



2014 ANNUAL REPORT

FOR THE YEAR ENDED
31 DECEMBER 2014

Notice of Annual General Meeting

The Annual General Meeting of Members of the Canterbury Agricultural and Pastoral Association will be held in the Gloaming Room at Riccarton Racecourse on Wednesday 1 April 2015 at 3pm. Refreshments and networking to follow. All Members are welcome to attend.



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SUPREME CHAMPION ANIMAL OF SHOW 2014

Suffolk Ram. Penni Loffhagen, Tawhai Stud.

(Breeder: John Miles, Coleford Stud)



vero

Tui

The Canterbury Community

Blackwells
Relax. Enjoy the Ride.

Christchurch
City Council

NEW ZEALAND
Cup and
Show Week
OFFICIAL
EVENT

Annual General Meeting

The Annual General Meeting of Members of the Canterbury Agricultural and Pastoral Association will be held in the Gloaming Room, Riccarton Park Racecourse, 165 Racecourse Road, Christchurch on Wednesday 1 April 2015 at 3pm sharp. All members of the Canterbury A&P Association are invited to attend.

ORDER OF BUSINESS

1. President's Welcome
- 2 Apologies
3. Minutes of the 2014 Annual General Meeting
4. Matters Arising
5. President's Report - Richard Parkes
6. Presentation of Financial Statements/Chairman's Report
7. Appointment of Auditors for the ensuing year - Ben Tohill
8. Election of General Committee
9. Election of Officers of the Association
10. Appointment of Directors to Canterbury A&P Association Board
11. Approval of Directors' Fees
12. Changes to the rules of the Canterbury A&P Association Board
- 13 President's Handover - Richard Parkes
14. Event Director's Report - Geoff Bone
15. General Business

Refreshments will be served at the conclusion of the meeting.



President's Report

The year of the 152nd Canterbury A & P Association's Show has certainly been an exciting and rewarding year.

Thankfully we had three mostly fine days with an especially warm and sunny Friday which drew huge crowds and ensured an exceptionally fun and enjoyable Canterbury Anniversary Day.

Our new Bayleys Members' Tent proved a great success. The smart looking marquee, increased floor area, long dining tables and the outstanding service and food provided by Continental Catering ensured our members had a wonderful time. This is a fantastic facility and we hope members will continue to make good use of it to enjoy the grandstand, take some time out and to catch up with old friends.

It was exciting this year to have one of New Zealand's most popular bands Salmonella Dub perform on the Village Green each day. In particular the large crowds on the Village Green on Friday clearly enjoyed their performances and it is our hope to continue to host important musical acts like this in the future.

It was marvellous this year to see an increase in livestock and equestrian numbers, an excellent turn out of farm machinery exhibitors, the very popular dog trialling, shearing competition and City Farmyard and the always enjoyable equestrian events in the different arenas. All of these areas form vital components in ensuring our show remains a traditional rural show where country comes to town. It will be important that we work hard to continue this tradition so that our show remains one of the pre-eminent A & P Shows in Australasia.

A great deal of planning and effort was also put in this year to improve health and safety measures at our show. As you can imagine with a show as large as ours, health and safety risks are everywhere and so it was particularly pleasing that our efforts were rewarded with no incidents occurring over the three days.

The Livestock and Ballantynes Grand Parades were at their maximum each day and were a great spectacle for all those watching, especially with all the champion ribbons on show.

To Dugald Thomas and Nigel Allan, thank you again for a year of dedication to bringing the

Park and all the facilities together for our show.

To our Board, thank you for your year of work and management skills. We have a very large portfolio of businesses and your skills are very important to us.

I would also like to make a special mention of thanks to Ben Tohill and his team who have been tirelessly working for many months now seeking to protect the long-term interests of the Association at the current site.

TDM Events has had a busy and successful year, thank you all for your ability to interact and join all the facets of our show together.

Our committee again has worked tirelessly in putting together an amazing 152nd show, congratulations to you all.

I would also like to thank our Past Presidents who are always on hand to present many of the awards and assist wherever necessary. This has become an annual duty which we greatly appreciate. I hope you all enjoyed the Past Presidents' afternoon tea on the Friday which no doubt will become a fabulous regular event.

As President, I am overwhelmed with the support and assistance I have received from the Board, Committee, volunteers and to my outgoing president Mark Fleming and my Vice Presidents Nicky Hutchinson and Warwick and CeCe James, thank you all so very much. You have all made my position as President a very enjoyable one.

To my wife Catherine, and my family, many thanks for the help, guidance and support you have given me, not just this year but over the many years we have been involved in the A & P Show.

In closing I wish to say, in serving as the 152nd President for the 2014 year it has been an honour and a privilege and I have had a wonderful time. I wish Nicky and the committee all the very best for a successful 2015 year and Show.

Richard Parkes

President

Chairman's Report

On behalf of the Board, I have the pleasure to present my report as follows;

Summary of Highlights for 2014

The highlights of the year include;

- Significant focus and attention on Health and Safety (see below).
- Another excellent surplus, continuing a string of previous surpluses. The figures belie the performance. While reported Net Surplus is approximately \$102,000, this is after incurring approximately \$53,000 in legal and consultant costs related to the proposed development of a sports hub on Nga Puna Wai reserve. Had we not incurred those costs, we would have recorded a surplus of nearly double that of the last two years.
- Continuing strong relationships between the Committee, Operations staff, Board and Event Manager.
- The Committee, Operations staff and Event Manager delivered yet another successful November Show.

Health and Safety

We continually push to demonstrate leadership in health and safety. The following are an example of some of the actions taken to improve on our health and safety focus in the last year;

- The Committee embraced significant challenges and 151 years of history to change the route of the grand parade to reduce the risk of harm to members of the public.
- We engaged an independent engineer (additional to the normal checks and balances) to undertake a pre-show audit and inspection of the amusement rides to "double check" their safety.
- We insisted that officials and the Police riding 4 wheelers wore helmets and hi-vis safety vests.
- Our operations team undertook training in forklift use and obtained forklift licences.
- We became directly involved in the liquor licensing requirements of independent groups that operate on the grounds.

Financial Highlights

As recorded in the Event Director's report, we are pleased to present another healthy financial report. We increased Net Surplus and Total Equity. These results are all the more remarkable because they include consultants and legal costs mentioned above. The Association finances are in sound shape.

We broke records in terms of gate take, trade space and sponsorship and grants. Our exhibitors are receiving better value in many areas (for example with fibre-optic capacity introduced into the park and stronger patron demographics).

The results demonstrate strong leadership from the Committee, ably led by Richard Parkes, Operations

staff and TDM Events, led by our Event Director, Geoff Bone. I thank them all. They work as a team and the results speak for themselves.

Our Operations team continues to lead with excellent cost control and good trading performance. Members will be astounded at the amount to which Canterbury Park is used every week of every month of the year. My thanks go to Dugald Thomas and Nigel Allen.

We are committed to providing more value to our members, to stock exhibitors, to our trade space exhibitors and to members of the public who visit our show. We have plans to provide an even better experience for each of those groups.

We again thank our key sponsors and the Christchurch City Council for their continued support of the Show. I foreshadowed last year the need to establish stronger relationships with the Christchurch City Council. We are not nearly close enough, indeed I am disappointed that we have not been able to achieve more in that area. I promise greater attention to this in the next year.

We face challenges in relation to the proposal to establish a sports hub at Nga Puna Wai. We are in negotiations to lease some adjoining land from the City Council. The grant of a lease will compromise our position (and future) for the benefit of other sports groups in what we expect will be a win-win and avoid a lengthy and distracting legal battle. The success of the Show is no accident. It is the result of the extraordinary contribution of 152 years of support by generations of supporters. Over 500 people provide in excess of 22,000 voluntary hours every year. The Show is the second largest annual event in New Zealand. To put this in some context, an average Show-Friday attracts the same sized crowd as attended the Cricket World Cup opening event. Yet we do this every year. We host 10 times more people over the show than the Horncastle Arena can cope with when operating to full capacity. We park 10,000 cars on Show Friday, alone. There is a breathtaking ignorance at how important the Show is to the City and to Canterbury, and how damaging the Sports Hub will be to us, without securing a compromise. One has to observe and understand the logistics of operating a Show on this scale to comprehend what a huge community event our Show is. Almost every dollar we make we either pour back into Canterbury Agricultural Park or invest to make the Show better in future, with consequent benefit to the City.

If our lease negotiations are not successful then we will have no choice but to commit ourselves to a costly and lengthy legal battle to protect the Show.

The contribution of my fellow board members is immense. I am most grateful for their leadership, hard work and wise counsel.

We have every expectation that the 2015 Show will be the best yet. I look forward to your contribution to that success.

Ben Tothill

Chairman

Event Directors' Report

It is with great pride that I write this report after leading TDM Events to deliver the Canterbury A&P Association both a successful Show and profitable financial result in 2014. The commitment from the various Committees in supporting my staff was a key factor in bringing together this year's Show. We were inundated with people volunteering time and knowledge to enable us to make changes and grow the Show.

The considerable collaborative effort between Committee, Board, Operations and the Management Company is proving very successful. Collectively we achieved successes in 2014 that will prove fundamental to the future of the Show.

Firstly we demonstrated a consecutive year of operating surplus (before depreciation) of more than \$160,000. This was achieved by setting challenging financial targets for trade space, sponsorship, ticket sales and exceeding them all. Conservative targets for sheep trading were also set and significantly exceeded. Secondly the General Committee led by Richard Parkes brought strong leadership and support to the various committees of which most maintained or increased entry numbers.

I'd like to thank the Board for its role in leading the strategic initiatives around governance and protecting the association from the proposed encroachment of the Nga Puna Wai Sports Hub project. The time given by members of the board enabled the management company to focus on delivering a successful Show and financial outcome.

Trade space revenue increased from \$624,351 to \$704,802. Sponsorships and grants increased from \$432,531 to \$457,507. Gate sales increased from \$628,831 to \$676,128. Sheep Trading increased from \$51,862 to \$65,317.

We are grateful to all our sponsors, especially our Supreme sponsors Tui, Blackwells, Vero, Canterbury Community Trust, and the Christchurch City Council. Thanks also to our Grand Champion sponsors, Ballantynes, Tip Top, Merial Ancare, and AgriSea. We encourage Members to support our sponsors by way of thanks for their support of us.

November Show income is up 7% to \$2,023,831. Total November Show expenses increased by only 3.8%. Expenditure restraint and discipline has strongly contributed to the overall result and Cash flow was also positive.

The equestrian section produced the largest growth in total entry numbers with a 14%

increase on 2013. Sheep entries remained strong - a testament to the Sheep Committee and contribution of the Sheep Exhibitors Club in providing a unique social environment for the exhibitors. The event management team and Cattle Committee need to work together to arrest the decreases in numbers over the past two years. It is a 2015 objective of the management to better understand how we can make it easier for cattle exhibitors to attend and be involved.

One of the biggest highlights of the Show was, the well-organised Ballantynes Grand Parade on Friday afternoon. Other highlights included the Young Auctioneers Competition, the presentation to the first New Zealand Young Winemaker of the Year, the Mint Lamb Competition prizegiving and the variety of entertainment we hosted on the Village Green and Family Lawn.

We received excellent support from the media in covering the Show, all of which was facilitated by Nicola Henderson. I was very proud of the effort put in by the management team including Kaylie Bradley delivering a stunning trade sales result, Helen Aitkenhead ensuring the finances were of the highest standard, Mel Hobson managing both the membership and the show secretary responsibilities, and Belinda Grace who continues to keep the catalogues and sponsorship updated and accurate, whilst also running some of our more complicated competitions such as Mint Lamb. On the whole we achieved our objective for 2014 which was to grow our revenue base, deliver a net profit after depreciation (and before any bonus payments) of more than \$121,000 and cement our livestock competitions as the best in the country.

It has been an honour to work with all the wonderful volunteers; I'd like to say an enormous thank you for your commitment, time and effort and congratulations for a job well done. The success and recognition the Show has received this year is a testament to the camaraderie, professionalism and team work within the Canterbury A&P Association. Congratulations to Richard Parkes for his hard work during his term as President and for all the years of participation and volunteer work over the past decade.

The TDM Events team are excited about the future of the Show with many plans to improve the visitor experience for exhibitors, competitors, participants and the public in 2015 and beyond. Key goals for 2015 are to triple the size of the City Farm Yard, build a viewing stand the length of the woodchopping arena and offer more free entertainment for young families visiting the Show.

Geoff Bone
Event Director

Statement of Financial Performance

For the year ended 31 December 2014

	Notes	2014 \$	2013 \$
Income			
Administration		7,878	5,246
Events		35,678	38,753
November Show		2,023,831	1,892,676
Operations		317,996	298,432
Saleyards Expense Recoveries		25,518	25,440
Saleyards Lease Interest Income		70,608	87,980
Member Subscriptions		104,542	110,044
Total Operating Income		2,586,052	2,458,571
Direct Expenditure			
Administration		174,964	139,727
Events		17,038	10,493
150th Anniversary		-	899
November Show		1,622,553	1,541,513
Operations		337,015	326,272
Saleyards Lease Interest Expense		70,608	87,980
Saleyards Overhead Expenses		87,232	72,451
Total Direct Expenditure		2,309,410	2,179,335
Overhead Expenditure			
Fees paid to Auditors		8,550	8,565
Bad Debts		-	327
Bank Charges		2,026	2,005
Insurance		69,162	65,781
Interest		35	1,722
Rates		30,367	28,727
Total Overhead Expenditure		110,140	107,127
Surplus from Activities before Depreciation		166,502	172,109
Depreciation & Loss on Disposal	5	64,004	87,106
Surplus/(Deficit) for the Year		\$102,498	\$85,003

ADDITIONAL DISCLOSURE

If the financial statements were prepared under NZ IFRS, the following would be included in the statement of financial performance as comprehensive income:

	2014	2013
Other Comprehensive Income		
Revaluation of Land & Buildings	326,177	-
Total Comprehensive Income	\$428,675	\$85,003

Statement of Movements in Members' Fund

For the year ended 31 December 2014

	Notes	2014 \$	2013 \$
Total Members Funds at beginning of year		2,311,566	2,226,563
Total Recognised Revenues and Expenses			
(Deficit)/Surplus for the Year		102,498	85,003
Asset Revaluation Reserve		326,177	-
Total Members Funds at end of year	11 & 12	\$2,740,241	\$2,311,566

Statement of Financial Position

For the year ended 31 December 2014

	Note	2014 \$	2013 \$
Members Funds	11 & 12	2,740,241	2,311,566
Represented By:			
Current Assets			
Bank of New Zealand Current Account		358,738	360,307
Trade Debtors		102,988	48,376
Sundry Debtors and Prepayments		46,265	43,921
Stock on Hand		40,716	37,742
Current Portion of Lease Receivables		268,296	249,612
Total Current Assets		817,003	739,958
Less Current Liabilities			
Current Portion of Unearned Rental Income (Stable Advances)		-	15,000
Current Portion of Term Loans	6	268,296	249,612
Trade Creditors		37,070	48,498
Sundry Creditors and Accruals		67,540	93,012
Goods and Services Tax		7,938	12,130
Total Current Liabilities		380,844	418,252
Net Current Assets		436,159	321,706
Non-Current Assets			
Property, Plant and Equipment	5	2,267,228	1,989,360
Intangible Assets		36,285	-
CRT Capital		569	500
Non-Current Portion of Lease Receivables		571,314	839,610
Total Non-Current Assets		2,875,396	2,829,470
Non-Current Liabilities			
Non-Current Portion of Unearned Rental Income (Stable Advances)		-	-
Non-Current Portion of Term Loans	6	571,314	839,610
Total Non-Current Liabilities		571,314	839,610
Net Assets	11 & 12	2,740,241	2,311,566

Director

Date: 19 February 2015

Director

Statement of Cash Flows

For the year ended 31 December 2014

	Note	2014 \$	2013 \$
Operating Activities			
Cash was Provided From:			
Administration		1,348	1,395
Interest		6,004	3,751
Events		35,660	39,004
150th Anniversary		-	3,500
November Show		1,956,816	1,901,094
Operations		329,101	274,259
Saleyards		346,223	334,969
Member Subscriptions		104,542	110,044
		2,779,694	2,668,016
Cash was Applied to:			
Administration		179,169	145,951
Interest Paid		35	1,722
Net Goods & Services Tax Paid		4,191	10,338
Events		16,989	13,890
150th Anniversary		-	1,073
November Show		1,660,033	1,560,433
Operations		347,107	320,174
Saleyards Overhead Expenses		186,470	173,765
Saleyards Interest		70,608	87,980
		2,464,602	2,315,326
Net Cash Inflow From Operating Activities	7	315,093	352,690
Investing Activities			
Cash was Applied to:			
Property, Plant and Equipment Purchases		51,980	42,411
Share Purchase		69	152
Net Cash Outflow From Investing Activities		(52,049)	(42,563)
Financing Activities			
Cash was Applied To:			
Term Loans		249,612	232,240
Unearned Long Term Rental Repayments		15,000	15,000
Net Cash Outflow From Financing Activities		(264,612)	(247,240)
Total Net Cash Inflow/(Outflow)		(\$1,568)	\$62,887
Cash (Overdraft) at the Start of the Year		360,307	297,420
Cash (Overdraft) at the End of the Year		358,738	360,307
		(\$1,568)	\$62,887

Notes to the Financial Statements

For the Year Ended 31 December 2014

NOTE 1 - Statement of Accounting Policies Reporting Entity

The Canterbury Agricultural & Pastoral Association is a Society governed by the Agricultural & Pastoral Societies Act 1908.

Canterbury A&P Association is registered as a Charitable Entity under the Charities Act 2005. Registration Number CC39172.

Statement of Compliance and Basis of Preparation

The financial statements have been prepared taking the exemption from the application of New Zealand International Reporting Standards permitted by XRB Release 1.

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand. They comply with approved financial reporting standards (FRS) and Statements of Standard Accounting Practice (SSAP) as appropriate for entities that qualify for and apply differential reporting concessions.

The Association qualifies for differential reporting as it is not publicly accountable and is not large as defined in the Framework for Differential Reporting. The Association has taken advantage of all available differential reporting exemptions except for FRS 10 Statement of Cash Flows.

Measurement Base

The financial statements have been prepared on the basis of historical cost except that land and buildings are stated at valuation. (Depreciated replacement cost).

Going Concern

The financial statements have been prepared on a going concern basis.

Specific Accounting Policies

Accounting policies adopted in the financial statements which have a significant effect on the results and the financial position that may arise:

a) Depreciation

Depreciation has been charged on the basis of cost or valuation, at rates based on the expected economic life of the asset.

The following rates have been used:

Buildings	2 - 8% S L
Furniture & Fittings	8 - 15% DV
Office Equipment	10 - 50% DV
Plant & Machinery	2 - 67% DV
Motor Vehicles	10 - 20% DV

b) Valuation of Property, Plant & Equipment

Land and buildings (not including the Saleyards land and buildings), are valued at valuation (Depreciated replacement cost), due to the specialised nature of buildings. Other assets are stated at cost less depreciation to date. Property, plant & equipment are written down immediately if an impairment in the value of the asset causes the recoverable amount to fall below carrying amount.

c) Trade Debtors

Debtors are valued at net realisable value after due allowance for doubtful debts.

d) Leases

Payments made under operating leases are recognised in the Statement of Financial Performance on a basis representative of the pattern of benefits expected to be derived from the leased assets.

1. Key terms of the Saleyards' lease are:

- Through to the year 2017, the rental for the premises shall be an amount equal to the principal and interest payments on the loans from the BNZ bank, such that those loans will be extinguished in 2017. Rental payments from the tenants cease thereafter.

- Maintenance costs, from 2017, are the responsibility of the tenant, subject to an apportionment to the A&P Association based on the availability to the Association.

- Certain expenses designated as property expenses are the responsibility of the Association through to the year 2017, up to a limit of \$40,000 plus GST per annum. Any amounts over this are reimbursed by Canterbury Sale Yards (1996) Limited.

- Beyond 2017 and for so long as Canterbury Sale Yards (1996) Limited has renewed its lease, rentals shall be zero. Canterbury Sale Yards (1996) Limited assumes responsibility for all outgoings including repairs and maintenance, property expenses, etc., subject only to an apportionment based on the availability of the premises to the Association.

- Canterbury Sale Yards (1996) Limited has the right to claim nine rights of renewal, each for 20 years – potentially a further 180 years.

- In the event that the lease is not renewed, all ownership and occupancy benefits and costs revert to the Association.

2. The Saleyards lease meets the definition of a "Finance Lease" under Accounting Standards. The Standard requires that the economic substance of the transaction be reported in the accounts, rather than emphasising the legal ownership.

An asset equal to the present value of the future minimum lease payments receivable is recognised for land and buildings leased to third parties by way of finance lease. Each lease payment received is apportioned between finance income and the reduction of the outstanding asset. The interest income component of finance lease payments received is recognised in the statement of financial performance using the effective interest rate method.

In practice this means that payments received under finance leases are recognised in the statement of financial performance such that the value of the income recognised is equivalent to the value of the variable interest repayments made on loans from the BNZ Bank. These loans are effectively to be repaid by the Canterbury Sale Yards (1996) Limited in the form of future rentals.

The Association's gross investment in finance leases and the amount of unearned finance income has not been disclosed, as it cannot be calculated owing to the variable nature of the interest repayments on loans from the BNZ Bank, on which the lease payments are calculated.

The un-guaranteed residual value of the leased assets cannot be calculated and the potential length of the lease including all available renewal terms.

f) Valuation of Livestock

Livestock has been valued using cost values.

g) Grants and Donations

Payments received under grants are recognised in the Statement of Financial Performance upon fulfilment of terms and conditions attached to each individual grant.

h) Changes in Accounting Policies

Accounting policies have been applied on a basis consistent with the prior year.

i) Taxation

The entity is exempt from taxation.

j) New Accounting Standards not yet effective

The Minister of Commerce has approved a new Accounting Standards Framework developed by the External Reporting Board (XRB). Under this Accounting Standards Framework, The Canterbury A&P Association is classified as a public benefit entity and it is expected that it will be required to apply the new PBE Standards as applicable for private not-for-profit entities. The effective date for the new standards for private not-for-profit entities is expected to be for reporting periods on or after 1 April 2015. This means The Canterbury A&P Association expects to transit to the new standards in preparing its 31 December 2016 financial statements. The Association has not fully assessed the implications of the new Accounting Standards Framework at this time.

NOTE 2 - Administration Expenditure

Administration expenditure includes Directors' fees of \$40,800 (2013 \$40,800).

NOTE 3 - Lease Commitments

The Association has operating lease commitments, payable as follows:

	2014 \$	2013 \$
Not later than one year	15,615	15,615
Later than one year but not later than two years	14,293	15,615
Later than two years but not later than five years	-	14,293
	29,908	45,523

The Association has operating lease commitments for a Ricoh photocopier and a Holden Colorado motor vehicle. The Ricoh lease expires 28 October 2016 while the motor vehicle lease expires 31 December 2016.

In 2001 the Christchurch City Council acquired the Canterbury Agricultural Park land. The Association has entered into a license for 100 years from 1 April 2001 with the Christchurch City Council to occupy 90.14 hectares of that land for one month in each year. The Association has also entered into a lease for 20 years from 1 July 2001 with the Christchurch City Council with respect to 2.03 hectares of that land. The rental cost of the land is based on the actual costs incurred for that year.

NOTE 4 - Capital Commitments & Contingencies

At balance date the Association has a capital commitment for the development of a new CRM software system. The Association has a capped price contract for \$108,320 of which \$36,285 has already been spent (31 December 2013: Nil)

NOTE 5 - Property, Plant & Equipment

	Cost/Valuation	Depreciation	Accumulated	Book Value
	2013 \$	Expense	Depreciation	2013 \$
Buildings (Valuation)	2,125,675	63,515	370,660	1,755,015
Furniture & Fittings	87,119	589	80,716	6,403
Office Equipment	76,014	4,994	56,301	19,713
Plant & Machinery	493,111	11,895	286,280	206,831
Motor Vehicles	3,445	155	2,047	1,398
	\$2,785,364	\$81,148	\$796,004	\$1,989,360
	Cost/Valuation	Depreciation	Accumulated	Book Value
	2014 \$	Expense	Depreciation	2014 \$
Buildings (Valuation)	2,000,000	40,226	30,000	1,970,000
Buildings (Improvements)	85,868	2,024	11,478	74,390
Furniture & Fittings	87,119	627	81,343	5,776
Office Equipment	76,267	7,511	63,813	12,454
Plant & Machinery	500,368	12,173	304,409	195,959
Motor Vehicles	12,141	1,443	3,492	8,649
	\$2,761,763	\$64,004	\$494,535	\$2,267,228

The buildings were last independently valued in March 2014 by William Blake, a registered valuer with Simes Limited trading as Knight Frank. Mr Blake is a member of the New Zealand Institute of Valuers.

The indemnity insurance valuation of the buildings at April 2014 is \$2,000,000 (2011: \$1,714,800).

The buildings are revalued at least every three years, and more frequently if necessary to ensure carrying amounts are not materially different from fair value as at balance date.

NOTE 6 – Current and Non-Current Liabilities

The term loan from the Bank of New Zealand are secured by way of a first mortgage over the property owned by the Association, debenture over Association assets & chattels, security over horse stables, cattle, dairy and associated equipment, fittings and fixtures, truck wash down facility and administration offices situated at Curletts and Wigram Road. The term loan bears interest of 7.24%.

NOTE 7 - Reconciliation of Operating Cashflow and Net Surplus for the Year

	2014 \$	2013 \$
Net Cashflow from Operational Activities	315,093	352,691
Non-Cash Items		
Depreciation	(64,004)	(81,148)
Asset Write Offs	-	(5,957)
Movement in Working Capital		
Movement in Stock	2,974	(4,366)
Movement in GST	4,191	10,338
Movement in Debtors	(192,656)	(207,120)
Movement in Creditors	36,900	20,565
Net Surplus/(Deficit) for the Year	102,498	85,003

NOTE 8 – Related Party Disclosure

Tenth Dot Management Limited has been contracted to administer the operations of the Canterbury A&P Association.

The Events Director is a Director in Tenth dot Management Ltd.

Apart from this disclosure, there have been no other material related party transactions.

NOTE 9 – Volunteers

The Canterbury A&P Association relies heavily on the valuable voluntary contribution of its Committee personnel, judges, stewards and members who give their time, skills and commitment to produce the benchmark of livestock and competition classes within the A&P movement nationally. Just over 500 volunteers contribute 22,000 voluntary hours to the Canterbury A&P Association and the Canterbury A&P Show throughout the year.

NOTE 10 – Sponsorship

In addition to the \$457,508 in cash sponsorship and contras included in the November Show income a further \$290,000 of product and in-kind support was also generated.

NOTE 11 – Youth Development Reserve

The Youth Development Reserve within equity represents the balance of public donations and bequests, whereby at the request of the donor the principal donation must be retained for Youth Development purposes within the Association and principal and income earned on the fund may only be applied for Youth Development purposes. These funds have therefore been separated from the general retained earnings of the Association.

All income and expenditure in relation to the Youth Development Fund is first recognised in the reported surplus or deficit for the year taken to retained earnings. The net balance of Youth Development Fund activities for the year is then transferred to the Youth Development Fund reserve within the Statement of Movements in Members Equity.

Balance 1 January 2014:	5,200
Specific Donations & Bequests Income Received:	1,750
Specific Expenses Incurred:	(566)
Interest & Fair Value Gains Earned:	-
Balance 31 December 2014 (From Retained Earnings):	6,384

NOTE 12 – Statement of Changes in Members Funds

For the Year Ended 31 December 2013	Retained Earnings	Youth Development	Asset Revaluation Reserve	Total Equity
Opening Balance				
1 January 2013 Opening Balance	941,899	0	1,284,664	2,226,563
2013 Surplus/(deficit) for the year	85,003			85,003
Balance 31 December 2013	1,026,902	0	1,284,664	2,311,566

For the Year Ended 31 December 2013	Retained Earnings	Youth Development	Asset Revaluation Reserve	Total Equity
Opening Balance				
1 January 2014 Opening Balance	1,026,902	0	1,284,664	2,311,566
2013 Adjustment	(5,200)	5,200		
Restated Opening Balance	1,021,702	5,200	1,284,664	2,311,566
2014 Surplus/(deficit) for the year	102,498			102,498
Transfer to/(from) Equity Reserves:	(1,184)	1,184		
Revaluation of Property Plant & Equipment			326,177	326,177
Balance 31 December 2014	1,123,016	6,384	1,610,841	2,740,241

Independent Auditor's Report



To the Members of Canterbury Agricultural & Pastoral Association

Report on the financial statements

We have audited the accompanying financial statements of Canterbury Agricultural & Pastoral Association ("the Association") on pages 2 to 11. The financial statements comprise the statement of financial position as at 31 December 2014, the statements of financial performance, statement of movement in members funds and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Director's responsibility for the financial statements

The Directors are responsible for the preparation of financial statements in accordance with generally accepted accounting practice in New Zealand that give a true and fair view of the matters to which they relate, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation of the financial statements that give a true and fair view of the matters to which they relate 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 Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Our firm has also provided other services to the Association in relation to agree upon procedures of payment process review services. Partners and employees of our firm may also deal with the Association on normal terms within the ordinary course of trading activities of the business of the Association. These matters have not impaired our independence as auditor of the Association. The firm has no other relationship with, or interest in, the Association.

Opinion

In our opinion the financial statements on pages 2 to 11:

- comply with generally accepted accounting practice in New Zealand;
- give a true and fair view of the financial position of the Association as at 31 December 2014 and of its financial performance and cash flows for the year then ended.

A handwritten signature of a KPMG auditor, written in dark ink.

19 February 2015
Christchurch

Officers of the Association

For the year ended 31 December 2014

President - Richard Parkes, Christchurch
Senior Vice President - Nicky Hutchinson, Little River
Junior Vice President - Warrick James, Coalgate

GENERAL COMMITTEE

Christine Beaton, Amberley
Tim Black, Timaru
David Carr, Amberley
Brent Chamberlain, Darfield
Beverley Forrester, Hawarden
Peter Gilbert, Ashburton
Sally Goldsmith, Christchurch
Chris Harris, Christchurch
Jaime Winter, Rangiora
Chris Herbert, Amberley
Charlotte Lynch, Christchurch
John McKerchar, Cave
Wayne McLaren, Christchurch
Mark Mulholland, Darfield
Bryce Murray, Greta Valley
Lex Peddie, Waikari
Richard Perkins, Darfield
Kim Ridgen, Christchurch
Willie Ritchie, Geraldine
Anne Rogers, Rangiora
Graham Sidey, Blenheim
Andrew Stokes, Oxford

OPERATIONS TEAM

Dugald Thomas
Park Operations Manager

Nigel Allan,
Groundsman

OFFICE

Canterbury Agricultural Park,
102 Curletts Road, Christchurch.
PO Box 9002, Tower Junction
Christchurch 8149.
Phone (03) 343 3033
Email info@theshow.co.nz
Web www.theshow.co.nz

BOARD OF DIRECTORS

Nicky Hutchinson, Canterbury A&P Association (ex-officio)
Richard Lemon, Canterbury A&P Association (ex-officio)
Colin Notley, Mitchell Notley & Associates Ltd (Director)
Richard Parkes, Canterbury A&P Association (ex-officio)
Ian Stevenson, Canterbury A&P Association (Director)
Ben Tohill, Commercial Lawyer (Chairman)
Nick Walls, Leech & Partners Ltd (Director)
Geoff Bone, TDM Events (ex-officio)

AUDITOR

KPMG

LEGAL ADVISORS

Duncan Cotterill
Cavell Leitch

EVENT AND ADMINISTRATION MANAGEMENT

TDM Events Ltd
Canterbury Agricultural Park,
102 Curletts Road, Christchurch.
PO Box 36361, Merivale,
Christchurch 8146.
Phone (03) 365 4203
Email info@tdmevents.co.nz
Web www.tdmevents.co.nz

Geoff Bone
Managing Director/Event Director

Helen Aitkenhead
Accountant

Kaylie Bradley
Sales Manager

Mel Hobson
Show Secretary

Nicola Henderson
Marketing Manager

Bindy Grace
Events Administration

SUB COMMITTEES

For the year ended 31 December 2014

Cattle Committee

Brent Chamberlain
Beverley Forrester
Peter Gilbert, Dairy Convenor
Chris Herbert, Beef Convenor
John McKerchar
Wayne McLaren
Anne Rogers, Alpaca Convenor
Andrew Stokes

Past Presidents: M Fleming, P Gardner,
T Jenkins, R Lemon, K McIntosh,

Co-opted: B Aldridge, G Climo, A Cox, R Driver,
B Fisher, C Flay, P Fleming, N Gilbert, P Hansen,
S Heddell, R James, C McIntosh, S O'Connell,
T Partridge, G Peddie, N Smith, J Stewart,
M Withers, P Worthington.

City Farmyard Committee

James Hartnell
Richard Parkes
Richard Perkins, Chairman

Dog Trial Committee

Bryce Murray, Chairman

Past Presidents: R Lemon, I Stevenson

Co-opted: P Binnie, J Butters, A Clark,
P Lankow, S Millar, K Pauling, G Petrie.

Horse Committee

Sally Goldsmith, Deputy Chairman/Isaac Convenor
Pam Grenside, Stable Office
Chris Harris
Nicky Hutchinson, Chairperson
Charlotte Lynch
Lex Peddie, Showjumping Convenor
Willie Ritchie
Nick Walls, Ringmaster
Jaime Winter

Past Presidents: J Grigg, R Lemon,
N Macfarlane, C Wright

Co-opted: A Acton-Adams, B Black, V Black,
P Cameron, J Hill, N James, M Lang, E May,
P McIlraith, A Read, M Rebeck, M Salkeld,
A Thomas.

Other Groups (Poultry, Pig, Llama, Dairy/ Boer Goat, Angora/Mohair)

Mark Mulholland, Chairman

Co-opted: D Bain (Poultry Convenor), J Bassett
(Boer Goat Convenor), L Dickson (Dairy Goats
Convenor), D Kelly, P Loughhead (Boer Goats
Convenor), N Macnab (Dairy Goats Convenor),
G McGiffert (Pig Convenor), R Robinson,
C Sundstrum (Angora/Mohair Convenor),
K Winter (Poultry Convenor)

Shearing Committee

David Carr
Kelvyn Scott, Chairman

Past Presidents: M Hartnell, R Lemon

Co-opted: D Brooker, G Carr, D Clark, T Coster,
J Dwyer, N Handley, D Morrison, J Price, B Pullin,
R Sampey, E Watson

Sheep Committee

Christine Beaton
Tim Black
Greg Burgess
Brent Chamberlain, Chairman
Graham Sidey, Vice Chairman

Past Presidents: C Abbott, R Lemon,
P Northcote, R Reid, I Robinson, I Stevenson
Co-opted: A Cox, C Dunnett, T Fleetwood,
BG Lang, G Letham, M McKenzie, M Stevenson,
D Wyllie

Breed Captains: G Abbott, W Boon, T Burrows,
D Butterick, J Campbell, M Copland, C
Drummond, S Ellis, I Evans, I Ford, L McEwan,
D Palmer, J Prouting, D Sidey, P Tait, J Winter.

Vintage Machinery Committee

Donald Wright, Chairman

Wood Chopping Committee

Anthony Gilsenan
Gordon Mannering
Gordon Smith

Wool and Fibre Committee

Tim Black, Chairman
David Carr
Anne Rogers

Past Presidents: B Anderson, R Lemon,
I Stevenson

Co-opted: B Allen, D Burridge, S Butterick,
S Dalzell, R Fuller, P McCusker, D McKay, N Stott,
C Sundstrum, J Winter.

Nominations and Resignations

OFFICERS OF THE ASSOCIATION

Nominations

The following nominations have been received for Officers of the Association for the ensuing year:

President: Nicky Hutchinson

Senior Vice-President: Warrick James

Junior Vice-President: Peter Gilbert

GENERAL COMMITTEE

Resignation

John McKerchar

Nominations

Three vacancies exist for the 23 seats on the General Committee. This is due to Peter Gilbert moving to Junior Vice-President, John McKerchar's resignation, and one more existing vacant seat. Nominations have been received for:

Keith Berry

Keith and his wife Ruth farm 300ha at Waipara Downs. They have had a small texel stud for the past 25 years. They also finish lambs, do dairy support and produce Waipara Downs wine from their vineyard.

Nominated Christine Beaton / Seconded PG Williams

Clyde MacIntosh

Clyde has been a co-opted member of the Canterbury A&P Association's cattle committee for a number of years. Clyde has two children with wife Rachel and they are in a farming partnership with Clyde's brother James, having taken over the family dairy farm from father Keith in Springston. Clyde is heavily involved with Friesian breeding and is a player/coach for Lincoln rugby club.

Nominated Peter Gilbert / Seconded Warrick James

Philip Worthington

Philip farms Lowline cattle and angora goats and grows small seeds for export on 230 acres near Rangiora. He has been a regular exhibitor at Canterbury, Northern (Rangiora), and Oxford shows for more than 20 years. On the Northern A & P committee and several of its sub-committees for all of that time, he has also been a co-opted member of the Canterbury A & P cattle committee for several years and is an R.A.S. Central Districts Councillor. He is also a councillor for the Australian-based Lowline breed association.

Nominated Warrick James / Seconded Peter Gilbert

BOARD OF DIRECTORS

Resignations

Ben Tothill retires by rotation and offers himself for re-election.

Nick walls retires by rotation and offers himself for re-election.

Directors' Fees

There is no proposed change to directors' fees in 2015.

Canterbury A&P Show Entries

	2014	2013	2012	2011	2010	2009*	2008*	2007*	2006*	2005	2004	2003	2002	2001	2000
Horse	3449	3032	3303	3224	3392	3595	3489	3411	3395	2697	2371	2292	2548	2868	1904
Cattle	636	698	801	702	770	877	732	834	962	451	380	406	468	759	358
Dog Trial	131	139	187	157	178	164	212	185	199	168	144	140	146	171	155
Sheep	1083	1059	1246	1063	975	1103	1111	1064	1181	983	1037	998	997	1199	1022
Angora Goat/Mohair Fleece	41	34	58	51	63	63	57	66	54	75	29	54	60	33	18
Wool/Fibre	125	121	121	185	122	179	146	141	135	108	108	157	125	153	203
Pig	2	1	2	1	0	11	12	13	5	39	46	47	39	47	37
Dairy Goat	35	65	83	55	31	75	50	61	40	41	33	22	17	18	-
Boer Goat	90	83	85	84	97	88	91	86	56	-	-	-	-	-	-
Machinery	15	17	24	15	15	16	17	24	16	17	20	12	14	8	10
Alpacas	245	237	239	286	266	283	326	243	316	222	153	133	107	97	-
Llamas	107	101	74	90	101	141	116	78	57	49	48	32	-	10	-
Shearing	101	120	132	136	116	125	107	129	121	136	89	69	37	-	-
Poultry	63	85	83	109	137	152	173	177	174	74	7	-	-	-	-
Woodchopping	102	95	105	105	110	120	122	110	98	90	50	45	45	-	-
Wine	378	429	310	408	377	473	496	365	271	248	214	85	-	-	-
Mint Lamb	80	83	78	48	85	72	60	85	-	-	-	-	-	-	-
Young Auctioneers	8	8	7	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	6682	6407	6981	6717	6875	7584	7366	7161	7098	5487	4775	4507	4647	5363	3707

* Royal Show

Awards and Feature Competitions



DAKINS AMBASSADOR OF THE YEAR

The 2014 Dakins Ambassador of the Year was awarded to Arnold van Asch.

Arnold has shown sheep and cattle at A&P Shows throughout the country for the last 46 years and is still showing South Devon cattle. Over the years Arnold has exhibited sheep or cattle at every Royal Show venue in both the North and South Islands. He has been a member of the Canterbury A&P Association for 45 years, having attended every Show during this time. Arnold has recently travelled to Royal Agricultural Shows in Australia and England where he enjoyed meeting and speaking with a large number of exhibitors and officials.

The Ambassador of the Year Award was created in 1989 to recognise the considerable contribution made by all exhibitors. Chairmen of principal sections nominate well-respected farmers or competitors that share the Association's ideals and focus, show continued loyalty to the A&P movement, and are likely to be good ambassadors for the Association.



SHOW LEGEND

The 2014 Show Legend was awarded to Kelvyn Scott.

Kelvyn has been actively involved on the shearing committee for 16 years, the last 10 years serving as Chairman.

In 2013 the committee made major changes and improvements to the shearing board at a cost of \$5000 for materials. Kelvyn volunteered to make over 40 gates for this project which was a very big contribution to the A&P Association.

Kelvyn and his company have also supplied the shearing machines for many years for the Canterbury A&P shearing competition.

Kelvyn and his wife Jill started the Children's Shearing activity at the Show in 2009 and every year hundreds of children get to learn about shearing by practicing on toy sheep.

He has frequently judged competitions throughout New Zealand and in 2006 he took part in judging the world championships in Australia.

He has worked tirelessly for the benefit of the A&P Association and is well deserving of this award.



MINT LAMB COMPETITION

The 2014 Mint Lamb Competition Taste Test Final took place in the Sheep Exhibitors Club on Wednesday 12 November. MC Jamie Mackay from The Farming Show kept the crowds entertained and award-winning chef Graham Hawkes prepared extra lamb for the audience to taste.

Mayfield farmer Paul Gardner took out the top spot with his Texel lamb being judged as the country's best lamb from paddock to plate. The winning drafter was Geoff Wright of Hazlett Rural Limited.



Lambs were judged on the hook at an Alliance plant for Best Overall Yield. The top four lambs in each class (dual purpose, dual purpose/cross terminal, composite/crossbred cross terminal and terminal) were selected as semi-finalists and sent to be Tender Tested at Lincoln University. Based on the result of the Tender Test, the top three lambs in each class were selected as finalists. All finalists were Taste Tested at the 2014 Canterbury A&P Show to decide the overall winner of the Mint Lamb Competition.

There was no entry fee for the competition; proceeds from the gift lambs will be credited to the Canterbury A&P Association to support the development of the Canterbury A&P Show.



HEARTLAND BANK YOUNG AUCTIONEERS COMPETITION

PGG Wrightson auctioneer, Cam Bray proved that persistence pays off when he won the Heartland Bank Young Auctioneers Competition held during the Show.

Eight auctioneers from throughout the country competed in the third year of the Competition, and Cam was pleased to take out the win after competing in all three years.

"It meant a lot to me to win the competition. Auctioneering is a big passion of mine and I hope the win leads to more opportunities."

HEARTLAND



Those opportunities will include travelling to the Sydney Royal Easter Show this year to watch the Australian Young Auctioneers Competition, thanks to Heartland Bank. Cam also won a \$500 Swannndri clothing voucher, the New Zealand Stock and Station Agent Association Trophy and the Denis Hazlett Medal.

Cam said that he's impressed at how the level of competition has improved since the first year in 2012. "The competition has done great things for these young auctioneers, if anything it's shown the firms that these jokers are keen to work at it. The bar has risen every year, so it's working wonders."

INTERNATIONAL AROMATIC WINE COMPETITION

Lawson's Dry Hills Gewürztraminer 2013 was awarded the Supreme Champion Wine in Show Trophy for the International Aromatic Wine Competition during judging in October.

Barbara Lawson founded Lawson's Dry Hills in 1992 with her late husband Ross after growing grapes on their vineyard since 1980. Their first vintage included the Gewürztraminer grown on the winery vineyard on Alabama Road and was just fifteen tonnes of grapes. Other plantings soon followed and the company now produces a range of Marlborough wines and is run by Barbara and General Manager Sion Barnsley.

Chairman of Judges Terry Copeland was impressed by the quality of wines entered, and in particular the Gewürztraminer class as a whole.

Judges awarded seven section trophies and 290 medals including 31 gold medals, 88 silver and 173 bronze medals from 369 entries. All section trophy winners competed for the title of Supreme Champion Wine in Show.



YOUNG WINEMAKER OF THE YEAR

Patrick Newton from Mudbrick Winery was crowned as the first ever Riedel New Zealand Young Winemaker of the Year during a ceremony on Thursday 13 November.

Thirty-two year old Patrick entered the competition with a 2013 chardonnay, 2013 syrah and 2013 cabernet sauvignon and was judged the top young winemaker in New Zealand by a panel of experienced international wine judges. The judging took place in October alongside the existing International Aromatic Wine Competition.



Young Winemaker entrants had to be under 35 years of age and all entrants entered three wines that they felt best demonstrated the scope and breadth of their winemaking ability.



MORE FM TRADE EXHIBITOR OF THE YEAR

Winners of the 2014 MORE FM Trade Exhibitor of the Year awards were announced on the Wednesday evening of the Canterbury A&P Show at a presentation in the Continental Cafe; all exhibitors were invited to attend.

The Overall Winner, Urban Paving, received a prize package including a \$5000 radio advertising contract with Canterbury's MORE FM and a 12-month subscription to Country TV.



- Overall Winner: Urban Paving
- Best Presented Food & Wine NZ Pavilion Site: Ruahine Wines
- Best Presented Home & Garden Site: Kiwiwood
- Best Presented Indoor Trade Site: Pure Vitality NZ
- Best Presented Small Outdoor Trade Site: Cooper Tires
- Best Presented Medium Outdoor Trade Site: Urban Paving
- Best Presented Large Outdoor Trade Site: Class Harvest Centre Canterbury

Canterbury A&P Show Sponsors

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CHAMPION SPONSORS



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BLUE RIBBON SPONSORS

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COUNTRY
COMES TO
TOWN

The title is rendered in large, bold, blue letters. The word 'COUNTRY' is at the top, 'COMES TO' is in the middle, and 'TOWN' is at the bottom. The letter 'O' in 'TOWN' contains a silhouette of a tractor. Various farm animal silhouettes are scattered around the text: a cow and pig above 'COUNTRY', a sheep and llama to the right of 'COUNTRY', a horse and dog below 'TOWN', and a rooster inside the 'O' of 'COUNTRY'.



Canterbury Agricultural & Pastoral Association

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