

2022 Performance Report

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

Prepared by Chester Grey Chartered Accountants Limited

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Entity Information

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Te Pu-a-nga Maara

Entity Type and Legal Basis

Charitable Trust registered under the Charities Services.

Registration Number

CC59550

Entity's Purpose or Mission

Te Pu-a-nga Maara is a collective of Rangatahi Taiao Innovators, conceived through the shared aspirations of young environmental leaders from Makaurau Marae, Manurewa Marae and Papatuanuku Kokiri Marae. An intergenerational movement inspiring the restoration of tupuna matauranga and korero tuku iho to become the norm. Te Pu-a-nga Maara is a waka for change and innovation, realising the collective potential of nga mahi tiaki taiao.

Entity Structure

Set up under a Charitable Trust entity. Structure has been created with legacy planning in mind, has 9 trustees and 5 associate trustees (Youth leaders) who sit along side our trustees to learn how to govern an innovative organisation ensuring the youth voice is present and weaves through all areas of our organisation

Main Sources of Entity's Cash and Resources

The majority of our revenue was received from governmental contracts and grants.

Main Methods Used by Entity to Raise Funds

Various grants from Council, Maori entities and services provided.

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteers and donated goods does not play a big part in Te Pu-a-nga Maara. There are give back days where volunteers can come and join us, but that is more to share the mahi that we do and provide opportunities to reconnect to the environment

Physical Address

141R Robertson Road, Mangere East, Auckland, New Zealand, 2024

Postal Address

P O Box 73, Takanini, Auckland, New Zealand, 2245

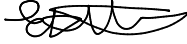
Approval of Performance Reports

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

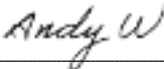
The Trustees are pleased to present the approved performance reports including the historical financial statements of Te Pu-a-nga Maara for year ended 30 June 2022.

APPROVED

Errin Henare 

Trustee

Date 13/04/2023.....

Xindi Wang 

Trustee

Date 14/04/2023.....

Statement of Service Performance

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Te Pu-a-nga Maara Mission is to Revive Kōrero tuku iho by Reconnecting people to place creating a movement of Taiao Regeneration. The 2021/22 year has seen a huge shift in the mahi that we have been able to undertake. Outcomes: During this time we were able to Revive - Produce a series of resources that drew on Ancestral knowledge to provide education tools to our communities that allowed them to reconnect to Te Taiao. Within in this space we have also started to apply ancestral knowledge into our Riparian work through planting to feed Taonga species and maintaining these spaces without toxic sprays. Within our Reconnect space we have grown the capacity of our back office support to enable us to support other Taiao Innovators to do the mahi they love doing. In the Regeneration space we have moved from 3 to 9 employees and now working in the Whenua (awa Rangers) - Planting, trapping, Plant Maintenance, seed collection and Moana Space (Waitiaki) - Water Quality monitoring of Te Puhinui applying a Te Ao Māori lens to regeneration.

21 OCT 2021-30
JUN 2022

Description and Quantification of the Entity's Outputs

QR Codes - Completion of 31 codes relating to the Maramataka	31
Te Hapai ō - FTE establishing and managing back office needs	2
Awa Rangers - Appointment of team members	4
Clearing and preparation of land for Riparian Planting in SQM	23,000
Tuhono ki Taiao - Matiti Summer Series resource boxes	350

Additional Output Measures

Supported 2 Rangatahi to create their own Enterprises who are now operating them as a business. Undertook many community engagement events that allowed business and community to see what was happening in their local environment. Formed strong relationships that will see the revitalisation of a localised Maramataka according to the local landscape. Have become an integral part of the Te Whakaoranga o te Puhinui Project through our ability to provide on the ground action. Through a Council project our Rangatahi created QR codes for each day to provide some basic information about the energy and best use of each day. This year has been a building moment year taking the aspirations of our Young people and finding the support to make them a reality.

Statement of Financial Performance

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

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

	21 OCT 2021-30 JUN 2022	NOTES
Revenue		
Donations, fundraising and other similar revenue	283,823	1
Revenue from providing goods or services	228,374	1
Total Revenue	512,197	
Expenses		
Volunteer and employee related costs	167,494	2
Costs related to providing goods or service	252,588	2
Grants and donations made	300	2
Other expenses	837	2
Total Expenses	421,219	
Surplus/(Deficit) for the Year	90,978	

This statement is to be read in conjunction with the Reviewer's Report and Notes and Statement of Accounting Policies which form part of the attached Financial Reports.

Statement of Financial Position

Te Pu-a-nga Maara As at 30 June 2022

'What the entity owns?' and 'What the entity owes?'

	30 JUN 2022	NOTES
Assets		
Current Assets		
Bank accounts and cash	191,282	3
Debtors and prepayments	20,014	3
Total Current Assets	211,296	
Non-Current Assets		
Property, Plant and Equipment	3,456	4
Total Non-Current Assets	3,456	
Total Assets	214,752	
Liabilities		
Current Liabilities		
Creditors and accrued expenses	100,215	5
Employee costs payable	18,369	5
Other current liabilities	5,190	5
Total Current Liabilities	123,774	
Total Liabilities	123,774	
Total Assets less Total Liabilities (Net Assets)	90,978	
Accumulated Funds		
Accumulated surpluses or (deficits)	90,978	6
Total Accumulated Funds	90,978	

This statement is to be read in conjunction with the Reviewer's Report and Notes and Statement of Accounting Policies which form part of the attached Financial Reports.

Statement of Cash Flows

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

'How the entity has received and used cash'

21 OCT 2021-30
JUN 2022

Cash Flows from Operating Activities

Donations, fundraising and other similar receipts	276,356
Receipts from providing goods or services	271,147
GST	(23,148)
Payments to suppliers and employees	(329,253)
Donations or grants paid	(150)
Total Cash Flows from Operating Activities	194,952

Cash Flows from Investing and Financing Activities

Payments to acquire property, plant and equipment	(3,670)
Total Cash Flows from Investing and Financing Activities	(3,670)

Net Increase/ (Decrease) in Cash 191,282

Cash Balances

Cash and cash equivalents at end of period	191,282
Net change in cash for period	191,282

This statement is to be read in conjunction with the Reviewer's Report and Notes and Statement of Accounting Policies which form part of the attached Financial Reports.

Statement of Accounting Policies

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Te Pu-a-nga Maara is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (Last year: N/A)

Employee Costs

Employee entitlements includes wages accrued and annual leave earned but not taken. Amounts are accrued at current pay rates.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less any accumulated depreciation and impairment losses.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Depreciation is provided on a diminishing value basis on all property, plant and equipment, at rates that will write off the assets to their estimated residual values. The depreciation rates and useful major classes of assets have been estimated as follows:

Account	Method	Rate
Computer Equipment	Diminishing Value	50%
Plant & Equipment	Diminishing Value	13% - 40%

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Interest received is recognised upon receipt.

Grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant. Grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

Donations (Koha) received are recorded as donations income when received.

Notes to the Performance Report

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022

21 OCT 2021-30
JUN 2022

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Grants

Foundation North	145,000
Manaaki Fund	90,000
Manurewa Local Board	25,000
Manurewa Marae	3,069
Total Grants	263,069

Other revenue

MSD - Covid	4,800
MSD Flexi Wages	11,520
Other Revenue	4,435
Total Other revenue	20,755

Total Donations, fundraising and other similar revenue 283,823

Revenue from providing goods or services

Auckland Council QR codes	39,500
Beautification Trust	210
Eke Panuku Development	20,000
ESales	1,731
Ministry for the Environment	3,500
Nga Kaitiaki O Ihumatao Charitable Trust	3,388
Programme Deliveries	2,600
Puhinui (TWPM)	142,070
The Pride Project	13,875
Toi Mata Foundation	1,500
Total Revenue from providing goods or services	228,374

21 OCT 2021-30
JUN 2022

2. Analysis of Expenses

Volunteer and employee related costs

Holiday Pay	10,544
KiwiSaver Employer Contributions	2,997
Wages	152,977
Travel - National	976
Total Volunteer and employee related costs	167,494

Costs related to providing goods or services

Awa Rangers - Materials	887
Bank Fees	85
Cleaning	73

Contractors	6,013
Delivery Kai	1,281
Delivery Resources	426
Equipment Awa Rangers	4,176
Freight & Courier	752
General Expenses	417
Insurance	1,828
IT maintenance	9,405
IT- Site Domain	4,089
Kai	1,683
Kaikokiri - Te Amorangi	38,500
Kaikokiri- Te Hapai O	70,750
Manaaki Fund Project Expenses	60,688
Manurewa Awa Project Expenses	9,632
Motor Vehicle Lease (Awa Rangers)	6,449
Office Expenses	800
Petrol Vouchers (Awa Rangers)	2,156
Petty Cash	100
Postage	148
PPE Awa Rangers	6,298
Printing & Stationery	602
Printing Resources	5,148
Resources Production	5,901
Staff Well-being	3,570
Storage (Awa Rangers)	1,527
Subscription Apps	1,839
Subscriptions	551
Training	1,995
Training - Awa Rangers	109
Travel - Petrol Vouchers	248
Vehicle Maintenance Awa Rangers	885
Wananga	3,144
Website Merchandise	435
Total Costs related to providing goods or services	252,588

Grants and donations made

Koha	300
Total Grants and donations made	300

Other expenses

Consulting & Accounting	623
Depreciation	214
Total Other expenses	837

21 OCT 2021-30
JUN 2022**3. Analysis of Assets****Bank accounts and cash**

ASB Bank	191,282
Total Bank accounts and cash	191,282

Debtors and prepayments

Accounts Receivable	17,940
Prepayments	2,074
Total Debtors and prepayments	20,014

21 OCT 2021-30
JUN 2022**4. Property, Plant and Equipment****Plant and Equipment**

Plant & Equipment	2,890
Less Accumulated Depreciation on Plant & Equipment	(51)
Total Plant and Equipment	2,839

Computer Equipment

Computer Equipment	780
Less Accumulated Depreciation on Computer Equipment	(163)
Total Computer Equipment	618

Total Property, Plant and Equipment

3,456

21 OCT 2021-30
JUN 2022**5. Analysis of Liabilities****Creditors and accrued expenses**

Creditors	14,600
Funding Received in Advance - Puhinui (TWPM)	25,615
Grants Unused	60,000
Total Creditors and accrued expenses	100,215

Employee costs payable

Leave Liability	10,544
PAYE Payable	7,825
Total Employee costs payable	18,369

Other current liabilities

GST	5,190
Total Other current liabilities	5,190

21 OCT 2021-30
JUN 2022**6. Accumulated Funds**

Accumulated Funds	
Accumulated surpluses or (deficits)	90,978
Total Accumulated Funds	90,978

21 OCT 2021-30
JUN 2022**7. Commitments**

Commitments to lease or rent assets	
Motor Vehicle operating lease till Dec 2023	11,277
Total Commitments to lease or rent assets	11,277

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 (Last year: N/A).

21 OCT 2021-30
JUN 2022**9. Related Parties**

Payments	
Zara Motutere - Te Amorangi related expenses & fees paid	33,000
Kristine-anne Bishop - Te Hapaio/Te Amorangi related expenses & fees paid	35,000
Total Payments	68,000

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year: N/A).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Comparatives

There are no comparatives figures for the Trust, as this is the first year of operations.

Reviewers Report

Te Pu-a-nga Maara

For the period 21 October 2021 to 30 June 2022