

2023 Performance Report

Te Pu-a-nga Maara

For the year ended 30 June 2023

Prepared by Chester Grey Chartered Accountants Limited

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Entity Information

Te Pu-a-nga Maara

For the year ended 30 June 2023

'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 year ended 30 June 2023

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 2023.

APPROVED



Errin Henare

Trustee Chairperson

Date 07/03/24



Xindi Wang
Treasurer

Trustee

Date 9 March 2024

Statement of Service Performance

Te Pu-a-nga Maara

For the year ended 30 June 2023

'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 2022/2023 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.

| | 2023 | 2022 |
|--|--------|--------|
| Description and Quantification of the Entity's Outputs | | |
| QR Codes - Completion of 31 codes relating to the Maramataka | - | 31 |
| Te Hapa i o - FTE establishing and managing backoffice needs | 3 | 2 |
| Awa Rangers - Appointment of team members | 10 | 4 |
| Clearing and preparation of land for planting in sqm | 17,000 | 23,000 |
| Tuhono Ki Taiao - Matiti Summer Series resource boxes | - | 350 |
| Planting of native plants utilising a Te Ao Maori viewpoint (plants) | 20,000 | - |
| Community and corporate giveback days (events run) | 21 | - |
| Participants in giveback days (participants) | 840 | - |
| Participants in Te Maatahi o te Tau mo te Manurewatanga (participants) | 150 | - |
| Updated Maramataka Resources (sets) | 500 | - |
| Pest trapping in sqm | 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.

Statement of Financial Performance

Te Pu-a-nga Maara

For the year ended 30 June 2023

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

| | NOTES | 2023 | 2022 |
|--|-------|---------|---------|
| Revenue | | | |
| Donations, fundraising and other similar revenue | 1 | 350,163 | 283,823 |
| Revenue from providing goods or services | 1 | 453,510 | 228,374 |
| Total Revenue | | 803,672 | 512,197 |
| Expenses | | | |
| Volunteer and employee related costs | 2 | 348,332 | 167,494 |
| Costs related to providing goods or service | 2 | 372,079 | 252,588 |
| Grants and donations made | 2 | - | 300 |
| Other expenses | 2 | 18,552 | 837 |
| Total Expenses | | 738,962 | 421,219 |
| Surplus/(Deficit) for the Year | | 64,710 | 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 2023

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

| | NOTES | 30 JUN 2023 | 30 JUN 2022 |
|---|-------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 428,144 | 191,282 |
| Debtors and prepayments | 3 | 61,885 | 20,014 |
| Total Current Assets | | 490,029 | 211,296 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 4 | 104,467 | 3,456 |
| Total Non-Current Assets | | 104,467 | 3,456 |
| Total Assets | | 594,496 | 214,752 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 5 | 399,884 | 100,215 |
| Employee costs payable | 5 | 22,466 | 18,369 |
| Other current liabilities | 5 | 16,458 | 5,190 |
| Total Current Liabilities | | 438,808 | 123,774 |
| Total Liabilities | | 438,808 | 123,774 |
| Total Assets less Total Liabilities (Net Assets) | | 155,688 | 90,978 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 6 | 155,688 | 90,978 |
| Total Accumulated Funds | | 155,688 | 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 year ended 30 June 2023

'How the entity has received and used cash'

| | 2023 | 2022 |
|---|----------------|----------------|
| Cash Flows from Operating Activities | | |
| Donations, fundraising and other similar receipts | 576,851 | 276,356 |
| Receipts from providing goods or services | 612,640 | 271,147 |
| GST | (74,885) | (23,148) |
| Payments to suppliers and employees | (778,561) | (329,253) |
| Donations or grants paid | (150) | (150) |
| Total Cash Flows from Operating Activities | 335,895 | 194,952 |
| Cash Flows from Investing and Financing Activities | | |
| Receipts from sale of property, plant and equipment | 15,110 | . |
| Payments to acquire property, plant and equipment | (116,227) | (3,670) |
| Cash Flows from Other Investing and Financing Activities | 2,085 | . |
| Total Cash Flows from Investing and Financing Activities | (99,033) | (3,670) |
| Net Increase/ (Decrease) in Cash | 236,862 | 191,282 |
| Cash Balances | | |
| Cash and cash equivalents at beginning of period | 191,282 | . |
| Cash and cash equivalents at end of period | 428,144 | 191,282 |
| Net change in cash for period | 236,862 | 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 year ended 30 June 2023

'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 2023

| | 2023 | 2022 |
|---|---------|---------|
| 1. Analysis of Revenue | | |
| <u>Donations, fundraising and other similar revenue</u> | | |
| Grants | | |
| Foundation North | 108,192 | 145,000 |
| Manaaki Fund | - | 90,000 |
| Manurewa Local Board | - | 25,000 |
| Manurewa Marae | - | 3,069 |
| MBIE | 225,286 | - |
| Total Grants | 333,479 | 263,069 |
| Other revenue | | |
| MSD - Covid | - | 4,800 |
| MSD Flexi Wages | 480 | 11,520 |
| Other Revenue | 16,204 | 4,435 |
| Total Other revenue | 16,684 | 20,755 |
| Total Donations, fundraising and other similar revenue | 350,163 | 283,823 |
| <u>Revenue from providing goods or services</u> | | |
| ARA Journey | 18,750 | - |
| Auckland Council | 70,603 | 39,500 |
| Beautification Trust | - | 210 |
| Eke Panuku Development | 61,564 | 20,000 |
| ESales | 2,110 | 1,731 |
| Ministry for the Environment | - | 3,500 |
| Nga Kaitiaki O Ihumatao Charitable Trust | - | 3,388 |
| Programme Deliveries | 3,301 | 2,600 |
| Puhinui (TWPM) | 284,660 | 142,070 |
| The Pride Project | 12,522 | 13,875 |
| Toi Mata Foundation | - | 1,500 |
| Total Revenue from providing goods or services | 453,510 | 228,374 |
| | 2023 | 2022 |
| 2. Analysis of Expenses | | |
| <u>Volunteer and employee related costs</u> | | |
| Holiday Pay | 249 | 10,544 |
| KiwiSaver Employer Contributions | 6,497 | 2,997 |
| Wages | 336,298 | 152,977 |
| Travel - National | 5,288 | 976 |
| Total Volunteer and employee related costs | 348,332 | 167,494 |
| <u>Costs related to providing goods or services</u> | | |
| Advertising | 435 | - |

| | 2023 | 2022 |
|-----------------------------------|--------|--------|
| Awa Rangers - Materials | 18,029 | 887 |
| Bank Fees | 52 | 85 |
| Cleaning | 177 | 73 |
| Contractors | 54,262 | 6,013 |
| Delivery Kai | 5,995 | 1,281 |
| Delivery Resources | 10,027 | 426 |
| Equipment Awa Rangers | 2,275 | 4,176 |
| Equipment | 1,548 | - |
| Equipment Hireage | 3,984 | - |
| Freight & Courier | 508 | 752 |
| General Expenses | 52 | 417 |
| Insurance | 4,804 | 1,828 |
| IT maintenance | 11,041 | 9,405 |
| IT- Site Domain | 6,878 | 4,089 |
| Kai | 3,498 | 1,683 |
| Kaikokiri - Te Amorangi | 58,750 | 38,500 |
| Kaikokiri- Te Hapai O | 99,467 | 70,750 |
| Low value assets | 500 | - |
| Manaaki Fund Project Expenses | - | 60,688 |
| Manurewa Awa Project Expenses | - | 9,632 |
| Motor Vehicle Lease (Awa Rangers) | 7,960 | 6,449 |
| Office Expenses | 2,843 | 800 |
| Penalties - IRD | 50 | - |
| Petrol Vouchers (Awa Rangers) | 4,718 | 2,156 |
| Petty Cash | - | 100 |
| Postage | 157 | 148 |
| PPE Awa Rangers | 5,167 | 6,298 |
| Printing & Stationery | 498 | 602 |
| Printing Resources | 4,779 | 5,148 |
| Rent | 2,762 | - |
| Repairs and Maintenance | 398 | - |
| Resources Production | 24,329 | 5,901 |
| Staff Well-being | 6,799 | 3,570 |
| Storage (Awa Rangers) | 3,494 | 1,527 |
| Subscription Apps | 1,825 | 1,839 |
| Subscriptions | - | 551 |
| Telephone & Internet | 416 | - |
| Training | 5,800 | 1,995 |
| Training - Awa Rangers | 2,495 | 109 |
| Travel - Petrol Vouchers | 3,846 | 248 |
| Uniforms | 2,362 | - |
| Vehicle Maintenance | 3,095 | - |
| Vehicle Maintenance Awa Rangers | 1,051 | 885 |
| WaīTiaki | 2,782 | - |
| Wananga | 2,093 | 3,144 |

| | 2023 | 2022 |
|--|---------|---------|
| Website Merchandise | 77 | 435 |
| Total Costs related to providing goods or services | 372,079 | 252,588 |
| Koha Grants and donations made | - | 300 |
| Total Grants and donations made | - | 300 |
| Other expenses | | |
| Consulting & Accounting | 12,950 | 623 |
| Depreciation | 5,602 | 214 |
| Total Other expenses | 18,552 | 837 |
| | 2023 | 2022 |

3. Analysis of Assets

| | 2023 | 2022 |
|-------------------------------|---------|---------|
| Bank accounts and cash | | |
| ASB Bank | 428,144 | 191,282 |
| Total Bank accounts and cash | 428,144 | 191,282 |
| Debtors and prepayments | | |
| Accounts Receivable | 58,975 | 17,940 |
| Prepayments | 2,910 | 2,074 |
| Total Debtors and prepayments | 61,885 | 20,014 |
| | 2023 | 2022 |

4. Property, Plant and Equipment

| | 2023 | 2022 |
|---|---------|-------|
| Motor Vehicles | | |
| Vehicle | 13,043 | - |
| Less Accumulated Depreciation on Motor Vehicles | (1,522) | - |
| Total Motor Vehicles | 11,522 | - |
| Plant and Equipment | | |
| Plant & Equipment | 94,860 | 2,890 |
| Less Accumulated Depreciation on Plant & Equipment | (3,423) | (51) |
| Total Plant and Equipment | 91,437 | 2,839 |
| Computer Equipment | | |
| Computer Equipment | 2,379 | 780 |
| Less Accumulated Depreciation on Computer Equipment | (871) | (163) |
| Total Computer Equipment | 1,508 | 618 |
| Total Property, Plant and Equipment | 104,467 | 3,456 |

| | 2023 | 2022 |
|--|----------------|----------------|
| 5. Analysis of Liabilities | | |
| Creditors and accrued expenses | | |
| Creditors | 1,515 | 14,600 |
| Funding Received in Advance - Puhinui (TWPM) | 41,185 | 25,615 |
| Grants Unused | 357,184 | 60,000 |
| Total Creditors and accrued expenses | 399,884 | 100,215 |
| Employee costs payable | | |
| Leave Liability | 10,793 | 10,544 |
| PAYE Payable | 11,674 | 7,825 |
| Total Employee costs payable | 22,466 | 18,369 |
| Other current liabilities | | |
| GST | 16,458 | 5,190 |
| Total Other current liabilities | 16,458 | 5,190 |
| | 2023 | 2022 |

6. Accumulated Funds

| | 2023 | 2022 |
|-------------------------------------|----------------|---------------|
| Accumulated Funds | | |
| Opening Balance | 90,978 | . |
| Accumulated surpluses or (deficits) | 64,710 | 90,978 |
| Total Accumulated Funds | 155,688 | 90,978 |
| | 2023 | 2022 |

7. Commitments

| | 2023 | 2022 |
|--|--------------|---------------|
| Commitments to lease or rent assets | | |
| Motor Vehicle operating lease till Dec 2023 | 3,317 | 11,277 |
| Total Commitments to lease or rent assets | 3,317 | 11,277 |

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2023 (Last year: N/A).

| | 2023 | 2022 |
|---|----------------|---------------|
| 9. Related Parties | | |
| Payments | | |
| Zara Motutere - Te Amorangi related expenses & fees paid | 58,500 | 33,000 |
| Kristine-anne Bishop - Te Hapaio/Te Amorangi related expenses & fees paid | 58,500 | 35,000 |
| Total Payments | 117,000 | 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: \$0).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees of Te Pu-a-nga Maara

We have reviewed the accompanying Performance Report of Te Pu-a-nga Maara, which comprises the Statement of Financial Position as at 30 June 2023, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

Trustees' Responsibility for the Performance Report

The Trustees are responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and 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.

The Trustees are also responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our conclusion thereon.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

Our conclusion on the performance report does not cover the other information (the entity information and statement of service performance) and we do not express any form of assurance conclusion thereon.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying performance report does not present fairly, in all material respects the financial position of Te Pu-a-nga Maara as at 30 June 2023, and of its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



JOLLY DUNCAN & WELLS

31 January 2024

Auckland

Partners

Brian Sheridan
Murray Wells

B.Com CA
B.Com CA CMA