



Friends of Mana Island



Performance Report 2023

Statement of Service and Financial Performance



FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Table of Contents

Statement of Service Performance Outcomes and Outputs.....	2
Entity Information.....	4
Statement of Financial Performance	5
Statement of Financial Position.....	6
Statement of Cash Flows.....	7
Statement of Accounting Policies.....	8
Notes to the Performance Report.....	9
Independent Assurance Review Report.....	12

Cover photo: Volunteers on the 15-17 March 2024 work party trip to Mana Island.



FRIENDS OF MANA ISLAND INC
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OUTCOMES

The principal outcomes sought by Friends of Mana Island 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 Friends of Mana Island.

OUTPUTS

Work party trips resumed in late 2023



Volunteers on the September 2023 work party trip.

Since the loss of the services of the Knuckle Charter's vessel the *Charmaine Karol* to transport work parties and guided trips to the island from April 2021, our effectiveness in meeting FOMI's objectives has been severely limited.

Very limited access to the island for small groups was available using the Department of Conservation's (DOC) vessel. Our search for a suitable boat to replace the *Charmaine Karol* was unsuccessful.

In 2023 we saw a significant recovery of our ability to work on Mana Island with much improved access to boat transport. In the first half of the year, we managed three small working parties (in March, June and July) with access provided using the DOC boat – for which we are very grateful.

In September 2023, the new owners of the *Charmaine Karol*, Go Mana, resumed services after a large investment in renovating the vessel. Work party trips were completed over weekends in September and December with up to 16 volunteers. Trip reports are available on our website.

Trips for the public to visit Mana Island

Trips for the public to visit Mana Island, provided by Go Mana, resumed in late 2023 but the limited number of day trips available were severely affected by bad weather.

Demand is high and early 2024 has seen a much greater success rate for trip completion. We continue to work with Go Mana in providing information, materials and guiding advice.

Seabird monitoring activities in 2023



White-faced storm petrels, December 2023. These are returning birds from translocations to Mana Island in February 2020 and 2021.

Some limited monitoring activities were possible in 2023, particularly for seabirds, with the assistance of DOC and private boat owners. Trips ranging from a few hours to a few days were made in January, October and November 2023, led by dedicated bird experts Colin Miskelly, Helen Gummer and Annemieke Hamilton.

They recorded the continuing success of these seabird projects, particularly with fluttering shearwaters and recorded more returns of white-faced storm petrels. None of the white-faced petrels seen were breeding.

Definitive publication produced in 2023

This year saw the publication of a major paper authored by Dr Colin Miskelly describing the conservation history and the restoration of Mana Island – *From Farm to forest – 50 years of ecological transformation on Mana Island, New Zealand*. This paper is an excellent description of the restoration work on the island since it was set up as a scientific reserve.

Friends of Mana Island has been recognised as a significant contributor to this success story, much of which has been stimulated and guided by Colin Miskelly’s “Mana Island Ecological Restoration Plan” (published 1999) and subsequent “Mana Island Ecological Restoration Plan Review” (2010).

Life Members elected in 2023

Three new Friends of Mana Island Life Members were elected at the AGM in 2023:

Dick Fernyhough was recognised for his excellent service as Treasurer for 10 years and his wider contribution as a FOMI Executive member and as a guide.

Jason Christensen was recognised for his role as ranger on Mana Island for 11 years, his involvement in the inception of Friends of Mana Island, and for his continuous service on the Executive until he stepped down in 2023.

Dr Colin Miskelly has made a major contribution to the restoration of Mana Island through his authorship of the Restoration Plan and Review and the amazing ongoing scientific contribution he has made and continues to make on the island.

Waikoko Wetland restoration project review

Since Waikoko Wetland was created in 1999, the ponds have had an increasing silt build-up that has resulted in the ponds drying up in summer. There is a clear need to develop a plan to ‘restore’ the wetland.

In late 2021 DOC and Ngati Toa approved an exercise, funded by Friends of Mana Island, to commission a thorough ecological review of the Waikoko Wetland as a basis for informing future discussions on suitable management.

Arrangements around suitable personnel and transport to the Island culminated in late 2023 and a visit to the Island by wetland ecologist Vaughan Keesing in January 2024 has been followed by a report which is currently being considered by DOC and Ngati Toa.



FRIENDS OF MANA ISLAND INC

ENTITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

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	<table><tr><td>John McKoy</td><td>(President)</td></tr><tr><td>Linda Kerkmeester</td><td>(Vice President)</td></tr><tr><td>Philippa Doig</td><td>(Secretary)</td></tr><tr><td>Nick Ryan</td><td>(Treasurer, appointed 19 April 2023)</td></tr><tr><td>Dale Shirliff</td><td></td></tr><tr><td>Julie Harrison</td><td></td></tr><tr><td>Laurie Smith</td><td></td></tr><tr><td>Dick Fernyhough</td><td>(resigned 19 April 2023)</td></tr><tr><td>Jason Christensen</td><td>(resigned 19 April 2023)</td></tr></table> <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>	John McKoy	(President)	Linda Kerkmeester	(Vice President)	Philippa Doig	(Secretary)	Nick Ryan	(Treasurer, appointed 19 April 2023)	Dale Shirliff		Julie Harrison		Laurie Smith		Dick Fernyhough	(resigned 19 April 2023)	Jason Christensen	(resigned 19 April 2023)
John McKoy	(President)																		
Linda Kerkmeester	(Vice President)																		
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Nick Ryan	(Treasurer, appointed 19 April 2023)																		
Dale Shirliff																			
Julie Harrison																			
Laurie Smith																			
Dick Fernyhough	(resigned 19 April 2023)																		
Jason Christensen	(resigned 19 April 2023)																		
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 (DOC), with whom it has a close working relationship.																		
Directory	Postal address: PO Box 54-101, Mana, Porirua 5247, New Zealand Website: www.manaisland.org.nz Facebook: www.facebook.com/manaislandfriends/																		

FRIENDS OF MANA ISLAND INC
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023

<u>Revenue</u>	Notes	2023	2022
		\$	\$
Subscriptions - existing members		3,278	3,344
- new members		170	387
		<u>3,448</u>	<u>3,731</u>
Donations & grants:			
Department of Conservation	11	-	900
Bequests	1	6,000	-
Sundry donations received		1,261	2,851
Fundraising income (net)	4	135	(20)
Interest received	3	3,876	1,276
		<u>14,720</u>	<u>8,738</u>
<u>Expenses</u>			
Projects:			
General maintenance		2,732	1,175
Interpretation and guiding		-	959
Total project expenses		<u>2,732</u>	<u>2,134</u>
Administration expenses	2	1,504	830
Depreciation	6	416	436
Insurance	5	-	-
Xero Conversion Costs		879	
Web hosting and design expenses		225	225
Total expenses		<u>5,756</u>	<u>3,625</u>
Surplus for the year		<u>\$8,964</u>	<u>\$5,113</u>

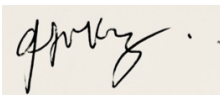
The Statement of Accounting Policies on page 4, and the Notes on pages 5 - 7, form an integral part of these financial statements.

FRIENDS OF MANA ISLAND INC

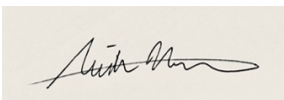
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

Assets	Notes	2023	2022
Current Assets		\$	\$
TSB Bank Limited– current account		10,482	11,349
TSB Bank Limited– term deposits	7	81,684	71,654
Accrued interest		846	330
GST refund due		465	-
Total Current Assets		93,477	83,333
Fixed Assets	6	647	1,064
Total Assets		94,124	84,397
Liabilities			
Current Liabilities			
Account payables and accruals		1,483	51
GST payable		-	356
Defibrillator fund		200	200
Subscriptions paid in advance		-	52
Prepaid income	8	917	1,178
Total Current Liabilities		2,600	1,837
Net Assets		\$91,524	\$82,560
Accumulated Funds			
Opening balance		82,560	77,447
Surplus for the year		8,964	5,113
Total Accumulated Funds		\$91,524	\$82,560



.....
John McKoy (President)



.....
Nick Ryan (Treasurer)

Dated 3 April 2024

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 2023

	Notes	2023	2022
Cash Flows from Operating Activities			
Donations and grants -		\$	\$
Department of Conservation	11	-	900
Sundry donations		<u>1,210</u>	<u>1,673</u>
Fundraising activities		135	-
Bequest		6000	-
Interest		1,330	447
Members' subscriptions		<u>3,396</u>	<u>3,783</u>
		12,071	6,083
Cash was applied to –			
<u>Projects -</u>			
Interpretation and guiding		-	960
General maintenance		<u>1,532</u>	<u>1,175</u>
		1,532	2,135
<u>Other -</u>			
Administration	2	2,518	1,004
Fundraising activities		-	124
GST (net)		628	(395)
Refund vouchers 2021		<u>261</u>	<u>-</u>
		4,938	2,868
Net Cash Flows from Operating Activities		7,133	3,935
Cash Flows from Investing and Financing Activities			
Cash was received from -			
Proceeds from maturing term deposits		71,654	70,829
Cash was applied to -			
Investments in term deposits		<u>(79,654)</u>	<u>(70,829)</u>
Net Cash Flows from Investing and Financing		8,000	0
Net (decrease)/increase in cash		(867)	3,935
Opening cash		<u>11,349</u>	<u>7,414</u>
Closing cash		<u>\$10,482</u>	<u>\$11,349</u>
This is represented by -			
TSB Bank Limited – current account		<u>\$10,482</u>	<u>\$11,349</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 2023

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)

These financial statements have been prepared on a GST exclusive basis.

Income Tax

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

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 (2022: 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.

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 1 BEQUESTS

	2023	2022
Estate of David Allan Alcock	1,000	-
Peter Simpson – estate of Cathye Haddock	5,000	-
Net income from fundraising	<u>\$6,000</u>	<u>-</u>

NOTE 2 ADMINISTRATION EXPENSES

	2023	2022
General & Stationery	641	529
PO Box etc.	178	170
AGM	581	-
Charities Commission	-	44
Committee Meetings	104	87
	<u>1,504</u>	<u>830</u>

NOTE 3 INTEREST RECEIVED FROM TSB BANK LIMITED

	2023	2022
Operating account	566	135
Term deposits	3,310	1,141
	<u>\$3,876</u>	<u>\$1,276</u>

NOTE 4 FUNDRAISING INCOME

	2023	2022
Sale of t-shirts	100	-
Sale (expenditure) from peach trees	35	(20)
Net income from fundraising	<u>\$135</u>	<u>\$(20)</u>

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023	Cost or Valn	Depn to 31 Dec 22	Book Value 31 Dec 22	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 23
Mobile field station	2,000	1,600	400	-	200	200
GPS devices (2)	1,000	1,000	-	-	-	-
Whitaker's skink cages	9,331	9,331	-	-	-	-
Browning cameras (2)	698	420	278	-	139	139
Sundry assets	1,000	832	168	-	34	134
Loose tools	1,294	1,077	217	-	44	174
	\$15,323	\$14,259	\$1,064	-	\$417	\$647

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

NOTE 7 TERM DEPOSITS

Reference	Maturity	Rate	2023	2022
005	28 February 2024	4.25%	28,184	19,414
007	22 June 2024	5.90%	28,500	27,240
010	3 May 2024	5.90%	25,000	25,000
			\$81,684	\$71,654

NOTE 8 PREPAID INCOME

	2023	2022
Prepaid trips to Mana Island	600	600
Vouchers for guided trips to Mana Island not yet used	317	578
	917	1,578

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 9 MEMBERSHIP

	2023	2022
Adults	83	95
Families	63	72
Students	7	6
Corporates and clubs	5	4
Life	4	1
	<u>162</u>	<u>178</u>

NOTE 10 CONTINGENT LIABILITIES, AND CAPITAL AND OTHER COMMITMENTS

There are no contingent liabilities or capital commitments at balance date. (2022: Nil)

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.

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.

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 2023 in accordance with the Review Engagement Standards issued by the External Reporting Board.

The Committee's Responsibility for the Financial Statements.

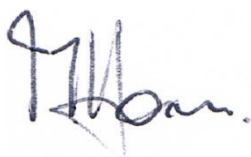
The committee is responsible for the preparation and fair presentation of these financial statements and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.



3 April 2024