



# Annual Report

Rotorua Trails Trust  
For the year ended 31 March 2023

Prepared by BWTL Advisory Limited

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# Entity Information

## Rotorua Trails Trust

For the year ended 31 March 2023

### 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 2023**

The Trustees are pleased to present the approved financial report including the historical financial statements of Rotorua Trails Trust for year ended 31 March 2023.

APPROVED



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Grant Utteridge

Chairperson

Dated 30 August 2023



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Tim Wild

Treasurer

Dated 30 August 2023

# Statement of Service Performance

## Rotorua Trails Trust

For the year ended 31 March 2023

### Description of Entity's Outcomes

The Rotorua 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 advocate for, develop, and maintain recreational trails.

Maintained the mountain bike tracks, walking tracks, and equestrian trails, within the Titokorangi and Whakarewarewa Forests.

Maintained Department of Conservation trails on Western Okataina and Maunga Kakaramea - Rainbow Mountain and Whakarewarewa and Tikitapu Reserves.

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

Maintained the Whakarewarewa Forest Loop, Rotorua's Great Ride.

Collated 3,500 hours of volunteer work, an increase of 30% from 2021-22.

We held monthly working bees to help maintain trails in the forest with 306 volunteers attending.

Additional working bees, with another 63 volunteers, were held with businesses, school and community groups.

Following logging, the Turkish and Soakhole block was re-imagined to use the space more efficiently. The rebuild was helped with funding from Rotorua Trust. Community groups and working bees also helped rebuild trails.

In collaboration with the Rotorua Trail Running Club, we built a new walking track at the Te Pūtake o Tawa forest hub providing more walking/running options at the new car park.

Tahi, a fun entry-level trail from Waipa, was refurbished to improve the rider experience, especially for little bikes. This was funded with the help of Rotorua Lakes Council.

Rebuilt Dammit Janet, a trail that was damaged by logging a few years ago.

Built an additional section of the Forest Loop near Tarawera Tank and a bypass for the new tank build.

Cleaned up after Cyclone Gabriel. While we were very fortunate overall, almost every trail was affected, taking almost two weeks of solid chainsaw work. The trail crew spent over 350 hours on chainsaws and volunteers contributed an additional 240 hours to the clean-up.

Applied for and received funding from the Rotorua Trust for Operational Funding.

Applied for and received several grants in relation to a new Pump Track project, yet to be commenced.

# Statement of Financial Performance

## Rotorua Trails Trust

For the year ended 31 March 2023

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	128,223	102,137
Fees, subscriptions and other revenue from members	1	4,766	1,962
Revenue from providing goods or services	1	239,062	336,484
Interest, dividends and other investment revenue	1	5,133	37
Other revenue	1	600	-
<b>Total Revenue</b>		<b>377,784</b>	<b>440,620</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	223,305	232,137
Costs related to providing goods or service	2	106,414	110,517
Other expenses	2	34,736	25,759
Depreciation		14,909	18,637
<b>Total Expenses</b>		<b>379,365</b>	<b>387,049</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(1,580)</b>	<b>53,570</b>

# Statement of Financial Position

## Rotorua Trails Trust As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	323,891	86,015
Debtors and prepayments	3	59,513	140,222
<b>Total Current Assets</b>		<b>383,403</b>	<b>226,237</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	60,457	64,688
<b>Total Non-Current Assets</b>		<b>60,457</b>	<b>64,688</b>
<b>Total Assets</b>		<b>443,860</b>	<b>290,925</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	22,050	16,886
Grants Received in Advance		162,000	-
Other current liabilities	4	10,113	22,762
<b>Total Current Liabilities</b>		<b>194,163</b>	<b>39,648</b>
<b>Total Liabilities</b>		<b>194,163</b>	<b>39,648</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>249,697</b>	<b>251,277</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	6	10,000	10,000
Accumulated surpluses or (deficits)	6	239,697	241,277
<b>Total Accumulated Funds</b>		<b>249,697</b>	<b>251,277</b>

# Statement of Cash Flows

## Rotorua Trails Trust

For the year ended 31 March 2023

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	131,177	104,379
Fees, subscriptions and other receipts from members	5,480	2,255
Receipts from providing goods or services	355,579	246,735
Interest, dividends and other investment receipts	5,133	37
Cash receipts from other operating activities	600	-
Payments to suppliers and employees	(370,185)	(375,566)
Net GST Paid	(40,361)	(25,674)
<b>Total Cash Flows from Operating Activities</b>	<b>87,423</b>	<b>(47,835)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(11,547)	(10,287)
Grants Received in Advance	162,000	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>150,453</b>	<b>(10,287)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>237,876</b>	<b>(58,122)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	86,015	144,137
Net Increase/(Decrease) in Cash for period	237,876	(58,122)
Closing cash	323,891	86,015
<b>Net change in cash for period</b>	<b>237,876</b>	<b>(58,122)</b>



# Statement of Accounting Policies

## Rotorua Trails Trust

For the year ended 31 March 2023

### 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 2023

2023

2022

### 1. Analysis of Revenue

#### Donations, fundraising and other similar revenue

Donations	23,906	29,651
Fundraising - Other	500	1,500
Grants Received	58,645	22,297
Member Donations	24,865	33,380
Sign fundraising	11,039	12,444
Sponsorship Income	8,833	2,500
Tap Donate	435	365
<b>Total Donations, fundraising and other similar revenue</b>	<b>128,223</b>	<b>102,137</b>

#### Fees, subscriptions and other revenue from members

Membership	4,766	1,962
<b>Total Fees, subscriptions and other revenue from members</b>	<b>4,766</b>	<b>1,962</b>

#### Revenue from providing goods or services

Contract for Service	35,312	183,734
MTB Maintenance	100,000	-
Ranger Role Funding	16,500	43,000
Walking trails	37,250	47,250
Te Ara Ahi	50,000	62,500
<b>Total Revenue from providing goods or services</b>	<b>239,062</b>	<b>336,484</b>

#### Interest, dividends and other investment revenue

Interest Income	5,133	37
<b>Total Interest, dividends and other investment revenue</b>	<b>5,133</b>	<b>37</b>

#### Other revenue

COVID-19 Wage Subsidy	600	-
<b>Total Other revenue</b>	<b>600</b>	<b>-</b>

2023

2022

### 2. Analysis of Expenses

#### Volunteer and employee related costs

ACC	2,861	3,314
Volunteer day expenses	1,944	2,238
Wages	218,500	226,585
<b>Total Volunteer and employee related costs</b>	<b>223,305</b>	<b>232,137</b>

#### Costs related to providing goods or services

Contractor - Forest Loop	17,195	16,826
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	2023	2022
Contractor - Outside of Forest	1,232	3,800
Materials - Walking Tracks	-	2,256
Materials - Forest Loop	392	297
Consultancy Fees - Trails	-	984
Contractor - vegetation	9,151	13,620
Contractor-DOC	1,256	4,245
Contractor - Dodzy	1,111	609
Contractor - New Trail Build	1,464	838
Contractor rebuild	9,139	2,875
Contractor Tree Clearing	9,021	1,595
Contractor-Te Ara Ahi	4,123	7,546
Contractor - Walking Trails	4,181	11,617
Contractors - Trail Maintenance	20,760	14,807
Cost of Fundraising signs	5,361	4,804
Digger	206	2,734
Hire Equipment	365	2,412
Materials	2,427	3,031
Small Plant & Equipment < \$1,000	3,051	855
Repairs and Maintenance - General	3,173	2,167
Signs	3,317	4,920
Vehicles (ute)	9,488	7,680
<b>Total Costs related to providing goods or services</b>	<b>106,414</b>	<b>110,517</b>
<b>Other expenses</b>		
Advertising	-	7
Bank Fees	823	912
Computer Expenses	1,589	1,485
Computer Expenses - Website	917	503
Conference, Training & Seminar	8,372	3,804
Consultancy Fees - Other	9,620	7,970
Fees (Stripe, Quest etc)	1,431	622
General Expenses	1,951	898
Hivepass Fees	1,026	-
Insurance	6,320	6,470
Legal expenses	51	44
Postage, Printing & Stationery	873	1,264
Smart Payroll	600	603
Subscriptions	761	529
Water Rates	141	385
Xero	261	261
<b>Total Other expenses</b>	<b>34,736</b>	<b>25,759</b>

	2023	2022
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
BNZ Cheque Account	24,281	86,015
BNZ Rapid Saver	299,610	-
<b>Total Bank accounts and cash</b>	<b>323,891</b>	<b>86,015</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	59,513	140,222
<b>Total Debtors and prepayments</b>	<b>59,513</b>	<b>140,222</b>
	2023	2022

**4. Analysis of Liabilities**

Accounts Payable & accrued expenses	22,050	16,886
<b>Other current liabilities</b>		
GST	10,113	22,762
<b>Total Other current liabilities</b>	<b>10,113</b>	<b>22,762</b>
	2023	2022

**5. Property, Plant and Equipment**

<b>Property Plant and Equipment Cost</b>		
Computer Equipment	1,856	1,856
Plant & Equipment	120,791	110,114
<b>Total Property Plant and Equipment Cost</b>	<b>122,647</b>	<b>111,970</b>
Less Accumulated Depreciation	(62,190)	(47,281)
<b>Total Property, Plant and Equipment</b>	<b>60,457</b>	<b>64,688</b>
	2023	2022

**6. Accumulated Funds**

<b>Accumulated Funds</b>		
Opening Balance	251,277	197,707
Accumulated surpluses or (deficits)	(1,580)	53,570
<b>Total Accumulated Funds</b>	<b>249,697</b>	<b>251,277</b>
<b>Total Accumulated Funds</b>	<b>249,697</b>	<b>251,277</b>

**7. Commitments**

There are no capital commitments as at 31 March 2023 (Last year - nil).

**8. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 31 March 2023 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 2023

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
<b>Computer Equipment</b>							
01/12/2022 Noel Leeming Cams Laptop Invoice: 149648054 HP 15.6 INCH NTBK 15S-FQ3041TU	658	-	658	-	110	549	-
Laptops x 2 Damian and Kris	1,597	499	-	-	249	249	-
Monitor Lenovo	259	216	-	-	86	130	-
<b>Total Computer Equipment</b>	<b>2,514</b>	<b>715</b>	<b>658</b>	<b>-</b>	<b>446</b>	<b>928</b>	<b>-</b>
<b>Plant &amp; Equipment</b>							
Stihl MS362 Saw Petrol 20"	1,743	-	1,743	-	195	1,548	-
2 x PLB's	870	851	-	-	213	639	-
20FT A GRADE SHIPPING CONTAINER	7,450	6,953	-	-	695	6,258	-
3x3 Pop-up Tent + 3 walls custom canopy, 3x3 wall, tent frame and carry bag	1,624	-	1,624	-	108	1,516	-
BR 800 C-E MAGNUM BACKPACK BLOWER Serial # : 531701012	1,417	-	1,417	-	520	898	-
Cat Digger	48,370	30,034	-	-	4,805	25,229	-
Custom Made Trail Tools	835	6	-	-	4	2	-
Drills and Loose Tools	1,167	182	-	-	91	91	-
Entrance Barriers	1,200	522	-	-	104	418	-
GPS	243	123	-	-	25	98	-
PLB	368	160	-	-	32	128	-
R749-digger trailer	6,952	4,513	-	-	722	3,791	-
Roller	11,296	7,994	-	-	1,039	6,955	-
STIHL - FS 360 BRUSHCUTTER Serial # : 188608241	1,561	874	-	-	350	524	-
STIHL - FS 360 BRUSHCUTTER Serial # : 188608260	1,561	874	-	-	350	524	-

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Stihl Backpack Blower	1,100	86	-	-	34	51	-
STIHL Electric chainsaw MSA 220	1,022	187	-	-	125	62	-
Stihl MS650 Chainsaw	1,500	914	-	-	612	302	-
Tait 4 Key 136-174M RT	1,078	808	-	-	202	606	-
Tait Radio	1,725	829	-	-	207	622	-
Tait Radio	1,725	829	-	-	207	622	-
Tap Kit Donation	588	61	-	-	31	31	-
Three Electric Wheelbarrows	5,205	24	-	-	16	8	-
Trek eBike Rail 9 Large	7,150	3,575	-	-	1,430	2,145	-
Trek eBike, Rail 9	7,150	3,575	-	-	1,430	2,145	-
UBCO 2022 Adventure Bike 3.1kW Battery	5,234	-	5,234	-	916	4,318	-
<b>Total Plant &amp; Equipment</b>	<b>120,133</b>	<b>63,974</b>	<b>10,019</b>	-	<b>14,463</b>	<b>59,529</b>	-
<b>Total</b>	<b>122,647</b>	<b>64,689</b>	<b>10,677</b>	-	<b>14,909</b>	<b>60,457</b>	-