

# Summit Road Society Incorporated

## Performance Report

For the year ended:  
31 December 2021

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# Summit Road Society Incorporated

## Entity Information

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

For the year ended  
31 December 2021

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 grazing income.
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 80 plus personnel divided into 6 volunteer work groups who regularly assist in planting, weeding, track formation and maintenance, pest and predator trapping and monitoring on the Society-owned land known as Linda Woods, Ohinetahi, Omahu and Gibraltar reserves and also on public land elsewhere on the Port Hills. The Society's peri-urban 'Predator Free Port Hills' project now involves some 1200 households in trapping.

## Summit Road Society Incorporated

### Entity Information

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

For the year ended  
31 December 2021

#### 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 in 2021 as well as elsewhere.

The construction of deer proof fencing around its Omahu Reserve was completed in 2021. Society's volunteers have also made substantial progress in the removal of feral pigs and deer and predators from Omahu.

In 2017 the Society initiated a large-scale community and backyard trapping programme, Predator Free Port Hills. It is deemed essential to discourage pest reinfestation by extending trapping across the residential areas of the Port Hills and Lyttleton Harbour. This programme continues to be enthusiastically supported with many members of the public participating in the programme.

The Society also begun a major programme of work in 2021 to restore a lowland podocarp forest to Avoca Valley in Linda Woods Reserve.

This is the second 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.

#### Contact details

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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 2021

#### 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 six volunteer workgroups continue to give their time to maintain and enhance 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 2021 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	Last This Year
Numerous Board and Planning meetings, website related, accounting related, schools' Arbour Day planting, guided walks, etc.	754	621
Volunteer work parties. (For details on how to volunteer see the Society's website.)	5,303	3,885
Predator control related work in Society owned reserves	2,902	2,497
Peri-urban Predator Free Port Hills project. A mix of recorded and estimated hours due to the large number of volunteers working from home.	6,201	5,664

# Summit Road Society Incorporated

## Statement of Receipts and Payments

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

For the year ended:

31 December 2021

	Notes	Actual* This Year \$	Actual Last Year \$
<b>Operating Receipts</b>			
Donations, fundraising and other similar receipts*	2	331,426	95,838
Fees, subscriptions and other receipts from members*	2	5,826	4,248
Receipts from providing goods or services*	2	153,822	34,728
Interest, dividends and other investment income receipts*	2	1,168	1,138
Other operating receipts	2	3,478	-
Net GST			1,046
<b>Total Operating Receipts</b>		<b>495,721</b>	<b>136,998</b>
<b>Operating Payments</b>			
Payments related to public fundraising*	3	2,108	1,517
Volunteer and employee related payments*	3	23,747	19,790
Payments related to providing goods or services*	3	185,810	77,169
Other operating payments	3	1,368	1,217
Net GST		19,118	-
<b>Total Operating Payments</b>		<b>232,150</b>	<b>99,693</b>
<b>Operating Surplus or (Deficit)</b>		<b>263,571</b>	<b>37,305</b>
<b>Capital Payments</b>			
Purchase of resources*	3	149,469	5,068
Increase in Term Deposit - Westpac	3	673	-
<b>Total Capital Payments</b>		<b>150,142</b>	<b>-</b>
<b>Increase/(Decrease) in Bank Accounts and Cash*</b>		<b>113,429</b>	<b>32,237</b>
<b>Bank accounts and cash at the beginning of the financial year*</b>		<b>52,241</b>	<b>20,004</b>
<b>Bank Accounts and Cash at the End of the Financial Year*</b>		<b>165,670</b>	<b>52,241</b>
<b>Represented by:*</b>			
Predator Free Account		2,970	7,335
Summit Road Society Account		162,700	44,906
<b>Total Bank Accounts and Cash at the End of the Financial Year*</b>		<b>165,670</b>	<b>52,241</b>



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

Date \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Position \_\_\_\_\_

**Summit Road Society Incorporated**  
**Statement of Resources and Commitments**  
 "what the entity owns?" and "what the entity owes?"  
 As at  
 31 December 2021

SCHEDULE OF RESOURCES		This Year \$	Last Year \$
<b>Bank Accounts and Cash (from Statement of Receipts and Payments)*</b>		<b>165,670</b>	<b>52,241</b>
<b>Money Owed to the Entity*</b>			
<b>Description*</b>	<b>Amount*</b>	<b>Amount*</b>	
Westpac Term Deposit	114,642	113,969	
GST receivable	24,707	961	
<b>Other Resources*</b>			
<b>Description and Source of Value* (cost or current value required if practicable to obtain)</b>	<b>Cost or Current Value*</b>	<b>Cost or Current Value*</b>	
Reserve Land at Cost	1,874,879	1,874,879	
Display Material	1,851	1,851	
Field Equipment	47,955	37,315	
Inventory Predator Free Port Hills	20,978	28,385	
Fencing	138,829	-	
SCHEDULE OF COMMITMENTS		This Year \$	This Year \$
<b>Money Payable by the Entity*</b>			
<b>Description*</b>	<b>Amount*</b>	<b>Amount*</b>	
Unpaid invoices for payments for goods or services	39,310	-	
<b>Other Commitments*</b>			
<b>Description*</b>	<b>Amount*</b>	<b>Amount*</b>	
Subscriptions Paid in Advance	8,739	7,482	
Money Held on Behalf	3,478	-	
<b>Guarantees*</b>			
<b>Description*</b>	<b>Amount*</b>	<b>Amount*</b>	
No guarantees have been provided by the Society.	-	-	
SCHEDULE OF OTHER INFORMATION		This Year \$	This Year \$
<b>Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*</b>		<b>Amount*</b>	<b>Amount*</b>
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.		224,850	26,087
<b>Resources Used as Security for Borrowings*</b>			
None		-	-



# Summit Road Society Incorporated

## Notes to the Performance Report

For the year ended  
31 December 2021

### 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.

#### **Grants Received**

The Society receives grants from a number of sources for its general use and for specific purposes. All cash received for grants are shown in the Statement of Receipts and Payments when received. If the terms and conditions associated with a grant are not met at balance date then the unused portion of the grant is recorded in the Statement of Resources and Commitments as "Grants Received - Unused Grants Received" as at Balance Date.

#### **Fees, subscriptions and other receipts from members**

The Society receives 5 year and 15 year membership fees. Cash received for these membership fees are reflected in the Statement of Receipt and Payments when received. The amount shown in the Statement of Resources and Commitments for "Subscriptions Paid in Advance" is the amount liable to be repaid to members in the event the Society is wound up as at balance date.

#### **Bank Accounts, Term Deposits and other Cash Accounts**

Bank accounts, term deposits and cash in the Statement of Resources and Commitments comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less and valued at cost.

#### **Resources of the Society**

A capital purchase which has an expected life of greater than twelve months (such as the purchase of a computer), which is to be owned or partly owned and used by the Society to support the its activities will be classified as a Resource on the Statement of Resources and Commitments.



## Summit Road Society Incorporated

### Notes to the Performance Report

For the year ended  
31 December 2021

#### Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year \$	Last Year \$
Grants and donations	Donations Received	55,371	24,524
	Grants Received	276,054	71,314
	<b>Total</b>	<b>331,426</b>	<b>95,838</b>

The Society would like to acknowledge grants received during 2021 from the Christchurch City Council, Environment Canterbury, Selwyn District Council, Banks Peninsula Conservation Trust (Pest Free Banks Peninsula), Lotteries New Zealand, QEII National Trust, the Department of Conservation, Rata Foundation, WWF and Perpetual Guardian JD Stout Charitable Trust for their continued support of the work of the Society and its volunteers. Without their continuing support the Society's long terms objectives would be more difficult to achieve.

Receipt Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other receipts from members	Subscriptions from Members	5,652	4,248
	Membership subscriptions in advance	174	-
	<b>Total</b>	<b>5,826</b>	<b>4,248</b>

The amount of cash received for subscriptions during the year included \$870 for 15 year subscriptions (2020:\$0) and \$3,061 for 5 year memberships (2020:\$2,331). The balance of \$1,722 (2020:1,896) relates to annual membership subscriptions. The total amount of subscriptions in advance is noted in the Statement of Resources and Commitments as "Other Commitments"

Receipt Item	Analysis	This Year \$	Last Year \$
Receipts from providing goods or services	Grazing Licence Income - Linda Woods and Omaha	26,250	26,250
	Predator Free Port Hills Trap Sales	7,562	8,257
	Avoca Valley planting income from DOC	119,888	-
	Sales (DVDs, books and cards)	123	221
	<b>Total</b>	<b>153,822</b>	<b>34,728</b>

Receipt Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment income receipts	Interest Received	1,168	1,138
		-	-
	<b>Total</b>	<b>1,168</b>	<b>1,138</b>

Receipt Item	Analysis	This Year \$	This Year \$
Other receipts	Contribution to Fencing	3,478	-
	<b>Total</b>	<b>3,478</b>	<b>-</b>





## Summit Road Society Incorporated

### Notes to the Performance Report

For the year ended

31 December 2021

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

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to public fundraising	Newsletter Costs	1,577	1,517
	Advertising	531	-
	<b>Total</b>	<b>2,108</b>	<b>1,517</b>

Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments	Secretarial Services	23,747	19,790
<b>Total</b>		<b>23,747</b>	<b>19,790</b>

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Predator Free Port Hills- Secretarial Services	23,862	19,977
	Predator Free Port Hills- Other Costs	1,832	3,207
	Predator Free Port Hills-Cost of Traps	10,128	11,725
	Motor Vehicle Costs	3,680	-
	Ohinetahi-Property and Running Costs	9,983	24,957
	Linda Woods Reserve Running Costs	115,682	4,691
	Omahu Running Costs	6,763	2,340
	John Jameson Lookout expenses	9,126	3,520
	Insurance Costs	628	1,215
	Photocopying, Stationery and Printing Costs	669	1,134
	General Operating Costs	3,456	4,403
<b>Total</b>		<b>185,810</b>	<b>77,169</b>

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	Accounting Costs	1,368	1,216
<b>Total</b>		<b>1,368</b>	<b>1,216</b>

During the 12 months ending 31 December 2021, \$73,709 (2020:\$0) was spent on planting and maintenance costs in Linda Woods Reserve. Also \$25,650 (2020:\$0) was paid out to maintain the track network on Linda Woods and a further \$16,000 (2020:\$0) was used for fencing on adjacent land. Funding for this work was received from the Christchurch City Council, the Department of Conservation and Environment Canterbury.

Payment Item	Analysis	This Year \$	This Year \$
Capital payments	Purchase of Field Equipment	10,640	5,068
	Fencing	138,829	-
	Increase in Term Deposit	673	-
<b>Total</b>		<b>150,142</b>	<b>5,068</b>



## Summit Road Society Incorporated

### Notes to the Performance Report

For the year ended  
31 December 2021

#### Notes 4-7

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

There were no correction of errors for the 12 months ending 31 December 2021.

##### Note 5: Related Party Transactions

A board member made two donations totalling \$5,400 (2020: \$3,600) for tools and equipment.

Harry Ell Summit Road Memorial Trust made two donations totalling \$355 to contribute to the cost of audit and brochure printing.

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

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (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. The Society is aware that a Bill (Incorporated Societies Bill) is currently before the House and yet to be passed by the by Parliament. The Society has not considered what changes (if any) will be required to its constitution when the Bill is passed into legislation.



# AUDITOR'S REPORT

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## Opinion

We have audited the financial statements of **Summit Road Society Incorporated**, an Incorporated Society and registered Charity, for the year ended 31 December 2021. These statements include the Statement of Receipts and Payments, Statement of Resources and Commitments and the Notes.

Income received in cash is difficult to verify prior to banking, and no viable tests are available to do so. This is not unusual for organisations of this size and nature. With the exception of this limitation, in our opinion the financial statements provide a true and fair view of the cash transactions of **Summit Road Society Incorporated** for the year ended 31 December 2021, 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 we express no opinion.

## Basis for Opinion

We 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.

We have received sufficient and appropriate evidence to form an audit opinion. Other than in our capacity as auditor we have no relationship with or financial interest in the Society.

**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.

Our 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 the audit. Professional ethics require us to approach an audit with a sceptical mind.

The audit was completed on 26 June 2023 and our opinion is expressed as at that date.

*Community Capacity Accounting*

**Community Capacity Accounting**

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