

Rotorua Trails Trust

Annual Report

2021-22



ROTORUA
TRAILS TRUST



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Chairperson's Report

As chairman of the Rotorua Trails Trust, it is my pleasure to present this year's annual report. This has been a very productive year for the Trust despite the ongoing pandemic and changes in the economy. Our key success this year was the Whakarewarewa Forest Loop being officially opened and it is now the 23rd great ride in New Zealand. This is the culmination of the combined vision and very hard work by many. Feedback to date has been extremely positive but there is still plenty of work to do to keep this one of the premier one-day rides in New Zealand.

Our other focuses have been around systemising the maintenance, community engagement and improving the user experience. This year a considerable amount of work has been spent on formulating maintenance plans and recording trail maintenance hours. We have sought more feedback from our community and different user groups to understand their needs. This data and community engagement are both excellent tools for enhancing the user experience. This year we have started to work more closely with the other forest groups, Rotorua MTB Club, First Response, Tipu Wai and Whaka Pest-free. Still more work to do but there is great benefit to all from this collaboration. We are also starting to work with other Trails Trusts and Great Rides in the region for the benefit of all.

I would like to acknowledge our Trails Manager, Kris O'Driscoll, who has led a large amount of this work. Kris is driving the Trust forward always with the user experience in mind. This is greatly appreciated by the Trustees. Our thanks too, to our passionate and hard-working staff and contractors. The growing appreciation and positive feedback

from the community is a very deserved acknowledgement for their efforts.

Special thanks to Tangata Whenua who allow the community to access their lands for recreation. We would also like to thank and acknowledge the Rotorua Lakes Council for their financial investment and support without such the trails could not be built and maintained as they are. The forest seems as busy as it has ever been which is also a recognition of how great an asset this is for Rotorua.

I would also like to recognise the Rotorua Trust who has kindly assisted with the funding of the upcoming major rebuilds planned for the Tokorangi face in late 2022. Thanks to all our other supporters and our members. Without their help, we would not have the financial stability we need to work effectively.

A big thank you too to the trail adopters, volunteers, working bee attendees and general supporters who truly make this forest the very special place it is. The public help in the Forest is second to none and a key component of its success.

My thanks to my fellow trustees for their hard work and commitment again this year. Moving forward we have set ourselves some lofty aspirations for the 2022/2023 year and we hope to see you all along on the journey.

Ngā mihi nui

Grant Utteridge

Chairman



Operations Manager's Report

As many of these reports say, it's been a big year. This one is no different and it has indeed been a big year. Personally, it has been a fantastic challenge for me to take on the Operations Manager role. I know this role came with the weight and support of a lot of history. I recognise that I stand on the shoulders of many insightful people who have poured blood, sweat and passion into the trails.

We have created a maintenance plan and focused on the existing trails with 3,500 hours spent maintaining all trails. An additional 460 hours were spent cutting fallen trees and clearing windfall off trails. Volunteers added another 2,700 hours in the forest.

Improving the signage around the forest has been a big aim with more directional signage at intersections.

New builds have included the Whāki grade 3 trail which brought interesting challenges building within the young pines. It was good to work with Timberlands in this situation in selecting trees to thin that work around the trail build.

We were also able to complete the Whakarewarewa Forest Loop build with the Tank to Town bypass, a new line in Feeder, tidy up of the Chickens area and Tūhua, and the final link at the Tarawera Tank. It was fantastic to see the Forest Loop accomplish the Great Ride status that we knew it deserved.

Our relationship with Timberlands and Rotorua Lakes Council continues to grow. Our collaboration with Timberlands during trail builds and communication on the logging this past summer worked well. We work closely with Rotorua Lakes Council, which represents the landowners, on all the happenings in the forest.

Thank you

Huge thanks to our staff and contractors. We have an amazing team who love the trails and take pride in the work they do, from building new trails, cutting back vegetation, doing the comms to share our news and stories, and even digging out drains! They are a dedicated bunch that I consider myself lucky to work with.

A massive thanks to the volunteers who spend their free time helping on the trails. This comes in many forms: attending working bees, doing a work team building, and of course, adopting a trail. Some folks spend hundreds of hours out there fixing spots, digging drains and clearing windfall. I also thank everyone who reports the issues and trees down in the forest. We are able to get around to clear them so quickly because of your help. Continuing in the volunteer thanks, I want to say a huge thanks to the trustees for your time and support.

We have some amazing organisations that fund and support our work. Thanks to sponsors such as Rotorua Lakes Council, event donations from NDuro Events and Orienteering BOP, business donations from Pak 'n Save, Good Eastern Taphouse, Aura Accommodation, Pig & Whistle Historic Pub, and our partnership with Rotorua Mountain Bike Club.



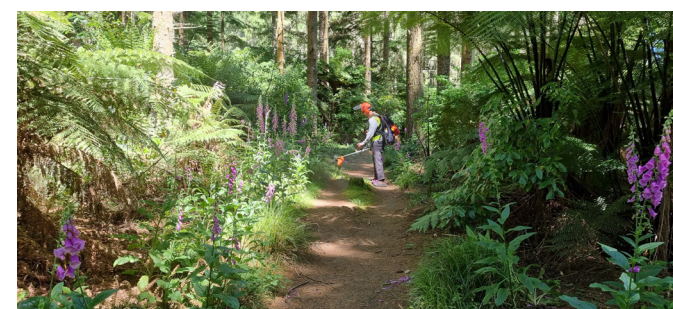
Thank you to the following organisations which approved funding for projects during the 2021-22 financial year:

- Rotorua Trust – Logging Rebuild and Operational Funding
- New Zealand Community Trust (NZCT) – For a new storage container
- Pub Charity Ltd - For PHEC First Aid Training for staff
- Geyser Community Foundation James Dodds Memorial Fund – For upkeep of Dodzy Skills Park
- Mercury Employee Community Fund – For the purchase of two PLBs

My final thanks is to the landowners who support our work and allow us onto their land to enjoy this beautiful space. I see the joy and happiness that comes from the forest, and I hope everyone is able to appreciate this.

Ngā Mihi Nui

Kris O'Driscoll, Operations Manager



Financials

For the year ended 31 March 2022

Prepared by BWTL Advisory Limited



Entity Information

Rotorua Trails Trust For the year ended 31 March 2022

Legal Name of Entity

Rotorua Trails Trust

Entity Type and Legal Basis

Registered Charitable Trust

Registration Number

CC52100

Entity's Purpose or Mission

Rotorua - City of Trails, second to none.

We want the Rotorua recreational trail network to be a user experience which is second to none, reflecting our heritage, culture and environment, through an integrated network, delivering positive benefits, with safety in mind.

The Rotorua Trails Trust develops, manages and advocates for a network of the world’s best trails across the Rotorua district.

From concept to delivery, we will be clear about who our users are, and the kind of experiences they want to have.

We deploy a combination of professional trail builders and managed volunteers to deliver on the concept to a professional standard.

Main Methods Used by Entity to Raise Funds

Contracting Income, third party grant & funding applications, membership fees, and donations.

Entity's Reliance on Volunteers and Donated Goods or Services

Rotorua Trails Trust is reliant on the work of a large number of volunteers. As well as volunteer work by the trustees, there are approximately 40 trail adoptees who regularly work maintaining "their" trail. The Trust has a monthly trail maintenance day, when members of the public volunteer time towards a special project or maintaining a trail.

Physical Address

Long Mile Road, C/o iSite, Lynmore, Rotorua, New Zealand,3010

Postal Address

PO Box 6181, Whakarewarewa, Rotorua, New Zealand, 3043

Approval of Financial Report

Rotorua Trails Trust For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Rotorua Trails Trust for year ended 31 March 2022.

APPROVED



Grant Utteridge
Chairperson
Dated 29 June 2022



Tim Wild
Treasurer
Dated 29 June 2022

Statement of Service Performance

Rotorua Trails Trust For the year ended 31 March 2022

Description of Entity's Outcomes

The Trails Trust will develop and maintain a network of multi-user recreation trails.

The objective is to ensure a user experience that is second to none, reflecting our heritage, our culture, and our environment, through an integrated network, delivering positive benefits, with safety in mind.

Description of the Entity's Outputs

Worked with Rotorua Lakes Council and the Forest Recreation Management Group to maintain current trails and develop recreational trails.

Maintained 156 km of mountain bike tracks, 17 km of walking tracks, 4 km of equestrian trails, 60 km of shared trails and roads all totalling approx. 330 km.

Maintained Department of Conservation trails on Western Okataina and Maunga Kakaramea - Rainbow Mountain and within the Whakarewarewa Forest.

Maintained the off-road section of Te Ara Ahi, Rotorua’s Heartland Ride.

Maintained all the 33kms of the Whakarewarewa Forest Loop, recently announced as Rotorua’s Great Ride.

Refurbished the walking trail at Lake Okareka.

Collated over 2,700 hours of volunteer work.

Aside from lockdowns, we held monthly working bees on forest trails and had various community groups to help maintain trails.

Applied for and received funding from the following:

- Pub Charity Ltd - For PHEC First Aid Training for staff
- Rotorua Trust – Operational Funding
- New Zealand Community Trust (NZCT) – For a new storage container
- Geyser Community Foundation James Dodds Memorial Fund – For upkeep on Dodzy Skills Park
- Mercury Employee Community Fund – For the purchase of two PLB

Built Whāki Grade 3 Trail which gives an alternative way to get back down to Te Pūtake o Tawa Carpark.

Built the final part of the Whakarewarewa Forest Loop, Tūhua section on the Tokorangi Face to the tank.

Resurfaced a large section of the Waitawa Walking trail.

Added more wayfaring signage at various locations in the forest.

Spent over 460 hours clearing trees and windfall from weather events.

Statement of Financial Performance

Rotorua Trails Trust For the year ended 31 March 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	102,137	125,347
Fees, subscriptions and other revenue from members	1	1,962	1,366
Revenue from providing goods or services	1	336,484	333,589
Interest, dividends and other investment revenue	1	37	42
Other revenue	1	-	35,897
Total Revenue		440,620	496,240
Expenses			
Volunteer and employee related costs	2	232,137	239,188
Costs related to providing goods or service	2	110,517	168,631
Other expenses	2	25,759	16,475
Depreciation		18,637	15,587
Total Expenses		387,049	439,880
Surplus/(Deficit) for the Year		53,570	56,359

This statement has been prepared without conducting an audit or review engagement.

Statement of Financial Position

Rotorua Trails Trust As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank accounts and cash	3	86,015	144,137
Debtors and prepayments	3	140,222	-
Total Current Assets		226,237	144,137
Non-Current Assets			
Property, Plant and Equipment	5	64,688	73,246
Total Non-Current Assets		64,688	73,246
Total Assets		290,925	217,383
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	16,886	13,530
Other current liabilities	4	22,762	6,147
Total Current Liabilities		39,648	19,676
Total Liabilities		39,648	19,676
Total Assets less Total Liabilities (Net Assets)		251,277	197,707
Accumulated Funds			
Capital contributed by owners or members	6	10,000	10,000
Accumulated surpluses or (deficits)	6	241,277	187,707
Total Accumulated Funds		251,277	197,707

This statement has been prepared without conducting an audit or review engagement.

Statement of Cash Flows

Rotorua Trails Trust For the year ended 31 March 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	104,379	127,950
Fees, subscriptions and other receipts from members	2,255	1,570
Receipts from providing goods or services	246,735	377,908
Interest, dividends and other investment receipts	37	42
Cash receipts from other operating activities	-	36,009
Payments to suppliers and employees	(375,566)	(441,546)
Net GST Paid	(25,674)	(29,596)
Total Cash Flows from Operating Activities	(47,835)	72,337
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	3,804
Payments to acquire property, plant and equipment	(10,287)	(20,040)
Total Cash Flows from Investing and Financing Activities	(10,287)	(16,236)
Net Increase/(Decrease) in Cash	(58,122)	56,101
Bank Accounts and Cash		
Opening cash	144,137	88,035
Closing cash	86,015	144,137
Net change in cash for period	(58,122)	56,101

This statement has been prepared without conducting an audit or review engagement.

Statement of Accounting Policies

Rotorua Trails Trust

For the year ended 31 March 2022

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) Tier-3 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.

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.

Income Tax

Rotorua Trails Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Property Plant & Equipment

Property Plant and Equipment is shown at historical cost less accumulated depreciation to date. Depreciation is calculated on a diminishing value basis over the estimated useful life of the asset, using the rates published by Inland Revenue.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Annual Report

Rotorua Trails Trust

For the year ended 31 March 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	29,651	14,563
Fundraising - Other	1,500	500
Grants Received	22,297	79,120
Member Donations	33,380	21,262
Sign fundraising	12,444	5,539
Sponsorship Income	2,500	3,452
Tap Donate	365	910
Total Donations, fundraising and other similar revenue	102,137	125,347
Fees, subscriptions and other revenue from members		
Membership	1,962	1,366
Total Fees, subscriptions and other revenue from members	1,962	1,366
Revenue from providing goods or services		
Contract for Service	183,734	182,255
Ranger Role Funding	43,000	63,334
Walking trails	47,250	63,000
Te Ara Ahi	62,500	25,000
Total Revenue from providing goods or services	336,484	333,589
Interest, dividends and other investment revenue		
Interest Income	37	42
Total Interest, dividends and other investment revenue	37	42
Other revenue		
COVID-19 Wage Subsidy	-	35,148
Other Sundry Income	-	749
Total Other revenue	-	35,897
	2022	2021
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC	3,314	4,383
Volunteer day expenses	2,238	1,596
Wages	226,585	233,208
Total Volunteer and employee related costs	232,137	239,188
Costs related to providing goods or services		
Contractor - Forest Loop	16,826	-
Contractor - Outside of Forest	3,800	-
Materials - Walking Tracks	2,256	-
Materials - Forest Loop	297	-

	2022	2021
Consultancy Fees - Trails	984	1,450
Contractor - vegetation	13,620	14,462
Contractor-DOC	4,245	50,428
Contractor - Dodzy	609	354
Contractor - New Trail Build	838	6,988
Contractor rebuild	2,875	1,513
Contractor Tree Clearing	1,595	669
Contractor-Te Ara Ahi	7,546	5,437
Contractor - Walking Trails	11,617	30,843
Contractors - Trail Maintenance	14,807	18,086
Cost of Fundraising signs	4,804	2,531
Digger	2,734	6,106
Hire Equipment	2,412	4,639
Materials	3,031	6,659
Plant & Equipment under \$500	855	3,971
Repairs and Maintenance - General	2,167	1,212
Signs	4,920	5,071
Vehicles (ute)	7,680	8,213
Total Costs related to providing goods or services	110,517	168,631
Other expenses		
Advertising	7	680
Bank Fees	912	1,014
Computer Expenses	1,485	620
Computer Expenses - Website	503	900
Conference, Training & Seminar	3,804	1,750
Consultancy Fees - Other	7,970	-
Fees	622	659
General Expenses	898	1,598
Insurance	6,470	6,050
Interest Expense	-	27
Legal expenses	44	44
Postage, Printing & Stationery	1,264	2,022
Smart Payroll	603	489
Subscriptions	529	154
Water Rates	385	207
Xero	261	261
Total Other expenses	25,759	16,475
	2022	2021

3. Analysis of Assets

Bank accounts and cash		
BNZ Cheque Account	86,015	144,137
Total Bank accounts and cash	86,015	144,137

	2022	2021
Debtors and prepayments		
Accounts Receivable xx	140,222	-
Total Debtors and prepayments	140,222	-
	2022	2021
4. Analysis of Liabilities		
Accounts Payable & accrued expenses	16,886	13,530
Other current liabilities		
GST	22,762	6,147
Total Other current liabilities	22,762	6,147
	2022	2021
5. Property, Plant and Equipment		
Property Plant and Equipment Cost		
Computer Equipment	1,856	2,531
Motor Vehicles	-	1,348
Plant & Equipment	110,114	102,169
Total Property Plant and Equipment Cost	111,970	106,047
Less Accumulated Depreciation	(47,281)	(32,801)
Total Property, Plant and Equipment	64,688	73,246
	2022	2021

6. Accumulated Funds

Accumulated Funds		
Opening Balance	197,707	141,347
Accumulated surpluses or (deficits)	53,570	56,359
Total Accumulated Funds	251,277	197,707
Total Accumulated Funds	251,277	197,707

7. Commitments

There are no capital commitments as at 31 March 2022 (Last year - nil).

8. Contingent Liabilities and Guarantees

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

9. Related Parties

There were no transactions involving related parties during the financial year.

10. Events After the 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).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Depreciation Schedule

Rotorua Trails Trust
For the year ended 31 March 2022

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Computer Equipment							
D & I Clarke Computer Equipment	934	195	-	195	-	-	-
Laptops x 2 Damian and Kris	1,597	998	-	-	499	499	-
Monitor Lenovo	259	-	259	-	43	216	-
Total Computer Equipment	2,790	1,192	259	195	542	715	-
Motor Vehicles							
Flip Lid Ute	1,348	848	-	848	-	-	-
Total Motor Vehicles	1,348	848	-	848	-	-	-
Plant & Equipment							
2 x PLB's	870	-	870	-	18	851	-
20FT A GRADESHIPPING CONTAINER	7,450	-	7,450	-	497	6,953	-
Cat Digger	48,370	35,755	-	-	5,721	30,034	-
Chainsaw MS462	1,874	480	-	480	-	-	-
Custom Made Trail Tools	835	18	-	-	12	6	-
Drills and Loose Tools	1,167	365	-	-	182	182	-
Entrance Barriers	1,200	653	-	-	131	522	-
GPS	243	153	-	-	31	123	-
PLB	368	200	-	-	40	160	-
R749-digger trailer	6,952	5,373	-	-	860	4,513	-
Roller	11,296	9,188	-	-	1,195	7,994	-
STIHL - FS 360 BRUSHCUTTER Serial # : 188608241	1,561	1,457	-	-	583	874	-
STIHL - FS 360 BRUSHCUTTER Serial # : 188608260	1,561	1,457	-	-	583	874	-
Stihl Backpack Blower	1,100	143	-	-	57	86	-
STIHL Electric chainsaw MSA 220	1,022	565	-	-	379	187	-
Stihl MS650 Chainsaw	1,500	-	1,500	-	586	914	-
Tait 4 Key 136-174M RT	1,078	-	1,078	-	269	808	-
Tait Radio	1,725	1,105	-	-	276	829	-
Tait Radio	1,725	1,105	-	-	276	829	-
Tap Kit Donation	588	122	-	-	61	61	-
Three Electric Wheelbarrows	5,205	72	-	-	48	24	-
Trek eBike Rail 9 Large	7,150	5,958	-	-	2,383	3,575	-

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Trek eBike, Rail 9	7,150	5,958	-	-	2,383	3,575	-
Total Plant & Equipment	111,989	70,129	10,897	480	16,571	63,974	-
Total	116,126	72,169	11,156	1,523	17,113	64,689	-

Stats



KM

Mountain Bike Trails: 146 km

Shared Trails: 70 km

Walk/Run Trails: 16 km*

Horse Trails: 4 km*

Roads: 95 km

Total: 332 km

*excluding roads within a trail route

Members

445 memberships
+ family

=

876
members

Maintenance Hours

3,500

staff hours on all trails

Volunteers

2,700

hours recorded
by volunteers

Trees

460

hours spent clearing
trees by staff



Rotorua Trails Trust
Annual Report 2021-22

Produced in July 2022