



Friends of Mana Island



# Performance Report 2020

**Friends of Mana Island  
Statement of Service and Financial Performance in 2020**



**FRIENDS OF MANA ISLAND INC**  
**PERFORMANCE REPORT**  
**FOR THE YEAR ENDED 2020**

**CONTENTS**

	<b>Page</b>
Entity Information	2
Statement of Service Performance – Outcomes and Outputs	3 - 8
• Seabird projects progressing well	3
• Lizards and weevil work	4
• Our valued volunteers	5
• Enhancing visitors' experiences of Mana Island	7
Statement of Financial Performance	9
Statement of Financial Position	10
Statement of Cash Flows	11
Statement of Accounting Policies	12
Notes to the Performance Report	13 - 15
Independent Assurance Review Report	16
Thanks to our sponsors	17

*Cover photos by Brittany Florence-Bennett, Philippa Sargent and Dale Shirtliff.  
Top row: Green gecko; Volunteers on white-faced storm petrel chick feeding team.  
Bottom row: Volunteers on working bee; White-faced storm petrel chick.*



## FRIENDS OF MANA ISLAND INC

### ENTITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

<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 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 Ngāti Toa representative, plus four others all of whom are elected at the annual general meeting.
<b>Executive Committee</b>	<p>John McKoy (President) Linda Kerkmeester (Vice President) Philippa Doig (Secretary) Dick Fernyhough (Treasurer) Jason Christensen Richard Grasse Philippa Sargent Dale Shirliff</p> <p>(Ngāti Toa has not appointed a representative.)</p> <p>In addition to the above, the Executive Committee has co-opted Jim Cox as Membership Secretary, and Hannah Kyle-Parker as our Volunteer Officer.</p>
<b>Honorary reviewer</b>	Ian Hoare
<b>Honorary solicitor</b>	Roger Hayman
<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 and input from the Department of Conservation, with whom it has a close working relationship.
<b>Directory</b>	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>



**FRIENDS OF MANA ISLAND INC**  
**STATEMENT OF SERVICE PERFORMANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## 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 Aotearoa 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

2020 was a year unlike any other, due to the worldwide pandemic of COVID-19. The responses in Aotearoa New Zealand resulted in a significant reduction in the work Friends of Mana Island was able to do. Despite this major disruption, we completed the second white faced storm petrel transfer, 5 of 6 planned working group weekends, and 16 of 27 planned guided day trips (some cancelled due to weather., others due to COVID).

We would like to thank all the volunteers whose plans were disrupted by the change of activities and, in particular, those who carried out work on the island under tight controls, and the executive members who managed all of the changes to work trips and guided trip arrangements.

Here is an overview of the outputs achieved during the year.

### ***Bird projects progressing well***

#### ***White-faced storm petrel chicks – second group translocated***

- In February 2020, the second of the three planned transfers of white-faced storm petrel (*Rōrō, Takahikare-Moana*), saw 99 chicks successfully translocated from Rangatira Island in the Chatham Islands to Mana Island / Te Mana o Kupe.
- The birds were placed in specially designed nesting boxes (installed in late 2019) and fed daily until they fledged within three weeks. 98 of the birds are thought to have successfully fledged.
- The next and final phase of the project will be the transfer of up to 100 chicks in February 2021.
- We are very grateful for the dedication of the project leader, Cathy Mitchell (pictured), who has contributed massively to its ongoing success.
- We are also very grateful to OMV New Zealand Ltd for their continued project support and funding.



*Cathy Mitchell - project leader for the white-faced storm petrel translocations.*



*Two white-faced storm petrel chicks at differing stages of readiness for fledging. Photo: Annemieke Hendriks.*

### Fernbirds settling in

- In April 2019, 40 North Island fernbirds (*mātātā*) were successfully transferred from Rotokare Scenic Reserve in Taranaki to Mana Island / Te Mana o Kupe.
- Monitoring by FOMI volunteers continued through 2020. It indicated the fernbirds were well established and setting up territories over much of the island. The number of unbanded birds that continue to be seen shows that the transferred birds are breeding successfully.
- Our thanks to OMV New Zealand Ltd for sponsoring this project.



Fernbird on Mana. Photo: Christopher Stephens

### Fluttering shearwaters - monitoring and burrow maintenance

- FOMI maintains a watching brief over the fluttering shearwater colony on Mana Island / Te Mana o Kupe.
- In early January 2020, 38 fluttering shearwater chicks were banded on the island before they fledged. This brings the total number of Mana raised chicks fledging since 2011 to 184.
- Maintenance of the birds' artificial burrows was carried out by FOMI volunteers in June and again in November. Burrow lids and trench/tunnel access were cleared of grass growth and rotting burrow components were replaced.
- FOMI volunteers, with the help of the DOC rangers and bird scientists, monitored returning adult birds in October and November 2020.



Fluttering shearwater being inspected by Colin Miskelly. Photo: Dale Shirtliff

### Lizards and weevil work

#### Ngahere, green gecko and speckled skink monitoring by volunteers

- The Ngahere (Forest) geckos on Mana Island / Te Mana o Kupe were sourced from the GBC Winstone quarry in 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.
- In January 2018 the gecko fence was removed. Gecko movement was monitored using radio tracking. A final group was transferred and released after this and these were radio tracked. The latter were very mobile in comparison to those that had been confined while the fence was up.
- During 2020 FOMI volunteers have continued to monitor the Ngahere geckos. As in previous years, the numbers recorded in winter months were low. However, more are being found in the latter, warmer part of the year. Monitoring will continue.
- Green geckos were released on the island in 2018 and 2020 and are monitored by the Ngahere team. Annemieke Hendriks and Brittany Florence-Bennett monitored these geckos and have written a report for FOMI on the 2020 release.
- The team has also begun a monitoring project for speckled skinks on each work party trip. These skinks were released in the early 2000s.



Green gecko on Mana Island.  
Photo: Brittany Florence-Bennett

## Flax weevil trial and research

- Flax weevils are threatened flightless beetles that were translocated to Mana Island / Te Mana o Kupe 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, thus threatening a rare lizard, the goldstripe gecko which lives in the flax. Mana Island holds the single largest population of goldstripe geckos.
- A trial is underway to determine why the weevils have thrived – do flax plants from Maud Island have greater resistance to the flax weevils than Mana Island flaxes do?
- More than 500 flax seedlings raised from Maud Island seeds planted by FOMI volunteers on Mana Island, together with an equal number of locally-sourced flaxes were planted in specially marked plots in 2018 and these continue to be monitored regularly.
- A second trial using mature flax plants will assess the effects of slope and drainage, the use of irrigation, and the introduction of a fungus (a strain of *Beauveria pseudobassiana*) known to control the flax weevil on other islands. If the fungus is effective, it might be possible to use the fungus to inoculate soil around flaxes ahead of the spreading weevils, and so reduce the damage they cause to plants on Mana. This project is being led by Master's student Will Brocklesby and will be the basis of his thesis.
- Our thanks to Allflex for providing sponsorship support for this project.



*FOMI volunteers looking for flax weevils at night.  
Photo: Dale Shirliff*

## Our valued volunteers

### Waikoko wetland enhancement project

- The Waikoko wetland was created in 1999 to contribute to the diverse range of habitats on Mana Island / Te Kupe o Mana. Fresh water from natural springs in the upper reaches of the island is captured and flows through a series of created ponds to provide habitat for both terrestrial and aquatic wildlife.
- Since their creation, the ponds have been silting up, so measures are being taken to improve water flow and relocate silt. This is being done using sandbags to repair a bund which formerly contained a deep freshwater pond from the farming era on Mana.
- Sandbagging can only be undertaken when the ponds are dry in late summer. An unusually wet summer last year (2019-20) meant that ponds did not dry out sufficiently to enable sandbagging, so this project has been postponed until the conditions are suitable.
- If all goes to plan, the bund for the deep freshwater pond in House Valley will be repaired using sandbags filled from the silt in the lower ponds, thus allowing for greater depth of water and improving flows through the lower wetland while allowing for good fish passage to the upper pond.
- We expect this work will provide some good opportunities to keep volunteers well occupied and help towards restoring the ecological diversity of Mana.



*Waikoko wetland when it is very dry. Photo: Linda Kerkmeester*

### Beach litter survey continues

- In August 2019, a series of monitoring sites was set up on Mana Island / Te Mana a Kupe to monitor the accumulation rates of beach litter. Sites are located on the eastern, western and southern coasts of the island.
- This project is part of a national survey organised by the *Sustainable Coastlines* organisation.
- The sites were surveyed for the third time in November 2020 by FOMI volunteers. Results indicate a relatively low accumulation rate of litter at the Mana Island sites compared to most other sites that have been surveyed around Aotearoa New Zealand.

### Nursery and weed work

- General weeding along the new track through the wetland continues to be an ongoing task.
- For the third consecutive year convolvulus (bindweed) has also been removed from some areas of the wetland and this repeated effort seems to be reducing the amount of convolvulus growth.
- Because the nursery buildings have been condemned, all the seedlings have now been planted out. Salt marsh ribbonwood, *Carex secta* and cabbage trees were planted in the Waikoko wetland and large-leaved milk trees were planted out in the forested areas avoiding archaeologically sensitive areas.

### Volunteer weekend working bees on Mana Island

- Working bees are an important part of FOMI's volunteer programme. These work trips comprise two days and two nights over a weekend, with a range of tasks to match the diverse groups of volunteers.
- During 2018 FOMI conducted six work trips to Mana Island / Te Mana o Kupe. This year the April trip was cancelled due to COVID-19 restrictions and a number of smaller groups travelled to Mana Island (10 volunteers rather than 17) to fit DOC's COVID rules.
- Tasks this year included the more traditional activities such as lizard monitoring, seabird burrow maintenance, weeding, flax trial pitfall trap setting up, setting up six more white-faced storm petrel burrows. Focus has continued to shift to monitoring on each trip. Groups are trained to carry out 20 x 5-minute bird counts at stations dotted around the island; trial flax planting monitoring; pitfall trapping, and night monitoring of fauna at the mature flax trial site.
- Competition for places on work teams is strong. We have built up a talented group of young people who are regulars on our team.
- DOC subsidised six trips, and the funding was topped up by FOMI.



*Volunteers on the November 2020 working bee on Mana Island.  
Photo: Dale Shirtliff*

### Health and safety for volunteers

- Health and safety guidelines covering all aspects of work done by FOMI volunteers on Mana Island are covered by specific health and safety documents.
- Work trips, guided trips, bird transfer source colony and release colony, and beach litter surveys all have specific health and safety guideline documents.
- Leaders of the activities ensure that volunteers are briefed before work commences. These documents are regularly updated.
- COVID-19 sections were added to existing health and safety documents to cover DOC's level 2 guide sheet rules. Focus was on good hygiene and discouraging volunteers with ill health from attending trips.

### Hours contributed by FOMI volunteers

- For the year ended 30 June 2020 (DOC's financial year) FOMI contributed an estimated 7,729 volunteer hours. The number of hours has increased steadily over recent years.

	2019-20	2018-19	2017-18	2016-17
<b>Number of volunteers</b>	200+	157	222	148
<b>Number of volunteer hours</b>	7,729	6,734	5,514	4,398

### Enhancing visitors' experiences of Mana Island

#### Guided trips to Mana Island hosted by FOMI

- FOMI's guided trips make a significant contribution to introducing new people to Mana Island / Te Mana o Kupe. Visitors often ask about joining FOMI or about volunteer opportunities. The trips also provide a small but significant income stream for FOMI's restoration work.
- Visitor numbers:* Our guided trips were considerably reduced in 2020: two trips in March and all the scheduled trips in April, May and June 2020 were cancelled because of COVID-19. However, over the calendar year 2020, 16 guided trips went to the island, similar to 2019 when 17 went. A total of 412 visitors spent a day on the island, again similar to 2019 numbers (427) in spite of COVID-19.
- Non-FOMI trips:* Sometimes businesses ask about a work outing to the island and we refer them to DOC and Knuckle Charters so that they can organise an independent trip. However, FOMI does support school trips and provides a guide if available.
- Our volunteer guides:* In September 2020 FOMI had 14 guides, although several were unable to guide four times in the season, meaning others will guide five or six times during the 2020-2021 season. In July 2020 we had our annual guide training and refresher evening. It was a good chance for everyone to catch up after the lack of trips over the previous few months. Part of the guiding project this year was updating the uniforms. Early in 2021 we will have better shirts and hats, supplied to our guides for health and safety reasons. Thanks for the input from the guides. Our thanks to Swazi for sponsoring the guides' jackets. Work is underway to revise the notes used by our guides with visitors to reflect new projects on the island.
- Cost for visitor trips:* This has been held at \$50 for FOMI members and \$60 for non-members. Children under 14 pay half price to encourage families to visit Mana Island. 16 gift vouchers were sold in 2020.
- DOC and biosecurity:* Nick Fisentzidis and Gen Spargo, DOC rangers, have invariably been very welcoming and helpful with guided trips, greeting and farewelling groups. Visitors are informed about biosecurity requirements before their visit, during the guide talk in the carpark before boarding the boat, and as part of the ranger's talk on arrival on the island.



Visitors all wrapped up having lunch on a guided trip in October 2020. Photo: Philippa Sargent

- *COVID-19 restrictions:* FOMI follows government guidelines regarding mask wearing, hand sanitiser and whether trips can go ahead.
- *Signage for visitors:* Work continues on sign replacement which will happen in 2021 around the wetland and bird hide areas. Some work in the woolshed will also happen and we have engaged a designer to help us with these projects.

### Promoting Mana Island

- Our Facebook page is a useful tool for promoting our guided trips, newsletters and gaining new members. There was a steady increase in FOMI's Facebook followers during 2020, rising from 1600 in January to 1900 by the end of the year.
- There are 440 subscribers to our newsletters.
- FOMI's activities last summer (2019-2020), and its full 2020 year programme of work, were covered in the final issues of the *Whitby Newsbrief* which ceased publishing in 2020. We are grateful for the news coverage it has provided us with over many years.
- During the year, FOMI representatives give talks to groups about the vast array of work happening on Mana Island. The unusual circumstances in 2020 greatly reduced the number of talks we gave. However, we were delighted to be able to present at the very effective Plimmerton Voices evening organised by Plimmerton School in early November.



### FOMI membership

- Paid-up membership of FOMI (as at 31 December 2020) was 231 members, a small decrease on the 240 members in 2019 (refer Note 9), perhaps as a result of less visitor activities in the early part of the year during COVID-19 restrictions.

**FRIENDS OF MANA ISLAND INC**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>Revenue</b>	<b>Notes</b>		<b>2020</b>		<b>2019</b>
		\$	\$	\$	\$
Subscriptions - existing members			4,022		3,891
- new members			813		1,300
			<u>4,835</u>		<u>5,191</u>
<b>Donations &amp; grants:</b>					
OMV New Zealand Limited	<b>1</b>	33,246		54,266	
Department of Conservation	<b>11</b>	2,700		2,700	
Sundry donations		<u>1,086</u>	37,032	<u>3,432</u>	60,398
Fundraising income (net)	<b>4</b>		4,852		5,848
Interest received	<b>3</b>		<u>1,135</u>		<u>1,723</u>
			47,854		73,160
<b>Expenses</b>					
Projects:					
Fernbirds		-		16,435	
Flax weevil trial		927		627	
Fluttering shearwaters		966		560	
Gannets		-		360	
General maintenance		6,129		8,505	
Lizard monitoring		252		-	
Interpretation and guiding		1,678		1,288	
Sooty shearwaters		-		1,109	
Wetlands		166		5,845	
White-faced storm petrels		<u>33,079</u>	43,197	<u>31,986</u>	66,715
Administration expenses			375		865
Depreciation	<b>6</b>		491		2,454
Guide jackets and badges			632		798
Insurance	<b>5</b>		-		400
Web hosting and design expenses			<u>225</u>		<u>745</u>
<b>Total expenses</b>			44,920		71,977
<b>Surplus for the year</b>			<u><b>\$2,934</b></u>		<u><b>\$1,183</b></u>

The Statement of Accounting Policies on page 12, and the Notes on pages 13-15, form an integral part of these financial statements.

**FRIENDS OF MANA ISLAND INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2020**

<b>Assets</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>
<b>Current Assets</b>		\$	\$
TSB Bank Limited– current account		31,170	13,401
TSB Bank Limited– term deposits	7	45,599	71,616
Accrued interest		9	105
<b>Total Current Assets</b>		<u>76,778</u>	<u>85,122</u>
<b>Fixed Assets</b>	6	1,959	1,752
<b>Total Assets</b>		<u>78,737</u>	<u>86,874</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Account payables and accruals		4,873	27
GST payable		372	3,321
Unused grants with conditions	2	11,183	20,928
Defibrillator fund		200	200
Subscriptions paid in advance		17	26
Prepaid income	8	4,025	7,239
<b>Total Current Liabilities</b>		<u>20,670</u>	<u>31,741</u>
<b>Net Assets</b>		<u><u>\$58,067</u></u>	<u><u>\$55,133</u></u>
<b>Accumulated Funds</b>			
Opening balance		55,133	53,950
Surplus for the year		2,934	1,183
<b>Total Accumulated Funds</b>		<u><u>\$58,067</u></u>	<u><u>\$55,133</u></u>

  
 .....  
 John McKoy (President)

  
 .....  
 Dick Fernyhough (Treasurer)

10 February 2021

The Statement of Accounting Policies on page 12, and the Notes on pages 13-15, form an integral part of these financial statements.

**FRIENDS OF MANA ISLAND INC**

**STATEMENTS OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020		2019	
<b>Cash Flows from Operating Activities</b>					
Donations and grants		\$	\$	\$	\$
Department of Conservation	11	2,700		2,700	
OMV New Zealand Limited	1 & 2	23,500		47,000	
Sundry donations		1,086	27,286	3,632	53,332
Fundraising activities			20,283		34,974
Interest			1,231		362
GST (net)			-		4,971
Members' subscriptions			4,826		4,883
			<b>53,626</b>		<b>98,522</b>
<b>Cash was applied to –</b>					
Projects -					
Fernbirds		-		16,435	
Flax weevil trial		927		627	
Fluttering shearwaters		966		560	
Gannets		-		360	
Interpretation and guiding		1,678		1,288	
General maintenance		4,329		8,505	
Lizard monitoring		252		-	
Sooty shearwaters		-		1,109	
Wetlands		166		5,845	
White-faced storm petrels		33,079		33,665	
<b>Total cash applied to projects</b>			41,397		68,394
Administration			629		1,693
Fundraising activities			15,943		24,652
GST (net)			2,948		-
Guide jackets and badges			259		798
			<b>61,176</b>		<b>95,537</b>
			<b>(7,550)</b>		<b>2,985</b>
<b>Net Cash Flows from Operating Activities</b>					
<b>Cash Flows from Investing and Financing Activities</b>					
Cash was received from -					
Proceeds from maturing term deposits			71,616		-
Cash was applied to -					
Investment in term deposit			(45,599)		(27,000)
Acquisition of Browning cameras (2)			(698)		-
<b>Net Cash Flows from Investing and Financing</b>			<b>25,319</b>		<b>(27,000)</b>
Net increase/(decrease) in cash			17,769		(24,015)
Opening cash			13,401		37,416
<b>Closing cash</b>			<b>31,170</b>		<b>13,401</b>
<b>This is represented by -</b>					
TSB Bank Limited – current account			<b>31,170</b>		<b>13,401</b>

The Statement of Accounting Policies on page 12, and the Notes on pages 13-15, form an integral part of these financial statements.

## FRIENDS OF MANA ISLAND INC

### STATEMENT OF ACCOUNTING POLICIES

#### FOR THE YEAR ENDED 31 DECEMBER 2020

##### **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 (2019: 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
Browning cameras	20% SL

##### **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 2020

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

In a Sponsorship Letter Agreement dated, 5 December 2016, OMV agreed to fund a seabird dog survey in 2016, a fernbird translocation in 2019, and white-faced storm petrel translocations from 2018 to 2020 (subsequently extended to 2021). In a subsequent letter, dated 19 August 2018, OMV agreed to extend its offer of support to include a proposed wetland project planned for early 2019. The total GST exclusive grant of \$117,500 is to be paid by equal instalments of \$23,500 plus GST, spread over 5 years, commencing in 2016. The offers were gratefully accepted by FOMI and all five instalments have been received as at the date of this report.

For an update on monies spent to date, refer Note 2 below.

##### NOTE 2 UNUSED GRANTS WITH CONDITIONS

	2020 Received	2020 Spent	2020 Unspent	2019 Received	2019 Spent	2019 Unspent
OMV New Zealand Limited	\$117,500	\$106,317	\$11,183	\$94,000	\$73,072	\$20,928

##### OMV New Zealand Limited grant position as at 31 December 2020

	2020	2019
<b>Grants received:</b>		
30 December 2016	23,500	23,500
9 March 2017	23,500	23,500
22 January 2019	23,500	23,500
22 October 2019	23,500	23,500
8 May 2020	23,500	-
	<u>117,500</u>	<u>94,000</u>
<b>Projects:</b>		
Seabird dog survey	(1,028)	(1,028)
Fernbirds	(17,739)	(17,739)
Wetlands	(6,011)	(5,845)
White-faced storm petrels	(81,539)	(48,460)
<b>Unused grant with conditions</b>	<u>\$11,183</u>	<u>\$20,928</u>

##### NOTE 3 INTEREST RECEIVED FROM TSB BANK LIMITED

	2020	2019
Operating account	248	361
Term deposits	887	1,362
	<u>\$1,135</u>	<u>\$1,723</u>

##### NOTE 4 FUNDRAISING INCOME

	2020	2019
<u>Guided trips to Mana Island</u>		
Gross revenue	19,252	21,148
Less expenses	14,400	15,300
<b>Net income from fundraising</b>	<u>\$4,852</u>	<u>\$5,848</u>

**FRIENDS OF MANA ISLAND INC**

**NOTES TO THE PERFORMANCE REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTE 5 INSURANCE**

Since 1 December 2017, FOMI has been covered for third party insurance by Vero Liability Insurance Limited. The Vero policy terminated on 30 November 2020. On 15 October 2020, FOMI entered into a formal agreement with the Department of Conservation (DOC) by signing a Community Agreement which, amongst other things, allows FOMI to rely on DOC's own third-party insurance. FOMI has advised DOC of its intention to rely on DOC's third-party cover, effective from 1 December 2020.

**NOTE 6 FIXED ASSETS**

<b>YEAR ENDED 31 DECEMBER 2020</b>	<b>Cost or Valn</b>	<b>Depn to 31 Dec 19</b>	<b>Book Value 31 Dec19</b>	<b>Current Year Acquisitions</b>	<b>Current Year Depreciation</b>	<b>Book Value 31 Dec 20</b>
Mobile field station	2,000	1,000	1,000	-	200	800
GPS devices (2)	1,000	1,000	-	-	-	-
Whitaker's skink cages	9,331	9,331	-	-	-	-
Browning cameras (2)	-	-	-	698	140	558
Sundry assets	1,000	672	328	-	66	262
Loose tools	1,294	870	424	-	85	339
	<b>\$14,625</b>	<b>\$12,873</b>	<b>\$1,752</b>	<b>\$698</b>	<b>\$491</b>	<b>\$1,959</b>

<b>YEAR ENDED 31 DECEMBER 2019</b>	<b>Cost or Valn</b>	<b>Depn to 31 Dec 18</b>	<b>Book Value 31 Dec18</b>	<b>Current Year Acquisitions</b>	<b>Current Year Depreciation</b>	<b>Book Value 31 Dec19</b>
Mobile field station	2,000	800	1,200	-	200	1,000
GPS devices (2)	1,000	800	200	-	200	-
Whitaker's skink cages	9,331	7,465	1,866	-	1,866	-
Sundry assets	1,000	590	410	-	82	328
Loose tools	1,294	764	530	-	106	424
	<b>\$14,625</b>	<b>\$10,419</b>	<b>\$4,206</b>	<b>-</b>	<b>\$2,454</b>	<b>\$1,752</b>

**NOTE 7 TERM DEPOSITS**

<b>Reference</b>	<b>Maturity</b>	<b>Rate</b>	<b>2020</b>	<b>2019</b>
005	20 March 2021	0.35%	19,134	18,865
007	22 September 2021	0.80%	26,465	25,751
009	2 February 2020	2.00%	-	27,000
			<b>\$45,599</b>	<b>\$71,616</b>

**NOTE 8 PREPAID INCOME**

	<b>2020</b>	<b>2019</b>
Prepaid trips to Mana island	1,982	5,039
Vouchers for guided trips to Mana Island not yet used	2,043	2,200
	<b>\$4,025</b>	<b>\$7,239</b>

**FRIENDS OF MANA ISLAND INC**

**NOTES TO THE PERFORMANCE REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTE 9 MEMBERSHIP**

	<b>2020</b>	<b>2019</b>
Adults	111	120
Families	99	108
Students	12	6
Corporates and clubs	6	3
Life	3	3
	<u>231</u>	<u>240</u>

**NOTE 10 CONTINGENT LIABILITIES, AND CAPITAL AND OTHER COMMITMENTS**

There are no contingent liabilities or capital commitments at balance date (2019: nil).

FOMI has a commitment to fund a further translocation of white-faced storm petrel chicks from the Chatham Islands to Mana Island in February 2021, the cost of which, in addition to monies already spent on this project, is estimated to be approximately \$37,100 (2019: \$39,600) The total cost of this project is partially funded by the balance of the OMV grant referred to in Note 1 and the balance by an additional OMV grant to be paid in February 2021.

**NOTE 11 RELATED PARTY TRANSACTIONS**

FOMI has a close working relationship with the Department of Conservation (DOC). It is a DOC requirement that any project or assistance provided by FOMI must first be approved by DOC.

Transport costs to Mana Island for maintenance purposes were shared equally with DOC with six visits during FOMI's financial year ended 31 December 2019 (six visits: 2019) The six visits and the 50% 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 2020 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.



10 February 2021

## FOMI is very grateful to all its sponsors

**OMV New Zealand** - White-faced storm petrel, fernbird and fairy prion translocation projects; and Waikoko wetland restoration project.



**Swazi New Zealand** - Guiding & Interpretation project



**Allflex** - Flax weevil project



**Kaboose Media** – Video production



**Palmers** - Flax weevil project, irrigation