

Performance Report

Road Controlling Authorities Forum (NZ) Inc
For the year ended 31 March 2017

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Entity Information

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

Legal Name of Entity

Road Controlling Authorities Forum (NZ) Inc

Entity Type and Legal Basis

Charitable Organisation

Charities Commission Registration Number

CC40126

Entity's Purpose or Mission

To assist road-controlling authorities to make informed decisions

Main Sources of Entity's Cash and Resources

Forum Attendance and Annual Membership

Main Methods Used by Entity to Raise Funds

Membership Subscriptions & Invoicing for Forum Attendance.

Entity's Reliance on Volunteers and Donated Goods or Services

The Executive Committee and work groups are made up of individuals from the forums membership. Some administrative and support activities are undertaken by external service providers.

Physical Address

C/- Grant Thornton, L15 Grant Thornton House, 215 Lambton Quay, Wellington

Approval of Financial Report

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

The Convenors are pleased to present the approved financial report including the historical financial statements of Road Controlling Authorities Forum (NZ) Inc for year ended 31 March 2017.

APPROVED



James Paterson

Finance and Reporting Convener

Date 12-1-18



Jim Harland

Co-chair of the RCA Forum

Date 21 December 2017

Statement of Service Performance

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

Road Controlling Authorities Forum Inc ("RCAF") - Vision

The RCAF vision is to assist road-controlling authorities to make informed decisions. The purpose of the RCAF is to exchange information and provide updates on sector working group activities, proposed legislation, new standards and guidelines, highway and procurement strategies and other issues relevant to road controlling authorities and the other member organisation.

Annual Membership Subscriptions

Revenue for RCA increased due to the membership subscriptions being invoiced at 100% due to higher work group activities (previously these were set at 75% of the full amounts). All Territorial Authorities, NZTA, the Department of Conservation and Auckland Transport are fee paying members of the Forum. Subscriptions for individual authorities are determined by the population band that they sit in.

Description and Quantification of the Entity's Outputs

The Road Controlling Authority expects to deliver three forums per year for membership participation, information and networking as well as facilitating work group activities for the membership's benefit. This banding methodology is a proxy for the ability to pay and benefits received by each membership organisation.

2017 Working Group and Outcomes

The Research and Guidelines Steering Group exercised responsibility for overseeing the need for additional guidance for the sector in response to emerging sector challenges. It recommended establishing a further working group on issues surrounding level crossings during the year and this new group was set up. It also coordinated sector submissions on a series of policy issues during the year and supported the expansion of the Forum social media campaign through researching and providing material for posting.

The Active Modes Infrastructure Group has focused on providing guidance for designing new facilities for cycling that need to be created from existing space for either pedestrians or vehicles. It steered development of national guidelines, oversaw research on alternative personal mobility vehicles and approved new signage and markings for intersections between cycling, shared and traffic lanes.

The Special Interest Group on Low Volume Roads continued to work on developing guidelines for equitable funding of pavement maintenance for low volume roads. This activity led to three pieces of new research being commissioned and delivered during the year, to allow draft guidelines to be prepared for consultation. This group also established a sub-group looking at the wider health and environmental costs of road dust emissions.

The Shared Footpaths Working Group progressed research on the effect of placing cyclists and motorised vehicles on footpaths, and the social and economic cost of pedestrian avoidance of shared footpaths. It identified a significant lack of consensus around best practice for sharing pedestrian infrastructure, and that will steer its work in the coming year.

Statement of Financial Performance

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

	NOTES	2017	2016
Revenue			
Revenue from providing goods or services			
Revenue			
Forum Attendance		19,331	9,504
Interest Received		346	1,374
RCA Annual Subscription		208,333	156,250
Auckland Transport		5,000	-
Total Revenue		233,011	167,128
Total Revenue from providing goods or services		233,011	167,128
Total Revenue		233,011	167,128
Expenses			
Accounting Fees		15,780	15,968
Active Modes Infrastructure Steering Group		20,173	34,264
Amortisation		3,516	7,031
Annual Accounting Fees		4,385	4,385
Annual Return		44	44
Audit Fees		5,000	3,550
Bank Fees		277	293
Communications Plans		15,976	22,871
Forum Expenses		20,295	16,455
Insurance		-	1,825
IPWEA NZ Administration		8,000	8,000
IT Costs		390	390
LVR-Funding Heavy Vehicle Impacts Working Group		34,035	37,661
NZUAG		2,000	2,000
Research & Guideline Working Group		61,005	50,407
Shared Footpaths Group		24,274	-
Stock Effluent Working Group		-	8,190
Website		881	374
Workgroup Research & Development		5,000	12,445
Total Expenses		221,032	226,154
Surplus/(Deficit) for the Year		11,979	(59,025)

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

Road Controlling Authorities Forum (NZ) Inc

As at 31 March 2017

	NOTES	31 MAR 2017	31 MAR 2016
Assets			
Current Assets			
Bank accounts and cash	1	41,292	56,527
Debtors and prepayments	1	2,550	2,726
GST		16,525	15,581
Total Current Assets		60,367	74,834
Non-Current Assets			
Intangibles		3,516	7,031
Total Non-Current Assets		3,516	7,031
Total Assets		63,882	81,865
Liabilities			
Current Liabilities			
Accounts Payable		3,968	32,003
Accrued Expenses		7,979	7,979
Sundry Payables		290	2,216
Total Current Liabilities		12,238	42,199
Total Liabilities		12,238	42,199
Total Assets less Total Liabilities (Net Assets)		51,645	39,666
Accumulated Funds			
Accumulated surplus/(deficit)	2	51,645	39,666
Total Accumulated Funds		51,645	39,666

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

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

	2017	2016
Cash Flows from Operating Activities		
Cash receipts from other operating activities	267,004	198,161
GST	(3,322)	8,165
Payments to suppliers and employees	(278,917)	(236,855)
Total Cash Flows from Operating Activities	(15,235)	(30,529)
Net Increase/ (Decrease) in Cash	(15,235)	(30,529)
Cash Balances		
Cash and cash equivalents at beginning of period	56,527	87,056
Cash and cash equivalents at end of period	41,292	56,527
Net change in cash for period	(15,235)	(30,529)

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

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

Basis of Preparation

The financial statements presented are for Road Controlling Authorities Forum (New Zealand) Incorporated. Road Controlling Authorities Forum (New Zealand) Incorporated is incorporated under the Incorporated Societies Act 1908 and is a Registered Charity under the Charities Act 2005.

The entity has elected to apply Tier 3 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 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.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar (\$).

Revenue is accounted for as follows:

Interest revenue is recognised on an accruals basis.

Forum Attendance consists of fees received for attendance at one of the three forums run each year. These are recognised as forum services are provided.

RCA Annual Subscription consists of an annual fee paid by subscribing councils. All Councils, NZTA, the Department of Conservation and Auckland Transport are currently fee paying members of the forum which contributes towards the planned work programme. Subscriptions are recognised on an accruals basis when invoiced.

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.

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.

Debtors

Debtors are carried at their estimated realisable value. Bad debts are written off in the year in which they were identified.

Income Tax

Road Controlling Authorities Forum (NZ) Inc is a registered charity and 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. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Road Controlling Authorities Forum (NZ) Inc For the year ended 31 March 2017

	2017	2016
1. Analysis of Assets		
Bank accounts and cash		
Westpac Online Saver	15,160	39,803
Westpac Depreciation Account	23,004	13,558
Westpac Cheque Account	3,128	3,166
Total Bank accounts and cash	41,292	56,527
Debtors and prepayments		
Accounts Receivable	2,550	2,726
Total Debtors and prepayments	2,550	2,726
Other non-current assets		
RCAF Website Upgrade	18,750	18,750
RCAF Website Upgrade Accumulated Amortisation	(15,234)	(11,719)
Total Other non-current assets	3,516	7,031
	2017	2016

2. Accumulated Funds

Accumulated Funds		
Opening Balance	39,666	98,691
Current year surplus/(deficit)	11,979	(59,025)
Total Accumulated Funds	51,645	39,666
Total Accumulated Funds	51,645	39,666

3. Commitments

There are no commitments as at 31 March 2017 (2016 - nil).

4. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2017 (2016 - nil).

5. Related Parties

During the year the Society purchased administration services on normal trading terms from the Institute of Public Works Engineering Australasia (New Zealand) Incorporated (Trading as IPWEA NZ) of \$8,000 (2016: \$8,000)

6. 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 (2016 - nil).

7. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.