



Friends of Mana Island



Performance Report 2024

Friends of Mana Island

Statement of Service and Financial Performance in 2024



FRIENDS OF MANA ISLAND INC
PERFORMANCE REPORT
FOR THE YEAR ENDED 2024

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Cover photo: Volunteers on the August 2024 work party trip. Photo by Jane Haxton.



FRIENDS OF MANA ISLAND INC
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Weekend work party trips

In 2024 we had six weekend work party trips to Mana Island with 88 volunteers participating. The list of tasks completed included: seabird monitoring including banding, seabird site maintenance, lizard monitoring, track maintenance, wetland weeding, removing yellow pipes from trees, concrete gannet colony maintenance, flax weevil monitoring, and five-minute bird counts.

The trips in 2024 were sometimes tricky to manage, with some big changes needed when the weather didn't play ball and rescheduling was needed.

We now have a team of work party leaders with two co-leading each trip.

The work parties are very popular with our volunteers, with keen demand for places. We generally need 14-16 volunteers per trip with preference given to financial members.

A big thank you to all the hard-working volunteers who are making a real difference to this special island.

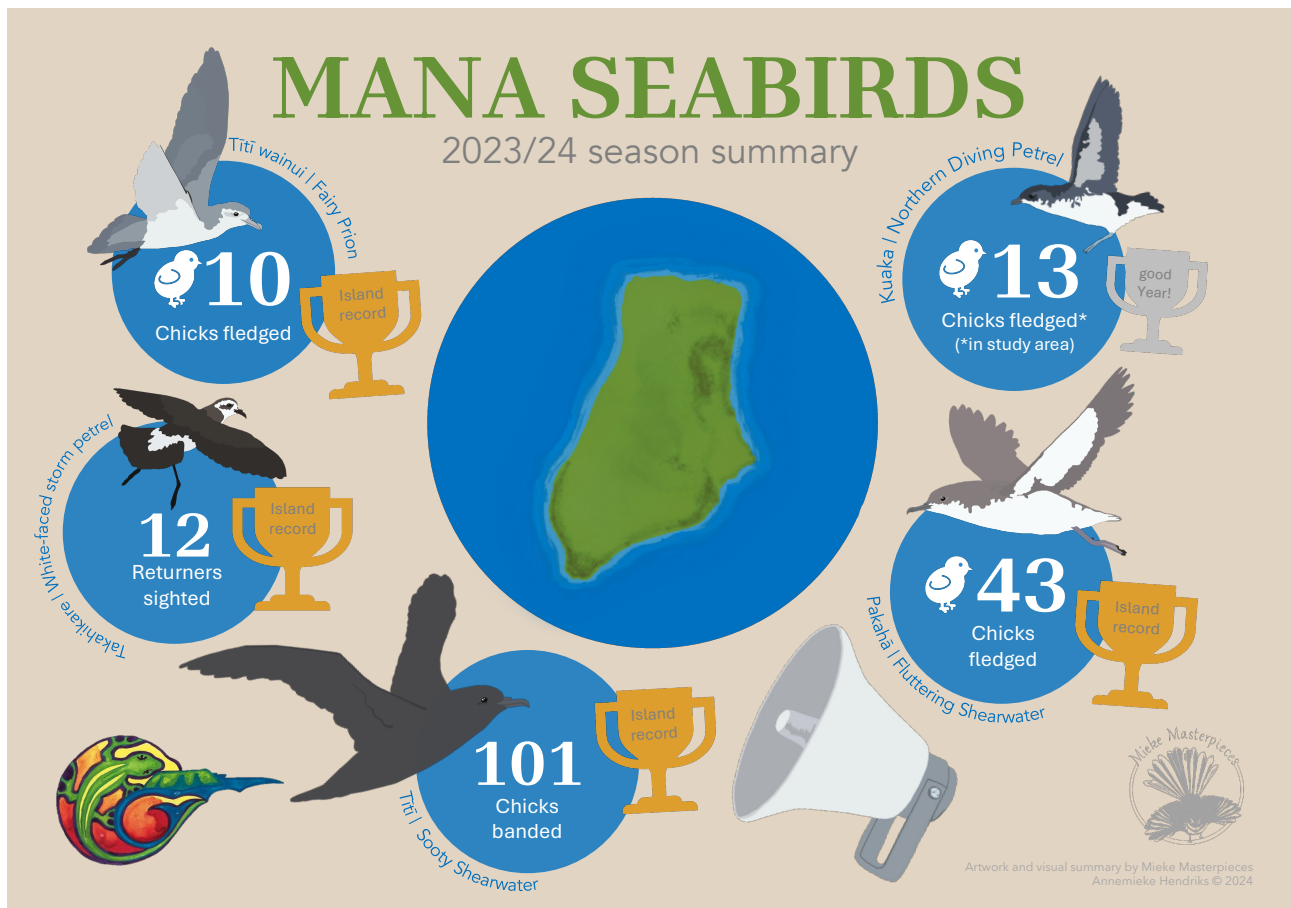


Photo: Seabird expert Helen Gummer handling a fluttering shearwater on the February 2025 work party trip. Photo by Philippa Doig.

Seabird monitoring activities in 2024

The 2023-24 breeding season for seabirds on Mana Island was very successful. Our seabird experts monitored the birds returning to breed and the chicks fledging (leaving after hatching).

Several records were broken. These included the fledging of 10 fairy prion (tītī wainui) chicks and 43 fluttering shearwater (pakahā) chicks; the returning of 12 white-faced storm petrels (takahikare); and the banding of 101 sooty shearwater (tītī) chicks. In addition, 13 northern diving petrel (kuaka) chicks fledged from the study area.



Infographic credit: Annemieke Hendriks

In December 2024 FOMI funded a survey by Joanna Sim and her conservation dog Miro to search for seabirds on Mana Island. The priority species in 2024 were fluttering shearwater (pakahā) and fairy prion (tītī wainui).

The goal was to see whether they were breeding away from the artificial burrows used for chick translocations. Miro located burrows of both these species, plus numerous burrows of common diving petrel (kuaka) and sooty shearwater (tītī).

The most significant findings were four fluttering shearwater chicks found in burrows 45 to 70 metres from the nearest artificial burrows, and that sooty shearwaters were breeding further south and lower down the coastal slope than previously recognised.

Restoring the Waikoko Wetland

In 2024 FOMI sought expert advice from wetland ecologist Dr Vaughan Keesing to identify potential actions to reduce the effects of silt build-up in the wetlands.

The wetlands were created in 1999 with the intention of providing freshwater habitat for aquatic species and birds such as the introduced pateke.

Since their creation, the water levels in the wetlands have become shallower due to the build-up of silt being washed down the catchment, causing them to dry up in summer.

The advice was that this was a natural process as grass was replaced by forest and that more flow could be created by blocking some culverts to concentrate flow in the larger ponds.



*Photo: A volunteer redirecting the flow of water through the Waikoko Wetland.
Photo by Linda Kerkmeester.*

This was achieved on a work trip in February 2025 by redirecting flow at two culverts with the relocation of boards that had been built into the wetland for this purpose. Time will tell if this has some desired effect for the existing wetland wildlife.

Heart restarter purchased

In 2024 we purchased and installed a defibrillator (aka heart restarter) on Mana Island. A defibrillator is used to apply an electric charge to the heart to restore a normal heartbeat, or restart the heart after a cardiac arrest. The unit was installed in the Lockwood house to make it available for anyone to use.

Boat operator providing transport to Mana

FOMI has developed a good relationship with the Go Mana boat skipper, Glen Cooper, who now provides our transport to the island on the 30-seater Charmaine Karol, without which we could not transport our volunteers to the island.

Permanent DOC ranger appointed

We were delighted when Jane Haxton was appointed in late 2024 as the permanent DOC ranger on Mana Island. Having a permanent ranger makes it much easier to coordinate work party trips and the many tasks undertaken on these.



FRIENDS OF MANA ISLAND INC

ENTITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

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>Linda Kerkmeester</td><td>(President appointed 1/5/2024)</td></tr><tr><td>Laurie Smith</td><td>(Vice President appointed 1/5/2024)</td></tr><tr><td>Philippa Doig</td><td>(Secretary)</td></tr><tr><td>Nick Ryan</td><td>(Treasurer)</td></tr><tr><td>Dale Shirliff</td><td></td></tr><tr><td>Philippa Sargent</td><td>(appointed 1/5/2024)</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>	Linda Kerkmeester	(President appointed 1/5/2024)	Laurie Smith	(Vice President appointed 1/5/2024)	Philippa Doig	(Secretary)	Nick Ryan	(Treasurer)	Dale Shirliff		Philippa Sargent	(appointed 1/5/2024)
Linda Kerkmeester	(President appointed 1/5/2024)												
Laurie Smith	(Vice President appointed 1/5/2024)												
Philippa Doig	(Secretary)												
Nick Ryan	(Treasurer)												
Dale Shirliff													
Philippa Sargent	(appointed 1/5/2024)												
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: 5 Edgeware Road, Wilton, Wellington, 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 2024

<u>Revenue</u>	Notes		2024	2023
		\$	\$	\$
Subscriptions - existing members		2,983		3,278
- new members		1,087	4,070	170
Donations & grants:				
Bequests		-		6,000
Sundry donations received		1,880	1,880	1,261
Fundraising income (net)	1		655	135
Interest income	2		4,448	3,876
			11,053	14,720
<u>Expenses</u>				
Projects:				
Island charter	12	7,383		-
General maintenance	3	673		2,732
FALCON Banding Data Entry		2,400		-
Work party leadership	4	789	11,245	-
Administration expenses	5		1,529	1,504
Depreciation	6		764	416
Xero Conversion Costs			775	879
Subscriptions to other services	7		157	-
Web hosting and design expenses			225	225
Total expenses			14,695	5,736
Surplus/(deficit) for the year			(3,642)	8,964

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 2024

Assets	Notes	2024	2023
Current Assets		\$	\$
TSB Bank Limited– current account		10,993	10,482
TSB Bank Limited – term deposits	8	74,577	81,684
GST Receivable		1,208	465
Accrued interest		936	846
Total Current Assets		87,714	93,477
Non-Current Assets			
Plant and Equipment	6	2,709	647
Total Non-Current Assets		2,709	647
Total Assets		90,423	94,124
Liabilities			
Current Liabilities			
Account payables and accruals		1,604	1,483
Defibrillator fund		-	200
Prepaid subscriptions		20	-
Prepaid income	9	917	917
Total Current Liabilities		2,541	2,600
Net Assets		87,882	91,524
Accumulated Funds			
Opening balance		91,524	82,560
Surplus/(deficit) for the year		(3,642)	8,964
Total Accumulated Funds		87,882	91,524

.....
Linda Kerkmeester (President)

.....
Nick Ryan (Treasurer)

Dated 20 March 2025

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 CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024	2023
		\$	\$
Cash Flows from Operating Activities			
Sundry donations		1,680	1,210
Fundraising activities		655	135
Bequest		-	6,000
Interest income		4,358	3,360
Members' subscriptions		4,700	3,396
		<u>11,393</u>	<u>14,101</u>
Cash was applied to –			
<u>Projects -</u>			
FALCON banding and data entry		2,400	-
Work party leadership	4	907	-
Island Charter		8,490	
General maintenance		714	
		<u>12,511</u>	<u>1,532</u>
<u>Other -</u>			
Administration		1,606	2,518
Minor assets		60	-
Xero conversion costs		891	-
Subscriptions to other services		180	-
Web hosting & design expenses		259	-
GST (net)		(767)	628
Refund vouchers 2021		-	261
		<u>14,740</u>	<u>4,938</u>
Net Cash Flows from Operating Activities		(3,347)	9,163
Investing and Financing Activities			
Cash was applied to -			
Asset purchases		3,250	-
Net Cash Flows from Investing and Financing		3,250	-
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		92,166	83,003
Net (decrease)/increase in cash		(6,595)	9,163
Cash and cash equivalents at end of period	13	<u>85,570</u>	<u>92,166</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 ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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 and other cash is represented by 3 Term Deposits for a term of less than or equal to 1 year.

Changes in accounting policies

There have been no changes in accounting policies in the financial year (2023: 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 2024

NOTE 1 FUNDRAISING INCOME

	2024	2023
Sale of t-shirts	-	100
Sale from peach trees	655	35
Net income from fundraising	<u>655</u>	<u>135</u>

NOTE 2 INTEREST RECEIVED FROM TSB BANK LIMITED

	2024	2023
Operating account	522	566
Term deposits	3,926	3,310
	<u>4,448</u>	<u>3,876</u>

NOTE 3 GENERAL MAINTENANCE

In prior years, this entry in the accounts included the cost of transportation to the island. As this is a significant expense, this is now shown as a separate line, Island Charter.

NOTE 4 WORK PARTY LEADERSHIP

This expense covers the cost of people who are current or future work group leaders, to receive first aid training from St John.

	2024	2023
Philippa Sargent	152	-
Linda Kerkmeester	170	-
Janet Barnes	170	-
Annemieke Hamilton	128	-
Helen Gummer	170	-
Total	<u>789</u>	<u>-</u>

NOTE 5 ADMINISTRATION EXPENSES

	2024	2023
General & Stationery	410	641
PO Box etc.	217	178
AGM	232	581
Charities Commission	44	-
Committee Meetings	626	104
	<u>1,529</u>	<u>1,504</u>

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 6 FIXED ASSETS

YEAR ENDED 31 DECEMBER 2024	Cost or Valn	Depn to 31 Dec 23	Book Value 31 Dec 23	Current Year Acquisitions	Current Year Depreciation	Book Value 31 Dec 24
Mobile field station	2,000	1,800	200	-	200	-
Defibrillator + acc.	2,260	-	-	2,260	170	2,090
GPS devices (2)	1,000	1,000	-	-	-	-
Whitaker's skink cages	9,331	9,331	-	-	-	-
Browning cameras (2)	698	559	139	-	139	-
Sundry assets	1,327	866	134	327	143	318
Loose tools	1,533	1,120	174	239	112	300
	18,149	14,676	647	2,826	764	2,709

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	-	436	647

NOTE 7 SUBSCRIPTIONS TO OTHER SERVICES

Group membership of Birds New Zealand.

NOTE 8 TERM DEPOSITS

Reference	Maturity	Rate	2024	2023
005	21 February 2025	4.25%	21,304	28,184
007	22 March 2025	5.50%	29,773	28,500
010	3 May 2025	5.30%	23,500	25,000
			74,577	81,684

NOTE 9 PREPAID INCOME

	2024	2023
Prepaid trips to Mana Island	600	600
Vouchers for guided trips to Mana Island not yet used	317	317
	917	917

FRIENDS OF MANA ISLAND INC

NOTES TO THE PERFORMANCE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 10 MEMBERSHIP

	2024	2023
Adults	95	83
Families	82	63
Students	12	7
Corporates and clubs	4	5
Life	4	4
	<u>197</u>	<u>162</u>

NOTE 11 CONTINGENT LIABILITIES, AND CAPITAL AND OTHER COMMITMENTS

There are no contingent liabilities or capital commitments at balance date. (2023: Nil)

NOTE 12 RELATED PARTY TRANSACTIONS

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. The new rules for presenting invoices to DOC are that they must be raised online accompanied by a purchase order number as issued by a purchasing office from DOC.

After some consideration, the committee agreed that given this complication, the declining funding for DOC from the government and the healthy state of FOMI's cash reserves that we would fund the transport ourselves, entirely.

NOTE 13 RESTATEMENT OF STATEMENT OF CASH FLOWS

The Financial Statements have been prepared with Short Term Deposits included in the 'Cash and Cash Equivalents total.' Short Term Deposits are Term Deposits maturing within 12 months of year-end. Previously only the TSB Current Account figures were reflected. This change is considered appropriate as it better reflects FOMI's overall cash movements and the 'Cash and Cash Equivalents' available at year end.

Comparative figures have been restated.

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 2024 in accordance with the Review Engagement Standards issued by the External Reporting Board.

The Committee's Responsibility for the Financial Statements.

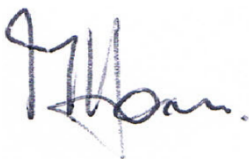
The committee is responsible for the preparation and fair presentation of these financial statements and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.



20 March 2025