



Friends of Mana Island



## Performance Report 2017

**Friends of Mana Island Statement of Service  
and Financial Performance in 2017**



**FRIENDS OF MANA ISLAND INC**  
**PERFORMANCE REPORT**  
**FOR THE YEAR ENDED 2017**

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*Cover photos by Christopher Stephens, Mana Island guided trip, January 2018*



## FRIENDS OF MANA ISLAND INC

### ENTITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2017

<b>Legal name</b>	Friends of Mana Island Incorporated ("FOMI")
<b>Type of entity</b>	Incorporated Society - Registration number 932457 Registered Charity - CC27290
<b>Purpose</b>	<p>FOMI was established for educational and charitable objects and purposes and, in particular, to:</p> <ol style="list-style-type: none"><li>Promote and enhance the scientific reserve on Mana Island and to ensure the continuance of the project to provide financial, material and physical support for the work on Mana Island.</li><li>Encourage and provide opportunities for persons and corporate bodies within New Zealand to take an active interest in all aspects of conservation on Mana Island.</li><li>Promote and heighten public awareness of the existence, role and activities of Friends of Mana Island.</li><li>Do all such things as are conducive or incidental to the attaining of the said objects or any of them.</li></ol>
<b>Governance</b>	FOMI is governed by an Executive Committee, comprised of the President, Vice-President, Treasurer, Secretary, and a Ngati Toa representative, plus four others all of whom are elected at the annual general meeting.
<b>Executive Committee</b>	<p>Brian Bell (President) Linda Kerkmeester (Vice President) Philippa Doig (Secretary) Dick Fernyhough (Treasurer) Jason Christensen John McKoy Philippa Sargent Dale Shirliff Nathan Te Rei (Ngati Toa Representative)</p> <p>In addition to the above, the Executive Committee has co-opted Darlene Adams as Membership Secretary.</p>
<b>Sources of cash and resources</b>	FOMI's activities are funded from membership subscriptions, donations, grants from commercial and philanthropic organisations, and interest received from its investments. FOMI relies on volunteers to assist with its various projects, input from the Department of Conservation, with whom it has a close working relationship, and Ngati Toa.
<b>Directory</b>	<p>Postal address: PO Box 54-101, Mana, Porirua 5247, New Zealand Website: <a href="http://www.manaisland.org.nz">www.manaisland.org.nz</a> Facebook: <a href="https://www.facebook.com/manaislandfriends/">www.facebook.com/manaislandfriends/</a></p>



**FRIENDS OF MANA ISLAND INC**  
**STATEMENT OF SERVICE PERFORMANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

## OUTCOMES

The three principal outcomes sought by FOMI are to:

1. Promote and enhance the scientific reserve on Mana Island and to ensure the continuance of the project to provide financial, material and physical support for the work on Mana Island.
2. Encourage and provide opportunities for persons and corporate bodies within New Zealand to take an active interest in all aspects of conservation on Mana Island.
3. Promote and heighten public awareness of the existence, role and activities of FOMI.

## OUTPUTS

Outputs achieved during 2017 included:

### *Fluttering shearwaters - monitoring and burrow maintenance*

- FOMI maintains a watching brief over the fluttering shearwater colony on Mana Island.
- In early January 2017, 13 fluttering shearwater chicks were banded on Mana Island before they fledged. This was a lower number than usual because periods of heavy rain flooded the birds' burrows and severely affected incubation.
- FOMI volunteers, with the help of the DOC ranger and bird scientists, monitored returning adult birds in July, August and later months.
- In late October, 37 pairs of fluttering shearwaters were recorded in burrows and incubating eggs.
- Maintenance of the birds' artificial burrows was carried out by FOMI volunteers in April and May. Burrow lids and trench/tunnel access were cleared of grass growth and rotting burrow components were replaced.



*A fluttering shearwater being returned to its burrow.*

### *Fernbird translocation*

- FOMI has been actively preparing for a translocation of fernbirds from Rotokare Scenic Reserve in Taranaki to Mana Island.
- This work in 2017 included commissioning a translocation proposal from Parker Conservation. FOMI contacted iwi and hapu in Taranaki and Porirua, as well as the Rotokare Scenic Reserve Trust, DOC Taranaki and South Taranaki District Council to seek support for the translocation.
- A report on a translocation from Rotokare to Pauatahanui Wildlife Reserve in Porirua noted success, with 25 adult birds rehomed to the reserve.
- FOMI executive members visited Rotokare in May to meet Trust members and see the fernbirds in their home ecosystem. FOMI also visited Pauatahanui to observe the birds in their new location.
- FOMI's proposed translocation of fernbirds is on hold until 2019, subject to the success of Pauatahanui's second translocation of 25 birds scheduled for 2018.

### *White-faced storm petrel translocation*

- This is a new FOMI project which secured funding from OMV New Zealand Ltd in 2016.
- In 2017 FOMI put considerable work into preparing for the first translocation to Mana Island of white-faced storm petrels.
- A proposal was submitted to DOC for scientific input in February, and a full draft in May.



- The proposed collection site changed from the Hauraki Gulf to the Chatham Islands, with support sought from the local DOC office, iwi and imi.
- Although a formal proposal from FOMI was submitted in October this was withdrawn in December as negotiations between DOC and the Chatham Islands iwi Ngati Mutunga were unable to be successfully concluded in time for the February 2018 field visit to take place.
- Agreement was reached with DOC for a FOMI trial field trip to proceed in February 2018, covering all facets except taking chicks.

### Gannet colony establishment

- The concrete gannet colony on Mana Island dates back to 1997 when it was set up to attract real gannets. In 2013 it was moved to its current location on the north-east corner of the island.
- In December 2017 the sound system used to lure gannets to the concrete colony was repositioned. This brought immediate results with three gannets joining the colony within days. However the previous sole occupant, named Nigel, died in January 2018, attracting substantial local and international media attention.



### Ngahere gecko monitoring

- The Ngahere (Forest) geckos on Mana Island are sourced from the GBC Winstone quarry in Belmont, Lower Hutt. They are considered to be at risk and declining in numbers, so Mana Island is a safe haven to translocate geckos affected by the quarry's expansion.
- During 2017 FOMI volunteers, who had been trained in lizard work, monitored the Ngahere gecko numbers on each of the work trips. Data was sent to EcoGecko Consultants and GBC Winstone Aggregates Limited.
- The number of gecko recorded was down during the colder months, however four were found on the November trip.
- In March, eight Ngahere geckos were released on Mana Island with FOMI taking part in the event.
- The gecko enclosure fence will be taken down in January 2018. Monitoring by FOMI volunteers will continue.
- Five new gecko monitoring leaders were trained this year. Ngati Toa volunteers attended three of the trips.



*The Ngahere gecko translocation in March was a special occasion with representatives from iwi, DOC and FOMI releasing the gecko.*

### Flax weevil trial

- Flax weevils are threatened flightless beetles that were translocated to Mana Island from Maud Island, in the Marlborough Sounds, in 2004 and 2006. On Mana they have proliferated to an unexpected extent and caused localised death of flaxes and habitat modification, thus threatening a rare lizard, the goldstripe gecko. Mana Island holds the single largest population of goldstripe gecko.
- Work is underway to determine why the weevils have thrived, focussing on natural control agents, whether flax plants from Maud Island have greater resistance than Mana Island flaxes, and the role of soil moisture in flax resistance to weevil damage.
- During the year more than 500 flax seedlings raised from Maud Island seeds were planted by FOMI volunteers on Mana Island, together with locally-sourced flaxes in specially marked plots. This trial will also assess the effects of slope and drainage on flax survival and weevil damage. Our thanks to Allflex for providing sponsorship support for this project.
- In addition, FOMI funded research into a naturally occurring fungus (a strain of *Beauveria pseudobassiana*). This fungus apparently controls the flax weevil population on Maud Island. It is on Mana Island, but only at sites where the weevils had already proliferated. FOMI is now considering trials to see whether the fungus can be used to inoculate soil around flaxes ahead of the spreading weevils, to reduce the damage they cause to plants on Mana.



### **Whitaker's Skinks pitfall trapping at Pukerua Bay**

- The Whitaker's Skink is a rare and endangered New Zealand species.
- The aim of pitfall trapping at Pukerua Bay, Porirua, is to begin a colony of Whitaker's Skinks on a predator-free island. Mana Island is not suitable, but the project provides valuable lizard handling and identification skills for volunteers working on the island. This work continued in 2017 with FOMI support.

### **Waikoko wetland enhancement**

- In 2017 FOMI prepared a proposal to enhance the Waikoko wetland on Mana Island. This is a key project for our 20th anniversary in 2018.
- The wetland is currently silting up and needs culvert maintenance, repair and some replanting to improve habitat for wetland birds and aquatic wildlife.
- The project seeks to improve the effective functioning of the wetland by clearing culverts and de-silting the ponds. It also seeks to enhance the visitor experience with a new pathway and bird-hide seating.
- A proposal has been submitted to DOC and Ngati Toa seeking their comment and approval to enable this work to be undertaken in 2018.

### **Working bees on Mana Island**

- Working bees are an important part of FOMI's programme of work. These trips comprise two days and two nights over a weekend, with a range of tasks to match the diverse groups of volunteers.
- During 2017 FOMI conducted eight work trips to Mana Island.
- Tasks in 2017 included light-welling of trees, seabird burrow maintenance, installing artificial sooty shearwater burrows, flax trial planting, tree planting, weeding and the installation of history information panels in the woolshed.
- WBC Winstones subsidised four trips, DOC subsidised four trips, and the funding was topped up by FOMI.
- There will need to be at least six work trips in 2018 to complete the tasks required.

### **Guided trips to Mana Island**

- Part of the reason for the existence of FOMI is to encourage visitors to share the experience of visiting the island and heighten public awareness of restoration efforts.
- FOMI's guided trips proved very popular in 2017 with most boatloads being full. Two trained volunteer guides accompany each trip with a maximum of 28 participants per trip. Knuckle Charters provide an efficient and professional service for transport to and from the island.
- FOMI conducted 17 guided trips to the island in 2017 (2016: 8), comprising 452 visitors (2016: 209) plus guides. A further 15 trips are planned from January to June 2018.
- In July FOMI started a 12-month survey of visitors on guided trips to measure FOMI's service and receive suggestions about any improvements. To date the comments have been very helpful and supportive.
- At the end of 2017 FOMI had 15 guides – 11 fully qualified and 4 in training. Eleven guides held current first-aid certificates and the remaining four will complete these in 2018.
- In June FOMI held a guide training session which provided an opportunity for the new guides to meet the rest of the team. Our thanks to Swazi for sponsoring the jackets worn by our guides.
- Visitors to Mana Island can now read more about its history when they arrive. At the November working bee a new display was mounted in the woolshed. The display panels date back to 2010 when Pataka Art + Museum had a Mana Island display based on a book by Bob Maysmor. The displays panels were moved to Mana Island to replace the old panels from 1990.



*New panels with historical information were installed by FOMI in the woolshed.*

### **Monitoring and information**

- FOMI's work to keep information about Mana Island and FOMI's activities up-to-date is ongoing. During 2017 FOMI progressed its information hub in Google Drive with the addition of minutes, historical documents and images.
- A review of Mana Island's Monitoring Plan has continued. Particular attention has been paid to developing a programme for monitoring bird relative abundance on Mana Island using the five-minute bird count technique.

- FOMI members have participated in NZ Landcare Trust citizen science workshops relating to restoration monitoring in other areas, freshwater monitoring techniques, techniques for monitoring plantings, and bird assessment methods.

### Publicity and promotion

- There was good public interest in Mana Island and FOMI's activities in 2017. FOMI's social media presence increased substantially during 2017, with a 62% increase in Facebook followers.
- FOMI had the opportunity to name two takahe chicks, and ran a competition on Facebook for this. There were 37 names suggested and the winning names were Moana and Kikorangi.
- The news media covered FOMI winning the Heritage and Environment Category for the Wellington Airport Regional Community Awards in Porirua at an awards ceremony at Pataka Art + Museum.
- At the end of 2017, FOMI launched a photo competition, the first activity in a series of special events to celebrate FOMI's 20th anniversary in 2018.



*Wellington Airport Regional Community Awards, Porirua awards night, with FOMI present and past executive.*

### Visitor/education/biosecurity centre proposal

- As was reported in last year's Performance Report, FOMI, in partnership with Plimmerton Rotary, looked at the feasibility of establishing a visitor/education/ biosecurity centre adjacent to the Paremata Bridge.
- The consultant engaged to advise on the project produced a report (29 March 2017) which recommended no further action be taken to develop the Centre at this time. The consultant's recommendation was accepted by FOMI's Executive Committee.

### Health and safety documentation

- Health and safety documents created earlier by FOMI were updated. Areas covered included work trips, guided trips, Pukerua Bay mustelid and pitfall trapping, night monitoring of lizards and birds, and bird translocations.

### Membership

- Paid-up membership of FOMI (as at 31 December 2017) was 150 members, a small increase on 133 members in 2016. (Refer Note 11 on page 12.)

### Volunteer hours

- For the year ended 30 June 2017 (DOC's financial year) FOMI contributed an estimated 4,398 volunteer hours (2016: 3,168 volunteer hours) as set out below.

	2016-17	2015-16
<b>Number of volunteers participating in FOMI activities</b>		
Existing volunteers	125	114
New volunteers	23	46
	<b>148</b>	<b>160</b>
<b>Number of hours contributed by volunteers</b>		
Existing volunteers	4,080	2,696
New volunteers	318	472
	<b>4,398</b>	<b>3,168</b>

**FRIENDS OF MANA ISLAND INC**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

<b><u>Revenue</u></b>	<b>Notes</b>	<b>\$</b>	<b>2017</b>	<b>\$</b>	<b>2016</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Subscriptions - renewals		2,207			2,435
- new members		<u>928</u>			<u>704</u>
			3,135		3,139
Donations & grants:					
Trust House Limited	2	4,800		20,000	
Less unused grant with conditions		<u>-</u>	4,800	<u>20,000</u>	-
OMV New Zealand Limited	1	23,500		23,500	
Less unused grant with conditions	3	<u>19,308</u>	4,192	<u>22,472</u>	1,028
Department of Conservation	4		1,800		1,800
Wellington Community Trust			-		6,551
Sundry donations			<u>1,920</u>		<u>1,385</u>
			15,847		13,903
Wellington Airport Regional Development Award	7		1,000		-
Fundraising income (net)	6		8,130		1,999
Interest received	5		<u>2,800</u>		<u>1,455</u>
			27,777		17,357
<b><u>Expenses</u></b>					
Projects					
Fairy prions		-		17,556	
Fernbirds		1,304		-	
Flax weevil trial		2,518		-	
Floral biodiversity enhancement		-		9,377	
Fluttering shearwaters		-		1,738	
General maintenance	4	4,008		2,148	
Interpretation and guiding		1,134		3,496	
Seabird dog survey		-		1,028	
Sooty shearwaters		-		1,056	
Visitor Centre proposal		4,800		-	
Whitaker's skinks		-		9	
White-faced storm petrels		<u>2,888</u>		<u>-</u>	
			16,652		36,408
Administration expenses			918		1,189
Depreciation	8		2,560		2,633
Guide jackets and badges			471		510
Insurance			450		-
Storage			414		1,004
Web hosting and design expenses			<u>225</u>		<u>225</u>
<b>Total expenses</b>			21,690		41,969
<b>Surplus/(deficit) for the year</b>			<u><u>6,087</u></u>		<u><u>(24,612)</u></u>

The Statement of Accounting Policies on page 10, and the Notes on pages 11-12, form an integral part of these financial statements.



**FRIENDS OF MANA ISLAND INC**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 DECEMBER 2017**

<b>Assets</b>	<b>Notes</b>	<b>2017</b>	<b>2016</b>
<b>Current Assets</b>		\$	\$
TSB Bank Limited– current account		10,359	25,681
TSB Bank Limited– term deposits	<b>9</b>	82,456	56,558
Accounts receivable		-	261
GST receivable		818	-
Stock on hand (T-shirts)		489	727
Accrued interest		200	84
<b>Total Current Assets</b>		<b>94,322</b>	<b>83,311</b>
<b>Fixed Assets</b>	<b>8</b>		
Mobile field station		1,400	1,600
Global positioning system devices		400	600
Whitaker’s skink cages		3,732	5,599
Sundry assets and loose tools		1,175	1,468
<b>Total Fixed Assets</b>		<b>6,707</b>	<b>9,267</b>
<b>Total Assets</b>		<b>101,029</b>	<b>92,578</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable and accruals		4,612	806
GST payable		-	2,058
Unused grants with conditions	<b>3</b>	41,780	42,472
Subscriptions paid in advance		447	130
Prepaid income	<b>10</b>	1,200	209
<b>Total Current Liabilities</b>		<b>48,039</b>	<b>45,675</b>
<b>Net Assets</b>		<b>52,990</b>	<b>46,903</b>
<b>Accumulated Funds</b>			
Opening balance		46,903	71,515
Surplus for the year		6,087	(24,612)
<b>Total Accumulated Funds</b>		<b>52,990</b>	<b>46,903</b>

.....  
 Brian Bell (President)

.....  
 Dick Fernyhough (Treasurer)

The Statement of Accounting Policies on page 10, and the Notes on pages 11-12, form an integral part of these financial statements.

**FRIENDS OF MANA ISLAND INC**

**STATEMENTS OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	2017	2016
<b>Cash Flows from Operating Activities</b>			
Donations and grants		\$	\$
Department of Conservation	4	1,800	1,800
OMV New Zealand Limited	1 & 3	23,500	23,500
Trust House Limited		-	20,000
Other		1,920	1,385
Award – Wellington Regional Community Award		1,000	
Fundraising activities		28,865	11,389
Interest		2,684	1,408
Members' subscriptions		3,452	3,009
Net GST		-	2,665
		<u>63,221</u>	<u>65,156</u>
<b>Cash was applied to –</b>			
Projects -			
Fairy prions		-	18,419
Fernbirds	1,304	-	-
Flax weevil trial	518	-	-
Floral biodiversity enhancement	-	-	12,826
Fluttering shearwaters	-	-	2,044
Sooty shearwaters	-	-	1,056
Interpretation and guiding	864	-	3,497
Island maintenance	4,008	-	5,298
Seabird dog survey	-	-	1,028
Visitor Centre proposal	4,800	-	-
Whitaker's skinks	-	-	9
White-faced storm petrels	546	-	-
		<u>12,040</u>	<u>44,177</u>
Administration		1,577	1,463
Fundraising activities		19,636	8,524
Guide jackets and badges		901	-
Net GST		2,876	-
Storage		414	1,004
Trust House Limited – refund of unspent grant		15,200	-
		<u>52,644</u>	<u>55,168</u>
<b>Net Cash Flows from Operating Activities</b>		<b>10,577</b>	<b>9,988</b>
<b>Cash Flows from Investing and Financing Activities</b>			
<b>Cash was received from -</b>			
Proceeds from term deposits		56,557	15,300
<b>Cash was applied to -</b>			
Investment in term deposits		82,456	56,558
<b>Net Cash Flows from Investing and Financing</b>		<b>(25,899)</b>	<b>(41,258)</b>
<b>Net decrease in cash</b>		<b>(15,322)</b>	<b>(31,270)</b>
Opening cash		25,681	56,951
Closing cash		<u>10,359</u>	<u>25,681</u>
This is represented by -			
TSB Bank Limited – current account		<u>10,359</u>	<u>25,681</u>

The Statement of Accounting Policies on page 10, and the Notes on pages 11-12, form an integral part of these financial statements.

## FRIENDS OF MANA ISLAND INCORPORATED

### STATEMENT OF ACCOUNTING POLICIES

#### FOR THE YEAR ENDED 31 DECEMBER 2017

##### **Basis of preparation**

Friends of Mana Island Incorporated ("FOMI") has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual ("the Accrual Standard") 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 FOMI will continue to operate in the foreseeable future.

##### **Goods and Services tax (GST)**

All amounts are recorded exclusive of GST.

##### **Income Tax**

FOMI is wholly exempt from New Zealand income tax, having fully complied with all statutory conditions for these exemptions.

##### **Bank accounts and cash**

The bank account in the Statement of Cash Flows is FOMI's operating bank account.

##### **Changes in accounting policies**

There have been no changes in accounting policies in the financial year (2016: nil)

##### **Depreciation**

Depreciation has been provided for using the following rates:

Mobile field station	10% SL
GPS devices	20% SL
Whitaker's skink cages	20% SL
Sundry assets and loose tools	20% DV

##### **Interest received**

Interest earned from the FOMI operating bank account is accounted for as received. Interest earned from term deposits is accounted for on an accrual basis.

**FRIENDS OF MANA ISLAND INC**

**NOTES TO THE PERFORMANCE REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

**NOTE 1 OMV NEW ZEALAND LIMITED (“OMV”) ONGOING PROJECTS**

OMV offered, in a Sponsorship Letter Agreement dated 5 December 2016, to fund a seabird dog survey in 2016, a fernbird translocation in 2018, and a white-faced storm petrel translocation from 2018 to 2020. The total GST exclusive grant of \$117,500 is to be paid by equal annual instalments of \$23,500 plus GST, spread over 5 years, commencing in 2016. The offer was gratefully accepted by FOMI and the first instalment was received on 30 December 2016.

For an update on monies spent to date, refer Note 3 below.

**NOTE 2 TRUST HOUSE LIMITED (TRUST HOUSE)**

As was reported in last year’s Performance Report, FOMI, in partnership with Plimmerton Rotary, looked at the feasibility of establishing a visitor/education/ biosecurity centre adjacent to the Paremata Bridge. The consultant engaged to advise on the project, in a report dated 29 March 2017, recommended no further action be taken to develop the Centre at this time, which was accepted by FOMI’s Executive Committee. The cost of the consultant’s report was met from the Trust House grant and the balance of \$15,200 refunded to Trust House.

**NOTE 3 UNUSED GRANTS WITH CONDITIONS**

	<b>2017 Grant</b>	<b>2017 Spent</b>	<b>2017 Unspent</b>	<b>2016 Grant</b>	<b>2016 Spent</b>	<b>2016 Unspent</b>
Trust House Limited	4,800	4,800	-	20,000	-	20,000
OMV New Zealand Limited	47,000	5,220	41,780	23,500	1,028	22,472
	<b>51,800</b>	<b>7,677</b>	<b>41,780</b>	<b>43,500</b>	<b>1,028</b>	<b>\$42,472</b>

**OMV New Zealand Limited grant position as at 31 December 2017**

<b>Grants received:</b>	<b>2017</b>	<b>2016</b>
30 December 2016	23,500	23,500
9 March 2017	23,500	-
	<u>47,000</u>	<u>23,500</u>
<b>Projects:</b>		
Seabird dog survey	(1,028)	(1,028)
Fernbirds	(1,304)	-
White-faced storm petrels	(2,888)	-
	<u><b>\$41,780</b></u>	<u><b>\$22,472</b></u>

**NOTE 4 DEPARTMENT OF CONSERVATION (DOC)**

In 2016 and 2017, DOC made annual contributions of \$1,800 towards maintenance costs incurred by FOMI. In past years, DOC’s contribution has been offset against the cost of maintenance, whereas in 2017 it is shown separately and the full cost of maintenance is shown in the Statement of Financial Performance. Last year’s figures have been restated to reflect this change.

**NOTE 5 INTEREST RECEIVED FROM TSB BANK LIMITED**

	<b>2017</b>	<b>2016</b>
Operating account	286	651
Term deposits	2,514	804
	<u><b>\$2,800</b></u>	<u><b>\$1,455</b></u>

**NOTE 6 FUNDRAISING INCOME**

	<b>2017</b>	<b>2016</b>
Guided trips to Mana Island	7,665	1,987
Sale of Mana Island heritage peach trees	442	-
Sale of T-shirts (net)	23	12
	<u><b>\$8,130</b></u>	<u><b>\$1,999</b></u>



## NOTES TO THE PERFORMANCE REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2017

#### NOTE 7 WELLINGTON AIRPORT REGIONAL COMMUNITY AWARD

FOMI won the Heritage and Environment Category for the Wellington Airport Regional Community Awards in Porirua and was rewarded with \$1,000 paid by the Wellington Community Trust.

#### NOTE 8 FIXED ASSETS

	Cost or Valn	Depn to 31 Dec 16	Book Value 31 Dec 16	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 17
Mobile field station	2,000	400	1,600	-	200	1,400
GPS devices (2)	1,000	400	600	-	200	400
Whitaker skink cages	9,331	3,732	5,599	-	1,867	3,732
Sundry assets	1,000	360	640	-	128	512
Loose tools	1,294	466	828	-	165	663
	<b>\$14,625</b>	<b>\$5,358</b>	<b>\$9,267</b>	-	<b>\$2,560</b>	<b>\$6,707</b>

#### NOTE 9 TERM DEPOSITS

Reference	Maturity	Rate	2017	2016
003	4 June 2018	3.30%	16,315	15,794
005	26 May 2018	3.00%	17,697	17,264
007	22 Sept 2018	3.45%	24,138	23,500
008	3 April 2018	3.50%	24,306	-
			<b>\$82,456</b>	<b>\$56,558</b>

#### NOTE 10 PREPAID INCOME

	2017	2016
Mana Island visits paid in advance	313	209
Prepaid vouchers for guided visits to Mana Island	887	-
	<b>\$1,200</b>	<b>\$209</b>

#### NOTE 11 MEMBERSHIP

	2017	2016
Adults	71	62
Families	68	63
Students	4	2
Corporates and clubs	5	4
Life	2	2
	<b>\$150</b>	<b>\$133</b>

#### NOTE 12 CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

There are no contingent liabilities or capital commitments at balance date. (2016: nil)

#### NOTE 13 RELATED PARTY TRANSACTIONS

FOMI has a close working relationship with the Department of Conservation (DOC). FOMI's rules provide that any project or assistance given in respect of Mana Island must be approved by DOC.

Transport costs to Mana Island for maintenance purposes were shared equally with DOC for four visits during FOMI's financial year ended 31 December 2017. The four visits and the contribution from DOC, have been accounted for in these financial statements.

## Independent Assurance Review Report

Ian T Hoare  
Chartered Accountant  
109A Waerenga Road, Otaki

### ACCOUNTANT'S REPORT TO THE FRIENDS OF MANA ISLAND INC.

I have reviewed the financial statements of the Friends of Mana Island Inc. for the year ended 31 December 2017 in accordance with the Review Engagement Standards issued by the External Reporting Board.

#### *The Committee's Responsibility for the Financial Statements.*

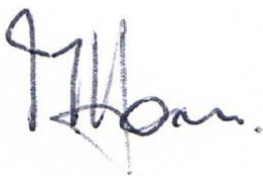
The committee is responsible for the preparation and fair presentation of these financial statements and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *The Assurance Reviewer's Responsibility.*

My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with International Standard on Review Engagements (New Zealand) ISRE (NZ) 2400. This Standard also requires I comply with relevant ethical requirements.

A review is limited primarily to enquiries of the entity's personnel and analytical review procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements do not give a true and fair view.



21 February 2018