

## Summit Road Society Incorporated

### Entity Information

"Who are we?", "Why do we exist?"

For the year ended  
31 December 2020

Legal Name of Entity:*	Summit Road Society Incorporated
Other Name of Entity (if any):	The Summit Road Society Group
Type of Entity and Legal Basis (if any):*	Registered Incorporated Society and registered Charity
Registration Number:	Incorporated Society Number: 219662 NZBN: 9429042837077 Charities Registration Number: CC27184
Entity's Purpose or Mission: *	To help enhance, protect and preserve the beauty, natural and open character of the Port Hills of Banks Peninsula for the community at large to enjoy.
Entity Structure: *	Members of the Society annually elect a Board which includes the President, Vice President, Treasurer and Secretary and a committee of at least 5 members. The Secretary's role has a formal contract attached in recognition of the weekly work that must be completed for the Society to function smoothly.
Main Sources of the Entity's Cash and Resources:*	The Society is funded through subscriptions, donations, interest, legacies and grants and the sale of merchandise including predator traps that are used on the land owned by the Society and also individuals and community groups.
Main Methods Used by the Entity to Raise Funds:*	The Society makes various grant applications as and when specific needs arise and also relies on income from membership subscriptions, donations and legacies. The 'Harry Ell Summit Road Memorial Trust' is an associated charitable trust established to assist the Society in fund raising and welcomes donations and bequests in favour of Port Hills land acquisition and maintenance.  The majority of the Trust Trustees are also Board members of the Society.  Tax rebateable donations can be made direct to the bank accounts of both the Society and the Trust. Bequests can be made to the Trust for the specific purpose of Port Hills land acquisition or for the general funds of the Summit Road Society.
Entity's Reliance on Volunteers and Donated Goods or Services: *	Other than the Secretary who is contracted to provide administrative and secretarial services, members receive no financial remuneration.  The Board normally meets once a month as a group and sub committees meet when required.  The Society enjoys the support of some 60 plus personnel divided into 3 work parties who regularly assist in planting, weeding, track formation and maintenance, pest trapping and monitoring on the Society-owned land known as Linda Woods, Ohinetahi, Omaha and Gibraltar reserves and also on public land elsewhere on the Port Hills. The Society's pen-urban 'Predator Free Port Hills' project now involves some 750+ households in trapping.

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For the year ended

31 December 2020

#### Additional Information\*

The Society has been operating since 1948 and owes its origins to the late John Jameson QSM, grandson of Harry Ell and has earned much praise for its conservation work.


In February 2017 the Society's planting and work in Ohinetahi Reserve was severely damaged by the Port Hills fire. Replanting in the damaged areas continued during 2019 as well as elsewhere.

During 2019 the Society commenced the construction of deer proof fencing around its Omaha Reserve and this should be completed during 2020. Society's volunteers have also made substantial progress in the removal of pigs and other predators from Omaha.

In mid 2017 the Society initiated a major programme to make the Port Hills as predator free as possible. It is deemed essential to discourage pest reinfestation by extending trapping to the pen-urban areas at the foot of the Port Hills. This programme continues to be enthusiastically supported with many members of the public participating in the programme.

This is the first Performance Report that the Society has elected to use the reporting standard PBE-SFR-C (NFP) (Tier 4: Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit)) issued by the External Reporting Board. As this is the first Performance Report using tier 4 reporting standards, there are no comparatives but the audits accounts for the period ending 31 December 2019 are attached.

#### Contact Details

Physical Address:	
Postal Address:	P.O. Box 37-115 Halswell, Christchurch 8245
Phone/Fax:	Ph. 027-470-2020 (Secretary)
Email/Website:	secretary@summitroadsociety.org.nz www.summitroadsociety.org.nz
	www.facebook.com/summitroadsociety/

## Summit Road Society Incorporated

### Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended  
31 December 2020

#### Description of the Entity's Outcomes\*:

The Society founded in 1948 acts as a 'watch dog' and champion for the recreational land and open spaces on the Christchurch Port Hills. The Society owns four Port Hills Reserves spread over 530 hectares including the recently acquired 233ha Linda Woods Reserve.

Through its website and newsletters the Society promotes the conservation and recreational use of the Port Hills. Its weather cameras provide live updates along the Summit Road and are popular with cyclists and walkers.

The Society's three volunteer workgroups continue to give their time maintaining both Society-owned land and other Port Hills reserves. Work includes track building, weed clearing, predator trapping, fencing and planting. Commencing in 2017 the Society encouraged public involvement in predator trapping along the peri-urban fringes of the Port Hills and this project has continued to expand during 2019 with hundreds of residents now involved. The Board meets monthly and has a close working relationship with the Christchurch City Council's Port Hills Rangers.

Description and Quantification (to the extent practicable) of the Entity's Outputs: *	Actual*
	This Year
Numerous Board and Planning meetings, website related, accounting related, schools' Arbour Day planting, guided walks, etc.	621 hours
Volunteer work parties. (For details on how to volunteer see the Society's website.)	3885 hours
Predator control related work in Society owned reserves	2497 hours
Peri-urban Predator Free Port Hills project. A mix of recorded and estimated hours due to the large number of volunteers working from home.	5664 hours

## Summit Road Society Incorporated

### Statement of Receipts and Payments

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

For the year ended:

31 December 2020

	Notes	Actual* This Year \$
<b>Operating Receipts</b>		
Donations, fundraising and other similar receipts*	2	95,838
Fees, subscriptions and other receipts from members*	2	4,248
Receipts from providing goods or services*	2	34,728
Interest, dividends and other investment income receipts*	2	1,138
Other operating receipts	2	-
Net GST		13,548
<b>Total Operating Receipts</b>		<b>149,500</b>
<b>Operating Payments</b>		
Payments related to public fundraising*	3	1,517
Volunteer and employee related payments*	3	19,790
Payments related to providing goods or services*	3	34,909
Grants and donations paid*	3	-
Other operating payments	3	43,477
Net of GST	3	12,502
<b>Total Operating Payments</b>		<b>112,195</b>
<b>Operating Surplus or (Deficit)</b>		<b>37,305</b>
<b>Capital Receipts</b>		
Receipts from the sale of resources*		
Receipts from borrowings*		-
<b>Capital Payments</b>		
Purchase of resources*		5,068
Repayments of borrowings*		
<b>Increase/(Decrease) in Bank Accounts and Cash*</b>		<b>32,237</b>
<b>Bank accounts and cash at the beginning of the financial year*</b>		<b>20,004</b>
<b>Bank Accounts and Cash at the End of the Financial Year*</b>		<b>52,241</b>
<b>Represented by:*</b>		
Predator Free Account		7,335
Summit Road Society Account		44,906
<b>Total Bank Accounts and Cash at the End of the Financial Year*</b>		<b>52,241</b>

For the comparative information for the period ending 31 December 2019, please see the attached.

This performance report has been approved by the Board,  
for and on behalf of the Summit Road Society (Inc.):

Date

Signature

Name

Position

8 September 2021

Peter van Hout

Treasurer



**Summit Road Society Incorporated**  
**Statement of Resources and Commitments**  
 "what the entity owns?" and "what the entity owes?"  
 As at  
 31 December 2020

**SCHEDULE OF RESOURCES**

<b>Bank Accounts and Cash</b> (from Statement of Receipts and Payments)*	
<b>Money Held on Behalf of Others*</b>	
Description*	None
<b>Money Owed to the Entity*</b>	
Description*	Westpac Term Deposit
	Receipts due as a result of providing goods or services
	GST receivable
<b>Other Resources*</b>	
Description and Source of Value* (cost or current value required if practicable to obtain)	
	Reserve Land at Cost
	Display Material
	Field Equipment
	Inventory Predator Free Port Hills

This Year	Last Year
\$	\$
<b>52,241</b>	<b>20,004</b>
Amount*	
-	
Amount*	
113,969	
-	
961	
Cost or Current Value*	
1,874,879	
1,851	
37,315	
28,385	

For the comparative information for the period ending 31 December 2019, please see the attached.

**SCHEDULE OF COMMITMENTS**

<b>Money Payable by the Entity*</b>	
Description*	Unpaid invoices for payments for goods or services
<b>Other Commitments*</b>	
Description*	Subscriptions Paid in Advance
<b>Guarantees*</b>	
Description*	No guarantees have been provided by the Society.

This Year	Last Year
\$	\$
Amount*	
-	
Amount*	
7,482	
Amount*	
-	

For the comparative information for the period ending 31 December 2019, please see the attached.

**SCHEDULE OF OTHER INFORMATION**

<b>Grants or Donations with Conditions Attached</b> (where conditions not fully met at balance date)*	
The Society have received grants from other entities that have not been fully used as at the balance date of the Society and are being carried forward into the new financial year.	
<b>Resources Used as Security for Borrowings*</b>	
None	

This Year	Last Year
\$	\$
Amount*	Amount*
26,087	
-	
-	



**Summit Road Society Incorporated**

**Notes to the Performance Report**

For the year ended  
31 December 2020

Note 1: Accounting Policies "How did we do our accounting?"

**Basis of Preparation\***

Summit Road Society Incorporated is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

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

Summit Road Society Incorporated is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.



**Summit Road Society Incorporated**  
**Notes to the Performance Report**  
 For the year ended  
 31 December 2020

Note 2 - Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year	Last Year
Fundraising receipts		\$	\$
		-	
	<b>Total</b>	<b>-</b>	
Grants and donations		This Year	\$
		\$	
	Donations Received	24,524	
	Grants Received	71,314	
	<b>Total</b>	<b>95,838</b>	
Fees, subscriptions and other receipts from members		This Year	\$
		\$	
	Subscriptions from Members	4,248	
	<b>Total</b>	<b>4,248</b>	
Receipts from providing goods or services		This Year	\$
		\$	
	Grazing Licence Income	26,250	
	Predator Free Port Hills Trap Sales	8,257	
	Sales (DVDs, books and cards)	221	
	<b>Total</b>	<b>34,728</b>	
Interest, dividends and other investment income receipts		This Year	\$
		\$	
	Interest Received	1,138	
	<b>Total</b>	<b>1,138</b>	
Other receipts		This Year	\$
		\$	
	Prepayments	-	
	<b>Total</b>	<b>-</b>	
Capital receipts		This Year	\$
		\$	
		-	
	<b>Total</b>	<b>-</b>	

For the comparative information for the period ending 31 December 2019, please see the attached.



**Summit Road Society Incorporated**  
**Notes to the Performance Report**  
 For the year ended  
 31 December 2020

Note 3 : Analysis of Payments: "What did it cost?"

Payment Item	Analysis	This Year	Last Year
Payments related to public fundraising		\$	\$
	Newsletter Costs	1,517	
	<b>Total</b>	<b>1,517</b>	
Volunteer and employee related payments		\$	
	Secretarial Services	19,790	
	<b>Total</b>	<b>19,790</b>	
Payments related to providing goods or services		\$	
	Predator Free Port Hills- Secretarial Services	19,977	
	Predator Free Port Hills- Other Costs	3,207	
	Predator Free Port Hills-Cost of Traps	11,725	
<b>Total</b>		<b>34,909</b>	
Grants and donations paid		\$	
		-	
<b>Total</b>		<b>-</b>	
Other operating payments		\$	
	Ohinetahi-Property and Running Costs	24,957	
	Linda Woods Reserve Running Costs	4,691	
	Omahu Running Costs	2,340	
	John Jameson Lookout expenses	3,520	
	Insurance Costs	1,215	
	Accounting Costs	1,216	
	Photocopying, Stationery and Printing Costs	1,134	
	Other Operating Costs	4,403	
	<b>Total</b>		<b>43,476</b>
Capital payments		\$	
	Purchase of Field Equipment	5,068	
<b>Total</b>		<b>5,068</b>	

For the comparative information for the period ending 31 December 2019, please see the attached.





Summit Road Society Incorporated

Notes to the Performance Report

For the year ended  
31 December 2020

Notes 4-7

**Note 4: Correction of Errors\***

There were no correction of errors for the 12 months ending 31 December 2020.

**Note 5: Related Party Transactions**

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

**Note 6: Events After the Balance Date**

The following significant financial transactions have occurred with related parties during the reporting year:

Relationship with related party	Transaction amount	Type
Board member	\$3,600	Donation received from a board member
Board members	\$7,635	The donation is made by another charitable trust, 3 members of which are also the board members of Summit Road Society Inc.
Board member	\$39,767	A board member is also a director of a company which provided services to the entity during the financial year

(Last Year - Nil)

**Note 7: Additional Notes**

In regard to the Society accounts as presented, the Incorporated Societies Act 1908 does not mandate the format of the financial statements. However, Section 41 of the Charities Act requires that the annual return of the Society is accompanied by a copy of the financial statements and Section 42A of the Charities Act provides for the content of the financial statements.

This is the first Performance Report that the Society has elected to use the reporting standard PBE-SFR-C (NFP) (Tier 4: Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit)) issued by the External Reporting Board. As this is the first Performance Report using tier 4 reporting standards, there are no comparatives but the audits accounts for the period ending 31 December 2019 are attached.

Given that the operating expenses of the Society are below \$125,000 the Society must prepare its financial statements in accordance with the Non-GAAP standard (commonly known as the Tier 4 reporting standards).





# AUDITOR'S REPORT

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## Opinion

I have audited the financial statements of **Summit Road Society (Inc)**, an Incorporated and registered Charity, for the year ending 31 December 2020. These statements include the Statement of Receipts and Payments, Statement of Resources and Commitments and the Notes.

In my opinion the financial statements provide a true and fair view of the cash transactions of **Summit Road Society (Inc)** for the year ended 31 December 2020 and their significant assets and liabilities at that date according to the reporting requirements for registered charities.

Note that the report also includes non-financial information, on which I express no opinion.

## Basis for Opinion

I have taken guidance from New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities reporting on a cash basis, and also considering the readability of this report for non-accountants.

An audit involves collecting and examining evidence about the numbers and other information presented in the financial statements. The auditor is striving for a very high degree of accuracy and therefore assurance. This also means that the information given in the statements must be *complete*, with no significant omissions that may mislead the reader of the Statements.

Audit procedures for an entity such as this may involve:

- Gathering evidence that both income and expenses include all transactions that were received or paid in the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.
- Gathering evidence that the presentation of the organisation's assets and liabilities is reasonable and that the stated figures and other information given is a fair representation. The accounting standard applicable for this organisation makes concessions for the practicability of collecting information. Significant items such as fixed assets, stock on hand or donated assets may not be represented in dollar terms for this organisation.
- Verifying compliance with accounting standard PBE SFR-C (NFP), which is mandatory for this entity.
- Examining the assumption that the organisation remains in operation for at least 12 months after the end of this reporting year.
- Gathering evidence about activities or changes to the organisation that may impact a reader's opinion about their future financial activities and that would be reportable in the Notes, such as legal commitments, events that have disrupted the entity after Balance Date, or Related Party transactions.

Threats to auditor independence have been addressed predominantly through internal separation of duties in accordance with PES 1.

I have received sufficient and appropriate evidence to form an audit opinion. Other than in my capacity as auditor I have no relationship with or financial interest in the Trust.

**Responsibilities**

It is the responsibility of the organisation's Managing Committee to ensure that financial statements are prepared, that give a true and fair view in accordance with the legal requirements. Ensuring that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud are also their responsibility.

My responsibility as an auditor is to seek credible evidence with regards to the numbers and related information contained in the financial statements, and to provide an opinion about the results of my audit. Professional ethics require me to approach an audit with a sceptical mind.

My audit was completed on 08 September 2021 and my opinion is expressed as at that date.

Eugenia Pokusai, M Fin



Community Capacity Accounting  
[eugenia@commaccounting.co.nz](mailto:eugenia@commaccounting.co.nz)