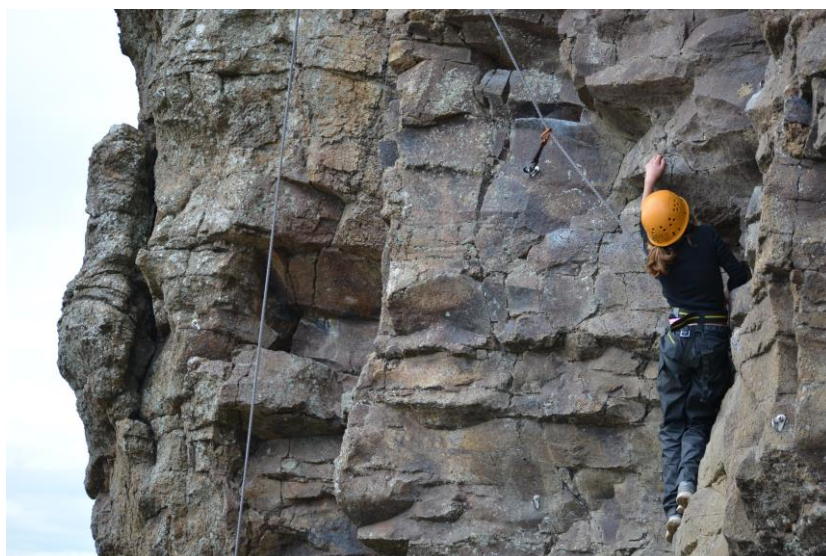




BOYLE RIVER
OUTDOOR EDUCATION CENTRE
www.boyle.org.nz



NORTH CANTERBURY ALPINE TRUST BOARD ANNUAL REPORT 2022



NORTH CANTERBURY ALPINE TRUST BOARD

**JULY 1975 - INCORPORATED WITH THE NZ COMPANIES
OFFICE AS A CHARITABLE TRUST BOARD UNDER THE
CHARITABLE TRUSTS ACT 1957**

**REGISTERED WITH CHARITIES SERVICES AS A CHARITY,
NUMBER CC 29732**

With special thanks to



**Rātā
Foundation**



Lottery Grants Board
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY

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1. CHAIR'S REPORT

As anticipated 2022 was another challenging year for us. But we have survived – and thrived – because of the experience and commitment of Nick Chapman, our Chief of Operations and his staff; the loyalty of the schools and organisations that access our programmes and facilities; and a Board of Trustees who bring a diverse set of skills to support the wide range of issues the Trust faces.

COVID infections meant some schools had to cancel their programme at the Boyle but whenever possible rebooked to a later time in the year.

We are not alone in experiencing significant delays with our new building, but it will be on site early in 2023. This new 100m² building as first stage of a larger building project provides us with a new reception area and office, staff rooms and accommodation for the weekend guardians.

The building project has been supported by very generous donations from the Lottery Grants Board (Lotteries Community Facilities Fund); Rangiora Rotary and the Rātā Foundation Building Project fund. We also have a bank loan – it is the Boards intention to pay that loan off before we begin the next stage of the building project.

NZ Community Trust approved a \$50,000 grant towards the 2022 cost of the provision of instructors as part of programme delivery, and Rātā Foundation approved a grant of \$20,000 to be used to reduce barriers for low decile schools to access our programmes and services.

Of course, maintenance, renewals and replacements have continued. Pub Charity contributed \$7,728 towards new commercial washing machines and Mainland Foundation contributed \$7,058 towards critical safety equipment.

Board membership has been stable this year with nine members. When Karen Stewart resigned as Principal of Rangiora High School, Julia Malcom was appointed as the Rangiora High School member on the Board. Fortunately for us Karen was willing to continue on the Board as a Board appointee.

Each Board member brings their own skills and expertise to the Board, and all members have contributed well in sub-committees and at Board meetings. Our sub-committees work through the detail of their projects and responsibilities, and make recommendations to the Board. Paul Biddington efficiently chairs the Finance, Audit and Risk Committee, and Andrew Hurley chairs a busy Property Committee. I acknowledge and thank Peter Freeman for the work and support he provides the Property Committee and for contributing to the Project Management of the Lodge Development. Karen Stewart has brought her expertise in managing staff to ensure Nick Chapman is well supported as our Chief of Operations. And we are also well serviced by our secretary Arthur Sutherland.

So, my second year as Chair has been busy, challenging and rewarding.

Chrissie Williams
Chair



2. GOVERNANCE

THE BOARD

Chrissie Williams	Chair ; Appointee
Michael Ermerins	Vice Chair from March 2022; Nominee of the Rangiora Rotary Club
Andrew Hurley	Vice Chair until March 2022; Appointee
Paul Biddington	Nominee of the Belfast/Kaiapoi Rotary Club
Karen Stewart	Nominee of Rangiora High School until June 2022; Appointee from June 2022
Julia Malcolm	Appointee until June 2022; Nominee of Rangiora High School from June 2022
Guy Sutherland	Trustee from the user schools
Robyn Lyndon	Appointee
John McCaul	Appointee

BOARD SUPPORT

Secretary	Arthur Sutherland, The Learning Project
Financial Auditor	Ashton Wheelans
Legal adviser	Williams McKenzie Lawyers
Accountant	Peter Eastmure, Peter Eastmure Associates



Left to Right: Nick Chapman, Guy Sutherland, Mike Ermerins, Robyn Lyndon, Chrissie Williams, Paul Biddington, Andrew Hurley, Julia Malcolm, Karen Stewart and Arthur Sutherland
Absent: John McCaul



3. THE OPERATIONAL TEAM

The Boyle instructors work hard in a dynamic environment to provide real and tangible outcomes for the tamariki and rangatahi who experience the Boyle through our programmes. We continue to foster a continual improvement and open culture. Each team member has individualised professional and personal development plans.

“All engaging, interested, cared about our learners, fun, great student management skills, shared knowledge of the area when ever an opportunity arose.”

Kirwee Model School, teacher.

- **Jessica Russell** – Jess filled the role of Programme Coordinator through 2022 and will hang up her hat and head off on new adventures early in 2023.
- **Ali Holley** continued as a senior instructor for the Boyle. He has been full-time since 2016 after several seasonal positions with us. He has a wealth of experience and is the rock of the instructional team. Gaining Bush 2 and Rock 1 over the last while.
- **Ingimar Menzies** – This year we had Ingi in the Full Time Instructor position. Ingi joined the team here in July 2020 and continues to bring his amazing energy and work ethic to all he does at the Boyle. Ingi is an avid climber, and he spearheaded our trapping programme during 2022
- **Bryan Berryman** - We are very lucky to have a multi-skilled repairs and maintenance person, who goes above and beyond his brief and fixes things with minimal cost. He turns his hand to just about anything and is a great asset to the team.
- **Casual instructors** - We welcomed a number of new instructors to our pool this year who have proved to be sound practitioners with an energy to improve and develop their skills.
- **Kaitiaki/Guardians** - The Kaitiaki/Guardian scheme is going really well thanks to the amazing team we have. We are incredibly grateful for the countless hours volunteered over weekends and public holidays.



The last programme of 2022 at the waving rock.

3.1 A WORD FROM MANAGEMENT

We all thought the adversity that came hand in hand with the pandemic was behind us. But 2022 proved to be another year to remember. It can be marked as a year of success, challenge, adversity, and progress.

Our efforts to re-establish an assessment pathway for students bore fruit as we were able to provide opportunities for young people to gain valuable skills, credits and knowledge all while experiencing our unique alpine environments. We are proud to have hosted close to 5,000 bed nights despite the country entering Covid level red setting for 3 months at the beginning of the year. We welcomed visitors from all over New Zealand and the world who came to experience, the beauty and challenge of our alpine environment either through the Te Araroa Trail, or our outdoor recreation and education programmes.

In addition to our ongoing established programs, we were excited to launch a new rite of passage journey from the Lewis Pass to Arthur's Pass. This multi-day trek gives participants the chance to explore the diverse landscapes and cultures of the Southern Alps and provides a unique opportunity for personal growth and development. Additionally, we launched a first of its kind multi discipline Silver Adventurous Journey. Christs College students undertook this epic mission adventuring through the Southern Alps from the Lewis Pass, eventually finishing at the Hanmer Springs Thermal hot Pools.

We also continued to make progress in our journey to better understand and incorporate Te Ao Māori into all aspects of our operations. Through the incorporation of traditional knowledge and practices, we are working to ensure that our alpine environment is respected and protected for future generations. Our role of kaitiaki of the Boyle and surrounds is one we do not take lightly.

Lastly, we are thrilled to announce that our new building is nearing completion. This building will become the hub for providing Boyle services and programme coordination, and will be a valuable asset to the Boyle community.

Overall, it was a successful year for the North Canterbury Alpine Trust, and we look forward to continuing to provide valuable experiences and opportunities to rangatahi, tamariki and the public in the coming year.

Mā mua ka kite a muri, mā muri ka ora a mua

Those who lead give sight to those who follow, those who follow give life to those who lead

It has been an honour to work along side so many inspired, instructors, teachers and young people in 2022. I hope to lead the Boyle through 2023 and to continue to build on the foundations of so many before.

Ngā mihi nui

Nick Chapman
Chief of Operations



Chief of Operations,
Nick Chapman



4. OPERATIONS

4.1 PROFESSIONAL DEVELOPMENT AND TRAINING SUMMARY

At the Boyle we believe in employing high quality, competent and confident facilitators and outdoor educators. We endeavour to exceed industry standards and good practice providing our clients with the best experience and most valuable learning. We invest in their development through supporting assessment in industry qualifications and providing annual staff training.

We have an individual development plan for all our staff, because life is a journey and we want our staff to continue to grow. At the beginning of each year, and also in winter, we run intensive staff training that both inducts our new staff and challenges our existing staff and new alike.

In 2022 we covered:

- | | |
|---|--|
| <ul style="list-style-type: none">• Rock and abseil rescues and progressions• Expectations and culture at the Boyle• Te Ao Māori – In our work• Anakit and anaphylaxis training• Personal equipment and PPE checks• Sustainability, Geology, ABL basics• Adventurous Learning & Positive Education – upskilling our teaching• •Preparing for a day in the mountains• •Weather forecasting and using the avalanche advisory• Avalanche rescue scenarios in teams• Emergency Management Scenarios | <ul style="list-style-type: none">• Fire procedures and emergency response• Safety review - what our incident data and trends are telling us• White water skills and safety• Traps and pest control• ABL & high ropes with Liz Penman• In the snow:<ul style="list-style-type: none">• Walking without crampons• Ice Axe use• Crampon use• Primary Belay/Primary Anchor• Self-Arresting |
|---|--|

As part of our commitment to providing excellent outdoor educators we support the staff with additional professional development and in 2021 staff completed:

- PHEC Outdoor First Aid training
- NZOIA Bush 1
- NZOIA Bush 2
- NZOIA Rock 1
- River Rescue 1 Course



4.2 OUR PROGRAMMES

Programmes have been evolving as clients change their requirements for outcomes, or new schools come on board.

We continue to explore a range of different programme styles, which has been well received by our client schools. Many schools use our Heaphy Camp site to provide a camping experience to their students. Increasingly, challenge and amazing race style programmes are proving successful. Journey-based programmes continue to be requested by many schools and allow Boyle staff to tailor the experiences offered in order to meet the outcomes required.

Our new rite of passage journey from the Lewis Pass to Arthur's Pass. This multi-day trek gives participants the chance to explore the diverse landscapes and cultures of the Southern Alps and provides a unique opportunity for personal growth and development. Additionally, we launched a first of its kind multi discipline Silver Adventurous Journey.

"It exceeded expectations, and it was great with the focus of leadership being woven throughout the activities."
Avonside Girls High School- Teacher



Students learning to kayak

Boyle programmes include:

- A 22 day journey from coast to coast mountain biking, hiking and rafting.
- Multi-day journeys within the Boyle environs and greater Lewis Pass.
- Senior Leadership Courses.
- Peer mentor programmes.
- Duke of Edinburgh's Hillary Award Adventurous Journeys.
- Three, four or five day Adventure Based Learning programmes.
- Introduction to the world of work through STAR (Secondary Tertiary Alignment Resource) Courses.
- Gateway and Trainee Programme
- Rotary Sponsored Leadership programmes
- Mix of hard top and camp programmes
- Cohort Cohesion Programmes
- Senior Outdoor Education Assessment Programmes



Proud to deliver

4.3 GROUPS THAT VISITED THE BOYLE IN 2022



In 2022 we worked with 1,171 students from 38 different schools with many more engaged through our work with Community Groups and Duke of Edinburgh Award Adventurous Journeys.

Co-constructed Programmes

Rangiora High School Leaders
Westburn School
Cashmere School
John Paul II Leaders
St Margarets College
Roncalli College
Christchurch Boys High School
Hurunui Young Leaders
Amuri Area School
Murchison Area School
Marian College
Cheviot Area School
Christs College
Hornby High School
Oaklands School
Greymouth High School
Kaikoura High School
Duntroon Primary
Cathedral Grammar
Haka Educational Tours
St Bedes College
St Thomas of Canterbury
John Paul II
Villa Maria College

Rotary Youth Leadership Programme

Mt Hutt College
Ellesmere College
Hillmorton High School
Christchurch Girls High
Ashburton College
Roncalli College
Craighead School
Rangiora High School
Avonside Girls High School
Community Groups
River and Canyon SAR
South West Youth Group
Lincoln University
More 2 Life
Oranga Tamariki
Go For It
Photographic Society
Recreate
PAPO
Young Adventurers
Yoga Retreat
Auckland University of Technology

Duke of Edinburgh Hillary Award

Burnside High School
Villa Maria College
Riccarton High School
Christs College
Avonside Girls High School
St Andrews College
Christchurch Girls High School
Medbury School
Karamea School

Gateway: Vocational Pathways

Ao Tawhiti Unlimited Discovery
Reefton Area School
Darfield High School

Potential Leaders

Ashburton College

Numbers were down due to cancellation of camps during Covid Red Setting at the beginning of 2022

5. OUR IMPACT

Since 1978, we have positively impacted 130,344 people*.

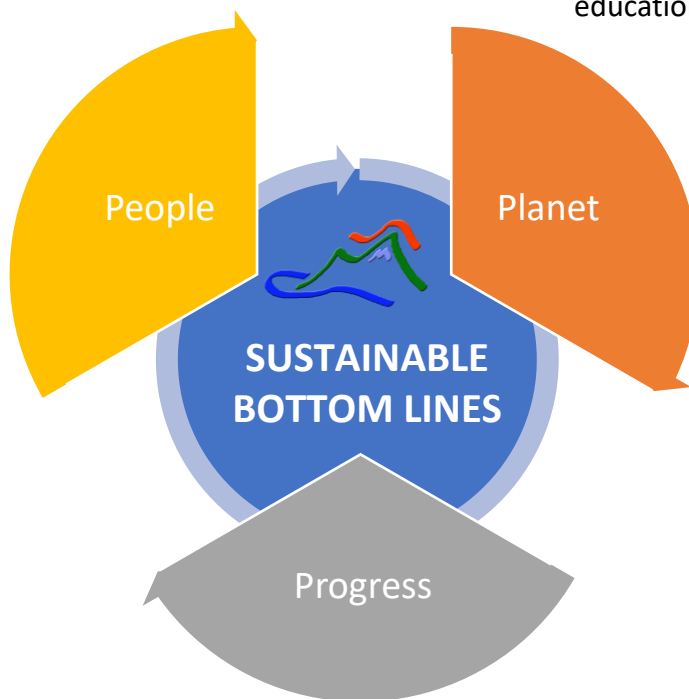
Looking after our people through:

- Health and Safety initiatives
- Staff retention initiatives
- Work life balance.
- Fair pay
- Valuing and supporting all people
- Volunteer scheme.
- Ethical practice
- Diversity initiatives
- Integrity in serving our community



Looking after our world by:

- Tree planting to offset CO₂ emissions
- Waste reduction by preventing, reusing and recycling
- Composting all organic material
- Water saving initiatives
- Energy saving and production initiatives
- Pest trapping to bring back the birds
- Conservation and Sustainability education



Looking after our community through progress:

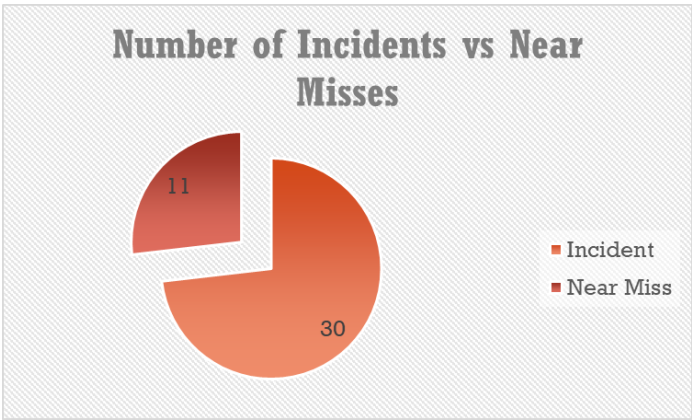
- Improved accessibility for all of our community
- Fundraising management for subsidies and sustainability.
- We re-invest in equipment
- Sound financial procedures
- Increased bookings and utilisation
- The Lodge Development

6. HEALTH AND SAFETY

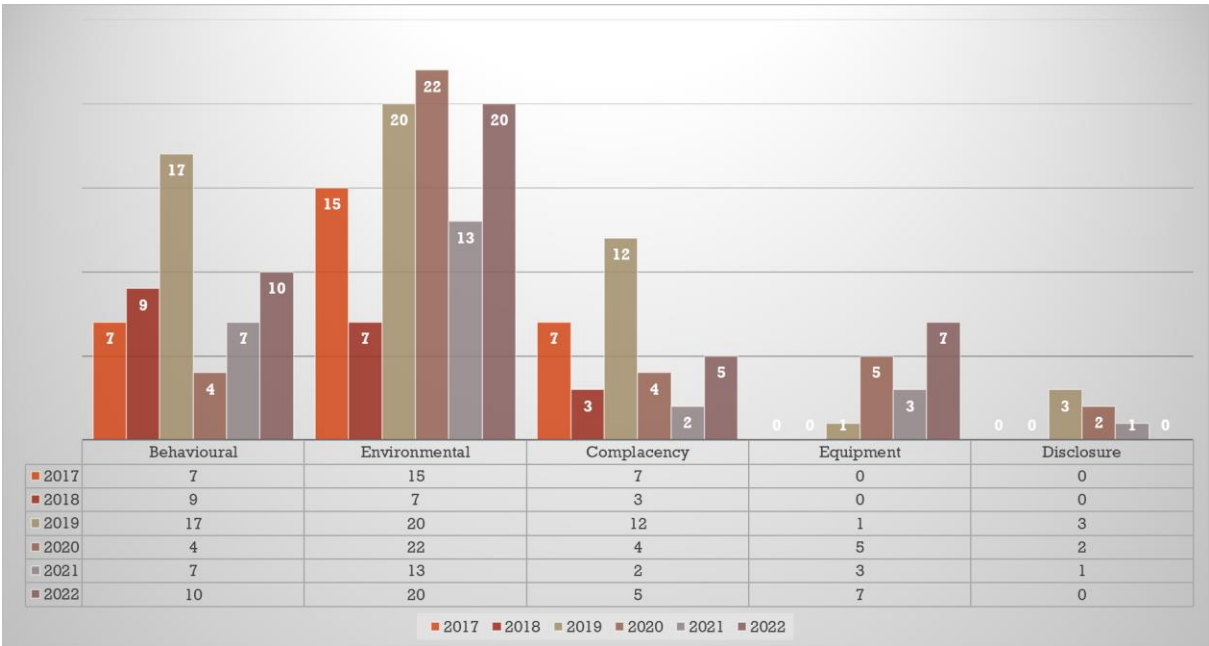
During 2022 we had one notifiable incident. We notified WorksafeNZ of the incident when a Trangia stove was being refueled, and burns were inflicted on three people. WorkSafe were happy with our internal investigation and review and decided not to investigate themselves. Changes were made to operational procedures. We continue to prevent any further notifiable incidents. We have a continuous improvement model and systems in place including regular audits, reviews and action procedures to deal with any hazards (eliminate or minimise as needed).

When working in the outdoors, risk is inherent in the environment and it is a valuable tool in facilitating learning. An absolutely risk-free environment is not helpful in achieving our learning goals as an Outdoor Education Centre. However, serious risk must be mitigated.

We continue to analyse the incidents and near misses that occur while students and teachers are engaged in Boyle Programmes. No new trends were identified in the 2022 year. As part of our continual improvement we are audited under the Adventure Activities Regulations, audit Standard. This year we had a off-site paper audit with AdventureMark.



Total incidents and near misses for 2022



Risk is inherent in the outdoors, but it is a valuable tool in facilitating learning

7. THE LODGE DEVELOPMENT

The existing Boyle Lodge was built in the 1970s after a suggestion was put forward by members of the Belfast Rotary Club to build a tin shed in the mountains for the youth of North Canterbury.

Six years later and after many hours of hard and dedicated work from community members the Boyle River Outdoor Education Centre opened. From humble beginnings of providing outdoor education to two schools, significant changes and demand has increased dramatically. **Today the Boyle caters to on average 2,000 young people a year from over 38 schools and this is forecast to grow.** This increase in use is putting pressure on us to maintain a fit-for-purpose outdoor education facility.

So over a year ago we started planning a building development project. Laings have been constructing a new building in Christchurch as stage 1 of the project - for the new office administration block. Anticipation has been building (pun intended), and we are so pleased that finally the building has been relocated to the Boyle in January 2023!

A huge thank you to our funders - Lotteries Community Facilities Fund, Rotary Club of Rangiora, and the Rātā Foundation - for their unwavering support and belief in our vision. Without their generosity, this project would not have been possible.

We also acknowledge the hard work and dedication of our planning team. Their tireless efforts have brought us to this point, and we are very grateful. We can't wait to unveil our new building soon, and continue to serve and impact our community in even bigger ways. To date we have spent \$350,000 on the building.

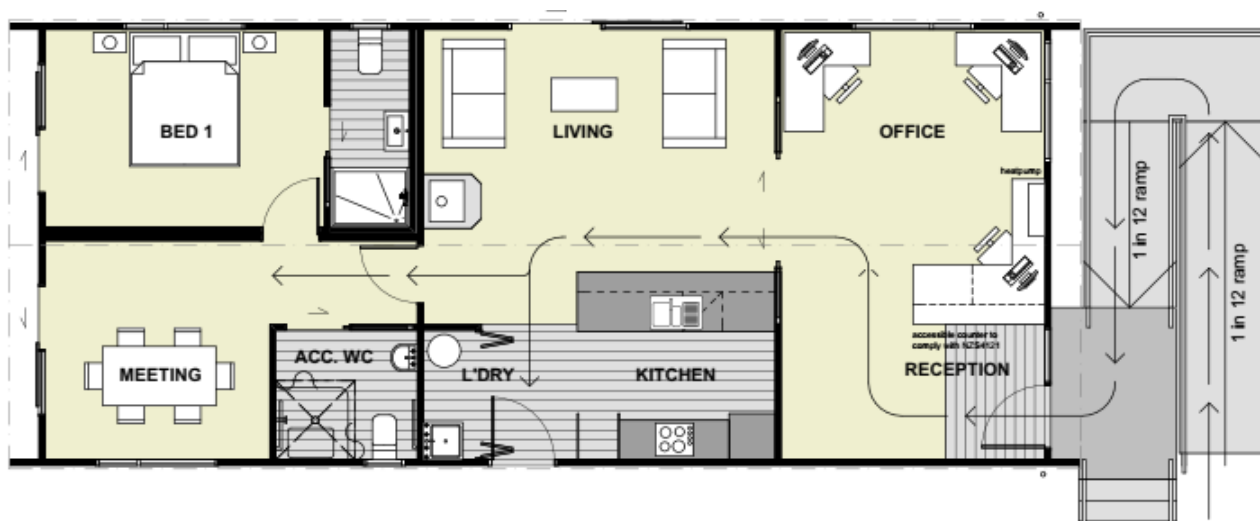


The future vision of the Boyle Lodge



How you can help

Keep an eye out for our upcoming fundraising efforts. Although we are a large way there, we will need your support to get this over the line. Any donation of services, in kind or money for the project will be gratefully received.



8. THANK YOU!

The North Canterbury Alpine Trust acknowledges the following who have contributed time, resources and funding to the operations of the Boyle River Outdoor Education Centre in 2022.

THE ROTARY CLUBS of BELFAST-KAIAPOI and RANGIORA: Provided personnel support through their Board representation and funding. Peter Freeman from Rangiora sits on the Property Committee and provides excellent support and advice.

RANGIORA HIGH SCHOOL: Provided personnel support through their Board representation and meeting room facilities.

LOCAL LANDOWNERS and GUARDIANS OF THE LAND: The managers of the Poplars Run and Glyn Hope Stations and the Department of Conservation have supported the Boyle by allowing the land they own and/or manage to be used for learning programmes.

GUARDIANS: An estimated 750 hours of time has been collectively contributed through the ‘house sitting’ Guardians programme.

THE BOYLE STAFF AND 2022 INSTRUCTIONAL TEAM: Contributed as employees and provided a considerable amount of goodwill; Alastair Holley, Ingimar Menzies, Wil Robertson, , Wendy Davis, Jessica Russell, Reece Saywell, Charlotte Gordon, Tegan McNeish, Marika Squires, Sophie Glover, Cassie Close, Shaun Robinson, Any Devlin, Natasha Mealing, Devin Rudnick, MJ Creswick, Bre Ward.

BOARD MEMBERS: Have collectively contributed an estimated 250 hours of time, valued conservatively at \$13,000

Our funders:
Our work would not be possible without the generous donations from our financial supporters, with special thanks to;

- NZ Community Trust towards instruction \$50,000
- Rātā Foundation towards operations \$20,000
- Rangiora Rotary Building Project \$50,000
- Covid Support Payment of \$14,800
- and
- EB Millton Trust towards ropes course audit \$1,500
- Mainland Foundation for Safety Equipment \$7,058
- Pub Charity for new washing machines \$7,728
- Supporters Small Donations \$895



Performance Report

North Canterbury Alpine Trust
For the year ended 31 December 2022

Prepared by Eastmure & Associates Limited

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8	Statement of Financial Performance
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Entity Information

North Canterbury Alpine Trust For the year ended 31 December 2022

Legal Name of Entity

North Canterbury Alpine Trust Board known as the Boyle River Outdoor Education Centre

Entity Type and Legal Basis

Incorporated as a Board under the Charitable Trusts Act; a Registered Charity and a Registered Adventure Activity Operator.

Charities Registration Number and Adventurous Activities Operator's Registration Number

CC29732 and AAO395

Entity's Purpose or Mission

To be an exemplary provider of outdoor education opportunities for young people in a unique alpine learning and recreational environment.

Entity Structure

Trust Structure:

The number of Trustees will not be less than six and no more than nine Trustees. The Board will comprise:

- a. One nominee from the Belfast/Kaiapoi Rotary Club;
- b. One nominee from the Rangiora Rotary Club;
- c. Rangiora High School's Principal or the School's Board of Trustees' nominee;
- d. A Trustee from user schools; and
- e. Up to five members either appointed by the Board or co-opted by the Board.

Operational Structure

Our operations team of full time and parttime employees are led by the Chief of Operations.

Main Sources of Entity's Cash and Resources

Fees for accommodation and instruction are paid by schools and community. The trust also pursues grants and donations to further its objectives.

Main Methods Used by Entity to Raise Funds

As above.

Entity's Reliance on Volunteers and Donated Goods or Services

The board members and Guardians / Kaitiaki are volunteers.

Physical Address

16 Magdalen Valley Road, State Highway 7, Lewis Pass, New Zealand

Postal Address

Private Bag 55002, Orchard Road, Christchurch, New Zealand, 8154

Auditor

Ashton Wheelans Limited, Christchurch

Approval of Financial Report

North Canterbury Alpine Trust

For the year ended 31 December 2022

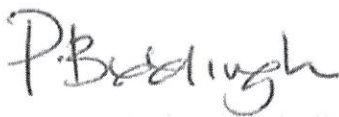
The Trustees are pleased to present the approved financial report including the historical financial statements of North Canterbury Alpine Trust for year ended 31 December 2022.

APPROVED



Christine (Chrissie) Williams, Chairperson of the North Canterbury Alpine Trust

Date 15/03/2023



Paul Biddington, Chairperson of the Finance Audit and Risk Committee

Date 16/03/2023

ASHTON
WHEELANS

Statement of Service Performance

North Canterbury Alpine Trust For the year ended 31 December 2022

Outcomes

The North Canterbury Alpine Trust Board owns and provides governance for the Boyle River Outdoor Education Centre (The Boyle). We are an exemplary provider of outdoor education opportunities for young people in a unique alpine learning and recreational environment.

Our vision is to extend the potential of young people to be lifelong learners and contributing citizens, enhancing their wellbeing through engagement in responsive, future focused, outdoor education learning programmes. To be sustainable, use sustainable practices and be internationally recognised as guardians of our unique alpine environment.

During 2022 we have enacted our vision through -

- Specialised assessment based outdoor education and vocational programmes where students earned credits towards their NCEA record of learning.
- Co-constructed Outdoor Education and Recreation Programmes for 24 school
- Duke of Edinburgh Hillary Award Adventurous Journeys for 9 schools and over 250 students
- Community Group Accommodation and Programmes for 12 different organisations
- We worked with 1,171 students from 38 different schools in 2022
- Alpine environment accommodation for the schools and students above, community groups and those tramping along the Te Araroa Trail and walks such as the St James.

During 2022 we had one notifiable incident. We notified WorksafeNZ of the incident. WorkSafe were happy with our internal investigation and review and decided not to investigate themselves. Changes were made to operational procedures. We continue to prevent any further notifiable incidents. We have a continuous improvement model and systems in place including regular audits, reviews and action procedures to deal with any hazards (eliminate or minimise as needed).

Several of our activities have been classified as 'high risk' by WorkSafeNZ and thus are captured by the Adventure Activity Regulations, 2016. We successfully passed our surveillance audit in 2022.

Financial Outputs

1. Provision of outdoor education programmes to schools \$408,850.
 2. Provision of accommodation to schools, community groups and the tramping community \$136,043
- Total expenses in 2022 \$671,912.

We are actively working on the Boyle Lodge Redevelopment Projects with Project 1 nearing completion. See our annual Report for more details.

Additional Output Measures

Services have been provided to the greater community including

- Civil defence welfare post for the Hurunui District Council and those travelling through the Lewis Pass
- Daily weather data collection in partnership with NIWA
- We provide life-saving services and equipment to our clients and the public in times of need including a spinal stretcher, defibrillator and expertise through our staff.
- Pre hospital and emergency care service to those travelling through the Lewis Pass
- Information, food, DOC hut tickets and support to those walking the Te Araroa Trail

Additional Information

We are proud to have hosted close to 5,000 bed nights despite the country entering Covid level red setting for 3 months at the beginning of the year. We welcomed visitors from all over New Zealand and the world who came to experience, the beauty and challenge of our alpine environment either through the Te Araroa Trail, or our outdoor recreation and education programmes.

Statement of Financial Performance

North Canterbury Alpine Trust
For the year ended 31 December 2022

	NOTES	2022	2021
Revenue			
Revenue from providing goods or services	1	544,893	546,008
Grants, Donations and Subsidies	1	353,899	138,488
Interest	1	905	111
Total Revenue		899,697	684,608
Expenses			
Costs related to providing goods or service	2	223,532	216,088
Volunteer and employment related costs	2	407,252	427,230
Depreciation	2	41,128	43,190
Total Expenses		671,912	686,508
Surplus/(Deficit) for the Year		227,785	(1,900)

Statement of Financial Position

North Canterbury Alpine Trust

As at 31 December 2022

	NOTES	31 DEC 2022	31 DEC 2021
Assets			
Current Assets			
Bank accounts and cash	3	134,662	279,543
Debtors and prepayments	3	2,091	23,269
Total Current Assets		136,753	302,812
Non-Current Assets			
Property, Plant and Equipment	5	819,414	602,814
Capital works in Progress		94,358	79,420
Total Non-Current Assets		913,772	682,234
Total Assets		1,050,525	985,046
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	26,067	42,157
Employee cost Accrued	4	9,565	2,404
Income in Advance	4	58,870	211,478
Goods and services tax	4	2,855	3,624
Total Current Liabilities		97,357	259,663
Total Liabilities		97,357	259,663
Total Assets less Total Liabilities (Net Assets)		953,168	725,383
Accumulated Funds			
Accumulated Funds	6	953,168	725,383
Total Accumulated Funds		953,168	725,383

ASHTON
WHEELANS

The above Statement of Financial Position should be read in conjunction with the accompanying notes and Independent Auditor's Report.

Statement of Cash Flows

North Canterbury Alpine Trust
For the year ended 31 December 2022

	2022	2021
Cash Flows from Operating Activities		
Cash receipts from providing goods and services	352,305	554,449
Grants and Donations	394,893	338,488
Interest	905	111
GST	(868)	(1,500)
Payments to suppliers and employees	(619,548)	(656,101)
Total Cash Flows from Operating Activities	127,687	235,447
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(272,666)	(56,847)
Total Cash Flows from Investing and Financing Activities	(272,666)	(56,847)
Net Increase/(Decrease) in Cash	(144,979)	178,600
Bank Accounts and Cash		
Opening cash	279,543	100,943
Net change in cash for period	(144,979)	178,600
Closing cash	134,662	279,543

**ASHTON
WHEELANS**

The above Statement of Cash Flows should be read in conjunction with the accompanying notes and Independent Auditor's Report.

Statement of Accounting Policies

North Canterbury Alpine Trust

For the year ended 31 December 2022

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Measurement base

The accounting policies appropriate for the measurement and reporting of earnings and financial position on a historical cost basis have been applied.

Specific Accounting Policies

1. Accounts Receivable

Accounts receivable are stated at their estimated net realisable value.

2. Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation

Land and Buildings

Land and Buildings owned by the Trust have been brought to account on the basis of Lodge and contents at insured value, (established as at December 1991), and house and garage at original cost.

Alterations to the building commenced in 1994. These alterations have been depreciated at 2% straight line basis on the cost price.

Capital Works in Progress

Capital works in progress are the accumulation of capital expenditure. At the point the asset is completed it is transferred to fixed assets and depreciated.

During the year board has agreed to a 4 stage Lodge development plan. At balance date related costs, architects and consultants, totaling \$94,358 have been incurred and recorded as capital works in progress.

3. Depreciation

Depreciable assets are written down to nil residual value over the following economic lives.

Plant & Equipment	2.5-17 years
Building	10-50 years
Computers	2.5 years
Motor Vehicles	5 years

4. Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

5. Income Tax

North Canterbury Alpine Trust is a registered charity, wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

6. Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

7. Revenue Recognition

Revenue from providing goods and services is recognised when it is earned, deposits received in advance for future camps held after balance date, are deferred to the Statement of Financial Position and recorded as income in advance.

8. Grants and Donations

Grant and donation income is recognised as income on receipt unless the Trust has a liability to repay if the requirements of the grant or donation are not fulfilled. A liability is recognised to the extent that such conditions are unfulfilled at the end of the reporting period.

Changes in Accounting Policies

There have been no changes in accounting policies during the year, all policies have been applied consistently throughout the year.

Notes to the Performance Report

North Canterbury Alpine Trust
For the year ended 31 December 2022

2022

2021

1. Analysis of Revenue

Revenue from providing goods or services

Accommodation	14,711	19,249
Accommodation - casual bookings	9,035	11,578
Accommodation plus	112,297	160,916
Activity Fees	2,374	1,144
Camps Cook & Minder	9,069	7,764
Camps Food	9,094	12,028
Camps Instruction	11,741	10,004
Camps Resources	2,138	2,161
Camps Transport	45,671	47,266
DOC Hut Tickets	283	1,035
Instruction	155,755	155,011
NIWA Contract	1,583	1,583
Other	51,128	12,948
Parking & Shuttle	14,008	13,139
Recoveries	273	587
Rental	7,560	15,675
Resources	1,443	1,304
Catering Income	69,284	52,819
Te Araroa	14,776	12,277
Telecom Power	-	2,071
Weekend Programs	12,671	5,449
Total Revenue from providing goods or services	544,893	546,008

Grants, Donations and Subsidies

Instruction Subsidy from the NZ Community Trust	50,000	50,000
Donations & Grants	51,981	53,585
Covid 19 Wage Subsidy	1,918	34,903
Rata Foundation and Rangiora Rotary Building Grants	100,000	-
Lotteries Community Facilities Fund	150,000	-
Total Grants, Donations and Subsidies	353,899	138,488

Interest

Interest	905	111
Total Interest	905	111

Grants, Donations and Subsidies were made up as follows:

2022

	2022
--	------

Instruction subsidy from the NZ Community Trust	50,000
Donations general including:	
Rata Foundation Operations	20,000
Pub Charity	7,728
Mainland Foundation	7,058
IRD - Covid Support Payment	14,800
Supporters Donations	2,395
COVID19 Wage Subsidy	1,918
Rata & Rangiora Rotary	100,000
Lotteries Commission	150,000
Total Grants, Donations and Subsidies	353,899

2021

	2021
Instruction subsidy - NZ Community Trust	50,000
Rata Foundation - towards operational costs	20,000
Mainland Foundation - Outdoor equipment	7,938
Rangiora Rotary - Oven replacement	5,000
Belfast / Kaiapoi Rotary - Oven replacement	5,000
EB Milton Trust - Audit of the two ropes course	2,000
Main power Community Fund	1,000
NZ Government - Covid Resilience Fund	9,400
Supporters Small Donations	3,247
Covid Wage Subsidy	34,903
Total Grants, Donations and Subsidies	138,488

2022

2021

2. Analysis of Expenses**Costs related to providing goods or services**

Bank Fee	152	179
Camps Cook & Minder costs	1,372	7,437
Camps Food Cost	47,604	23,533
Camps Instruction costs	1,472	-
Camps Resources costs	303	310
Camps Transport costs	46,449	39,902
Communications	4,865	6,015
DOC Hut Tickets costs	766	372
Energy	13,313	13,946

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	2022	2021
Equipment & Clothing	10,342	11,884
Financial Services	5,406	7,190
Marketing	2,603	3,842
Memberships	1,421	1,664
Miscellaneous	316	278
NCAT Payroll	(257)	-
Office Supplies	3,379	3,148
Repairs & Maintenance	17,183	25,130
Resources Costs - Schools/Groups	5,042	4,025
Risk Management	36,522	44,876
Te Araroa	3,784	3,066
Trust Expenses	15,622	16,923
Vehicle	5,871	2,368
Total Costs related to providing goods or services	223,532	216,088
Volunteer and employment related costs		
Salaries and wages	407,252	427,230
Total Volunteer and employment related costs	407,252	427,230
Depreciation	41,128	43,190
	2022	2021

3. Analysis of Assets

Bank accounts and cash		
Business Online Saver	20,767	207,054
North Canterbury Alpine Trust	111,080	72,065
Petty Cash & Float	2,815	424
Total Bank accounts and cash	134,662	279,543
Debtors and prepayments		
Accounts Receivables - at balance date	2,092	3,105
Prepaid expenses	-	20,165
Total Debtors and prepayments	2,091	23,269
	2022	2021

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable - at balance date	11,545	26,326
IRD - PAYE payments	13,797	14,974
NCAT Credit card	725	857
Total Creditors and accrued expenses	26,067	42,157
Income In Advance		
Inc in Advance	58,870	211,478
Total Income In Advance	58,870	211,478
Goods and services tax		

	2022	2021
GST	2,855	3,624
Total Goods and services tax	2,855	3,624

Employee costs accrued

Holiday pay accrual	10,325	2,908
Sundry Creditors at year end	(2,145)	(1,889)
Wages Payable - Payroll	1,385	1,385
Total Employee costs accrued	9,565	2,404

	2022	2021
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5. Property, Plant and Equipment**This year**

Asset class	Opening book Value	Purchases	Disposals	Current year depreciation	Closing book value
Land	32,167	0	0	0	32,167
Buildings	484,148	250,000	0	22,128	712,019
Computers	1,235	0	0	673	562
Motor Vehicles	10,434	0	0	2,407	8,026
Plant & Equipment	74,830	7,728	0	15,917	66,640
	602,813	257,728	0	41,127	819,414

Last year

Asset class	Opening book Value	Purchases	Disposals	Current year depreciation	Closing book value
Land	32,167	0	0		32,167
Buildings	506,466	0	0	22,318	484,148
Computers		1,684	0	449,	1,235
Motor Vehicles		12,039	0	1,605	10,434
Plant & Equipment	77,768	12,930	0	15,869	74,830
	616,400	26,654	0	40,241	602,814

	2022	2021
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6. Accumulated Funds**Accumulated Funds**

Opening Balance	725,383	727,362
Accumulated surpluses or (deficits)		

	2022	2021
Other	-	(79)
Current year earnings	227,785	(1,900)
Total Accumulated surpluses or (deficits)	227,785	(1,979)
Total Accumulated Funds	953,168	725,383
Total Accumulated Funds	953,168	725,383

7. The Boyle Lodge Development

Work in progress continues with Project 1 of our redevelopment and contract with Laing Properties Limited. To date \$347,898.36 has been paid to Laing Properties with an outstanding capital commitment of \$34,670.10. We have Capitalised \$250,000 of the project to acknowledge the \$150,000 grant from the Lotteries Community Facilities Fund, \$50,000 from the Rātā Foundation and \$50,000 from The Rotary Club of Rangiora Charitable Trust. We expect to drawdown on our approved mortgage early in 2023."

8. Commitments

There are no other commitments as at 31 December 2022 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2022 (Last year - nil).

10. Related Parties

There were no transactions involving related parties during the financial year (Last year - nil) .

11. Impact of Covid-19

Covid 19 did impact the trust through cancellations and postponements during the early stages of 2022 when the country was at Red Traffic Light Setting. The Covid 19 resurgence payment helped offset some of the losses.

12. Going Concern

At the date the performance report was approved, The board has determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. The entity's operations continue to operate normally with the continued support of grant funding and donations.

13. Events After Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the North Canterbury Alpine Trust

Opinion

We have audited the performance report of the North Canterbury Alpine Trust (the Trust) on pages 3 to 17, which comprises the statement of financial position as at 31 December 2022 and the entity information, the statement of service performance, the statement of financial performance and the statement of cash flows for the year ended 31 December 2022, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 3 to 17 presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of the Trust as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – 'Accrual (Not-For-Profit)'.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Trustees' Responsibilities for the Performance Report

The trustees are responsible on behalf of the Trust for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) The preparation and fair presentation of the performance report on behalf of the Trust which comprises:
 - the entity information.
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the North Canterbury Alpine Trust

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the trustees, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable are relevant, reliable, comparable and understandable.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.



ASHTON WHEELANS LIMITED

Chartered Accountants
Level 2, 83 Victoria Street
Christchurch

17 March 2023



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