>353,474</u>

### 5. STOCK

This year has seen a decrease in stock value due partly to the loss of meat stock caused by a freezer failure and a general policy to reduce food stock overall.

	<b>2016</b>	<b>2015</b>
SnowSports Lodge Food	3,259	6,625
	<u>3,259</u>	<u>6,625</u>

### 6. RECONCILIATION OF SURPLUS/(DEFICIT) WITH CASH FLOWS FROM OPERATING

	<b>2016</b>	<b>2015</b>
Net Surplus/(Deficit) for year	17,547	30,165
Add/(deduct) back non-cash item		
Net Depreciation Recovered	16,120	6,756
<b>Total Cash Flow from Operating</b>	<u>33,667</u>	<u>36,922</u>
Add/(less)		
Movement in other current assets		
Creditors Increase(Decrease)	35,400	39,612
Debtors Decrease(Increase)	1,614	1,311
Capital Sales Decrease(Increase)	(6,024)	0
Stock Decrease(Increase)	3,365	(1,681)
Prepayments Decrease(Increase)	243	417
Subs in Advance Increase(Decrease)	(1,116)	(26)
GST payable Decrease(Increase)	710	(1,728)
<b>Net Cash Inflow from Operating</b>	<u>67,858</u>	<u>74,826</u>

These notes relate to and form part of the financial statements and are to be read in conjunction with the attached audit report.

## 7. FIXED ASSETS

a) Assets	2016				2015		
	Cost Reval	Add	Dep'n	Book Value	Cost Reval	Dep'n	Book Value
SnowSports Building	23,533	0	23,533	0	23,533	23,533	0
SnowSports Extension	56,951	0	56,951	0	56,951	56,951	0
SnowSports Sewerage	50,596	0	27,786	22,809	50,596	25,256	25,339
SnowSports Fire Sensor	0	5,770	1,105	4,755	0	0	0
SnowSports Furniture	12,230	0	12,230	0	12,230	12,230	0
SnowSports Telephone	2,179	0	2,179	0	2,179	2,179	0
Upright Freezer	3,556	0	2,091	1,465	3,556	1,380	2,176
Dishwasher	3,750	0	3,750	0	3,750	3,750	0
Dehumidifer	4,386	0	976	3,410	4,386	99	4,287
Ngaro-Te-Kotare Land	200	0	0	200	200	0	200
Ngaro-Te-Kotare Hut	23,684	0	18,131	5,554	23,684	16,947	6,738
NTK Stove	0	1,390	202	1,189	0	0	0
Truck – Vehicle 2014	70,813	0	4,821	65,992	70,813	1,280	69,533
Truck – Body 2015	69,157	59,894	6,318	122,733	69,157	521	68,636
Mountain Radios	5,114	0	5,114	0	5,114	5,114	0
GPS Units	1,144	0	1,144	0	1,144	1,144	0
Locator Beacons (3)	1,757	0	1,757	0	1,757	1,661	96
Projector Screen	285	0	285	0	285	285	0
Data Projector	2,500	0	2,500	0	2,500	2,500	0
Slide Projector	1,017	0	1,017	0	1,017	1,017	0
Desktop Computer	837	0	806	32	837	638	199
	<u>333,690</u>	<u>67,054</u>	<u>172,605</u>	<u>228,139</u>	<u>333,690</u>	<u>156,485</u>	<u>177,205</u>

(b) Club properties have the following values:

Snowsports	Government Valuation (1993)	\$310,000
Lodge	Functional Replacement Valuation	\$1,012,000 (demolition included)
	Insured for Full Replacement Coverage	
Contents	Replacement Value	\$90,000
Ngaro-Te-Kotare	Valuation (2015)	\$65,000 building, \$245,000 land
	Insured for functional replacement	\$125,000

(c) The Club vehicles are insured as follows:

Isuzu 2015 vehicle	\$196,500
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## 8. LEASE COMMITMENTS

	<1 yr	1-2 yrs	2-5 yrs	+5 yrs	Total
Snowsports Lodge – site rental due	<u>3,662</u>	<u>3,662</u>	<u>10,986</u>	<u>18,310</u>	<u>36,620</u>

## 9. POST BALANCE SHEET EVENTS

No events have occurred subsequent to balance date that would have had a material impact on these accounts.

## 10. DEBTORS – GENERAL

Debtors at year end to a value of \$117 consisted of one NTK hut stay. This has been received in April.

These notes relate to and form part of the financial statements and are to be read in conjunction with the attached audit report.

## 10. PREPAYMENTS

Prepayments are payments made during the current financial year that relate to expenditure for the following year. There are two types – amounts which belong fully to the new year, and amounts where the (annual) payment is split proportionally between the two years, based on the applicable duration in each year.

The prepayments (GST excluded) consist of

	<b>Type</b>	<b>Amount</b>
Postal Box Rental	Full	\$165
Insurance	Partial	\$4683
DOC Management Fee	Partial	\$75
SnowSports Lodge Rates	Partial	\$531
Road User Charges	Partial	\$88
Road Tolls	Full	\$8
Trip Accommodation	Full	\$300
		<hr/>
		\$5,850
		<hr/>

## 11. SUNDRY CREDITORS

Creditors at year end either are a result of expenditure belonging to the current financial year where the invoice details have been received, but not paid before the year end, or receipts in advance for services that have not yet been delivered.

The creditors items (GST excluded) consist of

	<b>Amount</b>
Postpaid ACTC Garaging	\$3,836
Postpaid Auditor Fee	\$1,100
Postpaid Fuel Purchase	\$82
Postpaid SnowSports Lodge Reimbursement	\$172
Advanced SnowSports Lodge Income	\$825
Advanced Trip Income	\$267
Advanced NTK Income	\$35
Advanced Kaimia Grant Income	\$71,159
	<hr/>
	\$77,476
	<hr/>

The balance of the Kaimai Project account has been accrued as a prepayment as it is required to be returned to the grant funder if unspent at the end of the project.

## 12. REFUNDS PAID AND PAYABLE

Though the refunds paid/payable accounts have a year end balance of zero the cashflow details show different cash amounts for refunds payable and refunds paid. This occurs as some payments have been accrued from last year and accrued into next year.

The two accrued payments are:

- a post refund of \$172 exGST in the Snowsports account
- a pre paid DOC camping of \$300 exGST in the Trip account.

## 13. SUNDRY INCOME

Sundry income of \$5,507 was mainly from a bequest of \$5,000 from Neil Dineen's estate (exATC member). The balance was from a number of minor donation.

These notes relate to and form part of the financial statements and are to be read in conjunction with the attached audit report.

# ALEX GATT ACA

34 College Rd, St Johns

## Audit Report

*To the Members of Auckland Tramping Club (Inc)*

I have audited the Financial Statements on pages 1 to 8. The Financial Statements provide information about the past financial performance of the Club and its financial position as at 31 March 2016. This information is stated in accordance with the accounting policies set out on page 5.

### **Committees' Responsibilities**

The Committee are responsible for the preparation of the Financial Statements, which give a true and fair view of the financial position of the Club as at 31 March 2016 and of the results of its operations for the year ended 31 March 2016

### **Auditors' Responsibilities**

It is my responsibility to express an independent opinion on the Financial Statements presented by the Committee and report my opinion to you.

### **Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Financial Statements. It also includes assessing:

- The significant estimates and judgments made by the Committee in the preparation of the Financial Statements, and
- Whether the accounting policies are appropriate to the Club's circumstances, consistently applied and adequately disclosed.

I conducted my audit according to generally accepted auditing standards in New Zealand. I planned and performed my audit so as to obtain all the information and explanations, which I considered necessary. I obtained sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatements, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the Financial Statements.

I have no interest in Auckland Tramping Club (Inc).

### **Qualified Opinion**

Control over the revenue from hut fees, trip levies and other receipts from club activities prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.

In this respect, I have not obtained all the information and explanations that I have required.

In my opinion, except for adjustments that might have been found necessary:

- Proper accounting records have been kept by the Club as far as appears from my examination of those records; and
- The Financial Statements on pages 1 to 8:
  - Comply with generally accepted accounting practice; and
  - Give a true and fair view of the financial position of the Auckland Tramping Club (Inc) as at 31 March 2016 and the results of its operations for the year ended on that date.

My audit was completed on 2 May 2016 and my qualified opinion is expressed as at that date.



**Alex GATT ACA**