



Hutt Valley Tramping Club Incorporated

Performance Report for the year ended 31 May 2025

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Hutt Valley Tramping Club Incorporated

Entity Information

For the year ended 31 May 2025

Legal name Hutt Valley Tramping Club Incorporated [HVTC or Club]

Type of entity Incorporated Society

Registration Number 215663

Objectives The principal outcomes sought by the HVTC are as follows:

- To encourage and facilitate tramping, climbing, mountaineering, skiing, cycling and similar outdoor sports in New Zealand and to assist in the general education and preparation of members toward safe participation in these sports. [Outdoor Activities]
- To encourage social interaction among members. [Social Interactions]
- To protect native flora and fauna and the natural features of the country and to foster an awareness of environmental issues affecting outdoor recreation. [Environmental Contributions]
- To maintain buildings, vehicles and equipment owned by the Club, and to assist with the maintenance of buildings, tracks and routes potentially used by Club members. [Asset Maintenance]

Entity Structure Overall management of the HVTC is the responsibility of the Club's General Committee. Management of activities related to the Club's Ruapehu Lodge is delegated to the Ruapehu Committee, and social activities to the Social Committee. Details of the committees follow.

General Committee President
Vice-President
Vice-President Ruapehu
Secretary
Treasurer
Trip Co-ordinator
Transport Officer
Members (up to 6)

Ruapehu Committee Vice-President Ruapehu
Secretary Ruapehu
Treasurer Ruapehu
Members (8)

Social Committee Members (8)

Sources of Income HVTC's activities are funded from membership subscriptions and donations, interest received from its investments, and fees for use of Club facilities (Clubrooms, Ruapehu Lodge, and Van).

Volunteers HVTC has no paid employees. All of its administration and activities are carried out by volunteers.

Directory

Street Address	15 Birch Street, Lower Hutt
Postal Address	PO Box 30883, Lower Hutt, 5040
Website	www.hvtc.org.nz
Email	info@hvtc.org.nz

Hutt Valley Tramping Club Incorporated
Statement of Service Performance
For the year ended 31 May 2025

Outdoor Activities:

In total, the Club ran 164 trips in the 2024/25 year comprising 1841 activity days (number of days a club member participated in an activity), compared with 1523 activity days in the preceding year. The trip tally was 34 higher than the previous year. The contributing activities included 57 one-day tramps, 69 evening/day bike rides, 26 overnight or longer tramps, 10 work parties (2 of which were at the Ruapehu Lodge) and 2 overnight bike trips.

Bed nights at the Ruapehu Lodge were 735 (paid), 10 (custodian) and 77 (work party). We again hosted a number of outside groups.

Social Interactions:

The Club ran weekly evening meetings at the clubrooms, typically attended by 30 to 60 members and guests. Activities at the meetings included announcements on forthcoming outdoor activities, speakers covering a variety of topics, quiz nights, and supper. Speakers at the meetings included members and outside guests.

Environmental Contributions:

Environment Work Parties were as follows: Baring Head (5 one-day work parties, 31 activity days in total), Pinus contorta eradication (Ruapehu) (8 members x 2 days), Te Awa Kairangi plot (Ava Park) (2 one-day work parties, 19 activity days).

Asset Maintenance:

Maintenance of the HVTC clubrooms and contents, including tramping and mountaineering gear, was all routine this year. No major items of work were required. Major maintenance tasks at the Ruapehu Lodge were replacement of a stove and a freezer, ongoing replacement/upgrading of windows, and conversion of lights to LEDs. A defibrillator was purchased for the Lodge.

Hut maintenance work parties for non-HVTC huts were Mangatoetoe (6 members x 2 days), Papatahi (10 members x 2 days), Waiorongomai (7 members x 1 day) and Waitewaewae (6 members x 8 days).

Hutt Valley Tramping Club Incorporated
Statement of Financial Performance
For the year ended 31 May 2025

	Note	Actual 2025 \$	Actual 2024 \$
Revenue			
Subscriptions		16,421	14,565
Donations		12,017	1,233
Interest		5,848	5,699
Miscellaneous Income	4	1,742	16,977
Clubrooms and Social Activities	1	9,940	8,820
Transport, Trips & Gear	2	5,094	8,280
Ruapehu Lodge	3	37,042	43,898
Total Revenue		88,104	99,472
Expenses			
Affiliation Fees		5,273	5,377
Hills & Valleys magazine		290	519
Printing Postage and Stationery		1,147	1,406
Insurance – Public & Statutory Liability		793	748
Miscellaneous Expenses	4	4,372	22,612
Clubrooms and Social Activities	1	16,271	14,184
Transport, Trips & Gear	2	6,057	8,262
Ruapehu Lodge	3	44,777	50,609
Total Expenses		78,980	103,717
Surplus/(Deficit) for the year		9,124	(4,245)

Hutt Valley Tramping Club Incorporated
Statement of Financial Position
As at 31 May 2025

	Note	Actual 2025 \$	Actual 2024 \$
Assets			
Current Assets			
General Funds – current a/c		23,038	11,119
Transport Trips & Gear – current a/c		4,594	4,294
Ruapehu Lodge – current a/c		25,953	19,101
Total Current Accounts		53,585	34,514
Transport Trips & Gear – term deposits		62,555	56,288
Prepayments and Accrued income	5	22,354	23,922
Total Current Assets		138,494	114,724
Non-Current Assets			
General Funds – term deposits		12,014	11,338
Fanny Bayliss Bequest – term deposit	9	34,082	32,179
Natusch Bequest – term deposit		14,558	15,946
Bob Sewell Donation – term deposit		5,694	5,376
Ruapehu Lodge – term deposits		41,542	50,618
Property and Equipment	6	226,885	231,914
Total Non-Current Assets		334,775	347,370
Total Assets		473,269	462,094
Liabilities			
Current Liabilities			
Creditors	7	490	211
Fanny Bayliss Bequest		34,434	32,662
Total Current Liabilities		34,924	32,873
Non-Current Liabilities		-	-
Total Liabilities		34,924	32,873
Net Assets		438,345	429,221
Accumulated Funds			
Opening balance		429,221	433,466
Surplus/(Deficit) for the year		9,124	(4,245)
Total Accumulated Funds		438,345	429,221

Marina Skinner – President (28/06/2025)



Jim Cousins – Treasurer (28/06/2025)



Hutt Valley Tramping Club Incorporated
Statement of Cash Flows
For the year ended 31 May 2025

	Notes	Actual 2025 \$	Actual 2024 \$
Cash Flows from Operating Activities			
Revenue			
Subscriptions		16,700	14,425
Donations		12,017	1,233
Interest (paid out)		1,126	931
Miscellaneous Income		1,742	16,977
Clubrooms and Social Activities		9,740	8,720
Transport, Trips & Gear		5,094	8,932
Ruapehu Lodge		36,271	43,118
Total Revenue		82,690	94,336
Expenses			
Affiliation Fees		5,075	5,503
Hills & Valleys		290	519
Printing Postage and Stationery		1,147	1,406
Insurance – Public & Statutory Liability		949	793
Miscellaneous Expenses		4,322	23,114
Clubrooms and Social Activities		14,253	14,485
Transport, Trips & Gear		4,794	7,923
Ruapehu Lodge		36,076	41,661
Total Expenses		66,906	95,404
Net Cash Flows from Operating Activities		15,784	(1,068)
Investing & Financing			
Proceeds from maturing TDs		31,118	30,270
Investments in TDs		(22,160)	(10,000)
Asset Additions		(5,672)	(3,379)
Net Cash Flows from Investing Activities		3,286	16,891
Net increase/(decrease) in cash		19,070	15,822
Opening cash		34,514	18,692
Closing cash		53,584	34,514

Hutt Valley Tramping Club Incorporated
Statement of Accounting Policies
For the year ended 31 May 2025

Basis of Preparation

The Hutt Valley Tramping Club Incorporated (HVTC) 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 in the foreseeable future.

Goods and Services tax (GST)

HVTC is not registered for GST. Therefore, amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

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

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year – nil)

Depreciation

In recognition of wear and obsolescence, a portion of the following assets have been written down in value. The rates applied are as follows:

Ruapehu Lodge	2.5% of initial cost
Garage	2.5% of initial cost
Clubrooms	Written down to \$1000 nominal value
Ford Van	Written down to estimated residual value
Tramping Gear	20% of book value
Clubroom Furniture & Equipment	20% of book value
Lodge Furniture & Equipment	20% of book value
Laptops	20% of book value
Cycle rack and rack hoist	10% of book value
HD Projector 4800 Ansi	20% of book value

Capital Expenditure

At balance date, the club has committed to purchase a Toyota Hiace van at a fitted-out cost approximating \$74,000.

Contingent Liabilities

There are no known contingent liabilities at balance date.

Hutt Valley Tramping Club Incorporated
Notes to the Performance Report
For the year ended 31 May 2025

NOTE 1: Club Rooms and Social Activities

	Note	Actual 2025 \$	Actual 2024 \$
Revenue			
Hall and Equipment Rent		9,940	8,820
Sales Table – Club night income		-	-
Total Revenue		9,940	8,820
Expenses			
Suppers, socials, awards etc.		1,056	847
Lease HCC		427	427
Power		854	893
Maintenance		989	663
Insurance and Valuation	8	11,656	9,962
Depreciation		1,289	1,392
Total Expenses		16,271	14,184

NOTE 2: Transport Trips & Gear

	Note	Actual 2025 \$	Actual 2024 \$
Revenue			
Trip receipts & Hut ticket sales		4,297	7,502
Interest		4	4
Donations		-	-
Pinus Contorta (DOC)		793	774
Total Revenue		5,094	8,280
Expenses			
Ferry		1,258	1,342
Rentals, Private Vehicles		105	105
Vehicle costs - Fuel		1,177	1,446
- Repairs & Maintenance		321	1,682
- Road User Charges & Registration		601	1,102
- Insurance & AA Membership	8	1,365	1,497
Gear and hut hire Expenses		520	663
Depreciation		710	425
Total Expenses		6,057	8,262

NOTE 3: Ruapehu Lodge

	Note	Actual 2025 \$	Actual 2024 \$
Revenue			
Lodge Fees		31,385	36,860
Locker Hire		1,520	1,865
Interest		2,927	3,605
Donations		142	105
Other Income		1,068	1,463
Total Revenue		37,042	43,898
Expenses			
Food		7,231	6,574
Power		6,792	8,467
Telephone		478	772
Repairs & maintenance		1,837	982
Food Act Compliance		422	-
Insurance	8	9,337	11,380
DOC service & site levies		6,593	6,593
General expenses		678	1,676
Council rates		-	2,581
RMCA services & Building Inspections		2,708	2,636
Depreciation		8,701	8,948
Total Expenses		44,777	50,609

NOTE 4: Miscellaneous

	Note	Actual 2025 \$	Actual 2024 \$
Revenue			
Member payments for Centenary Events		-	14,354
Fanny Bayliss Fund grants		-	2,573
Sales of Calendars to members		1,730	-
Miscellaneous receipts		12	50
Total Miscellaneous Revenue		1,742	16,977
Expenses			
Centenary Costs		-	22,244
Deposit on new van		2,000	-
Purchase of Calendars		1,730	-
Miscellaneous expenses		642	368
Total Miscellaneous Expenses		4,372	22,612

NOTE 5: Prepayments and Accrued Income

	Note	Actual 2025 \$	Actual 2024 \$
Interest earned but not received		2,948	3,341
Clubroom rentals due		1,600	1,400
Prepayments		12,838	14,014
FMC Affiliation Fees		4,968	5,166
Totals		22,354	23,922

NOTE 6: Fixed Assets

Year Ended 31 May 2025	Book Value 2024	Additions or (Disposals)	Depreciation	Book Value 2025
Clubrooms (built 1959)	1,000	-	-	1,000
Garage (built 1985)	3,658	-	493	3,165
Ruapehu (bunkroom – built 2012)	212,433	1,368	7,556	206,245
Lodge Furniture & Equipment	5,726	1,975	1,145	6,556
Tramping Gear	1,199	2,329	589	2,939
Ford Van	1,829	-	-	1,829
Clubrooms – Furniture Equipment Books	3,220	-	467	2,752
Laptops	684	-	137	547
Audio-Visual Equipment (2016/17)	959	-	192	767
Cycle rack (purchased 2013)	1,206	-	121	1,085
	231,914	5,672	10,700	226,885

Year Ended 31 May 2024	Book Value 2023	Additions or (Disposals)	Depreciation	Book Value 2024
Clubrooms (built 1959)	1,000	-	-	1,000
Garage (built 1985)	4,159	-	501	3,658
Ruapehu (bunkroom – built 2012)	218,371	1,579	7,517	212,433
Lodge Furniture & Equipment	7,157	-	1,431	5,726
Tramping Gear	1,357	133	291	1,199
Ford Van	1,829	-	-	1,829
Clubrooms – Furniture Equipment Books	2,032	1,668	480	3,220
Laptops and old projector	855	-	171	684
Audio-Visual Equipment (2016/17)	1,199	-	240	959
Cycle rack (purchased 2013)	1,340	-	134	1,206
	239,299	3,380	10,765	231,914

NOTE 7: Creditors

	Note	Actual 2025 \$	Actual 2024 \$
Prepaid subscriptions		490	211
Totals		490	211

NOTE 8: Insurance

Insurance is held on the Club's buildings, contents, van and potential liabilities, as follows:

	Buildings	Contents	Other	Valuation Date
Clubrooms (valuation \$771,000)	921,000	45,000	-	May-23
Ruapehu Lodge (valuation \$1,300,000)	865,000	-	-	Apr-18
Broadform Liability	-	-	5,000,000	
Statutory Liability	-	-	1,000,000	
Ford Van	-	-	10,000	

The Ruapehu Lodge is insured through broker Frank Risk Management, with an expiry date of 31 July 2025. All other insurances are through broker PIC Insurance and expire 31 May 2026. The Clubrooms buildings insurance is for replacement, and the Ruapehu Lodge is for indemnity.

NOTE 9: Fanny Bayliss Legacy

	Note	Actual 2025 \$	Actual 2024 \$
This year's movements are:			
Balance 1 June 2024 (cash basis)		32,178	33,003
plus: Interest received		1,904	1,749
Sub total		34,082	34,752
less: Distribution of funds		-	2,573
Balance 31 May 2025 (cash basis)		34,082	32,179

Ian T Hoare
Chartered Accountant
109A Waerenga Road, Otaki

ACCOUNTANT'S REPORT TO THE HUTT VALLEY TRAMPING CLUB INC.

I have reviewed the financial statements of the Hutt Valley Tramping Club Inc. for the year ended 31 May 2025 in accordance with the Review Engagement Standards issued by the External Reporting Board.

The Committee's Responsibility for the Financial Statements.

The committee is responsible for the preparation and fair presentation of these financial statements and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Assurance Reviewer's Responsibility.

My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with International Standard on Review Engagements (New Zealand) ISRE (NZ) 2400. This Standard also requires I comply with relevant ethical requirements.

A review is limited primarily to enquiries of the entity's personnel and analytical review procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements do not give a true and fair view.



28 June 2025