

2025 Performance Report

Te Pu-a-nga Maara
For the year ended 30 June 2025

Prepared by Chester Grey Chartered Accountants Limited

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Entity Information

Te Pu-a-nga Maara

For the year ended 30 June 2025

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

Entity Governance Arrangements

Te Pu-a-nga Maara is governed by a Board of Trustees, which has appointed a Mana Whakahaere (Chief Executive Officer). Financial matters are first reviewed by the Finance Committee and subsequently presented to the Board by the Treasurer, in collaboration with Mana Whakahaere and the Board of Trustees.

Other entities controlled by the entity

Nil

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



Entity Information

Physical Address

5 Jack Conway Avenue, Manukau City Auckland

Postal Address

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



Approval of Performance Report

Te Pu-a-nga Maara

For the year ended 30 June 2025

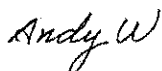
The Member are pleased to present the approved performance report including the historical financial statements of Te Pu-a-nga Maara for year ended 30 June 2025.

APPROVED



Trustee Errin Henare - Chairperson

Date 13/01/2026.....



Trustee Xindi Wang - Treasurer

Date 21/01/2026.....

Statement of Service Performance

Te Pu-a-nga Maara

For the year ended 30 June 2025

Description of medium to long term objectives

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 2024/2025 year has brought a significant shift in the mahi we have undertaken. Outcomes: During this period, we successfully revived and shared ancestral knowledge of the Maramataka, aligning our work with its principles, including our give-back days to the Taiao. Engaging corporate groups in these initiatives has been highly effective in raising awareness about human impacts on the environment. In our efforts to Reconnect, we hosted wananga and community events that provided opportunities for local communities to give back to the environment, working in partnership with other environmental organizations. We focused on regenerating the waters and banks of the Puhinui Awa, while maintaining and regenerating spaces through ancestral practices in planting, trapping, plant care, and seed collection—without the use of toxic chemical sprays. Additionally, Te Pu-a-nga Maara led a community Matariki celebration, aligning with the aspirations of Mana Whenua and promoting the importance of well-executed Matariki events within our community.

| | 2025 | 2024 |
|--|--------|--------|
| Description of key activities | | |
| Te Hapa I o - FTE establishing and managing backoffice needs | 7 | 3 |
| Awa Rangers - Appointment of team members | 10 | 10 |
| Clearing and preparation of land for planting in sqm | 21,555 | 74,913 |
| Foundational Training | 43 | 42 |
| Planting of native plants utilising a Te Ao Maori viewpoint (plants) | 17,141 | 17,000 |
| Community and corporate giveback days (events run) | 14 | 17 |
| Participants in giveback days (participants) | 937 | 1,000 |
| Participants in Te Maatahi o te Tau mo te Manurewatanga (participants) | 466 | 380 |
| Updated Maramataka Resources (sets) | 325 | 500 |
| Pest trapping in sqm | 20,028 | 74,913 |

Additional Information

Te Pu-a-nga Maara has established its base at Puhinui awa "Manu Tangi Ata," located on the Puhinui River. This site not only serves as a hub for our rangers but also for educational initiatives and community events that support the future aspirations of Te Pu-a-nga Maara. Over the past three years, we officially launched the regeneration of Matukuturua, a key goal for Te Pu-a-nga Maara. In addition, we began our rangahau Wai Ora Kainga Ora project, a three-year initiative running alongside seven other kainga across the motu. We also acquired a new site at Puukaki Urupaa and Crater, where 40 whanau members took part in our first giveback day. Our team focused on learning fencing techniques, and together, we built and repaired approximately 1,000 meters of fencing on the Puhinui Reserve, all in preparation for the 2025/2026 planting season.



Statement of Financial Performance

Te Pu-a-nga Maara

For the year ended 30 June 2025

| | NOTES | 2025 | 2024 |
|--|-------|------------------|------------------|
| Revenue | | | |
| General Grants | 1 | 59,950 | 28,728 |
| Government service delivery grants/contracts | 1 | 338,460 | 393,595 |
| Non-government service delivery grants/contracts | 1 | 701,079 | 610,610 |
| Other Revenue | 1 | 121,202 | 127,788 |
| Revenue from commercial activities | 1 | 19,503 | 2,685 |
| Interest, dividends and other investment revenue | 1 | 9,827 | - |
| Total Revenue | | 1,250,021 | 1,163,406 |
| Expenses | | | |
| Employee remuneration and other related expenses | 2 | 561,654 | 420,586 |
| Other expenses related to service delivery | 2 | 652,015 | 440,402 |
| Grants and donations paid | 2 | 1,677 | 6,055 |
| Other expenses | 2 | 45,483 | 30,112 |
| Total Expenses | | 1,260,830 | 897,154 |
| Surplus/(Deficit) for the Year | | (10,808) | 266,252 |



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 Performance Report.

Statement of Financial Position

Te Pu-a-nga Maara
As at 30 June 2025

| | NOTES | 30 JUN 2025 | 30 JUN 2024 |
|---|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and short-term deposits | 3 | 1,006,089 | 866,100 |
| Debtors and prepayments | 3 | 35,656 | 4,584 |
| Total Current Assets | | 1,041,745 | 870,683 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 4 | 135,275 | 142,263 |
| Total Non-Current Assets | | 135,275 | 142,263 |
| Total Assets | | 1,177,021 | 1,012,947 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 5 | 33,239 | 50,745 |
| Employee costs payable | 5 | 23,941 | 20,639 |
| Deferred Revenue | 10 | 676,553 | 497,478 |
| Other current liabilities | 5 | 32,156 | 22,145 |
| Total Current Liabilities | | 765,889 | 591,007 |
| Total Liabilities | | 765,889 | 591,007 |
| Total Assets less Total Liabilities (Net Assets) | | 411,132 | 421,940 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 6 | 411,132 | 421,940 |
| Total Accumulated Funds | | 411,132 | 421,940 |

APPROVED



Trustee

Date: 13/01/2026



Trustee Xindi Wang, Treasurer

Date: 21/01/2026



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 Performance Report.

Statement of Cash Flows
Te Pu-a-nga Maara
For the year ended 30 June 2025

| Account | 2025 | 2024 |
|---|--------------------|------------------|
| Cash Flows from Operating Activities | | |
| Operating receipts | | |
| General grants | 50,000 | 86,957 |
| Government service delivery grants/contracts | 329,900 | 694,524 |
| Non-government service delivery grants/contracts | 871,821 | 399,235 |
| Other cash received | 121,202 | 130,824 |
| Gross sales from commercial activities | 19,135 | 2,685 |
| Interest, dividends and other investment receipts | 9,827 | 0 |
| Total Operating receipts | 1,401,885 | 1,314,224 |
| Operating payments | | |
| Employee remuneration and other related payments | (566,213) | (414,553) |
| Other payments related to service delivery | (658,434) | (415,061) |
| Grants and donations paid | (2,077) | (5,655) |
| Other payments | (2,909) | 15,673 |
| Total Operating payments | (1,229,633) | (819,596) |
| Total Cash Flows from Operating Activities | 172,252 | 494,628 |
| Cash Flows from Other Activities | | |
| Cash payments | | |
| Payments to acquire property, plant and equipment | (31,762) | (56,673) |
| Total Cash payments | (31,762) | (56,673) |
| Total Cash Flows from Other Activities | (31,762) | (56,673) |
| Net Increase/(Decrease) In Cash | 140,490 | 437,955 |
| Bank Accounts and Cash | | |
| Opening cash | 866,100 | 428,144 |
| Net change in cash for period | 140,490 | 437,955 |
| Closing cash | 1,006,089 | 866,100 |



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 statement of Performance Report

Statement of Accounting Policies

Te Pu-a-nga Maara

For the year ended 30 June 2025

Basis of Preparation

The entity has elected to apply XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. 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

Te Pu-a-nga Maara changed its accounting policy from Public Benefit Entity Simple Format Report Standard (PBE SFR-A) to Tier 3 (NFP) Standard. This change was made in accordance with the Standard's mandatory date of 1 April 2024 specified by the External Reporting Board.

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 2025

| | 2025 | 2024 |
|---|------------------|------------------|
| 1. Analysis of Revenue | | |
| General Grants | | |
| Skycity | 59,950 | 28,728 |
| Total General Grants | 59,950 | 28,728 |
| Government service delivery grants/contracts | | |
| Auckland Council | 208,141 | 105,975 |
| Eke Panuku Development | 13,231 | 61,769 |
| Department of Internal Affairs | 40,132 | 203,095 |
| MBIE | 76,957 | 22,206 |
| Ministry for the Environment | - | 550 |
| Total Government service delivery grants/contracts | 338,460 | 393,595 |
| Non-government service delivery grants/contracts | | |
| Foundation North | 325,806 | 187,411 |
| Manurewa Marae | 81,716 | - |
| Puhinui (TWPM) | 250,931 | 391,100 |
| Purangakura | 10,609 | - |
| Tol Mauriora | 27,300 | 13,650 |
| Programme Deliveries | 4,717 | 18,450 |
| Total Non-government service delivery grants/contracts | 701,079 | 610,610 |
| Other revenue | | |
| Beautification Trust | (2,174) | 2,500 |
| MSD Flexi Wages | 109,565 | 99,130 |
| Other Revenue | 13,810 | 26,158 |
| Total Other revenue | 121,202 | 127,788 |
| Revenue from commercial activities | | |
| ESales | 19,503 | 2,685 |
| Total Revenue from commercial activities | 19,503 | 2,685 |
| Interest, dividends and other investment revenue | | |
| Interest Income | 9,827 | - |
| Total Interest, dividends and other investment revenue | 9,827 | - |
| Total Analysis of Revenue | 1,250,021 | 1,163,406 |



2025

2024

2. Analysis of Expenses**Employee remuneration and other related expenses**

| | | |
|---|----------------|----------------|
| ACC | 1,381 | 2,016 |
| Holiday Pay | 2,641 | 855 |
| KiwiSaver Employer Contributions | 11,348 | 7,397 |
| Salaries | 537,129 | 403,456 |
| Travel - National | 2,274 | 2,204 |
| Staff Well-being | 6,881 | 4,658 |
| Total Employee remuneration and other related expenses | 561,654 | 420,586 |

Other expenses related to service delivery

| | | |
|-----------------------------------|---------|---------|
| Advertising | 1,245 | 960 |
| Awa Rangers - Materials | 13,220 | 2,333 |
| Consulting & Accounting | 4,117 | 9,376 |
| Contractors | 90,503 | 43,200 |
| Delivery Kai | 16,491 | 13,420 |
| Delivery Resources | 3,433 | 4,460 |
| Equipment | 1,966 | 5,176 |
| Equipment Awa Rangers | 3,657 | 2,927 |
| Equipment Hireage | 12,025 | 12,739 |
| Freight & Courier | 410 | 275 |
| General Expenses | 227 | 136 |
| Insurance | 6,562 | 7,733 |
| IT maintenance | 13,008 | 10,503 |
| IT- Site Domain | 7,561 | 6,878 |
| Kal | 6,145 | 5,797 |
| Kaikokiri - Te Amorangi | 26,257 | 16,793 |
| Kaikokiri- Te Hapai O | 202,075 | 142,600 |
| Low value assets | 3,205 | - |
| Motor Vehicle Lease (Awa Rangers) | - | 1,990 |
| NIB Health Insurance | 13,782 | - |
| Office Expenses | 9,737 | 3,918 |
| Petrol Vouchers (Awa Rangers) | 9,272 | 7,854 |
| Plants Awa Rangers | 63,520 | 1,409 |
| Postage | 217 | 461 |
| PPE Awa Rangers | 7,251 | 6,940 |
| Printing & Stationery | 1,005 | 48 |
| Printing Resources | 6,771 | 5,169 |
| Rent | 23,142 | - |
| Repairs and Maintenance | 5,915 | 12,376 |
| Resources Production | 9,505 | 8,251 |
| Storage (Awa Rangers) | 8,337 | 5,948 |
| Subscription Apps | 2,534 | 2,142 |
| Subscriptions | 2,290 | - |



| | 2025 | 2024 |
|---|------------------|----------------|
| Telephone & Internet | - | 1,244 |
| Training/Wananga | 23,892 | 61,526 |
| Training - Awa Rangers | 5,911 | 1,683 |
| Travel - Petrol Vouchers | 562 | 2,689 |
| Uniforms | - | 8,477 |
| Vehicle Maintenance | 2,210 | 3,104 |
| Vehicle Maintenance Awa Rangers | 4,076 | 12,852 |
| Wananga | 27,199 | 6,970 |
| Website Merchandise | 12,779 | 43 |
| Total Other expenses related to service delivery | 652,015 | 440,402 |
| Grants and donations paid | | |
| Koha | 1,677 | 6,055 |
| Total Grants and donations paid | 1,677 | 6,055 |
| Other expenses | | |
| Audit Fees | 5,800 | 9,000 |
| Bank Fees | 64 | - |
| Depreciation | 24,033 | 21,112 |
| Loss on Disposal/Sale of Fixed Asset | 15,586 | - |
| Total Other expenses | 45,483 | 30,112 |
| Total Analysis of Expenses | 1,260,830 | 897,154 |
| | 2025 | 2024 |

3. Analysis of Assets

Cash and short-term deposits

| | | |
|---|------------------|----------------|
| ASB Bank | 854,905 | 666,178 |
| Petty Cash Tin | - | 500 |
| ASB Bank Term Deposits | 150,000 | 200,000 |
| Credit Card | 1,184 | (578) |
| Total Cash and short-term deposits | 1,006,089 | 866,100 |

Debtors and prepayments

| | | |
|--------------------------------------|---------------|--------------|
| Accounts Receivable | 31,293 | - |
| Prepayments | 4,363 | 4,584 |
| Total Debtors and prepayments | 35,656 | 4,584 |



4. Property, Plant and Equipment

2025

| Asset class | Opening carrying amount | Purchases | Disposals | Depreciation | Impairment | Revaluation movements | Closing carrying amount |
|--|-------------------------|---------------|---------------|---------------|------------|-----------------------|-------------------------|
| Computer Equipment | | | | | | | |
| Lenovo Thinkbook G1, i7, 16gb | 600 | 0 | 0 | 300 | 0 | 0 | 300 |
| Computer Equipment | 154 | 0 | 0 | 77 | 0 | 0 | 77 |
| HP Elite Book | 1,187 | 0 | 0 | 593 | 0 | 0 | 593 |
| HP Probook 460 G11 Intel Core Ultra 5 CPU Windows 11 | 0 | 3,060 | 0 | 765 | 0 | 0 | 2,295 |
| Native Digital - multiple items related to laptop | 0 | 1,060 | 0 | 398 | 0 | 0 | 663 |
| reMarkable 2 10.3" Paper Tablet with Marker Plus | 0 | 869 | 0 | 36 | 0 | 0 | 833 |
| reMarkable Paper Tablet | 0 | 954 | 0 | 477 | 0 | 0 | 477 |
| Total Computer Equipment | 1,941 | 5,943 | 0 | 2,646 | 0 | 0 | 5,238 |
| Office Equipment | | | | | | | |
| Native Digital (Samsung Galaxy A25, USB Charger, Glass Protector & Phone Case) | 0 | 631 | 0 | 158 | 0 | 0 | 473 |
| Speedy Signs | 0 | 1,260 | 0 | 189 | 0 | 0 | 1,071 |
| Total Office Equipment | 0 | 1,891 | 0 | 347 | 0 | 0 | 1,544 |
| Plant & Equipment | | | | | | | |
| Vulcan Trailers 7X4ft Covered | 0 | 2,085 | 0 | 417 | 0 | 0 | 1,668 |
| Battery AR2000 Pro Backpack | 1,229 | 0 | 0 | 491 | 0 | 0 | 737 |
| Blackhawk Gazebo | 3,358 | 0 | 0 | 1,343 | 0 | 0 | 2,015 |
| CCTV Cameras | 1,407 | 0 | 0 | 281 | 0 | 0 | 1,126 |
| Container Modification - BML 373 | 54,889 | 0 | 0 | 5,489 | 0 | 0 | 49,400 |
| Cordless Pole Pruner (Stihl Shop) | 0 | 917 | 0 | 89 | 0 | 0 | 828 |
| Grayson Masina Inv127 & 29 (Roof work container Shelter - Harbour Ridge Drive, Wiri) | 0 | 1,121 | 0 | 28 | 0 | 0 | 1,093 |
| Hotere Comms - Solar CCTV Kit | 3,250 | 0 | 0 | 650 | 0 | 0 | 2,600 |
| HSA 94 Battery Hedge-trimmer Kit | 1,862 | 0 | 0 | 745 | 0 | 0 | 1,117 |
| Mulcher Stihl Shop - Q20433 | 0 | 2,931 | 0 | 611 | 0 | 0 | 2,320 |
| Multikai Cooker | 0 | 999 | 0 | 22 | 0 | 0 | 977 |
| Petrol Clearing Saw (Stihl Shop) X2 | 0 | 3,391 | 0 | 404 | 0 | 0 | 2,987 |
| Real Star Technology - Security Cameras and recording hard drive | 0 | 990 | 0 | 396 | 0 | 0 | 594 |
| Shelter - Harbour Ridge Drive, Wiri | 23,027 | 0 | 0 | 2,303 | 0 | 0 | 20,724 |
| Solar Battery & Inverter (Inv10305) | 0 | 11,580 | 0 | 618 | 0 | 0 | 10,962 |
| Solar System Payment | 15,586 | 0 | 15,586 | 0 | 0 | 0 | 0 |
| Speaker and 3 Mics | 0 | 783 | 0 | 52 | 0 | 0 | 730 |
| Stihl - Brushcutter | 311 | 0 | 0 | 125 | 0 | 0 | 187 |
| Stihl - Earth Auger | 1,494 | 0 | 0 | 194 | 0 | 0 | 1,299 |
| Total Plant & Equipment | 106,413 | 24,797 | 15,586 | 14,258 | 0 | 0 | 101,366 |
| Vehicle | | | | | | | |



| | | | | | | | |
|--------------------------|----------------|---------------|---------------|---------------|----------|----------|----------------|
| 2006 Toyota Hiace EKD165 | 9,217 | 0 | 0 | 1,843 | 0 | 0 | 7,374 |
| 2020 LDV T60 MZF21 | 23,612 | 0 | 0 | 4,722 | 0 | 0 | 18,890 |
| Ute Graphics | 1,080 | 0 | 0 | 216 | 0 | 0 | 864 |
| Total Vehicle | 33,909 | 0 | 0 | 6,782 | 0 | 0 | 27,127 |
| Total | 142,263 | 32,631 | 15,586 | 24,033 | 0 | 0 | 135,275 |

2024

| Asset class | Opening carrying amount | Purchases | Disposals | Depreciation | Impairment | Revaluation movements | Closing carrying amount |
|-------------------------------------|-------------------------|---------------|-----------|---------------|------------|-----------------------|-------------------------|
| Computer Equipment | | | | | | | |
| Lenovo Thinkbook G1, i7, 16gb | 1,199 | 0 | 0 | 600 | 0 | 0 | 600 |
| Computer Equipment | 309 | 0 | 0 | 154 | 0 | 0 | 154 |
| HP Elite Book | 0 | 1,899 | 0 | 712 | 0 | 0 | 1,187 |
| Total Computer Equipment | 1,508 | 1,899 | 0 | 1,466 | 0 | 0 | 1,941 |
| Plant & Equipment | | | | | | | |
| Battery AR2000 Pro Backpack | 0 | 1,603 | 0 | 374 | 0 | 0 | 1,229 |
| Blackhawk Gazebo | 5,596 | 0 | 0 | 2,238 | 0 | 0 | 3,358 |
| CCTV Cameras | 0 | 1,624 | 0 | 217 | 0 | 0 | 1,407 |
| Container Modification - BML 373 | 60,988 | 0 | 0 | 6,099 | 0 | 0 | 54,889 |
| Hotere Comms - Solar CCTV Kit | 4,063 | 0 | 0 | 813 | 0 | 0 | 3,250 |
| HSA 94 Battery Hedgetrimmer Kit | 0 | 2,235 | 0 | 372 | 0 | 0 | 1,862 |
| Shelter - Harbour Ridge Drive, Wiri | 0 | 23,617 | 0 | 590 | 0 | 0 | 23,027 |
| Solar System Payment | 18,555 | 0 | 0 | 2,969 | 0 | 0 | 15,586 |
| Stihl - Brushcutter | 519 | 0 | 0 | 208 | 0 | 0 | 311 |
| Stihl - Earth Auger | 1,717 | 0 | 0 | 223 | 0 | 0 | 1,494 |
| Total Plant & Equipment | 91,437 | 29,078 | 0 | 14,103 | 0 | 0 | 106,413 |
| Vehicle | | | | | | | |
| 2006 Toyota Hiace EKD165 | 11,522 | 0 | 0 | 2,304 | 0 | 0 | 9,217 |
| 2020 LDV T60 MZF21 | 0 | 26,730 | 0 | 3,119 | 0 | 0 | 23,612 |
| Ute Graphics | 0 | 1,200 | 0 | 120 | 0 | 0 | 1,080 |
| Total Vehicle | 11,522 | 27,930 | 0 | 5,543 | 0 | 0 | 33,909 |
| Total | 104,467 | 58,908 | 0 | 21,112 | 0 | 0 | 142,263 |



| | 2025 | 2024 |
|---|---------------|---------------|
| 5. Analysis of Liabilities | | |
| Creditors and accrued expenses | | |
| Accruals | 6,900 | 19,361 |
| Creditors | 10,917 | 31,384 |
| Accounts Payable | 15,423 | - |
| Total Creditors and accrued expenses | 33,239 | 50,745 |
| Employee costs payable | | |
| Leave Liability | 14,288 | 11,648 |
| PAYE Payable | 9,653 | 8,991 |
| Total Employee costs payable | 23,941 | 20,639 |
| Other current liabilities | | |
| GST | 32,156 | 22,145 |
| Total Other current liabilities | 32,156 | 22,145 |
| | 2025 | 2024 |

6. Accumulated Funds

| | 2025 | 2024 |
|-------------------------------------|----------------|----------------|
| Accumulated Funds | | |
| Opening Balance | 421,940 | 155,688 |
| Accumulated surpluses or (deficits) | (10,808) | 266,252 |
| Total Accumulated Funds | 411,132 | 421,940 |
| | 2025 | 2024 |

7. Related party transactions

| 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 |
| Te Hapalo / Te Amorangi related expenses and fee paid to an entity related to a trustee | 214,100 | 144,100 |
| Wages paid to a trustee | - | 3,300 |
| Contract fee paid to a trustee | 7,949 | 500 |
| Contract fee paid to family member of trustees | 9,980 | - |
| Koha paid to family member of trustees | - | 600 |
| Wages paid to staff who are the family member of the trustees | 333,942 | 91,840 |
| Total Payments | 565,970 | 294,981 |



8. Commitments and Contingencies

| | | 2025 | 2024 |
|-------------------------------------|---------------------------------|-------|------|
| Commitments | Explanation and Training | | |
| Commitments to lease or rent assets | Office Lease Current | 8,000 | 0 |
| | Office Lease Non-current | 0 | 0 |

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (last year: Nil)

9. 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).

| <u>Account</u> | <u>2025</u> | <u>2024</u> |
|--------------------------------------|----------------|----------------|
| 10. Deferred Revenue | | |
| Funding Received in Advance - MBIE | 0 | 125,000 |
| Funding Received in Advance - Puhinu | 221,154 | 41,960 |
| Grants Unused | 455,399 | 330,518 |
| Total Deferred Revenue | 676,553 | 497,478 |

11. Ability to Continue Operating

The trust is reliant on continued support from its funders. The committee is confident of receiving this ongoing support and has adopted the going concern assumption, in the preparation of these performance

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 Members of Te Pu-a-nga Maara

Opinion

We have audited the accompanying performance report of Te Pu-a-nga Maara on page 2 and pages 6 to 18, 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 2025, the statement of financial position as at 30th June 2025, the statement of accounting policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 30th June 2025.
- the service performance for the year ended 30th June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Te Pu-a-nga Maara as at 30th June 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

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 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). 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.

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) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;

(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 the Tier 3 (NFP) Standard, 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

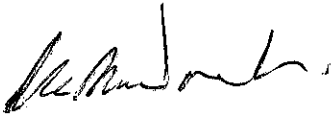
Our objectives are to obtain reasonable assurance about whether the Performance Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and NZ AS1 (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) and NZ AS1 (Revised), 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.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.

- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- 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.

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

21st January 2026