

# Ātiawa ki Whakarongotai Charitable Trust

## Performance Report

For the year ended  
31 March 2020

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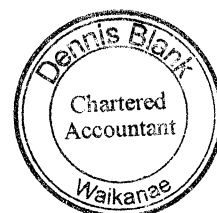
## Ātiawa ki Whakarongotai Charitable Trust

### Entity Information

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

For the year ended  
31 March 2020

Legal Name of Entity:*	Ātiawa ki Whakarongotai Charitable Trust
Type of Entity and Legal Basis (if any):*	Trust and Registered Charity
Registration Number:	CC45036
<b>Entity's Purpose or Mission: *</b> Ko Te Ātiawa no runga i te rangi Ko te toki te tangatanga i te ra Taringa mango, ko te kete nge Ue ha! Ue ha! Since 2005, this Trust has been the mandated body to speak on matters affecting the collective interest of Nga Uri o Te Ātiawa ki Kapiti. The Trust continues to develop its capability to provide support to Nga Uri o Te Ātiawa ki Kapiti on political, social, cultural, economic and environmental kaupapa.	
<b>Entity Structure: *</b> The current structure for Ātiawa ki Kapiti comprises the Trust, Ātiawa ki Whakarongotai Asset Holding Company Limited ("AKWL") and Wharekohu Fisheries Limited ("WFL"), both of which are 100% owned subsidiary companies of the Trust. This structure was effectively developed from the framework offered by the Maori Fisheries Act 2004. The current structure is one where the Trust is the ultimate owner/kaitiaki and governing body for all assets and activities of the Trust.	
<b>Main Sources of the Entity's Cash and Resources:*</b> The main source of income is through external contracts.	
<b>Main Methods Used by the Entity to Raise Funds:*</b> An annual grant from Ātiawa ki Whakarongotai Holdings Limited.	
<b>Entity's Reliance on Volunteers and Donated Goods or Services: *</b> The Trustees provide voluntary time in regards to the Trust, there is however an understanding that the Trustees are paid an honorarium based on hui attendance.	
<b>Contact details</b>	
Physical Address:	10 Parata Street Waikanae
Postal Address:	PO Box 509 Waikanae 5250
Phone/Fax:	04 293 1538
Email/Website:	<a href="http://teatiawakikipiti.co.nz/">http://teatiawakikipiti.co.nz/</a>
	Te Ātiawa ki Kapiti



## Ātiawa ki Whakarongotai Charitable Trust

### Statement of Service Performance

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

For the year ended  
31 March 2020

#### Description of the Entity's Outcomes\*:

The principles of Ātiawa ki Whakarongotai are guided by the words "He Kororia ki te Atua; He Maungarongo I te whenua: He whakaaro pai ki nga tangata katoa" and include:

- The preservation and protection of the spiritual well-being of the Members of Ātiawa ki Whakarongotai; and
- The preservation of the dignity and integrity of the Members of Ātiawa ki Whakarongotai; and
- The advancement of the Members of Ātiawa ki Whakarongotai through the development of their social, cultural, economic and educational aspirations through competent leadership and effective, efficient and totally accountable management of their commercial and non-commercial collective resources.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Last Year
<b>Manaakitanga</b> Promote and fund Rangatahi hui and initiatives (2 per year)	4	5
<b>Whanaungatanga</b> Increase registration database membership (25 per year) kotahitanga	50	41
<b>Kotahitanga</b> Increase recipients of our monthly email panui (25 per year)	24	17

#### Output Measures:

##### Manaakitanga

- Supported a Rangatahi hui and working held at Whakarongotai through the Whaia Te Manaaki project
- Successful funding application called E Tu Nga Rangatahi through the Kapiti District Council Maori Economic Development Fund
- Letters of support for ART scholarships for study at Te Wananga o Raukawa

##### Whanaungatanga

- Endorsed at registration committee meeting held November 2019

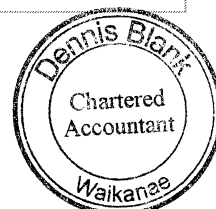
##### Kotahitanga

- Additional recipients added to e panui

#### Additional Notes:

As this financial year came to a close it is important to remember that our nation's preparedness and ability to respond to the Covid 19 pandemic response was in full swing. As an Iwi developing a pandemic response the Trust set out to ensure that providing our Iwi members the ability to express manaakitanga, kotahitanga and whanaungatanga through the Kia Haumarū Te Iwi was implemented successfully. Although we will report on full numbers in our next financial year we can mention that we were able to do the following:

- Virtual whanaungatanga by way of provision of online support and access to enable whanau in order to continue to practise karakia, waiata, kiwaha or just to be able to see other faces!
- Manaakitanga packages that included kai, hygiene goods, firewood, fresh fruit and veges, fish, rongoa packs and even fruit smoothies
- Kotahitanga Ātiawa ki Whakarongotai Charitable Trust collaborating with Hora Te Pai Health Services and the Asset Holding Company in order to develop and implement our pandemic response plan.



# Ātiawa ki Whakarongotai Charitable Trust

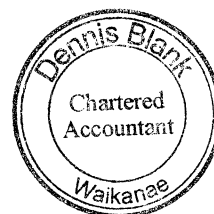
## Statement of Financial Performance

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

For the year ended

31 March 2020

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue*	1	28,600	52,280
Revenue from providing goods or services*	1	535,278	252,012
Interest, dividends and other investment revenue*	1	3,891	523
Other revenue	1	22,626	25,515
<b>Total Revenue*</b>		<b>590,395</b>	<b>330,330</b>
<b>Expenses</b>			
Volunteer and employee related costs*	2	80,619	44,776
Costs related to providing goods or services*	2	394,716	255,150
Grants and donations made*	2	993	6,350
Other expenses	2	1,742	2,304
<b>Total Expenses*</b>		<b>478,068</b>	<b>308,579</b>
<b>Surplus/(Deficit) for the Year*</b>		<b>112,327</b>	<b>21,750</b>



# Ātiawa ki Whakarongotai Charitable Trust

## Statement of Financial Position

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

As at  
31 March 2020

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*	3	224,234	155,719
Debtors and prepayments*	3	108,128	101,035
Investments	3	115,876	75,000
<b>Total Current Assets</b>		<b>448,237</b>	<b>331,753</b>
<b>Non-Current Assets</b>			
Property, plant and equipment*	4	831	1,662
<b>Total Non-Current Assets</b>		<b>831</b>	<b>1,662</b>
<b>Total Assets*</b>		<b>449,068</b>	<b>333,415</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses*	3	25,141	47,675
Employee costs payable*	3	4,973	-
Unused donations and grants with conditions*	3	64,098	43,212
<b>Total Current Liabilities</b>		<b>94,212</b>	<b>90,887</b>
<b>Total Liabilities*</b>		<b>94,212</b>	<b>90,887</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>354,856</b>	<b>242,529</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)*	5	354,856	242,529
<b>Total Accumulated Funds*</b>		<b>354,856</b>	<b>242,529</b>

This performance report has been approved by the Trustees, for and on behalf of Te Ātiawa ki Whakarongotai Charitable Trust:

Date: 14 August 2020.

Signature: *Kara Kearney*  
Name: Kara Kearney  
Position: Finance Officer

Date: 14 August 2020

Signature: *Cherie Seamark*  
Name: Cherie Seamark  
Position: Deputy Chair



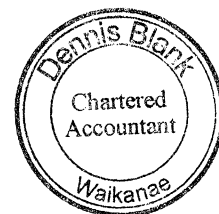
# Ātiawa ki Whakarongotai Charitable Trust

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2020

	Actual* This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts*	10,250	52,280
Receipts from providing goods or services*	587,328	303,198
Interest, dividends and other investment receipts*	3,054	523
Net GST	4,212	759
<b>Cash was applied to:</b>		
Payments to suppliers and employees*	488,160	290,064
Donations or grants paid*	7,293	550
<b>Net Cash Flows from Operating Activities*</b>	<b>109,391</b>	<b>66,146</b>
<b>Cash flows from Investing and Financing Activities*</b>		
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment*	-	688
Payments to purchase investments*	40,876	75,000
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>(40,876)</b>	<b>(75,688)</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>68,515</b>	<b>(9,542)</b>
<b>Opening Cash*</b>	<b>155,719</b>	<b>165,261</b>
<b>Closing Cash*</b>	<b>224,234</b>	<b>155,719</b>
<b>This is represented by:</b>		
Bank Accounts and Cash*	224,234	155,719





## Ātiawa ki Whakarongotai Charitable Trust

### Statement of Accounting Policies

"How did we do our accounting?"

For the year ended

31 March 2020

#### Basis of Preparation\*

Ātiawa ki Whakarongotai Charitable Trust 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 of 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)\*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST. In addition, the Trust received funding from Crown Forestry Rental Trust (CFRT). CFRT transactions do not contain GST due to CFRT not being required to account for GST as the nature of their activities, funding or reimbursing claimants their expenditure relating to the presentations and negotiations of claims before the Waitangi Tribunal, does not meet the definition of Goods and Services in Section 2 of the GST tax Act 1985. Funding received by claimants is by definition not subject to GST.

#### Income Tax

Ātiawa ki Whakarongotai Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

#### 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.

#### Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

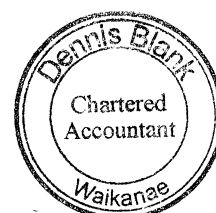
#### Plant and Equipment

Plant and Equipment are recorded at cost less accumulated depreciation. Assets are depreciated over their estimated useful lives on a diminishing value basis. The estimated useful lives of the assets are:

Office Equipment	2 years
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#### Changes in Accounting Policies\*

There have been no changes in accounting policies during the financial year (last year - nil)



**Ātiawa ki Whakarongotai Charitable Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

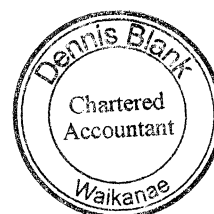
**Note 1 : Analysis of Revenue**

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Te Ātiawa ki Whakarongotai Holdings Limited	28,350	48,500
	Koha	250	1,780
	Te Puni Kōkiri	-	2,000
	<b>Total</b>	<b>28,600</b>	<b>52,280</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Crown Forestry Rental Trust	97,757	56,136
	Environmental Consultancy	91,626	15,525
	Greater Wellington Regional Council	45,390	73,825
	Health Research Grant	165,004	34,292
	Kapiti Coast District Council	57,413	43,365
	M2PP	53,512	16,668
	Other Revenue	24,576	12,200
	<b>Total</b>	<b>535,278</b>	<b>252,012</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	3,891	523
	<b>Total</b>	<b>3,891</b>	<b>523</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Other Revenue	22,626	25,515
	<b>Total</b>	<b>22,626</b>	<b>25,515</b>





# Ātiawa ki Whakarongotai Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2020

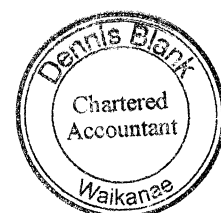
### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	ACC	81	103
	Honorarium	9,600	4,596
	Salaries and Wages including Kiwisaver	70,937	40,076
	<b>Total</b>	<b>80,619</b>	<b>44,776</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Administration Costs	44,296	26,562
	Consultancy	236,573	134,388
	Crown Forestry Rental Trust	97,757	56,136
	Other Contract Costs	16,090	38,064
	<b>Total</b>	<b>394,716</b>	<b>255,150</b>

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Koha	993	6,350
	<b>Total</b>	<b>993</b>	<b>6,350</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Audit Review Fee	900	1,043
	Depreciation	831	1,261
	Interest	11	-
	<b>Total</b>	<b>1,742</b>	<b>2,304</b>



# Ātiawa ki Whakarongotai Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2020

### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Petty Cash	255	255
	ANZ Cheque Account	95,749	64,119
	ANZ 02 Account	72,399	77,652
	ANZ 10 Account	19,937	9,564
	ANZ 29 Account	34,842	4,129
	ANZ 30 Account	1,052	-
	<b>Total</b>	<b>224,234</b>	<b>155,719</b>

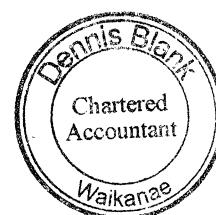
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	104,600	96,793
	Prepayments	2,220	3,931
	Withholding Tax	1,308	311
	<b>Total</b>	<b>108,128</b>	<b>101,035</b>

Asset Item	Analysis	This Year \$	Last Year \$
Investments	Short term deposits	115,876	75,000
	<b>Total</b>	<b>115,876</b>	<b>75,000</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	15,067	44,725
	Accrued expenses	6,220	1,400
	GST Payable	3,854	1,550
	<b>Total</b>	<b>25,141</b>	<b>47,675</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Leave Liability	4,973	-
	<b>Total</b>	<b>4,973</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income in advance	64,098	43,212
	<b>Total</b>	<b>64,098</b>	<b>43,212</b>



# Ātiawa ki Whakarongotai Charitable Trust

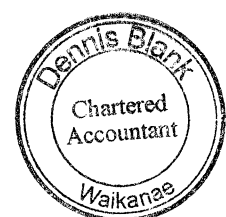
## Notes to the Performance Report

For the year ended  
31 March 2020

### Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales / Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	1,662	-	-	831	831
<b>Total</b>	<b>1,662</b>	<b>-</b>	<b>-</b>	<b>831</b>	<b>831</b>

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales / Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	2,235	688	-	1,261	1,662
<b>Total</b>	<b>2,235</b>	<b>688</b>	<b>-</b>	<b>1,261</b>	<b>1,662</b>



# Ātiawa ki Whakarongotai Charitable Trust

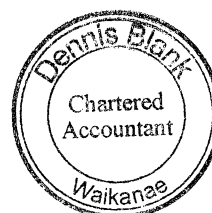
## Notes to the Performance Report

For the year ended  
31 March 2020

### Note 5: Accumulated Funds

This Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	242,529	242,529
Surplus/(Deficit)*	112,327	112,327
Closing Balance	354,856	354,856

Last Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	220,779	220,779
Surplus/(Deficit)*	21,750	21,750
Closing Balance	242,529	242,529



**Ātiawa ki Whakarongotai Charitable Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2020

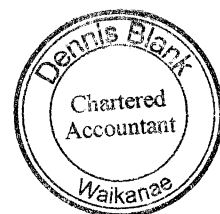
**Note 6 : Commitments and Contingencies**

**Commitments**

There are no commitments as at balance date (2019; nil )

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (2019; nil )



# Ātiawa ki Whakarongotai Charitable Trust

## Notes to the Performance Report

For the year ended  
31 March 2020

### Notes 7-10

#### Note 7: Other

##### Significant Grants and Donations with Conditions which have not been Recorded as a Liability\*

There are no significant grants or donations with conditions which have not been recorded as a liability.

##### Goods or Services Provided to the Entity in Kind\*

Description*	Amount*
Nil	Nil

##### Assets Used as Security for Liabilities\*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
Nil	Nil

#### Note 8: Assets Held on Behalf of Others\*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
Nil	Nil

#### Note 9: Related Party Transactions\*

##### Description of Related Party Relationship\*

C Seamark (Trustee) is a Director of Te Ātiawa ki Whakarongotai Holdings Limited. The Trust holds 100% of the shares in Te Ātiawa ki Whakarongotai Holdings Limited.

Te Ātiawa ki Whakarongotai Charitable Trust is the sole shareholder in Te Ātiawa ki Whakarongotai Holdings Limited and this a related party relationship in terms of the financial reporting standards.

Andre Baker is a Board member of the Trust (Chairperson) his daughter Dr Mahina-a-rangi Baker is contracted as the manager for the Taiao/Environmental all on normal business terms.

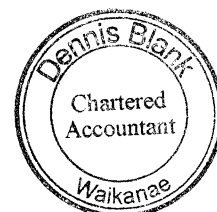
Andre Baker is a Board member of the Trust and is contracted to complete various work within the claims portfolio all on normal business terms.

Rawhiti Higgott is a Board member of the Trust and is contracted to complete various work on behalf of the Trust all on normal business terms.

Chris Gerretzen is a Board member of the Trust and is contracted to complete various work on behalf of the Trust all on normal business terms.

##### Note 10: Events After the Balance Date\*

The Covid-19 event has had a limited impact in the Performance report for the year ended 31 March 2020. However, a more noticeable impact may be apparent to the Performance for the coming year to 31 March 2021. (Last Year - Nil)



# **Te Atiawa ki Whakarongotai Charitable Trust**

## **Performance Report for the Year Ended 31 March, 2020**

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### **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

**To the Trustees and Kaitiaki of the Te Atiawa ki Whakarongotai Charitable Trust**

#### **Report on the Performance Report:**

I have reviewed the accompanying performance report of the Te Atiawa ki Whakarongotai Charitable Trust, which comprise the entity information, the statement of service performance, the statement of financial performance and the statement of cash flows for the year ended 31 March, 2020, the statement of financial position as at 31 March, 2020, and the statement of accounting policies and other explanatory information.

#### **The Responsibility of the Trustees for the Performance Report:**

The Trustees of the Te Atiawa ki Whakarongotai Charitable Trust are responsible for the preparation and fair presentation of the 31 March, 2020 annual performance report in accordance with the New Zealand Tier 3 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework and for such internal control as the Trustees determine is necessary to enable the presentation of the performance report that is free from material misstatement, whether due to fraud or error.

#### **The Assurance Practitioner's Responsibility:**

My responsibility is to express a conclusion on the annual performance report based on my review. I conducted my review in accordance with NZ SRE 2410 *Review of Financial Statements Performed by the Independent Auditor of the Entity*. NZ SRE 2410 requires me to conclude whether anything has come to my attention that causes me to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the New Zealand Tier 3 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework. As the auditor of the Te Atiawa ki Whakarongotai Charitable Trust, NZ SRE 2410 requires that I comply with the ethical requirements relevant to the audit of the annual financial statements.

A review of the annual performance report in accordance with NZ SRE 2410 is a limited assurance engagement. I will perform procedures, primarily consisting of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures, and other review procedures.

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

Other than in my capacity as assurance practitioner I have no other relationship with, or interests in, the Te Atiawa ki Whakarongotai Charitable Trust.



# **Te Atiawa ki Whakarongotai Charitable Trust**

## **Performance Report for the Year Ended 31 March, 2020**


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### **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

(continued)

#### ***Conclusion:***

Based on my review, nothing has come to my attention that causes me to believe that the annual performance report of the Te Atiawa ki Whakarongotai Charitable Trust do not present fairly, in all material respects, the financial position of the Trust as at 31 March, 2020 and of its financial performance and cash flows for the year ended on that date, In accordance with New Zealand Tier 3 Public Benefit Entity Simple Reporting – Accrual (Not-For-Profit) framework.



Dennis Blank CA  
Chartered Accountant  
14 August, 2020  
Waikanae

