



2022

Performance Report



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



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Cover photo credit (and pictured): Annemieke Hendriks holds two white-faced storm petrels found on an October 2022 monitoring trip with Colin Miskelly.



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

The 2022 year has been a quiet year for FOMI – although some significant events have occurred. We have tried to continue as much of our work as possible given the limited access that we now have to the island.

Things have slowed down primarily as a result of the April 2021 loss of the services of the Knuckle Charters vessel Charmaine Karol to transport work parties and guided trips to the island. The vessel was sold in early 2022 to Glen and Vicky Cooper, who were enthusiastically promoting a new service under the GO MANA brand. Regrettably, in August they announced that they would be unable to continue with the service and placed the vessel on the market. This was a great disappointment to FOMI, Ngāti Toa, and DOC, who were all looking forward to the resumption of the great service provided by this vessel. We are resuming our search for a suitable boat to help, at least with work parties. Very limited access to the island for small groups is available using DOC's vessel.

Minister of Conservation Visit

In April 2022 FOMI was pleased to accept an invitation from the Minister of Conservation, Hon Kiritapu Allan, to join in the launch of Te Mana Te Taiao – Aotearoa New Zealand Biodiversity Strategy Implementation Plan. The plan builds on Te Mana o te Taiao – the Aotearoa New Zealand Biodiversity Strategy which was released last year to set the direction for improving New Zealand's biodiversity over the next 30 years.

The Minister noted that Mana Island was chosen as an appropriate place for this launch owing to its spiritual and physical significance to New Zealand's biodiversity journey. She noted that the history of Mana Island demonstrated what could be achieved for the mainland within a 30-year time frame through restoration activities involving DOC, tāngata whenua, and community groups. She acknowledged how strategic decisions made over the past 30 years on the island have delivered great benefits for takahē, rowi, pāteke, kākārīki, lizards, and several seabird species, and that those benefits were accruing through DOC's partnership with Treaty Partner Ngāti Toa and community groups, especially Friends of Mana Island.



The Minister was accompanied by local MPs and representatives from DOC, MPI, Ministry for the Environment, Greater Wellington Regional Council, NZ Conservation Authority, Forest and Bird, and the media. The group was welcomed on to Mana by Ngāti Toa as tāngata whenua. Ngāti Toa CEO Helmut Modlik spoke about the significance of the occasion, their support for the principles of the plan, and how Ngāti Toa saw work on the island proceeding in the future.



FOMI President Dr John McKoy was also offered the opportunity to speak. He highlighted the role volunteer organisations make in supporting key stakeholders and welcomed the opportunity both to acknowledge the work on Mana Island over the last 30 years and to discuss future restoration strategy with stakeholders.

First White-faced Storm Petrels Return to the Island

Colin Miskelly and Annemieke Hendriks visited Mana Island for eight days in October to monitor seabird species and came back with good news. They reported the discovery of the first returnee white-faced storm petrels - from the 2019 and 2020 translocations.

Three white-faced storm petrels were found, from the 2019 and 2020 translocations. The two petrels in the picture were found together in the same burrow (one was translocated in 2019 and one in 2020). The third bird, discovered on the surface at night was also translocated in 2019. FOMI is pleased to see that the white-faced storm petrels are returning to Mana Island and hopes this trend continues. It is important to note that a subsequent visit in late November did not show any further sign of these birds.

Annemieke and Colin's main activity was recording the numbers of fluttering shearwaters and how many burrows contained eggs. Similar numbers to last year were seen despite a local fluttering shearwater "wreck" in the winter of 2022. They also took note of sooty shearwaters, diving petrels, and fairy prions. While on the island, Colin and Annemieke reviewed the flax weevil monitoring experiments, completed more 5-minute bird counts, and did a lot of weeding.



Working Party Visits Completed



A successful working party of 13 volunteers was completed in mid-June 2022 utilising the *Charmaine Karol*, the first such trip in 18 months. We managed another small working party trip travelling on DOC's vessel in early December. We have been advised that access to the island for working parties using this vessel is to be limited to 4 people every 2 months. In the context of past access this is constrained, and we will be seeking out other opportunities to extend our contribution to the restoration of Mana Island in 2023.

FOMI Work Plan

For the first time in several years in 2022 we developed a work plan for FOMI which we continue to talk to DOC about. Most of the agreed activities are dependent on suitable access to the island becoming available, so we continue to hope that we can improve access to the island soon.






Development of a





Sponsors

FOMI would like to warmly acknowledge and thank our sponsors:

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



Entity Information

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	<p>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.</p>
Executive Committee	<p>John McKoy (President) Linda Kerkmeester (Vice President) Philippa Doig (Secretary) Dick Fernyhough (Treasurer) Jason Christensen Richard Grasse (resigned 29 June 2022) Philippa Sargent (resigned 29 June 2022) Dale Shirliff Laurie Smith (appointed 14 September 2022) Julie Harrison (appointed 29 June 2022)</p> <p>In addition to the above, the Executive Committee has co-opted Jim Cox as Membership Secretary, and Hannah Kyle-Parker as Volunteer Officer.</p>
Honorary reviewer	Ian Hoare
Honorary solicitor	Roger Hayman
Sources of cash and resources	<p>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 (DOC), with whom it has a close working relationship.</p>
Directory	<p>Postal address: PO Box 54-101, Mana, Porirua 5247, NZ Website: www.manaisland.org.nz Facebook: www.facebook.com/manaislandfriends/</p>



FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Financial Performance

<u>Revenue</u>	Notes	\$	2022 \$	\$	2021 \$
Subscriptions - existing members		3,344		3,809	
- new members		387		604	
			3,731		4,413
Donations & grants:					
OMV New Zealand Limited	1	-		34,683	
Department of Conservation	12	900		2,700	
Bequest – Estate of David Underwood		-		7,371	
Sundry donations received		2,851	3,751	1,959	46,713
Fundraising income (net)	4		(20)		3,352
Interest received	3		1,276		683
			8,738		55,161
<u>Expenses</u>					
Projects:					
General maintenance		1,175		262	
Interpretation and guiding		959		193	
Speargrass weevil project		-		900	
White-faced storm petrels transfer		-		31,881	
Total project expenses			2,134		33,236
Administration expenses			830		641
Depreciation	6		436		460
Donations made	10		-		900
Guide jackets and badges			-		319
Insurance	5		-		-
Web hosting and design expenses			225		225
Total expenses			3,625		35,781
Surplus for the year			\$5,113		\$19,380

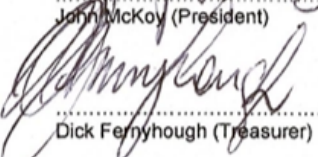


FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Financial Position

Assets	Notes	2022	2021
Current Assets		\$	\$
TSB Bank Limited– current account		11,349	7,414
TSB Bank Limited– term deposits	7	71,654	70,829
Accrued interest		330	326
GST refund due		-	39
Total Current Assets		83,333	78,608
Fixed Assets	6	1,064	1,499
Total Assets		84,397	80,107
Liabilities			
Current Liabilities			
Account payables and accruals		51	-
GST payable		356	-
Defibrillator fund		200	200
Subscriptions paid in advance		52	-
Prepaid income	8	1,178	2,460
Total Current Liabilities		1,837	2,660
Net Assets		\$82,560	\$77,447
Accumulated Funds			
Opening balance		77,447	58,067
Surplus for the year		5,113	19,380
Total Accumulated Funds		\$82,560	\$77,447


John McKoy (President)


Dick Fernyhough (Treasurer)

Dated 15 February 2023

The Statement of Accounting Policies on page 9, and the Notes on pages 10 – 12, form an integral part of these financial statements.



FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Statements of Cash Flows

	Notes	2022	2021
Cash Flows from Operating Activities			
Donations and grants -		\$	\$
Department of Conservation	11	900	2,700
OMV New Zealand Limited	1 & 2	-	23,500
Sundry donations		1,673	1,246
Fundraising activities		-	15,704
Bequest		-	7,371
Interest		447	136
Members' subscriptions		3,783	4,396
		6,803	55,053
Cash was applied to –			
<u>Projects -</u>			
Fluttering shearwater monitoring			
Interpretation and guiding		960	192
General maintenance		1,175	262
Speargrass weevil project		-	900
White-faced storm petrel transfer		-	31,881
		2,135	33,235
<u>Other -</u>			
Administration		1,004	866
Donations		-	900
Fundraising activities		124	17,704
GST (net)		(395)	411
Guide jackets and badges		-	693
		2,868	53,809
Net Cash Flows from Operating Activities		3,935	1,244
Cash Flows from Investing and Financing Activities			
Cash was received from -			
Proceeds from maturing term deposits		70,829	45,829
Cash was applied to -			
Investments in term deposits		(70,829)	(70,829)
Net Cash Flows from Investing and Financing		-	(25,000)
Net (decrease)/increase in cash		3,935	(23,756)
Opening cash		7,414	31,170
Closing cash		\$11,349	\$7,414
This is represented by -			
TSB Bank Limited – current account		\$11,349	\$7,414

The Statement of Accounting Policies on page 9, and the Notes on pages 10 - 12, form an integral part of these financial statements.



Statement of Accounting Policies

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 (2021: 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 term deposits and its operating account are accounted for on an accrual basis.



Notes 1 – 4 of the Performance Report

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 was 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 had been received by 31 December 2021.

For an update on monies spent to 31 December 2021, refer Note 2 below.

NOTE 2 UNUSED GRANTS WITH CONDITIONS

	2022	2022	2022	2021	2021	2021
	Received	Spent	Unspent	Received	Spent	Unspent
OMV New Zealand Limited	-	-	-	\$141,000	\$141,000	-

OMV New Zealand Limited grant position as at 31 December 2022

	2022	2021
Grants received:		
30 December 2016	-	23,500
9 March 2017	-	23,500
22 January 2019	-	23,500
22 October 2019	-	23,500
8 May 2020	-	23,500
19 February 2021	-	23,500
		141,000
Projects:		
Seabird dog survey	-	(1,028)
Fernbird translocations	-	(17,739)
Wetland restoration	-	(6,011)
White-faced storm petrel translocations	-	(113,421)
Unspent surplus received from OMV as a donation	-	(2,801)
Unused grant with conditions	-	-

NOTE 3 INTEREST RECEIVED FROM TSB BANK LIMITED

	2022	2021
Operating account	135	35
Term deposits	1,141	648
	\$1,276	\$683

NOTE 4 FUNDRAISING INCOME

	2022	2021
Net revenue from guiding activities	-	3,039
Sale (expenditure) from peach trees	(20)	313
Net income from fundraising	\$(20)	\$3,352



Notes 5 – 8 of the Performance Report

NOTE 5 INSURANCE

From 1 December 2017, FOMI was 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 third party insurance. FOMI has advised DOC that FOMI has since 1 December 2020 relied on DOC's third party cover.

NOTE 6 FIXED ASSETS

YEAR ENDED 31 DECEMBER 2022	Cost or Valn	Depn to 31 Dec 21	Book Value 31 Dec 21	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 22
Mobile field station	2,000	1,400	600	-	200	400
GPS devices (2)	1,000	1,000	-	-	-	-
Whitaker's skink cages	9,331	9,331	-	-	-	-
Browning cameras (2)	698	280	418	-	140	278
Sundry assets	1,000	790	210	-	42	168
Loose tools	1,294	1,023	271	-	54	218
	\$15,323	\$13,824	\$1,499	-	\$436	\$1,064

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	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

NOTE 7 TERM DEPOSITS

Reference	Maturity	Rate	2022	2021
005	5 March 2023	3.35%	19,414	19,205
007	22 March 2023	2.80%	27,240	26,624
010	3 May 2023	3.75%	25,000	25,000
			\$71,654	\$70,829

NOTE 8 PREPAID INCOME

	2022	2021
Prepaid trips to Mana Island	600	1,200
Vouchers for guided trips to Mana Island not yet used	578	1,260
	1,578	2,460



Notes 9 – 12 of the Performance Report

NOTE 9 MEMBERSHIP

	2022	2021
Adults	95	94
Families	72	95
Students	6	7
Corporates and clubs	4	6
Life	1	1
	178	203

NOTE 10 COLIN RYDER AND SUE CHESTERFIELD (DONATIONS)

In 2021, FOMI 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:

	2022	2021
Friends of Baring Head	-	500
Dementia Wellington	-	200
Land Search and Rescue	-	200
	-	\$900

NOTE 11 CONTINGENT LIABILITIES, AND CAPITAL AND OTHER COMMITMENTS

There are no contingent liabilities or capital commitments at balance date. (2021: Nil)

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.

As from 1 January 2022, costs incurred for transporting FOMI volunteers to Mana Island for maintenance purposes and/or special projects, are a DOC responsibility. It meets its responsibility by either providing a DOC vessel to transport the volunteers to and from the Island or, where FOMI engages a contractor, FOMI is fully reimbursed. In previous years costs were, in most instances, incurred by FOMI engaging a contractor and the costs shared between DOC and FOMI on a 50/50 basis.



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 2022 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.

15 February 2023