

2024 Performance Report

Te Pu-a-nga Maara
For the year ended 30 June 2024

Prepared by Chester Grey Chartered Accountants Limited

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Entity Information

Te Pu-a-nga Maara For the year ended 30 June 2024

'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 6 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, Corporate 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 year ended 30 June 2024

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 2024.

APPROVED



Trustee

Date .. 18/11/24



Trustee

Date .. 19/11/24

Statement of Service Performance

Te Pu-a-nga Maara

For the year ended 30 June 2024

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

Description of Entity's Outcomes

Te Pu-a-nga Maara's mission is to revive Korero tuku iho by reconnecting people to place creating a movement of Taiao Regeneration.

The 2023/2024 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 – Share ancestral knowledge about Maramataka by aligning our mahi to the Maramataka including the give back days to the Taiao. The engagement of corporate groups in these days have been very successful in raising the awareness of human impacts on our environment. To Reconnect we have run wananga, and community events that have provided opportunities for communities to give back to the environment in partnership with other environmental groups. We have worked to regenerate the waters and banks of the Puhinui Awa. We have maintained and regenerated spaces utilising our ancestral learnings in planting, trapping, plant maintenance and seed collection with no use of toxic chemical sprays. TPNM led a community Wananga celebrating Te Maatahi o te Tau to help build the capabilities within our community to effectively run Matariki celebrations.

	2024	2023
Description and Quantification of the Entity's Outputs		
Te Hapa i o - FTE establishing and managing backoffice needs	3	-
Awa Rangers - Appointment of team members	10	-
Clearing and preparation of land for planting in sqm	74,913	17,000
Foundational Training	42	-
Planting of native plants utilising a Te Ao Maori viewpoint (plants)	17,000	20,000
Community and corporate giveback days (events run)	17	21
Participants in giveback days (participants)	1,000	840
Participants in Te Maatahi o te Tau mo te Manurewatanga (participants)	380	150
Updated Maramataka Resources (sets)	500	200
Pest trapping in sqm	74,913	17,000

Additional Output Measures

Additionally Te Pu-a-nga Maara has established a base on the Puhinui awa "Manu Tangi Ata", which is located on the Puhinui Awa and serves as a base for our rangers but also a hub for educational purposes and community events for the future aspirations of Te Pu-a-nga Maara. We officially started the regeneration of Matukutuureia, which has been a goal of Te Pu-a-nga Maara for the past 3 years. We were also the proud recipients of The Kumara Award 2024. Over this same time frame we have hosted both the Labour MP Arena Williams and the Minister of Conservation Minister Willow Prime.



Statement of Financial Performance

Te Pu-a-nga Maara

For the year ended 30 June 2024

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

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	537,999	350,163
Revenue from providing goods or services	1	625,407	453,510
Total Revenue		1,163,406	803,672
Expenses			
Volunteer and employee related costs	2	413,912	348,332
Costs related to providing goods or service	2	447,076	381,927
Grants and donations made	2	6,055	-
Other expenses	2	30,112	8,704
Total Expenses		897,154	738,962
Surplus/(Deficit) for the Year		266,252	64,710



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

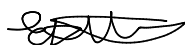
Statement of Financial Position

Te Pu-a-nga Maara
As at 30 June 2024

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

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Bank accounts and cash	3	866,678	428,144
Debtors and prepayments	3	4,584	61,885
Total Current Assets		871,262	490,029
Non-Current Assets			
Property, Plant and Equipment	4	142,263	104,467
Total Non-Current Assets		142,263	104,467
Total Assets		1,013,525	594,496
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	548,222	399,884
Employee costs payable	5	20,639	22,466
Other current liabilities	5	22,724	16,458
Total Current Liabilities		591,585	438,808
Total Liabilities		591,585	438,808
Total Assets less Total Liabilities (Net Assets)		421,940	155,688
Accumulated Funds			
Accumulated surpluses or (deficits)	6	421,940	155,688
Total Accumulated Funds		421,940	155,688

APPROVED



Trustee



Trustee

Date: 18/11/24

This statement is to be read in conjunction with the Auditor'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 year ended 30 June 2024

'How the entity has received and used cash'

	2024	2023
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	559,100	576,851
Receipts from providing goods or services	915,818	612,640
GST	(110,246)	(74,885)
Payments to suppliers and employees	(863,443)	(778,561)
Donations or grants paid	(6,023)	(150)
Total Cash Flows from Operating Activities	495,206	335,895
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	15,110
Payments to acquire property, plant and equipment	(56,673)	(116,227)
Cash Flows from Other Investing and Financing Activities	-	2,085
Total Cash Flows from Investing and Financing Activities	(56,673)	(99,033)
Net Increase/ (Decrease) in Cash	438,533	236,862
Cash Balances		
Cash and cash equivalents at beginning of period	428,144	191,282
Cash and cash equivalents at end of period	866,678	428,144
Net change in cash for period	438,533	236,862



This statement is to be read in conjunction with the Auditor'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 year ended 30 June 2024

'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	10% - 40%
Vehicle	Diminishing Value	20%



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 year ended 30 June 2024

2024

2023

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Grants

Department of Internal Affairs	203,095	-
Foundation North	187,411	108,192
MBIE	22,206	225,286
Total Grants	412,711	333,479

Other revenue

MSD Flexi Wages	99,130	480
Other Revenue	26,158	16,204
Total Other revenue	125,288	16,684

Total Donations, fundraising and other similar revenue	537,999	350,163
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Revenue from providing goods or services

Skycity	28,728	-
ARA Journey	-	18,750
Auckland Council	105,975	70,603
Beautification Trust	2,500	-
Eke Panuku Development	61,769	61,564
ESales	2,685	2,110
Ministry for the Environment	550	-
Programme Deliveries	18,450	3,301
Puhinui (TWPM)	391,100	284,660
The Pride Project	-	12,522
Toi Mauriora	13,650	-
Total Revenue from providing goods or services	625,407	453,510

2024

2023

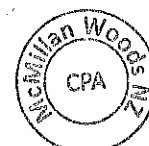
2. Analysis of Expenses

Volunteer and employee related costs

Holiday Pay	855	249
KiwiSaver Employer Contributions	7,397	6,497
Wages	403,456	336,298
Travel - National	2,204	5,288
Total Volunteer and employee related costs	413,912	348,332

Costs related to providing goods or services

ACC	2,016	-
Advertising	960	435
Awa Rangers - Materials	2,333	18,029
Cleaning	-	177



	2024	2023
Contractors	43,200	54,262
Consulting & Accounting	9,376	9,950
Delivery Kai	13,420	5,995
Delivery Resources	4,460	10,027
Equipment Awa Rangers	2,927	2,275
Equipment	5,176	1,548
Equipment Hireage	12,739	3,984
Freight & Courier	275	508
General Expenses	136	52
Insurance	7,733	4,804
IT maintenance	10,503	11,041
IT- Site Domain	6,878	6,878
Kai	5,797	3,498
Kaikokiri - Te Amorangi	16,793	58,750
Kaikokiri- Te Hapai O	142,600	99,467
Low value assets	-	500
Motor Vehicle Lease (Awa Rangers)	1,990	7,960
Office Expenses	3,918	2,843
Petrol Vouchers (Awa Rangers)	7,854	4,718
Plants Awa Rangers	1,409	-
Postage	461	157
PPE Awa Rangers	6,940	5,167
Printing & Stationery	48	498
Printing Resources	5,169	4,779
Rent	-	2,762
Repairs and Maintenance	12,376	398
Resources Production	8,251	24,329
Staff Well-being	4,658	6,799
Storage (Awa Rangers)	5,948	3,494
Subscription Apps	2,142	1,825
Telephone & Internet	1,244	416
Training	61,526	5,800
Training - Awa Rangers	1,683	2,495
Travel - Petrol Vouchers	2,689	3,846
Uniforms	8,477	2,362
Vehicle Maintenance	3,104	3,095
Vehicle Maintenance Awa Rangers	12,852	1,051
WaiTiaki	-	2,782
Wananga	6,970	2,093
Website Merchandise	43	77
Total Costs related to providing goods or services	447,076	381,927



	2024	2023
Grants and donations made		
Koha	6,055	-
Total Grants and donations made	6,055	-
Other expenses		
Audit Fees	9,000	3,000
Bank Fees	-	52
Depreciation	21,112	5,602
Penalties - IRD	-	50
Total Other expenses	30,112	8,704
	2024	2023

3. Analysis of Assets

Bank accounts and cash		
ASB Bank	666,178	428,144
Petty Cash Tin	500	-
ASB Bank Term Deposits	200,000	-
Total Bank accounts and cash	866,678	428,144
Debtors and prepayments		
Accounts Receivable	-	58,975
Prepayments	4,584	2,910
Total Debtors and prepayments	4,584	61,885
	2024	2023

4. Property, Plant and Equipment

Motor Vehicles		
Vehicle	40,974	13,043
Less Accumulated Depreciation on Motor Vehicles	(7,065)	(1,522)
Total Motor Vehicles	33,909	11,522
Plant and Equipment		
Plant & Equipment	123,939	94,860
Less Accumulated Depreciation on Plant & Equipment	(17,526)	(3,423)
Total Plant and Equipment	106,413	91,437
Computer Equipment		
Computer Equipment	4,278	2,379
Less Accumulated Depreciation on Computer Equipment	(2,337)	(871)
Total Computer Equipment	1,941	1,508
Total Property, Plant and Equipment	142,263	104,467



	2024	2023
5. Analysis of Liabilities		
Creditors and accrued expenses		
Accruals	19,361	-
Creditors	31,384	1,515
Funding Received in Advance - Puhinui (TWPM)	41,960	41,185
Funding Received in Advance - MBIE	125,000	-
Grants Unused	330,518	357,184
Total Creditors and accrued expenses	548,222	399,884
Employee costs payable		
Leave Liability	11,648	10,793
PAYE Payable	8,991	11,674
Total Employee costs payable	20,639	22,466
Other current liabilities		
Credit Card	578	-
GST	22,145	16,458
Total Other current liabilities	22,724	16,458
	2024	2023

6. Accumulated Funds

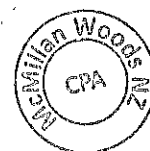
	2024	2023
Accumulated Funds		
Opening Balance	155,688	90,978
Accumulated surpluses or (deficits)	266,252	64,710
Total Accumulated Funds	421,940	155,688
	2024	2023

7. Commitments

	2024	2023
Commitments to lease or rent assets		
Motor Vehicle operating lease till Dec 2023	-	3,317
Total Commitments to lease or rent assets	-	3,317
	2024	2023

8. Related Parties

	2024	2023
Payments		
Te Amorangi related expenses and fee paid to a trustee	13,990	-
Te Amorangi related expenses, fee and wages paid to an ex trustee	40,651	58,500
Te Hapalo / Te Amorangi related expenses and fee paid to an entity related to a trustee	144,100	58,500
Wages paid to a trustee	3,300	-
Contract fee paid to a trustee	500	-
Koha paid to family member of trustees	600	-



	2024	2023
Wages paid to 3 staffs who are the family member of the trustees	91,840	99,375
Total Payments	294,981	216,375

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 (Last year: N/A).

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: \$0).

11. Ability to Continue Operating

The entity is reliant on continued funding from its funders and committee are comfortable with cashflow position for next 12 months.

12. Audit

These Performance Report have been audited by a third-party auditor.

Please refer to their Auditor’s Report.



INDEPENDENT AUDITOR'S REPORT

To the Trustees of Te Pu-a-nga Maara

Opinion

We have audited the accompanying performance report of Te Pu-a-nga Maara on pages 2 to 3 and pages 5 to 15, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30th June 2024, the statement of financial position as at 30th June 2024, the statement of accounting policies and other explanatory information.

In our opinion:

a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;

b) the performance report on pages 2 to 3 and pages 5 to 15 presents fairly, in all material respects:

- the entity information for the year ended 30th June 2024;
- the service performance for the year then ended; and
- the financial position of Te Pu-a-nga Maara as at 30th June 2024, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Te Pu-a-nga Maara in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Te Pu-a-nga Maara

Other Matter

The performance report of Te Pu-a-nga for the year ended 30th June 2023 were reviewed by another assurance practitioner who concluded that the Performance Report had been prepared in accordance with the Public Benefit Entity Simple Format Reporting-Accrual (Not-For- Profit) on 31st January 2024.

Restriction on Responsibility

This report is made solely to the Trustees as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

McMillan Woods NZ

Auckland

31st October 2024