



2021

Performance Report



Statement of Service and Financial
Performance
Friends of Mana Island



FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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Cover photo taken by Dale Shirliff: Mana Island Rangers Nick Fisentzidis and Gen Spargo are pictured with their two children, Gen's parents, and DOC boat skipper Dave Wrightson, in July 2021.



FRIENDS OF MANA ISLAND INC

ENTITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Legal name	Friends of Mana Island Incorporated ("FOMI")
Type of entity	Incorporated Society - Registration number 932457 Registered Charity - CC27290
Purpose	<p>FOMI was established for educational and charitable objects and purposes and to:</p> <ol style="list-style-type: none">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.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.Promote and heighten public awareness of the existence, role and activities of Friends of Mana Island.Do all such things as are conducive or incidental to the attaining of the said objects or any of them.
Governance	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.
Executive Committee	<p>John McKoy (President) Linda Kerkmeester (Vice President) Philippa Doig (Secretary) Dick Fernyhough (Treasurer) Jason Christensen Richard Grasse Philippa Sargent Dale Shirliff</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>
Honorary reviewer	Ian Hoare
Honorary solicitor	Roger Hayman
Sources of cash and resources	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.
Directory	<p>Postal address: PO Box 54-101, Mana, Porirua 5247 New Zealand</p> <p>Website: www.manaisland.org.nz</p> <p>Facebook: www.facebook.com/manaislandfriends/</p>

FRIENDS OF MANA ISLAND INC

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 DECEMBER 2021

OUTCOMES

The 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 by providing 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

2021 continued the theme, established in 2020, of being a year unlike any other. The year started very well with the successful completion, in February and March, of the third and final translocation of white-faced storm petrels from the Chatham Islands to Mana Island. This logistically complex exercise was once again blessed with good weather and a great team effort. The weather also allowed the delivery of 9 guided trips during this period.

In April we lost regular access to Mana Island, due to the boat service, which has been the basis of our activities over the last 8 years, becoming unavailable. Over the remainder of 2021, various parties continued their efforts to resurrect or replace the service, but no significant progress had been made by the end of the year. This has clearly had a great impact on our performance for this year.

Further difficulties for access, particularly for working parties, were caused by the failure of the power system on the island. DOC managed to replace the system later in the year but over this period no overnight stays were possible.

Some limited monitoring activities were possible, particularly for seabirds, with the assistance of DOC and private boat owners, but little significant activity took place for the last two thirds of the year.

Seabird Translocation Completed

From February to March 2021, we completed the third translocation of white-faced storm petrel (rōrō/takahikare-moana) chicks from Hokoreoro/Rangatira/South East Island to Mana Island/Te Mana o Kupe.

On 19 February, 100 chicks were transported to Mana, placed in artificial burrows, and then fed and monitored until they fledged over the next 3 weeks. 97 chicks successfully fledged over the period, up until 11 March.

The total number of fledged chicks over the 3 years of the programme is 243, out of 248 chicks transferred. The translocation processes are considered to have been highly successful. They included the safe transfer of birds over large distances, as well as the feeding and monitoring of chicks of this small species of seabird until they fledged – this achievement is a first within New Zealand.

We continue to be grateful for the efforts and support of our professional contractors, DOC, many volunteers, and our principal sponsor, OMV New Zealand Ltd.

Seabird Monitoring



39 fluttering shearwater chicks have been banded this summer – a record year. These birds now appear to be making natural burrows adjacent to the artificial burrow site, a sign of an expanding population.

It is possible that some of the initial translocated white-faced storm petrels could have returned to Mana this summer but monitoring did not see or hear any returning birds.

The monitoring allowed 9 fairy prion chicks to be banded, indicating the continuing success of this translocation.



The monitoring crew have found a notable increase in the numbers of sooty shearwaters present at both the southern and northern sites. Banding for sooty chicks will be in April 2022. The seabird monitoring was completed by specialists Helen Gummer, Colin Miskelly, Graeme Taylor and Shane Cotter.

Fernbirds Well Established

In April 2019, 40 fernbirds (mātātā) were transferred from Rotokare Scenic Reserve to Mana Island. Monitoring over the following 2 years has found the birds well established, with territories all over the island and sightings of significant numbers of unbanded birds, which indicates successful breeding has been taking place.

We are pleased to report that during the various surveys which were carried out between June 2019 and October 2021, 30 of the 40 banded birds released have been resighted.



Gecko Transfer

17 adult barking geckos were transferred to Mana Island in November 2021. These had been bred by Dennis Keall and staff at Ngā Manu. Previous releases were into fenced enclosures, but these lizards were freed on bushes adjacent to that site.

Waikoko Wetland Enhancement Project Review

Since the wetland was created in 1999, the ponds have had an increasing silt build-up which is affecting the water movement through the wetland, with diminished habitat values for aquatic species. There is a clear need to develop a plan to enhance the wetland.

In late 2021 DOC approved an exercise, funded by FOMI, to commission a thorough ecological review of the Waikoko Wetland as a basis for informing future discussions on suitable management of the wetland. A request for proposal was circulated in December 2021 seeking ecological expertise to guide future actions to restore the wetland habitat values. Trips are planned for March/April 2022 for these site investigations, subject to boat access and team availability.

Work Party Programme

In 2021, one work trip was completed for a speargrass weevil survey over Waitangi weekend. Work trips were affected in the same way that the guided trips were by the lack of transport to the island and the unavailability of accommodation because of the power outage. Volunteers are keen to return for more work parties in 2022.

Guided Trips Curtailed

FOMI Guided trips continue to be in high demand. Prior to the loss of access to the Island in early 2021, we managed to fit in 9 guided trips, carrying 239 visitors to the island.

This year we had available 14 trained and qualified guides. Future use of this valuable resource of enthusiastic people will depend on arrangements for access to the island in 2022.

Another development which has taken place is a thorough revision of the Guide Manual which has been in use since 2016. Production of the revised manual will be deferred until other arrangements are clarified.

We continue to be very grateful for the support that these dedicated people have given to FOMI over several years. We are also grateful for the continued support of Swazi for sponsorship of guide uniforms.

Interpretation Project

All design work was completed for sign replacement around the wetland and bird hide areas. These are now in production with the printer and are scheduled to be set up on the island in 2022.



FRIENDS OF MANA ISLAND INC

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 DECEMBER 2021

<u>Revenue</u>	Notes	\$	2021 \$	\$	2020 \$
Subscriptions - existing members		3,809		4,022	
- new members		<u>604</u>	4,413	<u>813</u>	4,835
Donations & grants:					
OMV New Zealand Limited	1	34,683		33,246	
Department of Conservation	12	2,700		2,700	
Bequest – Estate of David Underwood		7,371		-	
Sundry donations received		<u>1,959</u>	46,713	<u>1,086</u>	37,032
Fundraising income (net)	4		3,352		4,852
Interest received	3		<u>683</u>		<u>1,135</u>
			55,161		47,854
<u>Expenses</u>					
Projects:					
Flax weevil trial		-		927	
Fluttering shearwaters monitoring		-		966	
General maintenance		262		6,129	
Lizard monitoring		-		252	
Interpretation and guiding		193		1,678	
Speargrass weevil project		900		-	
Wetland restoration project		-		166	
White-faced storm petrels transfer		<u>31,881</u>		<u>33,079</u>	
Total project expenses			33,236		43,197
Administration expenses			641		375
Depreciation	6		460		491
Donations made	10		900		-
Guide jackets and badges			319		632
Web hosting and design expenses			<u>225</u>		<u>225</u>
Total expenses			35,781		44,920
Surplus for the year			<u>\$19,380</u>		<u>\$2,934</u>

The Statement of Accounting Policies on page 8, and the Notes on pages 9-11, form an integral part of these financial statements.

FRIENDS OF MANA ISLAND INC

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

Assets	Notes	2021	2020
Current Assets		\$	\$
TSB Bank Limited– current account		7,414	31,170
TSB Bank Limited– term deposits	7	70,829	45,599
Accrued interest		326	9
GST refund due		39	-
Total Current Assets		78,608	76,778
Fixed Assets	6	1,499	1,959
Total Assets		80,107	78,737
Liabilities			
Current Liabilities			
Account payables and accruals		-	4,873
GST payable		-	372
Unused grants with conditions	2	-	11,183
Defibrillator fund		200	200
Subscriptions paid in advance		-	17
Prepaid income	8	2,460	4,025
Total Current Liabilities		2,660	20,670
Net Assets		\$77,447	\$58,067
Accumulated Funds			
Opening balance		58,067	55,133
Surplus for the year		19,380	2,934
Total Accumulated Funds		\$77,447	\$58,067



John McKoy (President)



Dick Fernyhough (Treasurer)

23 February 2022

The Statement of Accounting Policies on page 8, and the Notes on pages 9-11, form an integral part of these financial statements.

FRIENDS OF MANA ISLAND INC

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021		2020	
		\$	\$	\$	\$
Cash Flows from Operating Activities					
Donations and grants					
Department of Conservation	11	2,700		2,700	
OMV New Zealand Limited	1 & 2	23,500		23,500	
Sundry donations		<u>1,246</u>	27,446	<u>1,086</u>	27,286
Fundraising activities			15,704		20,283
Bequest			7,371		-
Interest			136		1,231
Members' subscriptions			<u>4,396</u>		<u>4,826</u>
			55,053		53,626
Cash was applied to –					
Projects -					
Flax weevil trial		-		927	
Fluttering shearwater monitoring		-		966	
Interpretation and guiding		192		1,678	
General maintenance		262		4,329	
Lizard monitoring		-		252	
Speargrass weevil project		900		-	
Wetland restoration		-		166	
White-faced storm petrel transfer		<u>31,881</u>		<u>33,079</u>	
Total cash applied to projects			33,235		41,397
Administration			866		629
Donations			900		-
Fundraising activities			17,704		15,943
GST (net)			411		2,948
Guide jackets and badges			<u>693</u>		<u>259</u>
			53,809		61,176
Net Cash Flows from Operating Activities			1,244		(7,550)
Cash Flows from Investing and Financing Activities					
Cash was received from -					
Proceeds from maturing term deposits			45,829		71,616
Cash was applied to -					
Investments in term deposits			(70,829)		(45,599)
Acquisition of Browning cameras (2)			-		(698)
Net Cash Flows from Investing and Financing			(25,000)		25,319
Net (decrease)/increase in cash			(23,756)		17,769
Opening cash			<u>31,170</u>		<u>13,401</u>
Closing cash			\$7,414		\$31,170
This is represented by -					
TSB Bank Limited – current account			<u>\$7,414</u>		<u>\$31,170</u>

The Statement of Accounting Policies on page 8, and the Notes on pages 9-11, form an integral part of these financial statements.

FRIENDS OF MANA ISLAND INC

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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 (2018: 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 2021

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

	2021 Received	2021 Spent	2021 Unspent	2020 Received	2020 Spent	2020 Unspent
OMV New Zealand Limited	141,000	141,000	-	\$117,500	\$106,317	\$11,183

OMV New Zealand Limited grant position as at 31 December 2021

	2021	2020
Grants received:		
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	23,500
19 February 2021	23,500	-
	<u>141,000</u>	<u>117,500</u>
Projects:		
Seabird dog survey	(1,028)	(1,028)
Fernbirds	(17,739)	(17,739)
Wetlands	(6,011)	(6,011)
White-faced storm petrels	(113,421)	(81,539)
Unspent surplus received from OMV as a donation	(2,801)	-
Unused grant with conditions	<u>-</u>	<u>\$11,183</u>

NOTE 3 INTEREST RECEIVED FROM TSB BANK LIMITED

	2021	2020
Operating account	35	248
Term deposits	648	887
	<u>\$683</u>	<u>\$1,135</u>

NOTE 4 FUNDRAISING INCOME

	2021	2020
Net revenue from guiding activities	3,039	4,852
Sale of peach trees	313	-
Net income from fundraising	<u>3,352</u>	<u>\$4,852</u>

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

YEAR ENDED 31 DECEMBER 2021	Cost or Valn	Depn to 31 Dec 20	Book Value 31 Dec 20	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 21
Mobile field station	2,000	1,200	800	-	200	600
GPS devices (2)	1,000	1,000	-	-	-	-
Whitaker's skink cages	9,331	9,331	-	-	-	-
Browning cameras (2)	698	140	558	-	140	418
Sundry assets	1,000	738	262	-	52	210
Loose tools	1,294	955	339	-	68	271
	\$15,323	\$13,364	\$1,959	-	\$460	\$1,499

YEAR ENDED 31 DECEMBER 2020	Cost or Valn	Depn to 31 Dec 20	Book Value 31 Dec 20	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 20
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				698	140	558
Sundry assets	1,000	672	328	-	66	262
Loose tools	1,294	870	424	-	85	339
	\$14,625	\$12,873	\$1,752	\$698	\$491	\$1,959

NOTE 7 TERM DEPOSITS

Reference	Maturity	Rate	2021	2020
005	10 March 2022	0.60%	19,205	19,134
007	22 June 2022	1.20%	26,624	26,465
010	3 May 2022	1.40%	25,000	-
			\$70,829	\$45,599

NOTE 8 PREPAID INCOME

	2021	2020
Prepaid trips to Mana Island	1,200	1,982
Vouchers for guided trips to Mana Island not yet used	1,260	2,043
	2,460	\$4,025

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 9 MEMBERSHIP

	2021	2020
Adults	94	111
Families	95	99
Students	7	12
Corporates and clubs	6	6
Life	1	3
	<u>203</u>	<u>231</u>

NOTE 10 COLIN RYDER AND SUE CHESTERFIELD

During the year, we lost the services of Colin Ryder and Sue Chesterfield. Colin, a Past President and a FOMI Life Member, died suddenly on 9 March 2021 as a result of an accident. Sue was a long-time member and supporter of FOMI, and a past Executive member. To commemorate Colin and Sue's lives and to mark the significant contributions they made to FOMI's early development, FOMI made the following donations:

	2021	2020
Friends of Baring Head	500	-
Dementia Wellington	200	-
Land Search and Rescue	200	-
	<u>\$900</u>	<u>-</u>

NOTE 11 CONTINGENT LIABILITIES, AND CAPITAL AND OTHER COMMITMENTS

There are no contingent liabilities or capital commitments at balance date. (2020: There was a commitment to fund the third and final translocation of white-faced storm petrels from the Chatham Island to Mana Island \$37,100).

NOTE 12 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 2021 (six visits: 20) 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 2021 in accordance with the Review Engagement Standards issued by the External Reporting Board.

The Committee's Responsibility for the Financial Statements.

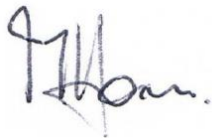
The committee is responsible for the preparation and fair presentation of these financial statements and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.



23 February 2022

FOMI would like to warmly acknowledge and thank our sponsors:

<p>OMV New Zealand</p> <p>The energy for a better life.</p> 	<p>White-faced Storm Petrel Translocation Project Fernbird Translocation Project Fairy prion Translocation Project Waikoko Wetland Enhancement Project</p>
<p>Swazi New Zealand</p>  <p>SWAZI[®] NEW ZEALAND</p>	<p>Guiding & Interpretation Project</p> 
<p>Allflex</p> 	<p>Flax Weevil Project</p>
<p>Kaboose Media</p> 	<p>Video Production</p>
<p>Palmers Garden Centre</p> 	<p>Flax Weevil Project irrigation</p>