# Cycling Action Network (Incorporated) Performance Report

For the year ended 30 June 2016

#### **Contents**

#### **Non-Financial Information:**

Entity Information
Statement of Service Performance

#### **Financial Information:**

Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Statement of Accounting Policies
Notes to the Performance Report

**Independent Assurance Practitioner's Review Report** 

#### **Entity Information**

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

For the year ended 30 June 2016

Legal Name of Entity:	Cycling Action Network (Incorporated)
Type of Entity and Legal Basis (if any):	Charitable Trust and Registered Charity
Registration Number:	CC36909
Entity's Purpose or Mission:	CAN is the national voice for people on bicycles in New Zealand.
	We link local cycling action groups, partners and supporting organisations and people with a passion to:
	Promote the benefits of cycling
	Improve safety for those traveling by bicycle
	Encourage the creation of great cycling environments
	Increase the number of people on bikes
Entity Structure:	

Cycling Action Network (Incorporated) is administered by a committee consisting of a chairperson, a treasurer, a secretary plus at least three and not more than five elected committee members. The officers and elective members of the committee are elected at each Annual General Meeting for a term of one year.

Cycling Action Network (Incorporated) employ a project manager who administers the day to day operations of the society



### **Entity Information**

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

Main Sources of the Entity's Cash and Resource	es:
	The main source of income is from contracts with government bodies (New Zealand Transport Agency).
	Every other year a conference is held. No conference was held during the year to 30 June 2016 although most of the planning for the conference held in July 2016 was completed during the year under review.
Main Methods Used by the Entity to Raise Fund	to our communication we have to be such as the second of t
	Cycling Action Network (Incorporated) is not an active fundraiser, but it does receive donations on a regular basis and charges an annual membership subscription.
Entity's Reliance on Volunteers and Donated Go	pods or Services:
	The officers and elective members of the committee perform their committee duties on a voluntary basis.



### **Entity Information**

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

Additional Information:	
	The society changed its name from Cycling Advocates Network (Inc.) to Cycling Action Network (Inc.) in April 2016. The reason for this name change was part of an effort to modernise the appeal of the society.
Contact details	
Physical Address:	2 Forresters Lane,
	Opposite Bunnings on Tory Street
	Wellington
Postal Address:	PO Box 25-424
	Featherston Street
e de la desta America de Caracteria de Carac	Wellington 6146
Phone:	04 210 4967
Website:	www.can.org.nz



### **Statement of Service Performance**

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

Description of the Entity's Outcomes:	a .
	Improve safety of cyclists
	Link local cycle groups
	Promote the benefits of cycling

	Actual	Budget	Actual
Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	This Year	Last Year
Delivered workshops to heavy vehicle drivers to modify their driving around cyclists. The number of workshops held were	22		11
Organised the national meeting for local advocates in Hamilton (Christchurch 2015) in March 2016. Attendances were	25	20	27
Participated in organising the premier Walking and Cycling conference in New Zealand held in Auckland in July 2016 and Nelson in November 2014. The numbers attending were	195		155



### **Statement of Financial Performance**

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

For the year ended

30 June 2016

	Note	Actual	Budget	Actual
		This Year	This Year	Last Year \$
	,	\$	\$	
				*******************************
Revenue	(x4.40×40) (x3.00×4×40,00.4×4×4) (4)	THE EXPLANMENT DESIGNATION OF THE PROPERTY OF	Note that the transfer of the second of the	OPTION AND AND AND AND AND AND AND AND AND AN
Donations, and other similar revenue	1	20,051	21,550	32,408
Fees, subscriptions and other revenue from members	1	7,699	6,150	7,879
Revenue from providing goods or services	1	217,710	259,579	304,320
Interest, dividends and other investment revenue	1	3,407	5,000	9,134
Total Revenue	379(14) V14************************************	248,867	292,279	353,741
Expenses	error entre la	SEDOCTOGOO	PROPERTY OF THE PERTY PRESCRIPTION OF THE PROPERTY OF THE PERTY OF THE	Life ( 2018) (vindende de després accesses access an can els
Volunteer and employee related costs	2	64,030	64,955	59,792
Costs related to providing goods or services	2	226,782	269,027	268,401
Grants and donations made	2	320	1,000	720
Other expenses	2	11,834	15,605	11,249
Total Expenses		302,966	350,587	340,162
Surplus/(Deficit) for the Year	and annexative	(54,099)	(58,308)	13,579



### **Statement of Financial Position**

"What the entity owns?" and "What the entity owes?"

## As at 30 June 2016

	Note	Actual	Budget	Actual	
	71772774	This Year	This Year	Last Year	
		\$	\$	\$	
		TO THE COLUMN ASSESSMENT OF THE COLUMN ASSESSM		2130+03010300100000000000000000000000000	
Assets				AVVIIIAMENTA ARRAMANTA ARR	
Current Assets				25/2/5/2/6/2/2/4/6/2/4/4/4/4/4/4/4/4/4/4/4/4/4	
Bank accounts and cash	3	134,175		182,386	
Debtors and prepayments	3	31,820	**************************************	30,975	
Inventory	3	598		580	
Total Current Assets		166,593	•	213,941	
Non-Current Assets		71	PERSONAL PROPERTY OF THE PROPE		
Property, plant and equipment	4	129	***************************************	215	
Other non-current assets	3	19,025	*	2-174/05-5404-58-4444-68-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-	
Total Non-Current Assets	***************************************	19,154		215	
Total Assets	(27/1/27/A/A/A) (27/A/A/A/A/A/A/A/A/A/A/A/A/A/A/A/A/A/A/A	185,747	-	214,156	
Liabilities			***************************************	The second secon	
Current Liabilities			Mark Park ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (		
Creditors and accrued expenses	3	36,183	***************************************	13,013	
Employee costs payable	3	1,216	***************************************	**************************************	
Unused donations and grants with conditions	3		C 557 A 757 L SAVANA AND AND SAVAY OF SAVE SAVE SAVE	19,990	
Other current liabilities	3	21,294		***************************************	
Total Current Liabilities		58,693	-	33,003	
Total Liabilities		58,693	-	33,003	
Total Assets less Total Liabilities (Net Assets)*		127,054		181,153	
Accumulated Funds			***************************************	***************************************	
Accumulated surpluses or (deficits)	5	65,661		141,153	
Reserves	5 .	61,393	The state of the s	40,000	
Fotal Accumulated Funds		127,054	-	181,153	



### **Statement of Cash Flows**

"How the entity has received and used cash"

	Actual	Budget	Actual
	This Year	This Year	Last Year
	\$	\$ ************************************	\$
	POSTO STREET BOOK OF THE STREET	**************************************	4X39004X646X4400484X6466466466466466466466466
Cash Flows from Operating Activities	777777777777777777777777777777777777777	V V V V V V V V V V V V V V V V V V V	***************************************
Cash was received from:	VIV	**************************************	*******************************
Donations, fundraising and other similar receipts	19,916	***************************************	32,138
Fees, subscriptions and other receipts from members	7,709	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,717
Receipts from providing goods or services	227,631		252,742
Interest, dividends and other investment receipts	3,407		9,134
Net GST	8,664		(3,263)
Cash was applied to:	**************************************	***************************************	**************************************
Payments to suppliers and employees	296,193	14411-14-14-1-14-14-14-14-14-14-14-14-14	344,345
Donations or grants paid	320		720
Net Cash Flows from Operating Activities	(29,186)	-	(46,597)
Cash flows from Investing and Financing Activities	MAN IN MA	***************************************	**************************************
Cash was applied to:		***************************************	
Payments to acquire property, plant and equipment	19,025		- NATA CARLES VIOLENCE AND
Net Cash Flows from Investing and Financing Activities	(19,025)	-	-
Net Increase / (Decrease) in Cash	(48,211)		(46,597)
Opening Cash	182,386	-	228,983
Closing Cash	134,175	-	182,386
This is represented by:	water a second		
Bank Accounts and Cash	134,175		182,386



#### **Statement of Accounting Policies**

"How did we do our accounting?"

For the year ended 30 June 2016

#### **Basis of Preparation**

Cycling Action Network (Incorporated) has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of 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

#### Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

#### **Income Tax**

Cycling Action Network (Incorporated) 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 during the financial year (last year - nil)



### **Notes to the Performance Report**

For the year ended 30 June 2016

#### Note 1: Analysis of Revenue

	COLOR A DESCRIPTION OF THE PROPERTY OF THE PRO	This Year	Last Year
Revenue Item	Analysis	\$	\$
Donations and other similar revenue	Major Donor	15,000	25,000
	Other Donations	5,051	7,408
	Total	20,051	32,408
Pro-15-by манителя изменения манителения (15 гр. 15 гр		This Year	Last Year
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other revenue	Fees and subscriptions from members	6,960	6,253
from members	Fees and subscriptions from member organisations	739	1,626
МИНИЧИНИЯ В СТОРИТЕЛЬНИКИ В В СТОРИТЕЛЬНИКИ В СТОРИМ В В СТОРИМ В В СТОРИМ В В СТОРИТЕЛЬНИКИ В	Total	7,699	7,879
THE COMMISSION OF THE COMISSION OF THE COMMISSION OF THE COMISSION OF THE COMISSION OF THE COMMISSION OF THE COMMISSION OF THE COMMISSION		This Year	Last Year
Revenue Item	Analysis	\$	\$
Revenue from providing goods or services	Revenue from government contracts	214,699	100,416
	Revenue from local authority contracts	300	690
	Revenue from sales to the public	800	626
	Revenue from commercial activities	1,911	202,588
adicion ( - s. dicon <b>cita di Man</b> ada Damino ( con con esta esta da manada ( con esta di mana	Total	217,710	304,320
en transversen wer ragin for him transversen et le responsationale de la companie de la companie de la companie		This Year	Last Year
Revenue Item	Analysis	\$	\$
nterest, dividends and other nvestment revenue	Interest	3,407	9,134
одинальный при обесть при при при при при от пр	Total	3,407	9,134



### **Notes to the Performance Report**

For the year ended 30 June 2016

#### Note 2: Analysis of Expenses

		This Year	Last Year
Expense Item	Analysis	\$	\$
Volunteer and employee related costs	Staff costs	60,750	56,088
	Committee & volunteers costs	3,280	3,704
	Total	64,030	59,792
		This Year	Last Year
Expense Item	Analysis	\$	\$
Costs related to providing goods or services	Direct costs relating to service delivery	226,783	268,401
менен на приняти на виделения выполня выполня на нечение выполня выполня выполня выполня выполня выполня выпол В приняти выполня выпол	Total	226,783	268,401
		This Year	Last Year
Expense Item	Analysis	\$	\$
Grants and donations made	Grants to local groups	320	720
	Total	320	720
		This Year	Last Year
Expense Item	Analysis	\$	\$
Other expenses	Office rent	4,800	4,800
	Accounting and account review	2,998	2,050
	Depreciation	86	120
	Website costs	1,407	2,371
	Review fee	2,650	1,750
	Other expenses	2,543	1,908
D. INTERNATIONAL CONTRACTORS OF THE PROPERTY O	Total	14,484	12,999



### **Notes to the Performance Report**

For the year ended 30 June 2016

#### Note 3: Analysis of Assets and Liabilities

		This Year	Last Year
Asset Item	Analysis	\$	\$
Bank accounts and cash	Bank current accounts	36,972	39,294
	Bank deposit accounts	22,254	96,715
	Conference accounts	72,351	48,443
	Paypal account	6,077	1,239
	Bank credit card	(3,480)	(3,305)
	Total	134,174	182,386
		This Year	Last Year
Asset Item	Analysis	ASAMANAK (TITO TITO AKKARAN ANGARAN (TITO TITO TITO KARANAN ANGARAN (TITO TITO TITO TITO TITO TITO TITO TIT	\$
Debtors and prepayments	Accounts receivable	30,603	28,614
	Prepayments	1,217	2,138
	GST Receivable	-	223
	Total	31,820	30,975
THE TOTAL MERICANIAN MANAGEMENT OF THE TOTAL MANAGEMEN		This Year	Last Year
Asset Item	Analysis	\$	\$
nventory	моти примянию видентельного примянию прими примянию примянию примянию примянию примянию примя	598	580
THE CONTROL OF THE CO	Total	598	580
PIEM DOZI SE CELEBRO OMINOMO DO DE CELEBRO DE CONTROL DE CONTROL DE CONTROL DE CONTROL DE CONTROL DE CONTROL D		This Year	Last Year
Asset Item	Analysis	\$	\$
Other non-current assets	Website upgrade work in progress	19,025	THE CONTROL OF THE CO
TO THE RESIDENCE OF THE PARTY O	Total	19,025	



### **Notes to the Performance Report**

	Note 3: Ana	lysis of Assets	and Liabilities
--	-------------	-----------------	-----------------

		This Year	Last Year
Liability Item	Analysis	\$	\$
Creditors and accrued expenses	Trade and other payables	23,145	3,153
	Accrued expenses	2,450	4,601
	GST Payable	6,092	-
	Subscriptions due to affiliates	4,496	5,259
ментемен (1900) до сете западат на Гатан Астан (1900) до може до постава на постава на постава на постава на п -	Total	36,183	13,013
		This Year	Last Year
Liability Item	Analysis	\$	\$
Employee costs payable	PAYE owing	1,216	
	Total	1,216	-
		This Year	Last Year
Liability Item	Analysis	\$	\$
Unused donations and grants with conditions	RST contract revenue received in advance	**************************************	19,990
ле и пост экспектичного подполного обществення советского семення	Total		19,990
		This Year	Last Year
Liability Item	Analysis	\$	\$
Other current liabilities	Net Conference funds for July 2016 received in advance	21,294	######################################
NEXT HER CHEROLOGY TO THE COURT OF THE COURT	Total	21,294	



### Notes to the Performance Report

Note 4: Property, Plant and Equipment

This Year	712141441414444444444444444444444444444	· 214.00 \$ 2 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	FARA COMMENTAL AND		P-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-	2002-200-200-200-200-200-200-200-200-20	***************************************	A CONTRACTOR OF THE CONTRACTOR	-
Buildings*		***************************************	Y** C 7 Y 5 C 7 Y 1 X 1 X 1 X 1 X 1 X 1 X 1 X 1 X 1 X 1		
Motor Vehicles*	-	A	**************************************	**************************************	
Furniture and fixtures*	- 1		***************************************	***************************************	
Office equipment*	215	***************************************	XXX 1.110.43.44.43.000.000.000.000.000.000.000.0	86	129
Computers (including software)*	-	***************************************	**************************************		
Machinery*	-	\$1.000 \$\$4.500 000 000 000 000 000 000 000 000 000	**************************************		-
Heritage assets	-	All books are a server of the	***************************************		-
Total	215		-	86	129

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	**************************************		. v. Economic (1997)		-
Buildings*	VIII.	***************************************	***************************************		-
Motor Vehicles*		***************************************		\$ 25.55 / 5.25 A) 3.6 (IE N. K. Annah v. Annah v. Annah y (V. A. * 5), A) (S. 5) A die	-
Furniture and fixtures*		************************************	****	***************************************	•
Office equipment*	335	***************************************	****	120	215
Computers (including software)*		77V. 355.4 1.20 ************************************	***************************************	422. VI. 2004. A. C.	
Machinery*			***************************************		
Heritage assets		and the second second section of the second second	A Grant Constitution of the second se	Carrena e e e e e e e e e e e e e e e e e e	
Total	335	•	-	120	215



### **Notes to the Performance Report**

For the year ended 30 June 2016

#### Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	**************************************	141,153	40,000	181,153
Surplus/(Deficit)		(54,099)		(54,099)
Transfer to Reserves		(21,393)	21,393	
Closing Balance	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	65,661	61,393	127,054

Last Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	167,574	-	167,574
Surplus/(Deficit)		13,579		13,579
Transfer to Reserves		(40,000)	40,000	
Closing Balance	-	141,153	40,000	181,153

Breakdown of Reserves	Modern Committee	Actual	Actual	
NAME OF THE PARTY		This Year	Last Year	
Name	Nature and Purpose	\$	\$	
Conference funds	Funds held to provide working capital for the 2Walk and Cycle bi-annual conferences	61,393	40,000	
эво от им <b>им</b> иния выпавания него на посесона из 3 год остановать сабына вычывае	Total	61,393	40,000	



### **Notes to the Performance Report**

For the year ended 30 June 2016

Note 6: Commitments and Contingencies

#### **Commitments**

There are no commitments as at balance date (Last Year - nil )

#### **Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil )



#### Notes to the Performance Report

For the year ended 30 June 2016

#### Notes 7-8

Note 7: Related Party Transactions	The state of the s	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
Description of Related Party Relationship	Description of the Transaction (whether in cash or amount in kind)	Value of Transactions	Value of Transactions	Amount Outstanding	Amount Outstanding
Committee member providing services to the network	Will Andrews is an elected member of the committee. He also provides services to the network.	10,912	6,013		1,350

This Year		
	Estimate of	
Nature of Event	Financial Effect	Effect, if any on the entity's ability to continue operating
2Walk & Cycle Conference 6-8 July 2016	4,500	Small net profit realised to be shared with conference partner, Living Streets Aotearoa





Ainger Tomlin Audit Ltd 136 Ilam Road Cnr Ilam & Creyke Rd Christchurch 8440 New Zealand

Riccarton
p 03 343 0046
f 03 348 9312
e email@aingertomlin.co.nz
w www.aingertomlin.co.nz

PO Box 8237

## INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT TO THE MEMBERS OF CYCLING ACTION NETWORK INCORPORATED

#### Report on the Performance Report

We have reviewed the accompanying performance report of Cycling Action Network Incorporated which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2016, the statement of financial position as at 30 June 2016, and the statement of accounting policies and other explanatory information.

The Responsibility of the Committee for the Performance Report

The Committee are responsible on behalf of the entity for

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
  - · the entity information
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

c) for such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

#### Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report. Other than in our capacity as an independent reviewer, we have no other relationship with, or interests in, Cycling Action Network Incorporated.

#### Basis for Qualified Opinion on Financial Performance

In common with other organisations of a similar nature, control over revenue from donations prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.

#### Conclusion

Based on our review, except for the possible effects of the matter outlined above in the Basis for Qualified Opinion on Financial Performance paragraph, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b), the performance report does not present fairly, in all material respects:
  - the financial position of Cycling Action Network as at 30 June 2016, and of its financial performance and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

AINGER TOMLIN AUDIT LIMITED

CHRISTCHURCH 31 January 2017