



ANNUAL REPORT 2024



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Message from our Board Chair

Kia ora everyone,

As we wrap up another eventful year, I'd like to share some highlights from my perspective.

First and foremost, I want to extend our heartfelt thanks to John Palmer, our founding chairperson. John's contributions to ACAT have been immeasurable, and his leadership has set a strong foundation for our work. While his departure from the trustee team has left a significant gap, and we'll miss his critical thinking and sound reasoning, we're extremely grateful for everything he's done and excited to build on his legacy.

I stepped into the role of Chair on July 1st, and I'm honoured to work alongside our dedicated team of trustees. Their ongoing support and commitment have been crucial, especially during this transition period. A big thank you to each of them for their continued service.

We all know change is constant, and this year, it felt natural to take a step back and reflect on our progress, the challenges we have (and might continue) to face, and how we can turn those into opportunities. We reached out to our wider community of volunteers and collaborated on refining our new strategic plan. I believe the result captures what ACAT can do to support climbing access in Aotearoa right now. As someone who enjoys a bit of structure, I'm pleased we have something we can continue to refine more easily over the coming quarters.

We're also thrilled to welcome three new trustees to our team: Mario Hernandez, Will Watterson, and Andy Baird. Many of you will know them as active climbers and community members. Their fresh perspectives and expertise will be invaluable to us.

While our General Manager, Edwin Sheppard, will provide a more detailed update on our on-the-ground progress, these key areas are worth highlighting because they will remain a focus for ACAT and the Board:

- Positioning ACAT to add more value to the community and especially the stakeholders and volunteers already doing great work.
- Strengthening our relationships with organisations like the New Zealand Alpine Club (NZAC) and climbing gyms across the country.
- Developing and advancing relevant legal and other submissions that will pave the way for future progress on the ground.



James on Melting Point, Jane Fonda Workout Wall by Derek Thatcher

Perhaps it's not just me, but life outside ACAT has been incredibly busy and challenging. Many of us might be feeling the weight of various pressures, from rising living costs to global concerns. These challenges remind us of the importance of community and connection - having people to lean on and support in return.

This sense of community is at the heart of what we stand for. We recognise that improving climbing access is a shared responsibility that extends beyond any single entity - a collective movement. As we look to the future, we're excited to build momentum and are committed to our work as a servant-leader within this broader movement.

To wrap up, I want to express my sincere gratitude to all our supporters, volunteers, and partners. Your dedication and passion drive forward progress. Together, we'll continue to make strides in preserving and enhancing climbing access for all of us to enjoy.

Here's to another year of collaboration, progress, and shared responsibility in addressing our complex access challenges!

Ngā mihi,

James Gunn
ACAT Chair



The need for a collective movement

The Aotearoa Climbing Access Trust (ACAT) was founded to address growing access issues through a focused, national approach. Our work, alongside access advocates in the climbing community, has gained momentum, evolving into a movement to improve access across the country. This movement aims to foster positive relationships between climbers, landowners, and the wider community while promoting responsible practices and stewardship.

ACAT serves as a catalyst and facilitator for community to drive access improvements, working with organisations like the New Zealand Alpine Club (NZAC) to provide a coordinated, professional approach to access management. By combining efforts of climbers, organisations, and stakeholders, we strive to address access issues, improve crag etiquette education, and ensure the sustainability of climbing areas.

As a servant-leader within this broader movement, ACAT emphasises the collective nature of these efforts. We recognise that improving climbing access is a shared responsibility extending beyond any single entity. This collaborative approach reflects the values of trust, transparency, long-term thinking, and environmental focus central to protecting and enhancing access to New Zealand's diverse climbing locations.

Our Commitment

Why we exist and the vision we strive for

To serve as a catalyst and facilitator in the climbing access movement. We strive to improve and amplify the climbing community's efforts in securing long-term access to climbing areas in Aotearoa while fostering positive relationships among all stakeholders.



Missions

Our areas of work

Empower and support the climbing community to improve long-term access for climbing areas in Aotearoa by:

- 1 – Providing resources and expertise to address complex access challenges.
- 2 – Facilitating cohesion and catalysing coordinated action across stakeholders, advocates, and supporters.
- 3 – Disseminating information about access, responsible use and stewardship of climbing areas.

Values

How we think and the behaviours we embody

- 1 – **Catalyst and Servant Leader:** We enhance the climbing access movement and model responsible behaviours.
- 2 – **Trust and Transparency:** We operate with openness and integrity.
- 3 – **Collaboration and Loyalty:** We prioritise partnerships and add value to our supporters.
- 4 – **Environmental and Long-Term Focus:** We pursue sustainable, long-term solutions.

Our Strategic Goals & Outcomes

| GOALS | OUTCOMES & MEASURE OF SUCCESS |
|--|--|
| 1. Organisational effectiveness and financial sustainability Establish and sustain ACAT as a well-organised, effective operation with appropriate revenue to achieve our missions. | 1.1 Maintain robust systems for financial management, governance, and operations. 1.2 Achieve sustainable revenue. 1.3 Secure and retain adequate staff and volunteer resources. |
| 2. Strategic partnerships Build and maintain strong partnerships that align with our missions and support positive outcomes for climbing access in Aotearoa. | 2.1 Strengthen relationships with key stakeholders including NZAC, climbing clubs, gyms, and government or management entities. 2.2 Establish and engage in partnerships to enhance our missions and access-related efforts through collaborative projects and initiatives. |
| 3. Develop community capacity and expertise Provide resources and expertise to empower the climbing community increasing long-term success. | 3.1 Enhance the climbing community's capacity to address complex access challenges across Aotearoa. 3.2 Enhance community understanding and application of te ao Māori, tikanga, and mātauranga in access initiatives, particularly for public and iwi lands. 3.3 Improve the quality and frequency of engagement between the climbing community relevant stakeholders. 3.4 Maintain our quality and timeliness of submissions (including joint submissions) on key policies, legislation, or management plans affecting climbing access. |
| 4. Be a catalyst for access improvements Enhance the effectiveness of access efforts across Aotearoa by connecting, coordinating and supporting community-driven initiatives. | 4.1 Strengthen ACAT's role as a facilitator in connecting access efforts among various stakeholders in the climbing community. 4.2 Increase the number of successful access solutions supported or catalysed by ACAT at specific climbing locations. |
| 5. Fostering an engaged community Foster an informed and engaged climbing community through education on access, etiquette, and stewardship. | 5.1 Enhance ACAT's understanding of the diverse mindsets and views among climbers and stakeholders. 5.2 Improve the adoption of constructive mindsets among climbers and stakeholders regarding their individual and collective responsibilities. 5.3 Expand the reach and effectiveness of educational initiatives within the climbing community. |
| 6. Transparent and effective communication Maintain clear and effective communication about access progress, ACAT's role, crag access status and relevant topics to climbers and stakeholders. | 6.1 Improve the accessibility and quality of information regarding climbing location access status across Aotearoa. 6.2 Maintain the quality and effectiveness of communications to climbers and stakeholders about access progress and ACAT's activities. 6.3 Enhance our ability to measure and analyse the engagement and impact of its communications. |

General Manager's Report

2023-24 has been a story of challenge and recovery for both ACAT and me.

As we entered the new financial year in July 2023, I was in the middle of six months of chemotherapy to treat Hodgkin's Lymphoma, an aggressive form of cancer. I continued to manage ACAT throughout treatment but had to scale my hours back – apologies for anyone who had to wait for an email response from me during this time!

I am immensely grateful for all the support that I received from the Board of Trustees and volunteer team during this time. Together we were able to navigate intense uncertainty and find a path forward.

As a small organisation, we need to be strategic about how we use resources. We decided to turn a challenge into an opportunity, channelling savings from my reduced hours into hiring a fundraising and marketing manager to help grow our funding base and organisational capacity. We ended up hiring Shared Services as a contractor due to their dual expertise in both marketing and seeking grants. They helped us develop and implement a fundraising plan.

Early in 2024 I came back on fulltime hours, and we have been working hard to regain momentum. In January – March we ran a successful campaign that increased the number of regular donors from 158 to a high of 300. We are immensely grateful for the outpouring of support from the community plus backing from NZAC, Climbing New Zealand, Northern Rocks, and Earth Sea Sky.

This enabled us to finally bed in the General Manager role as a permanent fulltime position. This gives me great comfort, as for the first couple of years of ACAT's existence it relied heavily on volunteer hours from myself and others, creating a risk that if a key volunteer left the organisation we could not afford to continue. Having sufficient funding for at least one fulltime role ensures the organisation's future.

Another highlight was running the successful RockFest event at Waipari as a fundraiser and access-focussed community event. The event attracted over 250 climbers and locals, who enjoyed a climbing competition, skills courses, presentations and some great music. The weather played ball, and the land-owner discussion panel had great engagement, with everyone tuning in to hear directly from local Wharepapa South crag owners. We thank the hosts Merry and Emma, and our fantastic sponsors, for their support.



Edwin Sheppard on Badlands crack, Whékenui *by John Palmer*

However, our main focus for the year was the same as always – dealing with the multitude of access issues and opportunities that continue to crop up around the country. Underlying controversy around climbing occurring in areas with a rich Māori tribal history came to a head at Mangorewa and Kinloch. The lack of relationships between climbers and Māori communities is a significant latent problem that has in recent years lead to several crag closures. These are complex questions that are not easily remedied. ACAT is doing what it can to start conversations with relevant iwi and hapū, but ultimately the climbing community needs to find ways to make a positive contribution to the communities on whose land we wish to climb.

The number of opportunities are boundless, and the more effort climbers collectively contribute, the more progress can be made to improve landowner relationships and climbing access. ACAT's role in this is to encourage, support, facilitate, and occasionally lead access efforts. We have been able to support many community-driven projects this year, including at Pakeho, the West Wānaka crags, Castle Hill Basin crags, the Darrans, and more – see list below.

One area with room for improvement is in our level of communication with the climbing community. Good communication takes time and we've been working on so many projects that it can be hard to find time to write updates for the community. Nonetheless, the need for regular updates is clear and this will be a focus in the year to come. I'm grateful for Kat Maluschig's volunteer work managing our social media channels and looking forward to working with Mario Hernandez to find ways to ramp up our coms.

At the Board level, we have gone through our first significant succession, farewelling Anna Schierlinck and John Palmer, with gratitude for their incredible service since ACAT was founded in 2021. Erin Stewart and James Gunn have stepped into the Secretary and Chair roles respectively, with Vickie Kirchner continuing to provide support as Treasurer and Erica Gatland as Trustee. We are now excited to be working with three new Trustees, Andy Baird, Mario Hernandez, and Will Watterson.

As the financial year ended at the end of June, we celebrated the completion of ACAT's first Strategic Plan, providing the organisation with direction for years to come. And I am happy to say that I have received an all-clear from the doctors and look forward to continuing to support ACAT as General Manager.

Ngā manaakitanga,

Edwin Sheppard
ACAT General Manager

ACCESS WORK

Over the past year we have assisted with access issues on every type of land; farms and other private land, National Parks, Council reserves, Māori land. Each land type comes with its own issues and unique responses are required.

Access work we contributed to in the 2023-24 year included:

North Island:

Pakeho – This has been a significant workstream throughout 2024. Chris Hailey led a massive rebolting effort, along with a team of developers and volunteers, to address safety issues and create new routes with approval from the landowner. ACAT, along with volunteers and Myles Perry as project manager, contributed substantial time, including successfully concluding a Memorandum of Understanding with the landowners that enabled the reopening of this Waitomo crag. Funding came from the Kimi Worrell Fund, Tūpiki Trust, NZAC CNI Section, and NZAC Bolting Fund. The crag is due to reopen to the public in November.

Mangorewa – This stunning crag in the Bay of Plenty has a rich and complex cultural history as Tapuika iwi's traditional tribal land. Although the crag sits on public conservation land, Tapuika representatives requested that it be closed for climbing to permit discussions about the future of climbing in the area to take place. ACAT has been liaising with Tapuika, DOC, and Herenga ā Nuku (The Outdoor Access Commission) and we are working towards reopening the crag.

Waipari – ACAT funded much-needed improvements to the access road and parking areas for this popular crag.

Whanganui Bay – A third climbing season was approved in 2024 thanks to efforts from John Palmer and Marlon Hepi with ACAT's support. No issues have arisen during the season so far.

Kinloch (K1) – K1 sits on Māori land on the shores of Lake Taupō and issues have arisen around visitor access to the land due to kōiwi (human remains) in the area. ACAT is having ongoing discussions with local climbers and one of the trustees of the Ngāti Te Kohera Trust which administers the land, but climbing here remains 'not recommended' at present.

Maungarei Springs – Crag manager Andy Baird has continued to work in collaboration with ACAT to improve the crag environment. Work has been progressing to enable native planting around the crag and strengthen our relationship with Auckland Council.

Wairere Boulders – The farm containing this Northland bouldering area recently changed hands and we have had good engagement with the new owner, who has enabled details of the crag to be published in online climbing guides for the first time.

Ōtorohanga Long Term Plan – We made a well-received submission on the Ōtorohanga LTP seeking Council support for recreational access easements in the District.

Auckland Grammar School – Thanks to John Dixon KC for his ongoing efforts to negotiate with the School for renewed climbing access, including a proposal to lease the Longside crag area. We are currently working to address liability concerns raised by the School in respect of 2023 decision in WorkSafe v Whakaari Management Ltd.

Wharepapa Rock – Local volunteers worked with the crag manager Sheena Warren to improve the parking area, adding gravel in areas where cars were getting stuck, with funding from NZAC CNI Section. We also helped to manage the land-owner relationship through some visitor-related issues.

Baring Head – Local climbers and ACAT helped to address some issues around access to Ship Rock, which (unlike the rest of the crag) is situated on private land.

Dave Kopp, Baring Head by John Palmer





Alec McCallum on Triple Threat, Flock Hill by Derek Thatcher

South Island:

West Wānaka crags – West Wānaka crags are some of the best in the region, including the incredible Gentleman's Club crags. The underlying land is now part of Rocky Hill Station and is under new management. ACAT has been supporting the Wānaka Rock Climbing Club (WRCC) in its discussions with the new land managers, by providing advice to address concerns about potential liability in respect of fixtures (bolts). We understand that the liability concerns have likely been resolved, but discussions between WRCC and the station managers about broader visitor management issues are ongoing.

Long Beach – The NZAC Otago Section have been facing questions about how to manage climbing-related infrastructure and potential impacts on access at Long Beach crag, which has multiple relevant land owners / managers and stakeholders. Thanks to Riley Smith for his work on this. ACAT has provided some advice about managing visual impacts and building enduring relationships with the three stakeholders that own sections of the beach.

Castle Hill Basin – Local climbers including ACAT trustees have been involved in various initiatives including moving the Flock Hill carpark to a more suitable location, addressing environmental issues around climber impacts on the area, and conversations around establishing better access to Prebble Hill ('Teapot').

Mt Owen – We've been engaging with DOC about climbing at Mt Owen (The Fyfe, Goldstrike, Granity Pass-area crags) to resolve issues around the impact of bolts and vegetation removal, and work toward legitimising the current crags plus future development in Kahurangi National Park. The next step is consultation with local iwi.

Milford Opportunities Plan – ACAT had constructive engagement with the MOP team about potential restrictions on vehicle access and parking, providing them with in-depth information about the needs of recreational visitors to ensure these were taken into account in the Plan. We enjoyed collaborating with the NZAC Southland Section on the project. The MOP team have now sent their final recommendations to the government ministers who will decide whether the project should proceed, and if so, in what form.



Isaac Buckley on Mischmasch, Whanganui Bay *by John Palmer*

KIMI WORRELL FUND GRANTS

In mid-2023 we made a big effort to establish the grants criteria and application process for the Kimi Worrell Fund. Thanks to Richard Graham and John Pitcairn for all their work on this.

ACAT has since made the first three grants from the KWF for safety-related projects:

- **K2 crag (CNI):** \$442.48 for steps and fixed ropes on the steep and slippery access track. Thanks to applicant Zane Bray for leading this project.
- **Bowentown Wall (BOP):** \$897.81 for replacement of corroded anchors. Well done to Wade Norton and Kerry Crawford for making this happen, including successfully seeking explicit permission from DOC and mana whenua for the work – a great access outcome.
- **Pakeho crag (Waitomo):** \$6,001.63 towards a crag-wide rebolt with 316-grade stainless steel glue-ins. Huge thanks to Chris Hailey for taking on this monumental task, and to the many climbers who have contributed their time.

FINANCES AND FUNDRAISING/ PROMOTION

Improving our financial position was a significant focus for ACAT over the past year. We hired Shared Services Ltd for 12 months to help us both seek grants funding and to expand our donor base.

Grants funding did not turn out to be a reliable source of income so we have not pursued this approach further. However, we ran a significant donor-focussed campaign in Feb-Mar 2024 and succeeded in reaching our target of 300 regular (monthly or annual) supporters.

This helped us deliver another sound financial year, with \$144,000 (approx.) income from regular donations by individuals, support from NZAC and other clubs, sponsorship, event income, and grants. We were grateful to have Uprising join Northern Rocks as a Gold-level ACAT sponsors.

We achieved a surplus of \$23,000 (approx.). The success of our donor campaign has enabled us to increase funded work hours to 40 per week, increasing the organisation's sustainability and capacity to make an impact for climbers.

A huge thanks to our outgoing volunteer Finance Manager Eva Duncan, who made an incredible contribution to establishing and overseeing our financial systems over ACAT first three years. And to Jordan Cranshaw, who answered our call for assistance and has done a great job picking up the reins.



Jake Townsend on Colossus, Little Babylon by John Palmer

Acknowledgements and thanks

Land owners and managers: To all the farmers, iwi and hāpu, Councils, and DOC staff who permit climbing on their land and work in collaboration with the climbing community, our deepest thanks. It is your generous and community-minded spirit that makes climbing possible in Aotearoa.

NZAC: We have continued to deepen our relationship with our primary partner NZAC, with regular GM-GM discussions and Chair-Chair engagement, a revamped MOU, and collaboration on several issues of mutual interest. We also thank NZAC for supporting ACAT's fundraising campaign in February – March 2024.

ACAT Supporters: To our 300 individual supporters who provide monthly or annual donations – we cannot thank you enough. You are the foundation of this organisation, our core community and most reliable source of funding and volunteerism.

Northern Rocks: Northern Rocks remains ACAT's first Gold-level commercial partner and made a significant contribution to the ACAT RockFest at Waipari. Thank you.

Uprising: After supporting ACAT through its Summer Sends Series for the past two years, we were thrilled that Uprising decided to join us as a Gold-level sponsor in 2024.

Volunteers: Several of you are mentioned with gratitude in the previous pages, but here's a giant thank you to everyone who has contributed this year! You are the heart of ACAT.

Organisations: To the various organisations that have donated to our supported our cause – you have made an enormous contribution. Thank you to:

- NZAC CNI Section
- NZAC Auckland Section
- Rotorua Climbing Club
- NZAC Taranaki
- NZAC Canterbury-Westland Section
- NZAC North Otago Section
- St Cuthbert's College
- NW Merrilands
- Climbing New Zealand

Donors: To the many individuals who have made a one-off donation – thank you so much for your support.

Financial Statements

COMPILATION REPORT

Aotearoa Climbing Access Trust
For the year ended 30 June 2024

Compilation Report to the Directors of Aotearoa Climbing Access Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Aotearoa Climbing Access Trust for the year ended 30 June 2024.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Aotearoa Climbing Access Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Phillip Cowley

Cowley Accounting Ltd

10 October 2024

ENTITY INFORMATION

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

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

Legal Name of Entity

Aotearoa Climbing Access Trust

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC58951

Entity's Purpose or Mission

Our mission is to create sustainable climbing access through strong relationships between climbers, communities, and the environment.

Our organisation objectives are:

- 1 – Promoting public access to all climbing areas in Aotearoa
- 2 – Fostering protection, stewardship and conservation of climbing areas
- 3 – Encouraging safe and responsible use of climbing areas
- 4 – Providing education regarding climbing access issues, safety and conservation

Entity Structure

We are a nation-wide organisation with a registered address in Christchurch. Our trust deed states that we must have between four and eight trustees. We currently have seven Trustees that constitute our governance board, including three executive positions; chairperson, treasurer and secretary. The trustees are all volunteers. We have one full-time paid position, the General Manager, who manages a team of volunteers. We are supported by the New Zealand Alpine Club but not formally affiliated.

Main Sources of Entity's Cash and Resources

- Donations from individuals and organisations such as climbing clubs.
- NZAC National: We have agreed on a schedule for payment of regular funding and signed an MOU regarding cooperation. We have developed a good working relationship with NZAC and are extending our public reach via NZAC channels.
- Sponsorship: We have partnership agreements with Northern Rocks, Uprising, and Hangdog gyms, which provide some sponsorship funding.
- Climbing events.

Main Methods Used by Entity to Raise Funds

Recurring donors: At the end of the financial year there were approximately 280 donors supporting ACAT with a monthly or annual donation, providing reliable funding of approximately \$56,000 pa.

One-off donors: While we strongly encourage supporters to sign up for a recurring donation, many are only willing to make a one-off donation.

Events: In the past financial year ACAT ran the successful RockFest event at Waipari crag with over 250 attendees. Face-to-face events have been crucial for gaining ongoing supporters, as well as providing substantial funding directly.

Organisations: ACAT receives approximately \$20,000 per annum in support from the New Zealand Alpine Club. In 2023-24 ACAT also received substantial donations from several climbing organisations including five NZAC sections (Auckland, CNI, Taranaki, North Otago, and Canterbury-Westland), and Rotorua Climbing Club.

Sponsors: Our first commercial sponsor, Northern Rocks, renewed its sponsorship agreement with ACAT for 2024. Uprising Gym joined us as another Gold-level sponsor providing at least \$7,500 of value per year.

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteers: We have around 12-15 volunteers (plus trustees) who constitute the core team. The team has expertise in business, finance, event management, fundraising, policy and legislation, and of course dealing with access issues. There is a need for more volunteers who can take on an area of responsibility and operate reasonably independently to achieve goals in that area.

The Trust does not rely on Donated Goods or Services, but this is always welcome.

Physical Address

Aotearoa Climbing Access Trust
Unit 6, 6 Raycroft Street
Waltham
Christchurch 8023

Postal Address

Aotearoa Climbing Access Trust
PO Box 786
Christchurch 8140

APPROVAL OF FINANCIAL REPORT

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Aotearoa Climbing Access Trust for year ended 30 June 2024.

APPROVED



James Gunn
Chairperson

6 Nov 2024



Vickie Kirchner
Treasurer

6 Nov 2024

STATEMENT OF FINANCIAL PERFORMANCE

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

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

| | NOTES | 2024 | 2023 |
|--|-------|----------------|----------------|
| Revenue | | | |
| Donations, and other fundraising activities | 1 | 108,007 | 84,705 |
| Revenue from providing goods or services | 1 | 32,818 | 38,548 |
| Interest, dividends and other investment revenue | 1 | 5,012 | 2,537 |
| Other revenue | 1 | 1,538 | - |
| Total Revenue | | 147,376 | 125,790 |
| Expenses | | | |
| Volunteer and employee related costs | 2 | 51,973 | 52,035 |
| Costs related to providing goods or service | 2 | 72,180 | 25,699 |
| Other expenses | 2 | 1,214 | 1,214 |
| Total Expenses | | 125,367 | 78,948 |
| Surplus/(Deficit) for the Year | | 22,009 | 46,842 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

STATEMENT OF FINANCIAL POSITION

Aotearoa Climbing Access Trust

As at 30 June 2024

'What the entity owns?' and 'What the entity owes?'

| | NOTES | 30 JUN 2024 | 30 JUN 2023 |
|---|-------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 96,829 | 148,051 |
| Term deposits | | 72,217 | - |
| Debtors and prepayments | 3 | 5,000 | - |
| Total Current Assets | | 174,046 | 148,051 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 5 | 1,618 | 2,832 |
| Total Non-Current Assets | | 1,618 | 2,832 |
| Total Assets | | 175,664 | 150,883 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 3,626 | 1,723 |
| Employee costs payable | 4 | 5,083 | 4,213 |
| Total Current Liabilities | | 8,709 | 5,936 |
| Total Liabilities | | 8,709 | 5,936 |
| Total Assets less Total Liabilities (Net Assets) | | 166,955 | 144,947 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 6 | 166,955 | 144,947 |
| Total Accumulated Funds | | 166,955 | 144,947 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

STATEMENT OF CASH FLOWS

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

| | 2024 | 2023 |
|---|---------------|----------------|
| Cash Flows from Operating Activities | | |
| Gross sales from commercial activities | 2,135 | 1,985 |
| Interest, dividends and other investment receipts | 5,012 | 2,537 |
| Cash receipts from other operating activities | 135,229 | 121,268 |
| Employee remuneration and other related payments | (51,418) | (50,881) |
| Payments related to commercial activities | (71,169) | (26,888) |
| Total Cash Flows from Operating Activities | 19,790 | 48,021 |
| Cash Flows from Investing and Financing Activities | | |
| PAYE Payable | 558 | 377 |
| Sundry Creditors | (223) | 223 |
| Wages Payable - Payroll | 870 | 649 |
| Waipari Site Equipment - over \$1,000 | - | (4,046) |
| Total Cash Flows from Investing and Financing Activities | 1,205 | (2,796) |
| Net Increase/(Decrease) in Cash | 20,995 | 45,225 |
| Bank Accounts and Cash | | |
| Opening cash | 148,051 | 102,826 |
| Net change in cash for period | 20,995 | 45,225 |
| Closing cash | 169,046 | 148,051 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

STATEMENT OF ACCOUNTING POLICIES

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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) (Alternate Note)

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST (if any).

Income Tax

Aotearoa Climbing Access 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.

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 PERFORMANCE REPORT

Aotearoa Climbing Access Trust

For the year ended 30 June 2024

| | 2024 | 2023 |
|---|----------------|---------------|
| 1. Analysis of Revenue | | |
| Donations, fundraising and other similar revenue | | |
| Bequests | 0 | 10,000 |
| Donations - Kimi Worrell | 575 | 0 |
| Donations - One-Off - Individuals | 5,936 | 7,859 |
| Donations - Organisations | 31,809 | 23,281 |
| Donations - Recurring - Individuals | 48,542 | 38,251 |
| Donations - Sky Castle | 0 | 3,716 |
| Donations - Waipari | 145 | 450 |
| Donations - Whanganui Bay | 0 | 1,148 |
| Grants received | 21,000 | 0 |
| Total Donations, fundraising and other similar revenue | 108,007 | 84,705 |
| Revenue from providing goods or services | | |
| Event Revenue | 19,329 | 27,353 |
| Merchandise Sales | 2,135 | 1,985 |
| Sponsorship Income | 11,355 | 9,210 |
| Total Revenue from providing goods or services | 32,818 | 38,548 |
| Interest, dividends and other investment revenue | | |
| Interest Income | 5,012 | 2,537 |
| Total Interest, dividends and other investment revenue | 5,012 | 2,537 |
| Other revenue | | |
| Other Revenue | 1,538 | 0 |
| Total Other revenue | 1,538 | 0 |
| 2. Analysis of Expenses | | |
| Volunteer and employee related costs | | |
| KiwiSaver Employer Contributions | 1,498 | 1,482 |
| Other Employee Costs | 57 | 449 |
| Salaries | 49,920 | 49,399 |
| Travel - National | 498 | 705 |
| Total Volunteer and employee related costs | 51,973 | 52,035 |
| Costs related to providing goods or services | | |
| Advertising | 76 | 31 |
| Communication Costs | 909 | 993 |
| Contractors | 38,008 | 0 |
| Cost of Goods Sold | 4,174 | 2,645 |

| | 2024 | 2023 |
|---|---------------|----------------|
| Crag Maintenance | 0 | 3,866 |
| Entertainment | 178 | 0 |
| Event Expenses | 6,515 | 13,509 |
| IT Costs | 311 | 751 |
| KWF Grants | 15,342 | 0 |
| Other General Expenses | 51 | 51 |
| Stripe fees | 1,992 | 3,129 |
| Waipari Site Maintenance | 4,625 | 725 |
| Total Costs related to providing goods or services | 72,180 | 25,699 |
| Other expenses | | |
| Depreciation | 1,214 | 1,214 |
| Total Other expenses | 1,214 | 1,214 |
| 3. Analysis of Assets | | |
| Bank accounts and cash | | |
| ACAT General Fund | 51,750 | 86,973 |
| Kimi Worrell Memorial Fund | 1,287 | 29,824 |
| Reserve Fund - Term Deposit | 17,430 | 16,483 |
| Stripe NZD | 923 | 235 |
| Waipari Festival Account | 15,184 | 8 |
| Waipari Fund | 10,255 | 14,527 |
| Total Bank accounts and cash | 96,829 | 148,051 |
| Debtors and prepayments | | |
| Accounts Receivable | 5,000 | 0 |
| Total Debtors and prepayments | 5,000 | 0 |
| Investments | | |
| Term Deposit - 1002 | 52,217 | 0 |
| Term Deposit - 1003 | 20,000 | 0 |
| Total Investments | 72,217 | 0 |
| 4. Analysis of Liabilities | | |
| Creditors and accrued expenses | | |
| Accounts Payable | 1,567 | 0 |
| PAYE Payable | 2,058 | 1,500 |
| Total Creditors and accrued expenses | 3,626 | 1,500 |
| Employee costs payable | | |
| Wages Payable - Payroll | 5,083 | 4,213 |
| Total Employee costs payable | 5,083 | 4,213 |
| Other non-current liabilities | | |
| Sundry Creditors | 0 | 223 |
| Total Other non-current liabilities | 0 | 223 |

| | 2024 | 2023 |
|--|----------------|----------------|
| 5. Property, Plant and Equipment | | |
| Plant and Equipment | | |
| Opening Balance | 2,832 | 0 |
| Waipari Site Equipment - over \$1,000 | 0 | 4,046 |
| Accumulated depreciation - plant and machinery owned | (1,214) | (1,214) |
| Total Plant and Equipment | 1,618 | 2,832 |
| Total Property, Plant and Equipment | 1,618 | 2,832 |
| 6. Accumulated Funds | | |
| Accumulated Funds | | |
| Opening Balance | 144,947 | 98,105 |
| Accumulated surpluses or (deficits) | 22,009 | 46,842 |
| Total Accumulated Funds | 166,955 | 144,947 |
| Total Accumulated Funds | 166,955 | 144,947 |

Commitments

There are no commitments as at 30 June 2024 (Last year - nil).

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 Last year - nil).

Related Parties

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

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).

7. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



www.acat.org.nz

6/6 Raycroft St
Waltham
Christchurch 8023

+64 22 397 0891

admin@acat.org.nz

Charities Registration Number: CC58951

Trustees

James Gunn – Chairperson

Vickie Moses – Treasurer

Erin Stewart – Secretary

Erica Gatland – Trustee

Will Watterson – Trustee

Mario Hernandez – Trustee

Andy Baird – Trustee

Staff

Edwin Sheppard – General Manager

Lead volunteers

John Pitcairn – Web Developer

Jordan Cranshaw – Finance Manager

Katerina Maluschnig – Social Media Lead



Christina Rivett on Creative Confusion, Paines Ford by Derek Thatcher

