

Motorcycling New Zealand
Annual Report
2018





Our mission:

Advancing the sport of motorcycling.

Our vision:

To be New Zealand's motorsport of choice.

Our values:

Keeping motorcycling fun, fair and safe.

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President	Glen Williams
Board Members	
Off Road (North Island)	Mac McLeod
Off Road (South Island)	Noel May
Road (North Island)	Hamish Barham
Road (South Island)	Rod Price
North Island Representative	Scott Wilkins
South Island Representative	Dean James
Commissioners	
Officials	Andrew Presant
Road Race	Greg Percival & Grant Ramage
Motocross	Ray Broad
Enduro	Justin Stevenson
Cross Country	Chris Smyth
Moto Trials	Sandra Hallie
ATV	Dennis Cox
Life Members	
Robin Atkins	Errol Conaghan
Bob Cooke	Dave Craig
Jim Doherty	Gerald Dyer
Tim Gibbes	Trevor Heaphy
Noel McCutcheon	Del Morgan
Neil Ritchie	Sandra Perry
Murray Perry	Frances Scammell
Operations	
General Manager	Virginia Henderson
Office Manager	Jannine Curnow
Licences, Officials, Funding	Mary-Anne Hall
Permits, International Licences	Loren Stockley
Media, Communications, Events	Lisa Wilson
Reception	Sharlene Morley
Bank	ANZ
Solicitors	Gibson Sheat
Auditor	BDO Waikato Ltd



Dear Affiliates and Members,

‘Defining the role of MNZ in a modern world’

Motorcycling New Zealand’s broad mission, *Advancing the sport of motorcycling* has a much wider application today even than when it was set three years ago, relating to so many facets of our sport. Prioritising some of these can be quite a challenge in the modern world.

A short list, in no particular order, might include:

- Grasp and promote any opportunities that support grassroots or junior sportspeople
- Mentor and upskill volunteers in our sport
- Be the leader for best Health & Safety practices within our sport
- Be aware of the environment and maintain sustainable practices for our sport
- Ensure that MNZ is relevant and adds value to our affiliate and member owners

- Participate in strategic plans with global and regional partners (Australasia)
- Recognise and give voice to lesser represented groups in our sport, for example women, minority ethnic groups and those with physical disabilities
- Grow the sport in active member numbers and club affiliations
- Continue to utilise the tools of modern media and work closely with stakeholders and promoters to raise the profile of the sport wherever possible
- Listen to the challenges that our affiliates are exposed to and provide solutions to these
- Ensure that good governance is in place and that our administration is accountable and competent.

The introduction in 2017 of discipline-specific budgets managed by commissioners has proven effective and will continue. These budgets are overseen by a board working group, while the wider board retains oversight of the primary organizational level budget and is aware of income-expenditure trends within the disciplines. Our focus is on keeping administrative costs as efficient as possible and keeping competitor and affiliates event costs as low as possible without forgetting the promotional needs of the sport.

This year it is again pleasing to see a number of New Zealand riders leaving us to compete overseas to further their sporting careers and dreams. We consider this transition to be an excellent measure of success for Motorcycling New Zealand and its affiliates. MNZ has continued its rider funding programme with all funds drawn down from the allocated budget in 2018.

General Manager's Report 2018

The year highlighted the ever-increasing workloads of our sporting commissioners. In particular, the larger commissions of off-road, road race and officials have real on-going challenges due to the drain on their time that these roles demand.

The way MNZ manages this matter moving forward will be reviewed in 2019, and feedback is being logged from our commissioners on how this might best be achieved.

2018 saw the administration and board of MNZ continue driving towards becoming an organization that is modern, forward thinking and pro-active. This is no easy task when one of the primary roles of MNZ is to enforce the rules of the organization, some of which have existed for decades.

Work was completed with regard to track guidelines and spectator safety at our permitted events. This work is far-reaching and part of a

larger Motorsport Safety Protocol encompassing third parties such as WorkSafe, medical providers, other motorsport codes, event organisers and clubs. Education of our affiliates and riders within this ever-evolving safety landscape continues to be a priority.

I thank all of our affiliate members clubs, life members, and strategic stakeholders for their constructive input during 2018 I also thank our Governing Board, our many officials and commissioners for their dedicated voluntary work given to MNZ for the benefit of our sport's future.

With best regards to all,

Glen Williams

President, Motorcycling New Zealand Inc.



2018 was very much a 'build year', which saw significant progress on existing projects and the introduction of some new initiatives aligned to Motorcycling New Zealand's strategic plan.

The MNZ Mobile App saw many of the persistent issues resolved and the first pieces of functionality rolled out. We focused heavily on health and safety to further support officials, club committees and volunteers, investing in the development of new protocols to provide guidance and protection in key H&S areas. Changes were implemented to officials' training and grading structure to create clearer pathways and increase capabilities and competence. We worked to improve how we communicate with various stakeholder groups, including members, clubs and officials, and we took a more proactive approach to driving public awareness and interest in our sport.

Using technology to improve stakeholder experience

Development of the MNZ Mobile App and associated web portal passed some major milestones in 2018. A phased roll-out plan was instigated in the latter half of the year, beginning with the online permitting function, which is the backbone of the app and the functionality on which everything else depends. This was rolled out in Q3 and enables clubs to apply for permits electronically and officials to submit post-event reports through the app, increasing efficiency and timeliness of information availability.

2019 milestones:

- **Phase II, Q1 2019** — licence scanning functionality will be rolled out, enabling competitors to sign on at events simply by presenting the QR code on their licences for scanning. This gives officials instant access to up-to-date information, including registered helmet details, any flags on the licence (e.g. Restricted Rider List) and whether or not the membership/licence is current.
- **Phase III, Q2 2019** — member account creation, which gives MNZ members access to their personal data and the ability to update it, will be launched, along with an events calendar showing everything that's happening around the country.
- **Phase IV, Q2 2019** — licencing via the app, which sees competitor licenses become valid for 12 months from the date of purchase, instead of June to June as currently happens. This represents better value for money for members, and we're delighted to be introducing it.

Increasing our focus on health and safety

With the ever-growing focus on health and safety in motorsport, MNZ is fully committed to supporting our club, officials and volunteers in this area.

In collaboration with representatives from other motorsport codes and H&S experts, we developed new Medic Guidelines, Trail Ride Guidelines and Spectator Safety Guidelines, which are three of seven modules comprising a larger cross-code Motorsport Safety Protocol. The Medic Guidelines outline the levels of medical support required for different events; Trail Ride Guidelines for those running non-competitive mass participation events; and Spectator Safety Guidelines to help mitigate risks to public safety at motorcycle sport events.

The draft documents were shared with clubs for feedback, revised where appropriate and published. We envision these to be continually evolving documents which will be updated as necessary in line with changing legislative and compliance requirements.

2018 also saw a body of work completed around the re-introduction of drug and alcohol testing at race meetings and increased technical scrutineering and machine examination at championship events.

Developing officials and creating a pathway

Officials Commissioner Andrew Presant delivered a huge body of work focused on enhancing the competence of officials at all levels in our sport through improved training and resources. 336 officials attended seminars held across the country in 2018. The training seminars were designed to further officials' understanding of the rules, the responsibilities of the different

roles required to run various events, risk management, and the opportunities for progression within the sport.

Following an exhaustive review and development process, a new, simplified grading structure was also introduced which streamlines progression from Trainee to Club to National Grade Official. It has created a clear pathway for officials interested in developing their skills. Grading is discipline-specific, allowing officials to specialize in the areas that most interest them.

The investment in training and technology moved the conduct of competitions forward at all levels, from club events to national championships, and demonstrated development opportunities available to officials. Two MNZ officials were recognised by FIM in 2018: National Grade Steward Dan Batchelor, who will take on the mantle of Officials Commissioner from Andrew Presant in 2019, is now an accredited FIM Environmental Steward and Board Member Mac MacLeod is an accredited FIM CMS Official.

Growing the profile of our sport

One of the biggest challenges we face as a sport is capturing the attention of spectators and fans in an increasingly fragmented media landscape. TV coverage is not the be-all-and-end-all it once was, although it certainly helps drive credibility. We pursued a proactive traditional and social media strategy through 2018 and implemented promotional plans designed to increase spectator numbers at events, grow social media audiences and ultimately attract more participants to our sport at all levels, from grass roots to national competition.

This approach saw some quality media coverage across TV, print and online, our combined Facebook audiences increased by 30%, and

gate numbers were up by approximately 25% at championship events in Q1 2019. Live streaming of the 2018 NZMX and NZSBK Championships attracted over 478,000 combined views and reached over 1.5m people on social media, primarily Facebook.

Proactively driving awareness and building a following for our sport, starting with these two championships, has helped drive sponsorship and investment from manufacturers, associated businesses and funding bodies. We've been working to make continual improvements to the promotion, presentation and delivery of each meeting and sponsors are seeing value in being associated with these premiere event series.

Driving culture change and inclusivity

We worked hard throughout the year to improve the way we communicate with members and clubs and to create a better flow of information. This was a key priority identified in the member survey and feedback on progress has been positive. We are having more productive conversations with members and other key stakeholders and will continue to develop feedback loops for all the various stakeholder groups within our sport to ensure the wider impacts of initiatives and decisions are always considered.

As the quality of officialdom has improved, we've seen a change in the interactions between riders and officials, with more mutual respect becoming evident. Where previously an 'us-and-them' attitude was obvious, a shift towards a more inclusive culture and a growing understanding that neither group exists without the other is happening, which can only be a positive change.

This change in sentiment and realisation that MNZ belongs to you, our members, is something we've been working to encourage through all of our communications and activities throughout 2018 and will continue into the future.

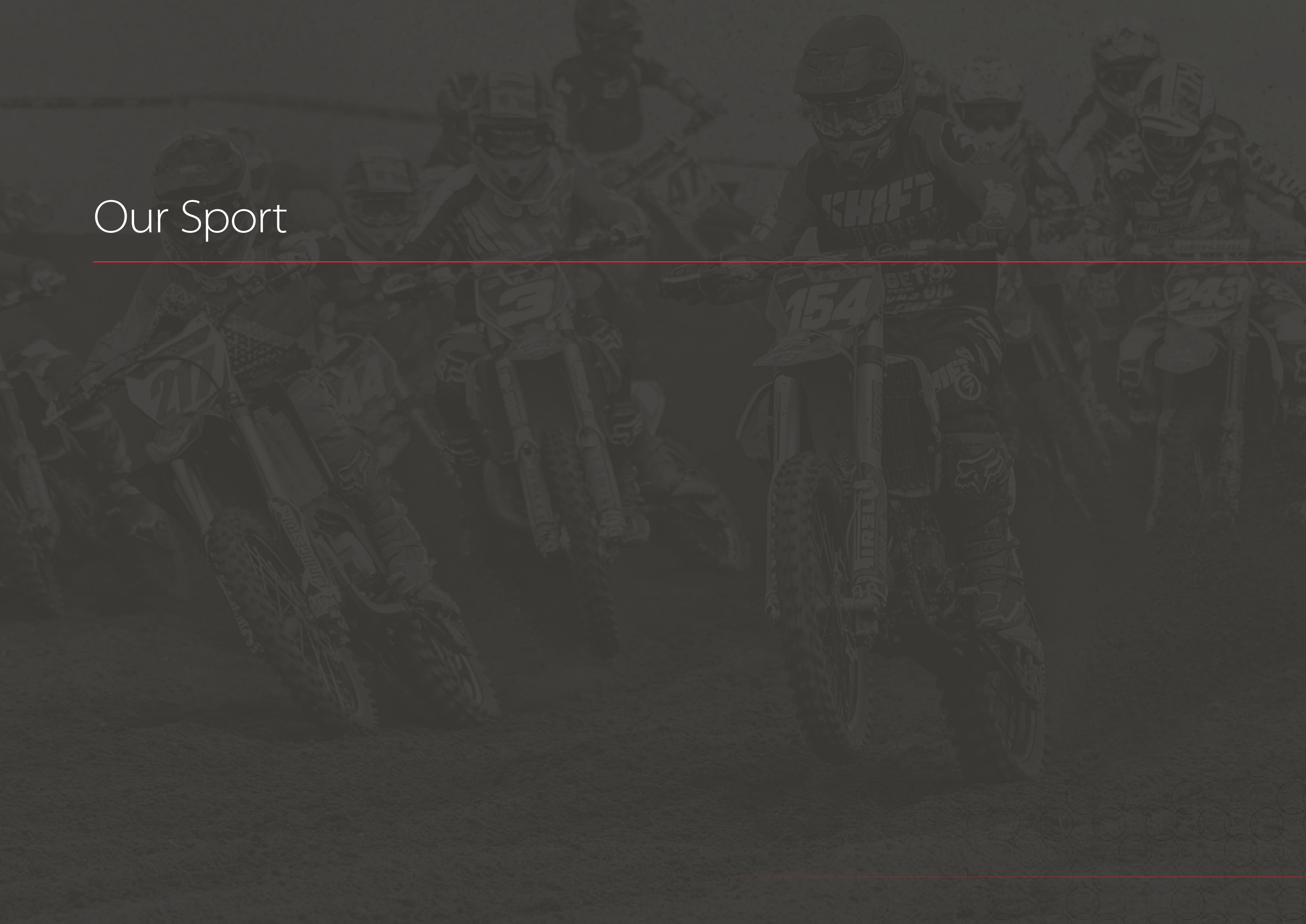
Thank you all for your passion, commitment and involvement. Together we are creating a bright future for our sport.

Kindest regards,

Virginia Henderson

General Manager, Motorcycling New Zealand Inc.

Our Sport





"The Canterbury ATV Association is a strong club with good numbers which are growing. They pay particular attention to the junior side, which is encouraging. One of my main aims is to grow the sport with concentration in the Northern region."

***— Dennis Cox
ATV Commissioner***

Cross Country



“2018 saw the legendary Brad Groombridge take out the Senior Cross Country Championship while Adam Loveridge became Junior Champion. We lose lots of Juniors as they move up to Seniors so the likes of the Cambridge Schools Cross Country and other such club events are important to continue to bring the Junior numbers up.”


— Chris Smyth
Cross Country Commissioner

Enduro

"2018 was another good year for Enduro with continued growth and higher numbers of riders competing. We can expect this momentum to continue and to see more growth in the sport. Riders are enjoying the challenge and the clubs are doing a great job in ensuring the courses provide the appropriate level of challenge for the two championships."

— Justin Stevenson
Enduro Commissioner





“Everybody that competed, observed, or had anything to do with the 2018 NZ Moto Trials Championship, hosted by the Pioneer Motorcycle Club, went away buzzing about the way it was run. Everyone had a good time. This one event tells me that we have a good base of riders and officials within our sport. We need to get some cohesion throughout NZ and we will be on our way up.”

— Paul Jackson
Moto Trials Commissioner



“The establishment of coordinators within the reconfigured MX Commission, gives members the opportunity to provide feedback and allows the commission to act on issues in a timelier manner. The new structure is working well. The NZ Secondary Schools Sports Council sanctioned motocross as an official secondary school sport in 2018 and Cambridge hosted the NZ Secondary Schools Championship. This is an important way to encourage new riders into the sport.”

***— Ray Broad
Motocross Commissioner***

Road Racing



“With the introduction of the Suzuki GIXXER Cup to the NZSBK Championship in 2018, we now have a true entry-level national road racing class, creating a clear pathway through the discipline to the premier Superbike class. We saw an increase in rider numbers, spectators and sponsorship; more consistency in event delivery, presentation and promotion; and some very positive feedback in the post-series rider survey.”

— Greg Percival and Grant Ramage
Road Racing Commission



“The investment in training and technology has moved the conduct of competitions forward at all levels, from club events to national championships, and demonstrated development opportunities available to officials. Two MNZ officials have also been accredited by FIM: National Grade Steward Dan Batchelor is now an accredited FIM Environmental Steward and Board Member Mac MacLeod is an accredited FIM CMS Official.”

— Andrew Presant
Officials Commissioner

2018 New Zealand Champions.

NZ Miniature Road Race Grand Prix

F4	Blair Lambarth
F5	Tim Coopey
Sidecars	Chris Lawrence/ Geoff Davis

NZ Road Race Grand Prix

125GP	Blayes Heaven
250 Production	Nick Cain
650cc ProTwin	Jordan Burley
Superbike	Sloan Frost
Superlite	Nathanael Diprose
Supersport 300	Tim McArthur
Supersport 600	James Hoogenboezem
Sidecars	Peter Goodwin/ Kendall Dunlop
GIXXER Cup 150	Thomas Newton

NZ Road Race Tourist Trophy

125GP	Blayes Heaven
250 Production	Nick Cain
650cc ProTwin	Jordan Burley
Superbike	Robbie Bugden
Superlite	Nathanael Diprose
Supersport 600	Jake Lewis
Supersport 300	Regan Phibbs
Sidecars	Spike Taylor/ Robbie Shorter
GIXXER Cup 150	Tarbon Walker

NZSBK

125GP	Blayes Heaven
250 Production	Nick Cain
650cc ProTwin	Jordan Burley
Superbike	Sloan Frost
Superlite	Nathanael Diprose
Supersport 300	Dennis Charlett
Supersport 600	Jake Lewis
Sidecars	Peter Goodwin/ Kendal Dunlop

NZ Moto Trials Championship

Expert	Kevin Zarczynski
President	Ray Skinner
Junior	Dylan Ball
Woman	Hannah Rushworth
Twin Shock	Kurt Pickering

NZ Veteran & Women's Motocross Championship

12–16 yrs	
125/250cc Jnr Women's	Roma Edwards
13–16 yrs	
85cc Jnr Women's	Charlotte Clark
Senior Women	Jessica Moore
Veteran 30–34 yrs	Justin McDonald
Veteran 35–39 yrs	Michael Dunn
Veteran 40–44 yrs	Brendan Wilson
Veteran 45–49 yrs	Brad Norton
Veteran 50–54 yrs	Mitch Rowe
Veteran 55–59 yrs	David Latta
Veteran 60–69 yrs	Brian Jacobs

NZ ATV MX Championship

Premier 0–450cc	Cameron Keegan
450cc Production	Scott Keegan
Women 0–750cc	Amy Corston
Veteran 40+ 0–750cc	Greg Graham
250cc Production (10–16 years)	George Doig

NZ ATV Speedway Championship

Premier 0–450cc	Ian Fitch
450cc Production	Taylor Graham
Women 0–750cc	Lori Graham
Veteran 40+ 0–750cc	Greg Graham

NZ Supercross

Junior 250	Korban Paget
Junior Lites	Rhys Jillings
SX 1	Cohen Chase
SX 2	Josiah Natzke
Superlite	Carlin Hedley

NZ Senior Motocross

125cc	Maximus Purvis
MX1	Kirk Gibbs
MX2	Hamish Harwood

NZ Junior Motocross

8–10 yrs 85/150cc	Kobe Thoms
11–12 yrs 85/150cc	Tyler Wiremu
13–16yrs 85/150cc	Cobie Bourke
12–14yrs 125cc	Brodie Connolly
14–16yrs 250cc	Grason Veitch
15–16yrs 125cc	Tommy Watts

NZ Motocross Grand Prix

125cc	Maximus Purvis
MX1	Cody Cooper
MX2	Wyatt Chase
Women	Madison Brown
Veterans 40+	Darren Capill
14–16 yrs 250cc	Bailey Malkiewicz
15–16 yrs 125cc	Mason Semmens
12–14 yrs 125cc	Brodie Connolly
13–16 yrs 85cc	Brad West
11–12 yrs 85cc	Tyler Brown
8–10 yrs 85cc	Kobe Thoms
MX 65cc 7–8 yrs	Maz Parkes
MX 65cc 9–11 yrs	Teddy Shaw
MX 50cc 6–8 yrs	Arama Te Whetu

NZ Top Trail Riders

Overall	Natasha Cairns
TTR1	Sam Callaghan
TTR2	Tom Hislop
Veteran 40–49	George Callaghan

NZ Enduro

Overall	Brad Groombridge
E1 0–200cc 2-stroke, 0–300cc 4-stroke	Brad Groombridge
E2 201cc–Open 2-stroke	Jake Whitaker
E3 301cc–Open 4-stroke	Chris Power
Women	Natasha Cairns
Veteran 40+	Phil Singleton
Veteran 50–54 years	Phil Skinner

NZ Cross Country

Overall	Brad Groombridge
C1 — Open 2-stroke	Mackenzie Wiig
C2 — 0–200cc 2-stroke	Rachael Archer
C3 — Open 4-stroke	Brad Groombridge
C4 — 0–300cc 4-stroke	Brandon Given
C5 — Veteran 35–44 yrs	Karl Roberts
C6 — Veteran 45 yrs+	Kevin Archer
C8 Team	
1st — Team 144	Dougy Herbert
C8 Team	
2nd — FFG	Brad Groombridge
C8 Team	
3rd — Wanganaki	Josh Hunger
Junior Overall	Adam Loveridge
C1 12–16yrs	
231–300cc 4-stroke	Coby Rooks
C2 12–16yrs	
86–200cc 2-stroke	Adam Loveridge
C3 12–16yrs	
0–85cc 2-stroke	Luke Lempriere
C6 Junior Team	
1st — Two Tradies and a Schoolboy	Callum Patterson
C6 Junior Team	
2nd — FDMC	Adam Loveridge
C6 Junior Team	
3rd — CZL	Coby Rooks

NZ Xtreme Off Road Championship

Gold — Overall	Dylan Yearbury
Gold — Classic	Dylan Yearbury
Gold — Veteran	Tony Parker
Silver — Overall	Beau Taylor
Silver — Classic	Beau Taylor
Silver — Veteran	David Steen
Bronze — Overall	Rachael Archer
Bronze — Classic	James Kett
Bronze — Veteran	Justin Stevenson
Women	Deidre Kiernan

MISSION WHY WE EXIST

VISION WHAT WE ASPIRE TO

TO ADVANCE
THE SPORT OF

MOTORCYCLING

TO BE NEW ZEALAND'S
MOTORSPORT
- OF CHOICE -

KEEPING MOTORCYCLING FUN, FAIR AND SAFE

SPECTATORS **100,000+**
ATTENDING OUR EVENTS



Facebook followers: **17,209**

VOLUNTEERS

NUMBER OF RIDERS
ATTENDING
OUR EVENTS

58,100



4   



Eyeballs on
NZMX & NZSBK
livestreaming

478,000

Current Members

3,331



561

52 **Affiliated Clubs**
NUMBER OF EVENTS



2018 Club Statistics.

	Licensed Members Jan - Dec 2018	Moto Trials	Trail Ride	Gymkhana	Enduro	Cross Country	Supercross	Motocross		Miniature TT	Pitbike	Beach	Training	Hill Climb	Miniature R/R	Road Race	Road Sprint	ATV	Flat & Long Track	Total
Club Name																				
Ashburton	34		1							5										6
Auckland	149														13	10				23
B.E.A.R.S	64															8				8
Bucket Racing	32														9					9
Bush Riders	37		4		1	6		6					1							18
Cambridge	80		1			1	1	8												11
Canterbury ATV	82																	20		20
Canterbury Mini	18							1												1
Central Hawkes Bay	75					2		13					1							16
Central Otago	41		1			1		2												4
Christchurch Offroad	114				1			8												9
C.A.M.S.	82															8				8
Gore & Districts	19					3		3												6
Greymouth	2															2				2
Hamilton	105	13						1						1		7				22
Hawkes Bay	71	10	1		1			10												22
Horowhenua	1		4																	4
Huntly	34		2			3		3												8
Ixion	48	20																		20
Kaipara	3		4																	4
Kapi Mana	111		6		6			17					1							30
Manawatu Orion	118	8	2					11					1		1					23
Marlborough	42	4						6												10
Matamata	7							11												11
Mosgiel	50				1	7		4		1										13
M/C Canterbury	153												1			12				13
Nelson	78	1	2		2	1		2								1				9
NZ Post Classic	13																			0
North Canterbury Dirt Riders	62					1		5												6

	Licensed Members Jan - Dec 2017	Moto Trials	Trail Ride	Gymkhana	Enduro	Cross Country	Supercross	Motocross		Miniature TT	Pitbike	Beach	Training	Hill Climb	Miniature R/R	Road Race	Road Sprint	ATV	Flat & Long Track	Total
Club Name																				
North Harbour Mini	59							12												12
NZ Classic RR	177															6				6
Otago	38													1		4				5
Pacific	5												1			1				2
Patetonga	60							13		1										14
Pioneer	43	20																		20
Pukekohe	205		4					11								2			1	18
Raglan	11		3			1														4
Rotorua	24							8												8
South Canterbury	145							15					1			3				19
South Otago	16		3					2												5
South Waikato	34				1		1	4												6
Southland	123						1	3				1		1		9				15
Taranaki	110		1					10												11
Taumarunui			1																	1
Taupo	147					1		11												12
Tauranga	93	9						5												14
Te Awamutu	9																			0
Thames Valley	4		4		2									1						7
The Circuit Club	6															1				1
Victoria	100												2			8				10
Waitemata	21		5		1	1														7
Wanganui	125							9				2				1				12
Westland	26				1			5												6
Whangarei	94							10												10
TOTALS	3,400	85	49		17	28	3	229		7		3	9	4	23	83		20	1	561

Hall of Fame Inductees

Hall of Fame: Ben Townley

Ben Townley

Born in 1984, Ben Townley started racing an early age. His first championship win in New Zealand was the North Island 85cc class in the 8–11 year age group in the 1993/94 championship year, he repeated that title in the 1994/95 year and before the decade was out several other titles came his way.

Rather than hang around collecting trophies in New Zealand, sixteen year old Townley headed for Europe, securing a ride with the German PHASE Suzuki Team in 2001. It was a tough introduction for the Kiwi teenager, he left the team towards the end of the season after issues within the team. He joined forces with the respected Vangani team.

Townley's second year on the World Championship circuit couldn't have been more different — a top team with top team mates. Starting off 2002 with his first podium in a World Championship event with a second place at the GP of Valkenswaard in the Netherlands, more podiums followed. But it was in Sweden where he scored his first victory.

Success continued through 2003 riding a KTM. He was now a true championship front runner after only three seasons in Europe. In 2004, as a factory KTM rider on a factory machine, he won the MX2 World Championship from future champion Antonio Cairoli and Townley's own team mates.

Armed with latest KTM450, Ben jumped up to the MX1 Championship in 2005. He would win several races and was soon becoming a threat at each round. At the end of the season, he finished third overall to Stefan Everts and fellow Kiwi Josh Coppins.

Townley signed a deal with Mitch Payton to move to the U.S. for 2006 and ride for Monster Energy/Pro Circuit Kawasaki. But before the move, he had unfinished business representing New Zealand at the Moto-X of Nations in France, where the team finished fifth. However, it was Ben's individual performance that people remember. In the third moto, he finished a close second behind no other than American Ricky Carmichael who was regarded as the fastest rider in the USA if not the world at the time

Moving to the USA, he settled in Florida. However, the success of previous years did not follow him. A serious knee injury while practicing for the East Coast Supercross Championship ruled him out for much of the season. Returning he did win the 2007 Supercross Lites East Championship.

In 2008 he signed for American Honda to contest the US Supercross and Motocross Championships, but again suffered a season-ending injury while training that put him out of contention.

While he continued to compete with some success, he was also dogged by injury and, after five seasons where he failed to complete a full season, in 2013 he announced his retirement from full-time racing.

But retirement was abandoned in 2015. He was once again selected to ride for the New Zealand Team at the MX of Nations, again in France, his individual performance again stood out and a 6th and 2nd place saw an opening to ride in the factory Suzuki team for 2016. Once again it was not to be, a serious injury ruled him out in June. Suffering internal injuries, the 2004 World Champion was out. This time, though, for the last time.

There is no doubt that Ben Townley is one of the fastest riders to come out of New Zealand following the likes of Darryll and Shayne King, Darryl Atkins and Josh Coppins. The many grand prix wins and world championship success are ample testament. However, without injuries and bad luck, he may have even had more wins on the world stage.

These days he has business interests and family that keep him busy. In 2019, Ben was employed as Brand Ambassador for Yamaha in New Zealand. By his side his two sons, Levi and Jagger.

Ben Townley:

- 1st 2004 MX2 World Championship
- 3rd 2005 MX1 World Championship
- 13 World Grand Prix Victories

Hall of Fame: Rodger Freeth

Hall of Fame: Tony Rees

Rodger Freeth

Rodger Freeth first showed his academic brilliance when he was Dux of Papakura High School and first started motorcycling as a cheap way of getting to University. The motorcycle racing “bug” bit him soon after!

Rodger started motorcycle racing via the then popular “Production Racing” while studying Physics at Auckland University. First with a Triumph Daytona 500, and then a Kawasaki Mach III.

Rodger eventually gained a Doctorate in Astrophysics while still racing motorcycles. His thesis was on “Binary Star Systems (2x suns) and Black Holes” at a time when most people had heard of neither!

While studying at Auckland University he was awarded New Zealand’s only ever “University Blue” in recognition of his winning the NZ Road Race Championship on a Suzuki TR500.

He replaced the Suzuki with a second hand TZ750 Yamaha to race in the “Marlboro Series” and tried many modifications, including fitting aerofoils to the front and back suspension. Rodger was very disappointed when these were quickly banned on safely grounds.

He was then sponsored by Rod Coleman, the New Zealand Suzuki importer, who provided him with successive brand new Suzuki RG500 GP bikes, which Rodger rode with distinction.

In 1979, the projected late arrival of the second Suzuki Grand Prix RG500 resulted in the building of the first “McIntosh Suzuki” in Ken McIntosh’s Auckland workshop and a string of 10 wins which were the first for a 4-stroke machine in NZ Open Class Racing for many years.

This is where Rodger’s people skills were at their best as within a week he had persuaded 25-year-old Ken McIntosh to agree to modify the McIntosh chassis, (originally designed to take a Kawasaki motor), to use a Suzuki motor. He then talked Alan Skousgaard from Tirau, (whom he had never met), into lending him his newly ordered McIntosh chassis, and persuaded Keith Turner, (whom he had also never met), into lending him his almost new Pops Yoshimura GS1000R race motor.

Over the next 5 years, Ken McIntosh built four new McIntosh Suzuki race bikes for Rodger, with Alan

Skousgaard’s original “investment” being transferred as each bike was replaced.

That Rodger was a very good rider is easily proved by the results, with multiple New Zealand Championships and Titles, but where he really shone was at Bathurst in New South Wales, Australia. The long, super high-speed track suited his high level of fitness and concentration and he was always the fastest “over the top of the mountain” of all the top Australiane and NZ riders in the ‘Arai 500’ feature race. Two wins (in 1982 and 1985) and a second (in 1984) were his reward for 500km and over 3 hours of faultless solo riding. In 1982, with 80 starters in the race, the virtually unknown New Zealand team won by more than a lap and set a new race record.

To quote Ken McIntosh, “I would make the parts and Rodger would try to (mostly unsuccessfully) destruction test them.” It was a great period for NZ designed and built bikes.

Rodger was not a trained mechanic, but with the workshop manual propped up on a book stand he assembled plenty of GSX1100 and TZ750 motors that finished races and won championships. Another skill he mastered!

The fact that Rodger was sponsored by CRC for so many years, with both bikes and cars, was also a tribute to the loyalty he received from those around him.

Rodger was also renowned in car rallying (as co-driver for NZ Champions Neil Allport and “Possum” Bourne), car racing (1988 NZ Sports Sedan Champion in his Toyota Starlet V8), and as a Doctor of Astrophysics.

Rodger retired from motorcycle racing after cutting the tendons in his right hand lifting Neil Allport’s rally car back on the road in the USA, and spent a year recovering the full use of his hand.

He later became a full time professional co-driver with his great friend Peter “Possum” Bourne. He was tragically killed in a crash in a World Rally Championship round in Western Australia in 1993

Rodger’s funeral was held in the Auckland Town Hall with over 2,000 people attending. That surely says it all.

Tony Rees

Trophies began spilling off the mantelpiece of Tony Rees from the day he started road-racing in the 1980s — he became the Shell Rider of the Year in 1987, he won the NZ Castrol Six-Hour Endurance Race in 1988 and competed with top 10 results in Japan, Malaysia, Australia and Belgium.

He was ready to have a taste of World Superbike Championship action in 1990 and he raced the final round of the series at Manfeild that year, finishing sixth overall for the weekend.

Rees was named New Zealand Road-racer of the Year in 2005.

He won the national Hill Climb title (during the Burt Munro Challenge week) in 2016 and, also in 2016, won the Robert Holden Memorial trophy at Whanganui’s world-famous Cemetery Circuit for a record seventh time. His first Robert Holden trophy win was in 1990.

Tony won national Open Sports Production class titles in 1997, 1998 and 1999, before winning the premier Superbike crown in 2001, 2005 and 2017.

He remains one of New Zealand’s pre-eminent motorcycle road racers.

Rees was belatedly confirmed as 2017 New Zealand Superbike Champion following a mix-up with results and the legal wrangling that followed. Sadly, he was not able to defend his title after crashing and injuring himself during racing in December just a few weeks before the start of the 2018 nationals.

Before his 2017 NZSBK title win, it had been a long time between drinks for the multi-time champion, with his previous national superbike title win coming 12 years earlier, in 2005, making his 2017 victory even more special.

“Obviously I had not contested every championship season since 2005 and I wasn’t originally intending to race the nationals in the 2017 season either. I was merely going to act as mechanic for my boys (Mitchell and Damon), but they said to me, ‘Hey, come on Dad, you’re still fast, join us on the track’. So I did.”

It certainly brought a smile to Tony Rees’ face when Damon Rees won the New Zealand 600cc Supersport title in 2017 and Mitchell Rees finished runner-up in the Superbike class this year, proving there is something very special indeed about the Rees DNA.

Also in the 2017 season, the then 49-year-old Tony added yet another major victory to his curriculum vitae when he won the iconic Paeroa Battle of the Streets event for a record tenth time.

Rees first won the premier title at Battle of the Streets more than 20 years earlier.

The event skipped a beat in 2015 when persistent rain forced the organisers to abandon the day, the first time that had been done in the entire history of the event, but Rees was back to win there again in February 2016. The Honda star made win number 10 in 2017, the most wins by any one rider at the popular annual event.

‘Motorcycling has done a lot for me,” said the humble Rees.

“The motorcycling community is an extended family worldwide. I have been able to meet, work with and race against some really great people and none of this would have happened without all the support I’ve received over the years from friends and family and especially my wife, Vicki.”

Statement of Financial Performance

Annual Accounts

Motorcycling New Zealand Inc
For the year ended 31 December 2018

Prepared by Luca Accountants Limited

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Directory

Motorcycling New Zealand Inc For the year ended 31 December 2018

1. Nature of Business

Governing body for Motor Cycle Sport

2. Registered Office

211 Main Street, Huntly, New Zealand, 3740

3. IRD Number

024682900

4. President

Glen Williams

5. Board Members

Off Road (North Island)	Mac McLeod
Off Road (South Island)	Noel May
Road (North Island)	Hamish Barham
Road (South Island)	Rod Price
North Island Representative	Scott Wilkins
South Island Representative:	Dean James

6. Bankers

ANZ Bank Limited

7. Solicitors

Gibson Sheat

8. Accountant

Luca Accountants Limited
Hamilton

9. Auditors

BDO Tauranga

Statement of Financial Performance

Motorcycling New Zealand Inc
For the year ended 31 December 2018



	NOTES	2018	2017
Trading Income			
Income from Members			
Licences - Domestic		487,782	472,785
One Event Licences		144,196	137,188
FIM International Licences		12,810	19,904
Club Affiliation Fees		10,200	7,650
On Line Entries		976	1,786
Special Event Upgrade Licence		4,422	5,835
International Meeting Number		348	535
Permits		49,720	47,483
Corporate Membership		435	-
Total Income from Members		710,888	693,165
Outside Funding			
Sport NZ	8	50,000	50,000
Grants		15,764	7,500
Total Outside Funding		65,764	57,500
Misc. Income			
TAB Income		779	2,192
Oceania Meeting Travel Income		-	3,105
Coaching - income		326	-
Other Income	9	5,957	1,001
Interest received		28,083	30,383
Total Misc. Income		35,146	36,681
Total Trading Income		811,798	787,346
Gross Profit		811,798	787,346
Other Income			
Profit on Sale of Fixed Assets		2,171	-
Total Other Income		2,171	-
Expenses			
Administration Expenses			
Accident Compensation Levies		1,199	677
Accounting Fees		6,706	9,505
Audit costs		9,665	6,907
Bad Debts		174	-
Bank fees		301	981
Computer support costs		10,093	7,179
Depreciation Expense		58,734	9,579
Doubtful Debts		(3,193)	6,213
Electricity		2,891	2,749

These financial statements should be read in conjunction with the attached Independent Auditors Report

Statement of Financial Performance



	NOTES	2018	2017
Flowers & Gifts		4,571	3,690
General Expenses		89	924
Insurance - admin		24,967	24,798
Legal Fees Retainer & admin		13,418	77,369
Loss on Asset Disposal		-	1,934
Motor Vehicle Running		6,528	6,564
Motor Vehicle FBT		3,147	3,910
On Line Subscriptions		7,152	(319)
On Line Voting		-	3,200
Petty cash costs		417	292
Photocopier copy fees		13,858	12,834
Postage & Courier Fees		9,792	7,369
Printing and Stationery		35,687	40,794
Rates		3,792	4,023
Repairs & maintenance		13,350	29,072
Telephone, tolls & fax		10,129	7,305
Travel - Admin		-	286
Total Administration Expenses		233,468	267,834
Staff Expenses			
Uniforms		-	1,442
Wages & Salaries		330,692	291,199
Other Employer Expenses		7,375	8,501
Sub Contractor Payments		37,224	-
Board Clothing		453	281
Board Costs		20,163	23,059
Board Assistance		2,551	-
Life Member Jackets		-	315
GM Operations		13,460	8,562
Commissioner Meetings		8,431	4,126
Commissioners Clothing		1,249	731
AGM Non Recoverable		15	-
Total Staff Expenses		421,613	338,216
Sport Operating Expenses			
Rider Death Payment		-	10,000
Coroners Hearings		770	1,769
Health & Safety		1,815	8,419
Drug Testing		2,386	-
FIM Licences		8,017	7,700
FIM Travel Exp.		7,227	-
Safety		327	-
Carnet		425	(969)
Subscriptions & Affiliations		1,716	2,506
FIM Membership exp.		4,179	10,637
Trophies		548	1,796

These financial statements should be read in conjunction with the attached Independent Auditors Report

	NOTES	2018	2017
Rider Funding		17,451	17,828
Judiciary Exp		-	7,476
Coaching		4,866	-
Website Hosting		1,060	1,060
QR App		14,332	-
Oceania Meeting Travel Costs		-	1,072
Officials Training - general		15,693	14,694
Officials Insurance		(100)	-
Total Sport Operating Expenses		80,712	83,987
Events Running			
Promotion & Media		30,073	40,291
Awards Dinner Exp		27,751	-
Hall of Fame		1,966	5,389
Conference	10	19,219	30,102
Total Events Running		79,008	75,782
Disciplines			
Motocross		27,241	19,998
Road Race		(34,516)	93,864
Trials		1,430	1,218
Cross Country		4,213	8,202
Enduro		3,073	4,638
ATV		1,000	1,464
Junior Worlds		10,078	951
Officials		-	4,680
Supercross		-	(1,800)
Total Disciplines		12,518	133,215
Total Expenses		827,320	899,034
Net Surplus (Deficit) from Operations		(13,351)	(111,688)
Non Deductible Capital Expenses			
Capital Loss on Investments		6,751	-
Total Non Deductible Capital Expenses		6,751	-



These financial statements should be read in conjunction with the attached Independent Auditors Report

The Disciplines Trading Accounts

Motorcycling New Zealand Inc For the year ended 31 December 2018

	2018	2017
Trading Accounts		
Motocross		
Income Championship		
MX Nationals Income	50,480	16,250
Expenses Championship		
MX Nationals Exp	(70,029)	(22,545)
Total Income Championship	(19,548)	(6,295)
Income of Nations		
MX of Nations Income	36,917	20,141
Expenses of Nations		
MX of Nations Exp	(44,333)	(26,849)
Total Income of Nations	(7,416)	(6,708)
Oceania MX costs	-	(135)
MX Commission	(277)	(6,860)
Motocross Surplus/(Deficit)	(27,241)	(19,998)
Road Race		
Income		
Road Race Nationals Income	233,668	165,294
Sponsorship - Road Race	-	32,122
Income - Road Race	233,668	197,416
Expenses		
Road Race Nationals Costs Exp	(199,152)	(291,280)
Expenses - Road Race	(199,152)	(291,280)
Road Race Surplus/(Deficit)	34,516	(93,864)
Trials		
Income		
FIM Oceania income	15,672	-
Trail Ride Levies	4,144	-
Income - Trials	19,816	-
Expenses		
FIM Oceania - Expenses	(17,101)	-
Moto Trials Exp.	(1,645)	(1,218)
Trail Rides Exp.	(2,500)	-
Expenses - Trials	(21,246)	(1,218)
Trials Surplus/(Deficit)	(1,430)	(1,218)



These financial statements should be read in conjunction with the attached Independent Auditors Report

	2018	2017
Cross Country		
Income		
Cross Country Nationals Income	5,243	6,152
Income - Cross Country	5,243	6,152
Expenses		
Cross Country Nationals Exp	(8,956)	(11,544)
Cross Country Commissioner	(500)	(2,810)
Expenses - Cross Country	(9,456)	(14,354)
Cross Country Surplus/(Deficit)	(4,213)	(8,202)
Enduro		
Income		
Enduro Nationals Income	967	-
Enduro Nationals - Sponsorship	3,000	-
Income - Enduro	3,967	-
Expenses		
Enduro Nationals Exp	(7,040)	(3,791)
Enduro Commissioner	-	(847)
Expenses - Enduro	(7,040)	(4,638)
Enduro Surplus/(Deficit)	(3,073)	(4,638)
ATV		
Expenses		
ATV Commissioner	(1,000)	(1,464)
Expenses - ATV	(1,000)	(1,464)
ATV Surplus/(Deficit)	(1,000)	(1,464)
Junior Worlds		
Income		
Income - Junior Worlds	8,243	-
Income - Junior Worlds	8,243	-
Expenses		
Junior Worlds	(18,321)	(951)
Expenses - Junior Worlds	(18,321)	(951)
Junior Worlds Surplus/(Deficit)	(10,078)	(951)
Supercross		
Income		
Sponsorship Supercross	-	1,800
Income - Supercross	-	1,800
Supercross Surplus/(Deficit)	-	1,800

These financial statements should be read in conjunction with the attached Independent Auditors Report



Statement of Changes in Equity

Motorcycling New Zealand Inc For the year ended 31 December 2018

	2018	2017
Equity		
Opening Balance	1,202,615	-
Increases		
Profit for the Period	(20,103)	(111,688)
Retained Earnings	-	1,314,303
Total Increases	(20,103)	1,202,615
Total Equity	1,182,512	1,202,615

These financial statements should be read in conjunction with the attached Independent Auditors Report



Balance Sheet

Motorcycling New Zealand Inc
As at 31 December 2018



NOTES 31 DEC 2018 31 DEC 2017

Assets

Current Assets

Cash and Bank			
Cheque Account		81,105	162,963
Savings Accounts	2	41,609	49,474
Total Cash and Bank		122,715	212,438
Trade and Other Receivables		91,735	20,210
GST Receivable		944	17,420
Accruals & Prepayments	4	3,452	10,366
Prepaid Expenses	4	47,128	21,876
Term Deposits	3	893,716	836,202
Petty Cash		20	50
Total Current Assets		1,159,710	1,118,561

Investments

Riders Division NZ Ltd		-	6,751
Total Investments		-	6,751

Non-Current Assets

Property, Plant and Equipment	5	197,771	181,215
Total Non-Current Assets		197,771	181,215

Total Assets 1,357,481 1,306,527

Liabilities

Current Liabilities

Bank			
Credit Card		(3,183)	1,221
Total Bank		(3,183)	1,221
Leave Accrual		19,290	9,067
Prepaid Permits		4,425	2,370
Income in Advance		94,830	21,598
Accrued Expenses		6,900	12,330
Trade and Other Payables		47,990	47,262
One Day Licences with Clubs		4,717	10,065
Total Current Liabilities		174,969	103,912

Total Liabilities 174,969 103,912

Net Assets 1,182,512 1,202,615

Equity

Retained Earnings		1,182,512	1,202,615
Total Equity		1,182,512	1,202,615

These financial statements should be read in conjunction with the attached Compilation Report.

Balance Sheet

Signed as authorised:

[Signature] Chairperson
[Signature] Board Member

ALLEN LINDSAY WILLIAMS (President MNZ)
20th March 2019



These financial statements should be read in conjunction with the attached Compilation Report.

Annual Accounts Motorcycling New Zealand Inc

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Notes to the Financial Statements

Motorcycling New Zealand Inc For the year ended 31 December 2018

1. Statement of Accounting Policies

Motorcycling New Zealand Inc ("The Incorporation") is an organisation incorporated under the Incorporated Societies Act 1908. It was established in 1916 to represent the interest of all motorcyclists and to provide opportunities for elite sports people to excel in global competition.

The financial statements of Motorcycling New Zealand Inc are special purpose financial statements.

The financial statement of Motorcycling New Zealand Inc have been prepared in accordance with the stated accounting policies.

Basis of Preparation

The financial statements of Motorcycling New Zealand Inc ("The Incorporation") are special purpose financial statements these have been prepared in accordance with the incorporation constitution. The accounting policies have been adopted from NZ International Financial Reporting Standard PBE (NZ IFRS PBE Diff Rep that formed part of NZ GAAP until 31 December 2015. NZ IFRS PBE (Diff Rep) are no longer in effect and do not form part of NZ GAAP.

The measurement basis adopted is that of historical cost. Reliance is placed on the fact that the entity is a going concern.

All policies have been applied on a basis consistent with those used in previous years. The currency is New Zealand dollars.

Functional Currency

The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except where otherwise indicated.

Specific Accounting Policies

The following specific accounting policies that materially effect the measurement of profit and financial position have been adopted.

Accounts Receivable

Receivables are stated at expected realizable value, after providing against debt where collection is doubtful. Bad debts are written off during the period in which they are identified.

Goods and Services Tax

The financial statements have been prepared using GST exclusive figures with the exception of receivables and payables which are stated GST inclusive.

Property, Plant and Equipment and Investment Property

All owned items of property, plant and equipment are initially recorded at cost and, except for land, depreciated as outlined below. Initial cost includes the purchase consideration, or fair value in the case of a donated asset and those costs directly attributable to bringing the asset to the location and condition necessary for its intended use. These costs include, where appropriate, site preparation costs and installation costs. Costs cease to be capitalised when substantially all the activities necessary to bring an asset to the location and condition for its intended use are complete. All feasibility costs are expensed as incurred.

Subsequent expenditure relating to an item of property, plant and equipment is added to its gross carrying amount when such expenditure either increased the future economic benefits beyond its existing service potential, or is necessarily incurred to enable future economic benefits to be obtained, and if that expenditure would have been included in the initial cost of the item had it been incurred at that time.

Items of property, plant or equipment are written down immediately if an impairment in the value of the asset causes its recoverable amount to fall below its carrying amount. The impairment is recognised in the statement of financial performance.

Where an item of property, plant or equipment is disposed off, the gain or loss recognised in the statement of financial performance is calculated as the difference between the net sale price and the carrying amount of the asset.

Depreciation

All Property, Plant and Equipment have been depreciated at the following depreciation rates:

	Method	Rate
Motor vehicle at cost	Diminishing Value (100%)	30%
Furniture and fittings at cost	Diminishing Value (100%)	12% - 24%
Office Equipment at Cost	Diminishing Value (100%)	9.6% - 40%
Computer Equip at Cost	Diminishing Value (100%)	40% - 50%
Computer Software at cost	Diminishing Value (100%)	50%
Land & Buildings at cost	Diminishing Value (100%)	4%
Plant & Miscellaneous Equipment	Diminishing Value (100%)	10% - 48%
Land & Buildings at cost	No Depreciation	%

Income Tax

Motorcycling New Zealand Inc is a sporting body exempt from paying income tax under section CW46 of the Income Tax Act 2007.

Revenue

Revenue is measured at the fair value of consideration received or receivable for the sale of goods and services, to the extent it is possible that the economic benefits will flow to the Incorporated and revenue can be reliably measured.

Interest Income

Interest received is recognised as interest accrues.



Grant Income

Grants received are recognised as revenue unless specific conditions attach to a grant and repayment of the grant is required where conditions are not met. In these cases a grant is treated as a liability until conditions have been met.

	2018	2017
2. Savings Accounts		
MNZ Self InsuranceA	40,388	40,268
MNZ ATV Champs	615	8,602
MNZ Premium Call Account	607	604
Total Savings Accounts	41,609	49,474

3. Term Deposits

Current	2018	2017
Deposit 1134	119,095.30	114,892
Deposit 1138	167,126.90	161,309
Deposit 1139	-	560,000
Deposit 1140	305,200.41	-
Deposit 1141	302,293.15	-

ANZ Bank has a letter of security for \$ 4,000 over term deposits. (2017: ANZ Bank has a letter of security of \$ 125,000 over term deposits as security for Carnet facilities.)

4. Accruals and Prepayments

At balance date Motorcycling New Zealand Inc had prepaid expenses and accruals as follows:

	2018	2017
Accrued Bank Interest	3,452	10,366
	\$ 3,452	\$10,366

All expenses in relation to the 2019 MX Champs and Road Race event have been treated as prepayments regardless of whether or not they are refundable if the event is cancelled. This is to report the total cost of the national events in the period that the event takes place.

	2018	2017
Prepaid Expenses	47,128	21,876
	\$ 47,128	\$ 21,876



	2018	2017
--	------	------

5. Property, Plant and Equipment

Buildings		
Buildings at cost	107,656	107,656
Accumulated depreciation - buildings	(32,508)	(31,045)
Total Buildings	75,147	76,610

Plant and Equipment		
Plant and machinery owned	58,949	54,873
Accumulated depreciation - plant and machinery owned	(50,260)	(48,742)
Total Plant and Equipment	8,689	6,131

Furniture and Fittings		
Furniture and fittings owned	19,307	18,392
Accumulated depreciation - furniture and fittings owned	(15,811)	(15,189)
Total Furniture and Fittings	3,495	3,204

Vehicles		
Vehicles owned	44,981	31,901
Accumulated depreciation - vehicles owned	(4,089)	(29,690)
Total Vehicles	40,892	2,211

Other Fixed Assets		
Owned fixed assets	184,641	156,347
Accumulated depreciation - fixed assets owned	(115,095)	(63,288)
Total Other Fixed Assets	69,547	93,059

Total Property, Plant and Equipment	197,771	181,215
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6. Capital Lease Commitments**Capital Commitments**

There are no capital commitments as at 31 December 2018. (2017: Nil)

Operating Commitments

There are no operating commitments as at 31 December 2018. (2017: Nil)

7. Contingent Liabilities

There are no known contingent liabilities during the 2018 year. (2017: There was a fatality at Methven during the 2017 year)

8. Sport NZ Investment

Sport NZ investment in Motorcycling New Zealand Inc was agreed at \$ 50,000 for the 12 month period 1 January 2018 to 31 December 2018 paid in four instalments. (2017: \$ 50,000)

	2018	2017
9. Other Income		
Fines	(1,100)	(652)



	2018	2017
Member Benefits	(292)	(261)
Awards Dinner	(4,565)	-
Judiciary	-	(87)
Total Other Income	(5,957)	(1,001)

10. Conference Expenses

The conference costs balance of \$ 19,219 in the Statement of Financial Performance includes income and expenses as per the table below.

	2018	2017
Conference Income	44,268	46,239
Conference Expenses	63,487	76,341
Total Conference Cost	19,219	30,102

11. Guarantees

Motorcycling New Zealand Inc is not guarantor for any bank indemnities for the year ended 2018. (2017: Motorcycling New Zealand Inc is the guarantor for bank indemnities to the value of \$ 78,522 in relation to carnets on behalf of travelling members.)

12. Subsequent Events

After balance date, on 23rd February 2019, there was an accident at the Auckland Champs Event which resulted in the rider breaking both his femurs. This was a permitted Motorcycling New Zealand Inc event. The rider underwent surgery and passed away shortly after. Work safe was not involved and the insurance company was informed. There is no further investigation to this racing accident. Motorcycling New Zealand Inc has paid out \$ 10,000 to the family as a result of this accident.

13. Investment in Subsidiaries

Riders Division New Zealand (RDNZ) was established on 04 April 2012 by Motorcycling New Zealand Inc to promote recreational motorcycling activities. RDNZ is 100 percent owned by Motorcycling New Zealand Inc.

Carmen Davidson is a director of RDNZ.

RDNZ has not been consolidated in to Motorcycling New Zealand Inc as RDNZ has not had any activity since it was established therefore consolidation would not have a material effect to the financial statement of Motorcycling New Zealand Inc.

RDNZ was removed from the Companies Office register on 23/01/2018.

The investment has been written off during the year 2018.



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New Zealand

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MOTORCYCLING NEW ZEALAND INCORPORATED

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Motorcycling New Zealand Incorporated ("the Incorporation"), which comprise the statement of financial position as at 31 December 2018, and the statement of financial performance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Incorporation for the year ended 31 December 2018 are prepared, in all material respects, in accordance with the accounting policies specified in Note 1 to the financial statements.

Basis for Qualified Opinion

In common with other similar organisations, control over cash revenues prior to being recorded is limited and there are no practical audit procedures to determine the effect of this limited control. Accordingly, the completeness of income from gate takings is unable to be determined. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for income from gate takings.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Incorporation in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Incorporation.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the Incorporation's members, as a body. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Incorporation and the Incorporation's members, as a body, and should not be distributed to or used by parties other than the Incorporation or the Incorporation's members. Our opinion is not modified in respect of this matter.

Board of Executives' Responsibilities for the Financial Statements

The Board is responsible for the preparation of the financial statements in accordance with the accounting policies specified in Note 1 to the financial statements and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the Incorporation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board directors either intends to liquidate the incorporation or to cease operations, or has no realistic alternative but to do so.

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Incorporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Incorporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Incorporation to cease to continue as a going concern.

We communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the Incorporation's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Incorporation and the Incorporation's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Tauranga

BDO Tauranga
Tauranga
New Zealand
25 March 2019



Advancing the Sport of Motorcycling

