

**NEW ZEALAND GEOGRAPHICAL SOCIETY
(INCORPORATED)**

Fifty-Third Annual Report

Report for the period
January 1 to December 31 1996

I have pleasure in presenting the 53rd Annual Report of the New Zealand Geographical Society (Inc.)

The 53rd Annual Report of the New Zealand Geographical Society is the last one which will report on the activities of a Head Office based at the University of Canterbury. As was reported in the 52nd Annual Report, a decision was taken in June 1996 to relocate the Head Office in Hamilton. This decision has a number of significant consequential implications for the Society's office holders. As is noted elsewhere in this report, there will be a completely new Executive team managing the Society's affairs from the beginning of 1997. The 54th Annual Report will contain details of the transfer and the establishment of the Hamilton Head Office. This report details activities for the year ended 31 December 1996.

Editorial Board

The Editorial Board met once during the year before the Council meeting in June. Significant changes in membership were foreshadowed with Professor John Overton announcing his decision to step down as Chairperson, and Professor Richard Le Heron completing his second term as Editor of the *New Zealand Geographer*. Associate Professor Michael Roche was nominated as Chairperson of the Board from the beginning of 1997, and three geographers from the University of Waikato were appointed as Editors of the *New Zealand Geographer* (Professor Richard Bedford, Dr Robyn Longhurst, and Ms Robin Peace). Associate Professor Roche's position as Production Manager of the journals was taken over by Ms Elaine Bliss (University of Waikato), and the vacancy created by his assumption of the Chairperson's role was filled by Dr Scott Nicol.

Early in the year the second, substantially revised edition of *Changing Places: New Zealand in the Nineties*, edited by Professor Richard Le Heron and Associate Professor Eric Pawson, was published by Longman. The *Proceedings of the 50th Anniversary Geography Conference*, held at the University of Canterbury in August 1995, were still being edited at the end of the year. Publication is scheduled for August 1997.

New Zealand Board of Geography Teachers

During 1996 the main focus of the Board has been issues related to teacher workloads and the introduction of unit standards in secondary schools. Submissions have been made by the Board on the Social Studies draft curriculum that focus on the need to provide an adequate introduction to Geography that is both interesting and relevant so that the subject can compete with others at the senior level. Two national competitions were being organised for 1997 including the National Geographic Olympiad and a Geographical Informational System competition sponsored by AURISA. In terms of personnel, Ms Andrea Mark has assumed the chairperson's role, taking over from Ms Suzanne Smith. Mr David McPherson (Waikato) resigned his position and was replaced by Mr Brian

Kendrick. With the workload pressures being placed on teachers the Board is looking for some professional support in the form of a salaried executive officer to be funded through NZBoGT and NZGS levies.

Geography Resource Centre

Mr John Macauley and his dedicated team continue to produce a wide variety of new publications for secondary school teachers. The decline in map sales over the last few years has reversed with sales in 1996 approaching 1992 levels. Supplies of maps have become increasingly problematical and the Centre is advising schools to assess their stocks and to purchase maps as soon as a need arises. The Centre has been relocated in a small, detached, concrete-block building at the Christchurch Teachers College. This new location is inconvenient for access and provides an uncomfortable work space. The Director is exploring future options for the centre.

Branch Activities

Auckland, Waikato, Manawatu and Canterbury continue to function effectively. Otago shows signs of rehabilitation under the guidance of Professor Peter Holland. The AGM will be held at Otago in October of 1997. This will assist with efforts to reinvigorate the Branch. The Wellington Branch continues to languish with support coming from a few dedicated geographers working in the public and private sectors. Active Branches have supported the Society in its membership drive and it is hoped that their activities will be intensified in 1997 and beyond as the Society strives to strengthen its financial position.

Financial Report

The audited accounts for the New Zealand Geographical Society's financial year ended 31 December 1996 indicate that the Society had an unusual year. A substantial loss of \$12,984 was recorded, the largest in the Society's history. Four factors account for this loss: a significant drop in subscription income resulting from an equally significant drop in paid up members from 905 to 796 over the previous financial year (see summary of membership overleaf); a significant increase in journal production costs, largely associated with the printing of a special issue designed to contribute to the combined IAG/NZGS Conference in Hobart in January 1997; the payment of some postage costs for 1995 during the 1996 financial year, and an increase in wages and casual salaries associated with implementation of the transfer of the Head Office from Christchurch to Hamilton.

Notwithstanding this loss, the financial situation of the Society remains reasonably healthy, largely because of some substantial accumulated reserves. However, it is clear that expenditure on the journals has to be managed by more careful budgeting, and a serious effort has to be made to increase membership again. An opportunity to re-assess financial reporting systems and controls is provided by the movement of the Society's Head Office to Hamilton.

NEW ZEALAND GEOGRAPHICAL SOCIETY INC.

MEMBERSHIP

The total membership of the Society at 31 December 1997 as indicated below.

Branches	1997	1996	1995	1994
Auckland	49	51	50	40
Canterbury	44	33	45	50
Manawatu	30	30	25	38
Otago	19	19	28	19
Waikato	62	51	53	65
Wellington	26	16	28	29
NZ Members	230	200	229	241
NZ Institutions	52	48	51	55
NZ Schools	226	219	279	275
Total for NZ	508	467	559	571
Overseas Institutions	215	223	230	260
Overseas Members	21	20	30	35
Overseas Schools	0	0	1	1
Total	744	710	820	867
Free Copies	14	14	14	14
Exchange Copies	45	64	64	64
Honorary Life Members	9	8	7	6
Grand Total	812	796	905	951

At the Council meeting on 15 June 1996 it was agreed that the Special Publication Fund would be absorbed into the Head Office account from the beginning of 1997. This will provide a significant cash injection into the Society's main operating account. The Society is no longer planning to be an

independent publisher of books, although it will continue to produce volumes of conference *Proceedings* as well as two academic journals (*The New Zealand Geographer* and the *New Zealand Journal of Geography*).

The subscription rates for the Society's different categories of membership for 1997 are outlined in the table on the next page. These remain amongst the most competitive anywhere in the world for the packages of publications provided.

SUBSCRIPTION RATES FOR 1997

(a) New Zealand

		\$
Individual	(Both journals)	60.00
	(NZG only)	45.00
	(NZJG only)	40.00
Associate	(Both journals)	38.00
	(NZG only)	28.50
	(NZJG only)	25.00
School	(includes Board of Geography Teachers Fee)	
	(Both journals and B.O.G.T Newsletter)	75.50
	(NZG and B.O.G.T Newsletter)	60.50
	(NZJG and B.O.G.T. Newsletter)	55.00
Institution	(Both journals and proceedings)	110.00
Corresponding	(Membership Fee for B.O.G.T.)	10.00

(b) Overseas

Individual/Schools	Australia/Pacific	70.00
	Rest of World	80.00
Institutions	Australia/Pacific	145.00
	Rest of World	180.00

Council Meeting 1997

The first Council Meeting in the new Head Office location in Hamilton was held on Saturday the 5th of July, just before the Society's Geographical Education Conference in the same location. Councillors reviewed progress with the establishment of new financial recording and reporting systems, new journal production schedules (the April 1997 issues were distributed in April), the membership situation and, in a special meeting on Saturday evening, the future of the Society. A comprehensive re-assessment of the structure of the Society - its Branches and its associated bodies (Editorial Board, Board of Geography Teachers, Geography Resource Centre) - is being carried out with a view to recommending changes to achieve greater efficiency and effectiveness in operations. It is anticipated that the Society will make a further trading loss during 1997, partly because of costs associated with the transfer of Head Office to Hamilton.

Acknowledgements

In 1996 a number of long-standing officers of the Society completed their terms of office. The President (Dr Mary Watson), the Secretary (Ms Aileen Wrathall), the Treasurer (Dr Ross Barnett), the Chairperson of the Editorial Board (Professor John Overton), the Chairperson of the Board of Geography Teachers (Ms Suzanne Smith), and the Editor of the *New Zealand Geographer* (Professor Richard Le Heron) were all unavailable for re-nomination. The 1996 Council meeting elected a new Executive to run the Society from 1 January 1997. Dr Graeme Campbell has been appointed President, Dr Peter Urich is Secretary, Ms Jill Thomson and Mr Hamish Rennie are Treasurers, Associate Professor Michael Roche is Chairperson of the Editorial Board, Ms Andrea Mark is Chairperson of the New Zealand Board of Geography Teachers, and a trio of editors for the *New Zealand Geographer* have been appointed. The new appointments reflect, in part, the decision to shift the Head Office to Hamilton.

On behalf of the Council and members of the Society I would like to express my deep appreciation for the work done by the retiring officers, most of whom have held their positions for at least 6 years. The New Zealand Geographical Society remains a significant association of academics, professionals, practitioners and students. The in-coming Executive has an opportunity to breathe some new life into the Society as it enters its second 50 years based in New Zealand's "youngest" university geography department.

I would like to acknowledge the many years of service given to the Society by the Assistant Secretary, Mrs Anne Murray, who will also terminate her association with Head Office when it moves north. The Department of Geography at the University of Canterbury, the birthplace of the New Zealand Geographical Society, has provided most of the officers and office space for the past 50 years. Many thanks again to successive staff in that Department for their support.

An important link between the old Head Office and the new Head Office in the Department of Geography at the University of Waikato will be provided by Professor Richard Bedford, former Treasurer of the Society for 15 years while he was on the staff at the University of Canterbury, and now managing the transfer of the Society's operational base to the Department where he is presently based at the University of Waikato. Professor Bedford's "institutional memory" will assist in making this a reasonably smooth transfer.

Finally, I would like to express my gratitude for the excellent service which the Society's auditors, H.P. Hanna and Co., have provided the Society for many years. It is likely that this function will also move north in 1997.

Dr M.K. Watson
President

NEW ZEALAND GEOGRAPHICAL SOCIETY INC

Head Office Income & Expenditure Account For The Year Ended 31 December 1997

1996		1997	
\$	INCOME	\$	\$
43,023	Subscription	47,888.64	(Note 1)
53	Miscellaneous Sales	414.04	
	LESS cost of Sales	(200.00)	(Note 2)
3745	Interest on Deposits	7,523.42	(Note 3)
21	Interest on Commercial Deposit	11.21	(Note 4)
284	Interest from Westpac Corporation	229.33	(Note 5)
407	Dividends	236.64	(Note 6)
-	Overheads Recovered	773.66	(Note 7)
-	Royalties	2,063.10	(Note 8)
-	Profit on Share Revaluations	84.06	(Note 9)
<u>55,174</u>	TOTAL INCOME		59,024.10
	LESS EXPENDITURE		
20,281	Cost of Journals	20,332.26	(Note 10)
2,085	Accountancy and Audit Fee	3,565.32	
-	Bank & Credit Card Facility Fees	205.64	
4,187	Council & Editorial Board Meeting Expenses	2,953.66	
617	Editors' Expenses	-	
492	Depreciation	2,383.79	(Note 11)
813	16 th Proceedings – Cost of Stock Sold	53.00	
271	17 th Proceedings – Cost of Stock Sold	40.00	
1,696	Head Office Transfer Costs	2,332.51	
-	Geography Olympiad Grant	1,000.00	
1,408	Grants to Branches	2,432.50	(Note 12)
-	Gratuity to Anne Murray	5,000.00	(Note 13)
2,000	GRC Editors' Expenses	2,000.00	
335	Insurance and ACC	429.49	(Note 14)
163	Losses on Share Revaluations	-	
-	Membership fees – Royal Society	1,000.00	(Note 10)
549	Miscellaneous Expenses	225.78	(Note 15)
790	Postage	184.03	
5,983	Bulk Postage	7,086.12	
18	Stationery	442.47	
610	Sundry Printing	301.78	
231	Telephone	-	
1,560	Wages Head Office Restructuring	4,443.02	(Note 16)
1,000	Wage Subsidy to GRC	1,000.00	
15,428	Wages	14,354.20	
-	Write off of Old Assets	19.00	(Note 11)

60,517	TOTAL EXPENDITURE	<u>71,784.57</u>
(12,984)	EXCESS INCOME OVER EXPENDITURE	<u>(12,760.47)</u>

(These accounts are to be read with the notes that are attached to these accounts)

NEW ZEALAND GEOGRAPHICAL SOCIETY INC.

Balance Sheet as at 31st December, 1996

1995	CURRENT ASSETS	1996	
	Bank Accounts & Deposits		
\$34,522	Head Office	\$31,998	
20,659	Special Publication Fund	22,205	
4,498	Board of Geography Teachers	3,768	
<u>59,679</u>			\$57,971
	DEBTORS		
6,259	Head Office	6,791	
171	Special Publications Fund	-	
184	Geography Resource Centre	-	
6,614	Total Debtors		6,791
	STOCKS		
3,237	Head Office	2,153	
1,995	Special Publications Fund	1,040	
5,232	Total Stocks		3,193
71,525	TOTAL CURRENT ASSETS		\$67,955
	LESS CURRENT LIABILITIES		
	Creditors		
11,265	Head Office	16,252	
541	Board of geography Teachers	-	
25,766	Subscriptions Paid in Advance	23,679	
18,355	Allocations to Proceedings	27,395	
55,927	TOTAL CURRENT LIABILITIES		67,326
15,598	WORKING CAPITAL SURPLUS		629
	INVESTMENTS		
	Term Deposits		
63,139	Head Office	66,037	
29,128	Special Publication Fund	30,287	
5,758	Board of Geography Teachers	6,050	
8,247	Shares - Head Office	8,085	
106,272			110,459

	FIXED ASSETS		
2,186	Head Office	1,694	
			1,694
108,458	TOTAL INVESTMENT & FIXED ASSETS		112,153
124,056	TOTAL ACCUMULATED FUNDS		112,782
	REPRESENTED BY ACCUMULATED FUNDS		
55,924	Head Office	42,939	
54,050	Special Publication Fund	55,616	
14,082	Board of Geography Teachers	14,227	
<u>\$124,056</u>			<u>\$112,782</u>

(These accounts are to be read with the notes that are attached to these accounts)

NEW ZEALAND GEOGRAPHICAL SOCIETY INC.

Notes on Accounts as at 31 December 1996

Statement of Accounting Policies

A. Reporting Entity

New Zealand Geographical Society is an Incorporated Society registered under the Incorporated Societies Act 1908.

B. Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position of a historical cost basis are followed by the entity.

Specific Accounting Policies

The following specific accounting policies which materially affected the financial performance and financial position have been applied.

Debtors

Debtors have been valued at the amounts expected to be realised in the normal course of operation of the Society. No provision has been made for doubtful debts, bad debts being written off in the year which they are proved uncollectable.

Stocks

Stocks of periodicals and other publications that are available for resale have been valued at the lower cost or net realisable value, otherwise printing and stationery are written off at date of purchase.

Investments

Investments have been valued at market value. The investments that were held with the Prudential Building Society and Equiticorp Holdings Ltd have been fully written off in the Accumulated Funds of Head Office and the Board of Geography Teachers in the 1988 Financial year. To date \$2,550 has been recovered from Equiticorp, and \$7,108 from Prudential.

Goods and Services Tax

This tax has been excluded from all purchases or sales of goods and services. Balance Sheet items, where applicable are GST inclusive.

Fixed Assets and Depreciation

Fixed Assets have been valued at cost less depreciation to date. Depreciation has been charged using the diminishing value method and at rates approved by the Inland Revenue Department.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used for previous years.

Provision for Costs of Publishing Proceedings

There is \$27,395 retained income held towards the expenses of the Eighteenth and Nineteenth Proceedings, this being allocated from the 1994, 1995, and 1996 subscriptions.

Accounting and Auditing Fee

No provision this year has been made for an audit and accountancy fee. This will be accounted for when paid and allocated to the various branches.

Reclassification of AGC and UDC Investments as Deposits

These deposits are placed on demand and not invested for a term over one year.

Events Subsequent to Balance Date - Wages - Head Office Redundancy

A gratuity payment of \$5,000 will be paid to the Assistant Secretary on completion of the Head Office transfer.

AUDITORS REPORT

To the Members of the New Zealand Geographical Society Incorporated.

We have audited the financial statements for 31 December 1996

The financial statements provide information about the past performance of the Association and its financial position as at 31 December 1996. This information is stated in accordance with the accounting policies set out on pages 9 and 10.

Officer's Responsibilities

The Board's Officers are responsible for the preparation of financial statement which fairly reflects the financial position of the Society as at the balance date and the results of operations for the period ended on that date.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the financial statements presented by the Officers and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the officers in the preparation of the financial statements
- whether the accounting policies are appropriate to the Society's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary. We obtained sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. Other than in our capacity as accountants and auditors we have no relationship with, or interest in the Society.

Unqualified Opinion

We have obtained all the information and explanations we have required. In our opinion pages 7 and 8 fairly reflect the financial position of the Society as at balance date and the results of its operation for the period ended on that date.

Our audit was completed on 27 June 1997

HP HANNA & CO

Chartered Accountants
37 Latimer Square
Chirstchurch

GEOGRAPHY RESOURCE CENTRE

Balance Sheet as at 31 December 1996

1995	Current Assets		
\$8,539	Bank Accounts and Deposits	\$7651	
2,028	Debtors	2,876	
<u>17,322</u>	Stock on Hand	<u>16,979</u>	
27,889			\$27,506
	Current Liabilities		
<u>5,337</u>	Creditors		<u>5,294</u>
22,552	Working Capital Surplus		22,212
6	Fixed Assets		-
<u>22,558</u>			<u>22,212</u>
	Accumulated Funds		
23,774	Balance 1 January 1996		22,559
<u>(1,216)</u>	Net Deficit		<u>(347)</u>
<u>\$22,558</u>			<u>\$22,212</u>

(These accounts are to be read with the notes that are attached to these accounts)

AUDITOR'S REPORT

Geography Resource Centre

I have audited the Statement of Trading and Statement of Income and Expenditure, reporting the financial performance for the year ended 31 December 1996, and Statement of Assets and Liabilities, showing the financial position of the Centre as at 31 December 1996.

Directors' Responsibilities

The Director is responsible for the preparation of a Statement of Trading, Statement of Income and Expenditure and Statement of Assets and Liabilities which fairly reflect the financial position of the Centre as at 31 December 1996, and of the results of operations for the year ended 31 December 1996.

Auditors' Responsibilities

It is my responsibility to express an independent opinion of the Statement of Trading, Statement of Income and Expenditure and Statement of Assets and Liabilities presented by the Director and report my opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Statement of Trading, Statement of Income and Expenditure and Statement of Assets and Liabilities. It also includes assessing:

- the significant estimates and judgements made by the Director in the preparation of these Statements
- whether the accounting policies are appropriate to the Centres' circumstances, consistently applied and adequately disclosed.

I conducted the audit in accordance with generally accepted auditing standards in New Zealand. I planned and performed the audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the Statement of Trading, Statement of Income and Expenditure and Statement of Assets and Liabilities are free from material mis-statements, whether caused by fraud or error. Other than in my capacity as auditor, I have no relationship with or interest in the Centre.

Opinion

In my opinion, the Statement of Trading, Statement of Income and Expenditure and Statement of Assets and Liabilities have been prepared in accordance with generally accepted accounting practice and give a true and fair view of the financial performance and position of the Centre as at 31 December 1996 and the results of its operations for the year ended that date.

GW Scott, B.Com, CA
27 June 1997