District 112 - Northern New Zealand

Financial Statement for the year 1 July 2023 to 30 June 2024

The layout of this Financial Statement is in accordance with the Optional Template for applying Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Tier Three, provided by the Charities Commission.

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Part A Non-Financial Information

A1 Entity Information

Reporting Entity

The reporting entity is **Toastmasters International District 112.**
District 112 was established by Toastmasters International on the first of July 2018 by splitting it off from Toastmasters International District 72, which until that date had covered all of New Zealand.

Affiliation and Liability:

Source is the Toastmasters International, District Administrative Bylaws (Article III).

(a) *With Toastmasters Clubs*

All member clubs in Toastmasters International in good standing within the boundaries of this District, and all such clubs organized hereafter, shall be affiliated with this District. However, this District shall have no liability to any third party for any debt or obligation of any club, nor shall any club have any liability to any third party for any debt or obligation of this District or any other component part of Toastmasters International.

(b) *With Toastmasters International*

This District is an integral part of Toastmasters International, a non-profit public benefit corporation, and, as an administrative unit of that corporation, its activities and affairs shall be managed, and its powers exercised, under the ultimate direction of the Board of Directors of Toastmasters International. This District is not an independent or autonomous legal entity. Because Toastmasters International is the exclusive owner of all the trade names, trademarks, service marks, emblems, insignia, and copyrights associated with the Toastmasters collective membership mark, no District has the authority to create a separate legal entity.

The boundaries of the District are New Zealand, north of the Wellington (local body) Region.

Toastmasters International was registered with the office of the Secretary of State of the State of California (USA) on 19th December 1932. It is a non-profit public benefit corporation and is not organized for the private gain of any person. It is organized under the Non-profit Public Benefit Corporation Law for charitable purposes.

Governing Documents

District 112 is governed (in descending order) by the Articles of Incorporation and Bylaws of Toastmasters International, the District Administration Bylaws and Toastmasters International Policies and Protocols, which are common to all Districts.

District 112 Procedures provide guidance where Toastmasters International policies or procedures are silent or vague. This defines District 112 traditions and unique aspects of our District culture. Details related to awards, trophies and other District traditions provide historical context and help preserve the richness of District 112 culture. No procedure of District 112 may conflict with these governing documents.

Registration Number

Toastmasters International District 112 does not have separate legal status in New Zealand. It is registered as a charity with the Department of Internal Affairs – Charitable Services. The official Registration Number is CC55508

Entity Mission

The mission of the District as stated in the District 112 Procedures is

DP 1 DISTRICT OBJECTIVE

The District Mission as defined by Toastmasters International is: *We build new clubs and support all clubs in achieving excellence.*

To improve the promotion of Toastmasters International within New Zealand, each year District 112 shall aim to achieve, using the District Success Plan, the minimum of Distinguished District.

District 112 covers a large geographical area and is committed, as much as practicable, to providing the benefits of Toastmasters to rural and urban areas and to ensuring that urban and rural members are enabled to take advantage of the communication and leadership opportunities in the District.

Entity Structure

Between the meetings of the District 112 Council in May and September, the District is administered by the District Executive Committee. This fifty-member committee, assisted by the District Parliamentarian and District Logistics Manager meets four times a year and consists of:

The District Director, The Programme Quality Director, and the Club Growth Directors, who are elected at the May Annual District Council.
The Public Relations Manager, Finance Manager and Administration Manager, who are appointed by the District Director elect.

The Immediate Past District Director.

These seven officers assisted by the District Parliamentarian and District Logistics Manager are referred to as the "Top Table" and are responsible for day-to-day operations of the District between meetings of the District Executive Committee. They may not exercise any of the powers, which the Governing Documents reserve to the District Executive Committee.

The Eight Division Directors. The District is divided into eight Divisions, each headed by a Division Director, who is elected by the May District Council Four of the Divisions contain five area, three of the Divisions have four Areas and one Division has three Areas.

The Thirty-Five Area Directors. The practice in District 112 is that the Area Directors are nominated by the District Director and approved by the District Council. Each area consists of between three and six clubs with the Area Directors. The role of the Area Directors is to support their assigned clubs and to be the primary communications conduit between the clubs and the District.

Sources of Cash and Resources.

At club level, members pay six monthly dues which contain the Toastmasters International portion (USD 45) and usually a portion to fund local club operations. The club remits the international portion to Toastmasters International. One quarter of the international dues received is allocated to fund District operations. These funds are held in an account at World Headquarters (Englewood, Colorado, USA) and Districts draw on these as required. District 112's practice is to draw down the funds into a US Dollar account at the BNZ and then transfer funds to our operating account as required.

The only other sources of income for District 112 are:

(i) Members payments for the basic registration and meals for the May District Conference, where an in person conference is held. The conference is always budgeted to break even.

(ii) District officers' partial contribution to the lunch during District Executive meetings, where these meetings are held in person.

(iii) Registrations for the District Awards Dinner held in September.

The District does not undertake any fundraising activities, other than seeking some sponsorship to allay the costs of the annual conference to members.

Volunteer Services

Except for the staff employed at the Toastmasters International World Headquarters in Englewood, (Denver) Colorado, USA; there are no other staff employed by Toastmasters International and the Organisation worldwide is totally run by volunteers.

Entities Reliance on Donated Goods or Services

Whilst the annual District Conference, if held in person, may receive some donated goods or services to reduce the costs on members attending, there are no material donations received for day-to-day operations. The District does reimburse expenditure by District officers for specified District events and travel.

Contact Details

Physical Address:

The District does not own or rent any real property. There is no physical address. The service for any documents is the residential address of either the current District Director or District Finance Manager.

Postal Address:

The postal address is 9 Waari Avenue, Sunnyvale, Auckland - 0612

Phone Number:

The current phone numbers are:

District Director	Richard Perkins	+64 21 028 54388
District Finance Manager	Warrick Brooks	+64 21 105 9531

Email:

District Director	districtdirector@d112tm.org.nz
District Finance Manager	financed112tm@gmail.com

Website:

The District website is	https://d112tm.org.nz
The District Facebook page is	https://www.facebook.com/d112toastmastersnz

A2 Statement of Service Performance, for the period 1 July 2023 to 30 June 2024

The Toastmaster's year runs from 1st July until 30th June. The outcomes are for the full year.
The Mission of District 112 is as specified on Page 2.

A2.1 Outcomes:

[1] Toastmasters International Performance Indicators.

Known as the "Distinguished District Program" these are common to all Districts and consist of two qualifying requirements and three performance measures.

To be considered for recognition, Districts must meet two qualifying requirements:

1. They must submit the Division and Area Directors Training Report to World Headquarters by September 30 showing that 85 percent of division and area directors were trained.
2. They must submit the District Success Plan to World Headquarters by September 30.

There are three categories, each with four achievement levels in the Distinguished District Program,

(a) Membership Payments. A membership payment is a payment received by Toastmasters International in respect of either a renewing member or a new member. The measure is the percentage increase for this year over the previous Toastmasters year.

The base number for District 112 in the 2023-2024 year is **4,557** Membership Payments	4,557
The goal for Distinguished District is an increase of 1.5%	4,625
The goal for Select Distinguished District is an increase of 3.0%	4,694
The goal for President's Distinguished District is an increase of 5.0%	4,785
The goal for Smedley Distinguished District is an increase of 8.0%	4,922

(b) Clubs in Good Standing. This is a Toastmasters Club where at least eight members' dues have been paid to Toastmasters International for the current bi-annual dues round. The measure is the percentage increase for this year over the previous Toastmasters year.

The base number for District 112 in the 2023-2024 year is **138** Clubs	138
The goal for Distinguished District is an increase of 1.5%	140
The goal for Select Distinguished District is an increase of 3.0%	142
The goal for President's Distinguished District is an increase of 5.0%	145
The goal for Smedley Distinguished District is an increase of 8.0%	149

(c) Distinguished Clubs. There is a Distinguished Club Program, consisting of ten goals (6 are educational, 2 are new members, 1 is Club officers trained and 1 is administrative. A club which achieves any five goals and meets the qualifying requirement of the lower of either having twenty members or a net growth of five over the previous year's membership is Distinguished.

The goal for Distinguished District is 40% of the District's clubs are distinguished.
The goal for Select Distinguished District is 45% of the District's clubs are distinguished.
The goal for President's Distinguished District is 50% of the District's clubs are distinguished.
The goal for Smedley Distinguished District is 55% of the District's clubs are distinguished.

NOTE:
A club cannot be distinguished until the dues for the April/September period have been paid to Toastmasters International.

[2] District 112 Performance Indicators.

The District Director, Program Quality Director and Club Growth Director compiled the District 112 Success plan, which was submitted to Toastmasters International. This contained the following additional performance indicators.

A table in the Outcomes section lists both these additional performance indicators and the outcomes halfway through the year.

A.2 **Outputs:**

Description and Quantification (to the extent practicable) of the Entity's Outputs:

[1] **Toastmasters International Performance Indicators.**

Performance Indicators	Status as at 30 June 2024
Submit the Division and Area Directors Training Report to World Headquarters by September 30 showing that 85 percent of division and area directors were trained.	Achieved
Submit the District Success Plan to World Headquarters by September 30	Achieved
Increase in Membership Payments Goal of 103% on last year	4,498 payments received to 30 June 2024 Less than the 4,626 required to be distinguished
Distinguished Clubs	49 Clubs. Less than the 56 required to be Distinguished

[2] **District 112 Performance Indicators.**

	Performance Indicators	Status as at 30 June 2024
	OUTCOMES	**OUTPUTS**
	Goals 1 & 2 Membership Payments and Club Growth	
a.	Submit the Division and Area Directors Training Report to WHQ by Sep 30 show that 85 percent of division and area directors were trained.	Achieved
b.	Submit the District Success Plan to WHQ by Sep 30.	Achieved
c.	Increase in Membership Payments Goal of 103% on last year, being 4,557 payments.	Not Achieved
d.	50 Distinguished clubs.	Not Achieved

[3] **Strategies**

a. **Education**

i.	Education awards monthly recognition for Level 1 (new), Triple Crowns, Level 5, DTM	Achieved some
ii.	Microlearning additional fun information to support member's learning	Not Achieved
iii.	Presentation Mastery Path – translation to Te Reo	Still in progress

b. **Enjoyment**

i.	Area Director Club visits value moments of true – complete early	Largely Achieved
ii.	Club Coach Program – workshop – invite to officers and clubs (recruit and supply)	Achieved some
iii.	President's Newsletter – Bi-Monthly – talking points for club business	Not Achieved

c. **Excelling**

i.	Welcome new members to D112 – new members pathway workshop – "getting started"	Achieved
ii.	Club Quality Team – workshops, webinars, individualised support as requested by clubs	Achieved
iii.	Monthly Marketing and communication plan – social media, advertising Google and YouTube	Achieved some
iv.	Marketing material – visitor booklets, division club details insert cards, social media posts	Achieved some
v.	Prospect club enquiries manged promptly – demonstration, sponsors and mentors identified	Achieved
vi.	Recognition of club anniversaries	Achieved some

Part B **Financial Information**

B1 **Statement of Financial Performance for The Year ended 30 June 2024**

"How was it funded?" and "What did it cost?"

		Current Year			Last Year
Note		**Actual**	**Budget**	**Variance**	**Actual (Jun2023)**
	REVENUE	NZD	NZD	NZD	NZD
1	Donations, fundraising and other similar revenue	$ -	$ -	$ -	$ -
2	Fees, subscriptions, and other revenue from Members	$ 95,091	$ 86,791	$ 8,301	$ 80,520
3	Revenue from providing goods or services	$ -	$ -	$ -	$ -
4	Interest, dividends, and other investment revenue	$ 889	$ -	$ -	$ -
5	Conference Revenue & Expenses	$ 41	$ 9	$ 32	$ -
6	Awards Revenue & Expenses	$ 261	$ -	$ 261	$ -
7	Other Revenue	$ 6,400	$ -	$ 6,400	$ 715
	TOTAL REVENUE	**$ 102,683**	**$ 86,800**	**$ 14,995**	**$ 81,235**
	EXPENSES				
8	Expenses related to public fundraising	$ -	$ -	$ -	$ -
9	Volunteer and employee related costs	$ -	$ -	$ -	$ -
10	Grants and Donations Made	$ -	$ -	$ -	$ -
11	Marketing Expenses	$ 189	$ 4,300	-$ 4,111	$ 4,926
12	Public Relations Expenses	$ 824	$ 6,000	-$ 5,176	$ 2,385
13	Education & Training Expenses	$ 4,005	$ 7,500	-$ 3,495	$ 5,933
14	Speech Contests	$ 1,519	$ 4,300	-$ 2,781	$ 5,230
15	Administration Expenses	$ 3,907	$ 3,345	$ 562	$ 7,196
16	Travel Expenses	$ 21,431	$ 19,900	$ 1,531	$ 10,272
17	Lodging Expenses	$ 12,561	$ 16,000	-$ 3,439	$ 7,546
18	Food and Meals	$ 9,154	$ 10,498	-$ 1,344	$ 335
19	Club Growth	$ 5,801	$ 4,000	$ 1,801	$ 124
20	Recognition	$ 8,738	$ 7,000	$ 1,738	$ 5,805
21	Toastmaster International Allocation	$ 3,984	$ 3,948	$ 36	
22	Other Expenses	$ 8,791	$ -	$ 8,791	
	TOTAL EXPENSES	$ 80,902	$ 86,791	-$ 5,889	$ 49,752
	Excess of Expenditure over Income	**$ 21,781**	**$ 9**	**$ 20,883**	**$ 31,483**

B2 **Statement of Financial Position as of 30 June 2024**

"What the entity owns?" and "What the entity owes?"

		Current Year		Last Year
		Actual		**Actual (Jun2023)**
ASSETS:		NZD		NZD
BNZ Operating Account_7000		$ 80,257		$ 33,373
BNZ Conference (Even Years) Account_7002		$ 240		$ 66
BNZ Conference (Odd Years) Account_7001		$ -		$ 2,274
BNZ US Dollar Account_8000	2024:USD1,235	$ 2,008	2023:USD1,313	$ 2,556
BNZ Debit Card_7003		$ 9,680		$ 4,366
BNZ Revenue Account_7004		$ -		$ 558
Cash held in New Zealand		$ 92,185		$ 43,193
District 112 Reserve Account		$ 28,099		$ 95,995
Less Minimum District Reserve Required at Year End **(Note 21)**		-$ 19,725		-$ 20,804
Cash held in the United States (NZ$ equivalent)		$ 8,374		$ 75,191
Total Available funds to the District		$ 100,559		$ 118,384
Prepayments / Conference deposits		$ -		$ -
Accounts Receivable				$ 6
GST Receivable				$ 1,862
Fixed Assets at Cost		$ 3,055		$ 1,063
Less Accumulated Depreciation		-$ 1,229		-$ 1,063

TOTAL ASSETS		**$ 102,385**		**$ 120,252**
LIABILITIES				
Accounts Payable and Accruals		$ -		$ 3,004
TOTAL LIABILITIES		$ -		$ 3,004
NET ASSETS - Financed by Accumulated Fund		**$ 102,385**		**$ 117,248**
All District 112 funds are the property of Toastmasters International				

B3 Schedule of Fixed Assets

There are no new fixed assets. Under Toastmasters International accounting policies only individual items with a cost exceeding US$ 500 are capitalised.

There are some other items which have a life expectancy of more than one year. Whilst they have not been capitalised (in accordance with TI Policies) These include banners, trophies and marketing flags/ billboards and are listed below as a record of other assets.

A structure is in place to keep track of those items which are expected to last for more than one accounting period. These include banners, trophies, and marketing flags/ billboards.

Schedule of District Assets (Nil Value)

Item	Division K	Division L	Division M	Division N
Toastmaster of the Year	1	1	1	1
Area Director the Year Trophy	1	1	1	1
International Speech Trophy	1	1	1	1
Evaluation Trophy	0	1	1	1
Table Topics Trophy	1	1	1	1
Humorous Trophy	1	1	1	1
TM Flags	3	3	1	3
Division Banner	2	1	0	1

Item	Division O	Division P	Division Q*	Division R
Toastmaster of the Year	1	1		0
Area Director the Year Trophy	1	1		1
Area Director the Year Plaque				
International Speech Trophy	1	1		1
Evaluation Trophy	1	1		1
Table Topics Trophy	1	1		1
Humorous Trophy	1	1		1
TM Flags		1		1
Division Banner				

* Existence not confirmed

*No response from Div Director

Item	Division 112
Warwick Lowndes Trophy for the Outstanding Division Director of the Year	1
Len Jury Trophy for the Outstanding Area Director of the Year	1
Chrissy Meyer Award for District Toastmaster of the Year	1
Laurel Francis Award for Club Coach of the Year	1
Murray Coutts Award for Outstanding Division	1
Kingsley Moody Award for Club Public Relations	1
O'Leary-Wightman Shield for Attendance	1
Gavel & Base	1
NZ Flag	3
USA Flag	1
Australian Flag	1
District Banners	3
District timing Lights	1
Audio equipment	Various

B4 Accounting Policies

Reporting Entity

The reporting entity is Toastmasters International District 112. (District 112).
Further information is contained in Section A1 above.

Basis Of Preparation:

District 112 applies the Public Benefit Entity Simple Format Reporting Accrual (Not for Profit) – Tier three, on the basis that it does not have public accountability and has total annual expenses equal to or less than NZ$2 million.
The template provided by the NZ Charities Commission has been followed in preparing this document.
All transactions in the performance report are reported in New Zealand Dollars using this accrual basis of accounting.

Goods and Services Tax

District 112 is registered for GST. Amounts shown above are exclusive of GST.

Comparative Figures:

This is the fourth year of the District's operation. Comparative figures are shown.

Income Tax

District 112 is a registered charity and has been exempted from Income tax.

Bank Accounts and Cash.

Under Toastmasters International Governing Documents all funds held in the District must be on call in a bank Account designated by the District Executive Committee. The bank designated is BNZ.
The District does not hold cash on hand and there was no undeposited funds as of 30 June 2024. (2023: Nil)

Revenue Recognition

With one exception, revenue is recognised when the District has a legal right to receive cash, either now or in the future. The expectation is that under Toastmasters International Accounting policies, member's pre-registration for the annual District Conference is recognised in the month of the conference.

Disbursements:

Disbursements are made in accordance with the requirements of Toastmasters International Governing Documents and the District 112 Procedures. A completed "District 112 Expense claim form" is required for all disbursements. There is a two-level approval process. In the first level, expenditure within a division is approved by the Division Director and expenditure by the conference committee is approved by the chair of that committee. In the second level, all expenditure is approved by the District Director and the District Finance Manager, unless the expenditure is by either of these two officers, in which case wither the Program Quality Director or the Club Growth Director approve the expenditure instead.

Audit:

District 112 has total expenditure under the NZ$ 550,000 thresholds specified under the Charities Act and does not require an audit. The financial reports from all 123 Districts are consolidated into the Toastmasters International financial statements which are independently audited.

The Toastmasters International Governing Documents do require an "audit", however this is not an audit in terms of recognised general accounting practice in New Zealand. It is a comprehensive review by three experienced members who are not current District 112 Officers. Their role is to examine every disbursement to verify that: it has supporting documentation, has been properly approved, and the disbursement is for an item permitted by Toastmasters International accounting policies. It is not a validation of the figures in this document.

Other Information is included in the notes below.

B5 Notes to the Accounts

	Current Year		Last Year
	Actual NZD	Budget NZD	Actual NZD
Note 1 Donations, fundraising and other similar revenue			
Donations from Clubs The district did not request any donations from clubs for this accounting period.	$ -	$ -	$ -
Note 2 Fees, subscriptions and other revenue from Members			
Membership Revenue (The budget for this area was set by WHQ.) There was no other income from members.	$ 95,091	$ 86,791	$ 80,520
Note 3 Revenue from providing goods or services District 112 does not provide goods and services which generate revenue for the District.	$ -	$ -	$ -
Note 4 Interest, dividends and other investment revenue			

The bulk of the District's funds are held at Toastmasters International and the District does not receive interest on these. Under Toastmasters Governing Documents, any funds held in the District must be on call in an approved bank.	$ 889	$ -	$ -
Note 5 Conference Revenue & Expenses			
Registration and Ticket Sales	$ 26,468	$ 16,317	$ 17,291
Expenses	$ 26,427	$ 16,308	-$ 15,458
Surplus/(Deficit)	**$ 41**	**$ 9**	**$ 1,833**
Accrual made to set aside funds to buy equipment	$ -		-$ 1,833
Total	**$ 41**	**$ 9**	**$ -**
Note 6 Awards Revenue & Expenses			
Awards Dinner - Ticket Sales	$ 3,290	$ -	$ 3,210
Expenses	$ 3,028	$ -	-$ 2,728
Surplus from Awards Night	$ 261	$ -	$ 482
Accrual made to set aside funds to buy equipment			-$ 482
	$ 261	$ -	$ -
Miscellaneous	$ -	$ -	$ -
Total	**$ 261**	**$ -**	**$ -**
Note 7 Other Revenue			
GST	$ 4,748	$ -	$ -
Miscellaneous	$ 1,652	$ -	$ 715
Total	**$ 6,400**	**$ -**	**$ 715**
Note 8 Expenses related to public fundraising The District did not engage in public fundraising.	$ -	$ -	$ -
Note 9 Volunteer and employee related costs The District has no employees. Whilst District officers were reimbursed for authorised expenditure incurred in relation to their role. Those costs are included in the relevant other expense lines	$ -	$ -	$ -
Note 10 Grants and Donations Made The Toastmasters International Governing Documents, forbid the District to make grants or donations to other organisations.	$ -	$ -	$ -
Note 11 Marketing Expenses			
Promotional Materials	$ 2,800	$ 750	$ -
Advertising	$ -	$ 750	$ 4,926
Total Marketing Expenses	**$ 2,800**	**$ 1,500**	**$ 4,926**
Note 12 Public Relations Expenses			
Promotional Material	$ 324	$ 5,100	$ 2,020
Promotional Expenses (Facebook etc.)	$ -	$ -	$ -
Printing	$ -	$ -	$ 365
Website Expenses	$ 485	$ 900	$ -
Advertising Expense	$ -	$ -	$ -
Postage & Shipping	$ 15	$ -	
Outside Contractors	$ -	$ -	$ -
Newsletter Expenses	$ -	$ -	$ -
Total Public Relations Expenses	**$ 824**	**$ 6,000**	**$ 2,385**
Note 13 Education & Training Expenses			
Training of District & Club Officers	$ -	$ -	$ 5,933
Badges & Pins	$ -	$ 1,500	
Supplies & Stationery	$ 201	$ -	$ -
Room Rentals	$ 3,051	$ 6,000	$ -
Transportation	$ 85	$ -	$ -
Audio Visual Expenses	$ 250	$ -	$ -
Equipment Purchase Expenses (Less than $500)	$ 227	$ -	$ -
Other	$ 192	$ -	$ -
	$ -		$ -
Total Education & Training	**$ 4,005**	**$ 7,500**	**$ 5,933**

Note 14 Speech Contests			
Awards	$ 110	$ -	
Venue	$ 1,225	$ 3,200	$ 3,502
Food	$ -	$ -	$ 478
Stationery	$ 184	$ -	$ 224
Printing	$ -	$ -	$ 146
Postage & Courier	$ -	$ -	$ 12
Audio Visual/Equipment Rental			$ 685
Miscellaneous	$ -	$ 1,100	$ 183
Total Speech Contest Expenses	**$ 1,519**	**$ 4,300**	**$ 5,230**
Note 15 Administration Expenses			
Bank Charges	$ 118	$ 345	$ 133
Postage & Courier	$ -	$ 100	$ -
Depreciation	$ 166	$ 250	$ 236
Venue Hire	$ -	$ -	$ -
Equipment Purchase (les than USD 500)	$ -	$ -	$ -
Stationery & Printing	$ -	$ 400	$ 55
Telephone	$ -	$ -	$ -
Website, Webinars, Zoom, Election Runner	$ 1,986	$ 1,125	$ 2,494
Gifts & Thank yous	$ -	$ -	$ -
Sympathy expenses	$ -	$ -	$ -
Miscellaneous Expenses	$ 1,638	$ 1,125	$ 44
TI Allocation	$ -	$ -	$ 4,234
Total Administration Expenses	**$ 3,907**	**$ 3,345**	**$ 7,196**
Note 16 Travel Expenses			
District Director	$ 1,075	$ 3,400	$ 2,288
Program Quality Director	$ 4,986	$ 1,400	$ 3,396
Club Growth Director	$ 1,632	$ 1,400	$ 2,404
Finance Manager	$ 261	$ 400	$ -
Public Relations Manager	$ -	$ 400	$ 70
Division Directors	$ 2,836	$ 9,915	$ 1,193
Area Directors	$ 8,750	$ 2,985	$ 794
Immediate Past District Director	$ 255	$ -	$ -
Regional Advisor	$ -	$ -	$ 127
Other Officer's Travel	$ 966	$ -	$ -
Key Note Speaker	$ 670	$ -	
Total Travel Expenses	**$ 21,431**	**$ 19,900**	**$ 10,272**
Note 17 Lodging			
Administration Manager	$ -	$ -	$ -
Public Relations Manager	$ -	$ -	$ -
Program Quality Director	$ 2,683	$ 5,000	$ 3,434
Club Growth Director	$ 4,573	$ 5,000	$ 238
District Director	$ 5,305	$ 6,000	$ 3,411
International Officer	$ -	$ -	$ -
Immediate Past District Director	$ -	$ -	$ -
Regional Advisor	$ -	$ -	$ -
Keynote Speaker	$ -	$ -	$ -
Area Director	$ -	$ -	$ -
Division Director	$ -	$ -	$ 463
Total Lodging Expenses	**$ 12,561**	**$ 16,000**	**$ 7,546**

Note 18 Food and Meals			
Area Director	$ 2,025	$ 1,800	$ -
Club Growth Director	$ 588	$ 1,683	$ 131
District Director	$ 3,617	$ 1,683	$ -
Division Director	$ 418	$ 3,650	$ 110
Program Quality Director	$ 602	$ 1,682	$ 94
Public Relations Manager	$ -	$ -	$ -
Admin Manager	$ -	$ -	$ -
Finance Manager	$ -	$ -	$ -
Immediate Past District Director	$ -	$ -	$ -

International Officer	$ -	$ -	$ -
Keynote Speaker	$ -	$ -	$ -
Regional Advisor	$ -	$ -	$ -
Other Members	$ 1,905	$ -	$ -
Total Food and Meals Expenses	**$ 9,154**	**$ 10,498**	**$ 335**
Note 19 Club Growth			
Building New Clubs	$ -	$ 750	$ -
Membership Growth	$ 2,800	$ 1,500	$ 352
Membership Retention	$ 70	$ 1,750	$ -
Equipment	$ -	$ -	$ 1,272
Other	$ 2,931	$ -	-$ 1,500
Total Club Growth Expenses	**$ 5,801**	**$ 4,000**	**$ 124**
Note 20 Recognition			
Member Recognition	$ -	$ -	$ 905
Area Recognition	$ 31	$ 1,600	$ 84
Division Recognition	$ 760	$ -	$ 2,456
District Recognition	$ 7,947	$ 5,400	$ 3,360
Club Recognition	$ -	$ -	$ -
Other	$ -	$ -	-$ 1,000
Total Recognition Expenses	**$ 8,738**	**$ 7,000**	**$ 5,805**
Note 21 Toastmasters Internation Allocation			
Toastmasters International Allocation	$ 3,984	$ 3,948	$ -
Other	$ -	$ -	$ -
Total Toastmasters Internation Allocation Expenses	**$ 3,984**	**$ 3,948**	**$ -**
Note 22 Other Expenses			
Postage & Courier	$ 64	$ -	$ -
Bank Charges	$ 11	$ -	$ -
Miscellaneous Expenses	$ 8,716	$ -	$ -
Total Other Expenses	**$ 8,791**	**$ -**	**$ -**

Note 23 Reserve Fund

Whilst funds are allocated to the District, each time a membership dues payment is made by a club, the bulk of the allocations occur as a result of the March and September six monthly renewal rounds. The District is entitled to the funds held in the District 112 reserve Fund at Toastmasters International, under the Toastmasters International Governing Documents a portion may not be used by the current District team, to ensure that the incoming District team in July has sufficient operating funds for the period July to September.

Note 24 Property, Plant and Equipment

The addition to Property, Plant, and Equipment during the year was the audio equipment purchased by the district. (Last year: nil).

Note 25 Accumulated Funds.

These are covered in Item B2 above.

Note 26 Commitments and Contingencies

There were no unexpired contractual commitments or contingencies at year-end. (Last year: Nil).

Note 27 Significant Grants and Donations with Conditions which have not been Recorded as a Liability

The District did not receive any significant grants or donations during the year. (Last year: Nil).

Note 28 Goods or Services Provided to the Entity in Kind

The District did not receive and goods or services in kind. One of the principles of Toastmasters International is that members, including officers, use their own resources in the fulfilment of their role. The Governing Documents specify what personal expenditure is reimbursable by the District.

Note 29 Related Party Transactions

There were no transactions involving related parties during the year. Toastmasters International has detailed policies regarding conflicts of interest and the District complies with these. (Last year: Same).

Note 30 Changes to Accounting Policies or Categorisations

There have been no changes made to accounting policies or income/expenditure categories during the year.

Note 31 Events After Balance Date (30 June 2024)

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Note 32 Ability to Continue Operating

There are no impediments to District 112 or Toastmasters International to continue operating.

Done
Done