

# Performance Report

Te Roroa Development Charitable Trust  
For the period 1 April 2018 to 31 March 2019

# Contents

3	Entity Information
4	Statement of Service Performance
6	Statement of Financial Performance
8	Movements in Accumulated Funds
9	Statement of Financial Position
10	Depreciation Schedule
11	Statement of Cash Flows
12	Statement of Accounting Policies
14	Notes to the Financial Statements

# Entity Information

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

### Legal Name of Entity

Te Roroa Development Charitable Trust

### Entity Type and Legal Basis

Te Roroa Development Charitable Trust is a charitable trust incorporated under the Charitable Trusts Act 1957 on 22nd October 2011.

### Charities Registration Number

CC47598

### Entity's Purpose or Mission

The Trust is committed, in attaining its purposes to:

- progressing the social, cultural and environmental aspirations of Te Roroa and of the people who live within the rohe of Te Roroa.
- respecting, promoting and uplifting Te Roroatanga
- maintaining the highest standards of professionalism and integrity
- building and maintaining a positive profile of Te Roroa and of its rohe

The purpose of the Trust is to encourage, facilitate and support socially responsible changes that build healthy Te Roroa communities.

### Entity Structure

The Trust is a subsidiary of Te Roroa Whatu Ora Trust. The Trust has a governance board with no less than three and no more than seven Trustees who are elected every three years.

### Main Sources of Entity's Cash and Resources

Grants and donations

### Main Methods Used by Entity to Raise Funds

Funds are raised through contracts and services agreements with government agencies and external organisations.

### Entity's Reliance on Volunteers and Donated Goods or Services

The Trust Board (3-7) all act in a voluntary capacity.

### Physical Address

1 Waipoua River Road,  
Waipoua

### Postal Address

P O Box 6,  
Waimamaku 0446



# Statement of Service Performance

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

### Description of Entity's Outcomes

The Trust is committed, in attaining its purposes to:

- progressing the social, cultural and environmental aspirations of Te Roroa and of the people who live within the rohe of Te Roroa.
- respecting, promoting and uplifting Te Roroatanga
- maintaining the highest standards of professionalism and integrity
- building and maintaining a positive profile of Te Roroa and of its rohe

Te Roroa Development Charitable Trust will achieve its purpose by:

- recapturing and sustaining Te Roroa tino rangatiratanga in all its aspects for current and future generations
- striving for the physical, mental, emotional and social well being of the iwi.
- fostering, supporting and advancing the educational aspirations of Te Roroa members.
- respecting, protecting and conserving the environmental assets of Te Roroa

### Description of the Entity's Outputs

The primary activity of Te Roroa Development Charitable Trust in the year ended 31 March 2019 was the continuing development of the Centre of Excellence.

The Centre of Excellence will establish a knowledge network that informs management institutions and builds safer more resilient communities through the realisation of sustainable inter-generational development. Its primary function will be to gather, centralise and disseminate intelligence throughout its network both effectively and efficiently to generate inter-generational opportunities of positive yield back to the iwi.

**Vision** E ora ana, e whai mana ana te iwi o Te Roroa.  
A vibrant, alive, healthy Te Roroa community

**MISSION** He Whakatupu i te Aroha, i te Kotahitanga, i te Māramatanga me te Tangata Whenuatanga ki te iwi,  
To foster aroha, unity, enlightenment, and lived identity amongst the people of Te Roroa

**GOALS** 1. To activate mātauranga-ā-iwi and tikanga-ā-iwi in creative and innovative ways  
2. To optimise the well being of land, water and people

### OBJECTIVES

1. To increase experiences that foster togetherness, respect and happiness amongst the people
2. Develop effective communication streams across the Te Roroa network
3. Establish and apply a range of tools for collective problem solving, decision making and dispute resolution
4. Enhance capacity-building at all levels of the iwi in order to develop awareness and build confidence
5. Create a central hub that provide a focal point for engagement with other iwi, improving collective capacity to engage with Crown agencies and NGO's on more equal terms

The CoE led a number of activities undertaken through partnerships with government and funding agencies. These included Northland Regional Council and Department of Conservation funding to assist with projects and activities.



### **Kauri Dieback Tactical Plan:**

This plan transitioned from Tactical Plan to the Tane Mahuta Response Plan after the discovery of tree infection within 60m of Tane Mahuta. This funding allowed for the development of a Te Roroa led process which included establishing a Technical Advisory Group consisting of Aotearoa New Zealand's leading scientists (all of whom contributed significant amounts of in-kind time and resource to support this work) to advise the formation and execution of the Tane Mahuta Response Plan. This work allowed our team to work alongside some of these scientists within the forest immediately surrounding Tane Mahuta, gaining hands on experience in scientific field work.

The work conducted and completed from the Tane Mahuta Response Plan was acknowledged at the 2019 Aotearoa New Zealand Biosecurity Awards as the winner of the Department of Conservation Community Kahiwi Award for established initiatives.

### **ArborCarbon research and the formulation of site and forest level strategic dieback management plan:**

Arbor Carbon is an environmental consultancy specialising in sustainable vegetation management, innovative remote sensing technologies and precision vegetation monitoring. This funding was instrumental in bringing this level of expertise to Waipoua and the contribution this team made to assist in the development of the Waipoua Forest Health Plan will be known for some time. The level of detail around all vegetation health, not just kauri, was emphasised and this whole forest approach is being adopted in future independent planning by Te Roroa.

### **Te Toa Whenua**

Te Toa Whenua is a Te Roroa-led land-restoration project based in lower Waipoua Valley. The project involves restoring 900ha of ex-forestry land to create a restoration corridor along the Waipoua river. With funding initially from the Department of Conservation we were able to employ a small team of two on a full-time basis to undertake weed control. When this funding came to an end we applied for and were successful in receiving 300k over three years from the Tindall Foundation. This funding supports the weed management work as well as fencing, planting and maintenance work within an initial 200 ha of land.

The Tindall Foundation have also supported the purchase of gear, equipment and to employ a part-time project coordinator. Te Toa Whenua has not only been successful in eradicating pest plant species in a number of priority areas but we have connected with the local community to realise their aspirations such as developing spaces for food production, orchards and native tree propagation.

# Statement of Financial Performance

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

	2019	2018
<b>Income</b>		
Contract Income	94,195	66,593
Donations Received - Projects	154,210	30,000
Fundraising Income	122	-
Grants Received - Projects	69,657	3,000
Interest Received -IRD	-	-
Koha Received - General	(5)	-
<b>Total Income</b>	<b>318,179</b>	<b>99,593</b>
<b>Expenses</b>		
<b>Project Expenses</b>		
Other Project Expenses	16,912	6,096
Project Materials and Consumables	6,736	6,688
Project Minor Equipment & Tools	5,228	459
Project Subcontractors	65,521	26,122
Project Vehicle Costs	4,134	576
<b>Total Project Expenses</b>	<b>98,531</b>	<b>39,941</b>
<b>Administration Expenses</b>		
Administration Fees -TRCDL	600	550
Audit Fees	2,050	2,800
Bank charges	78	-
Catering	252	867
Consultancy	67,039	11,388
Printing and Stationery	93	1,071
Subscription	663	744
Telephone, tolls and internet	1,170	640
Vehicle expenses	1,410	-
Koha	500	1,750
<b>Total Administration Expenses</b>	<b>73,855</b>	<b>19,811</b>
<b>Personnel Costs</b>		
Recruitment Costs	-	538
Wages and Salary	49,139	42,168
Project Training	6,087	1,130
<b>Total Personnel Costs</b>	<b>55,225</b>	<b>43,836</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance - Plant & Equipment	302	-
<b>Total Repairs and Maintenance</b>	<b>302</b>	<b>-</b>
<b>Non-cash expenses</b>		

Statement of Financial Performance

	2019	2018
Depreciation	3,957	1,851
<b>Total Non-cash expenses</b>	<b>3,957</b>	<b>1,851</b>
<b>Total Expenses</b>	<b>231,870</b>	<b>105,439</b>
<b>Net Increase (Decrease) in Funds for the Year</b>	<b>86,309</b>	<b>(5,846)</b>



# Movements in Accumulated Funds

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

	2019	2018
<b>Accumulated Funds</b>		
Opening Balance	(37,244)	(31,398)
<b>Movement</b>		
Surplus (Deficit) for the Period	86,309	(5,846)
<b>Total Movement</b>	<b>86,309</b>	<b>(5,846)</b>
<b>Total Accumulated Funds</b>	<b>49,065</b>	<b>(37,244)</b>



The accompanying accounting policies and notes form an integral part of this financial statement.

# Statement of Financial Position

## Te Roroa Development Charitable Trust As at 31 March 2019

	NOTES	31 MAR 2019	31 MAR 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash		180,838	103,017
Accounts Receivable		15,000	6,454
GST		5,987	3,192
<b>Total Current Assets</b>		<b>201,824</b>	<b>112,663</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	1	28,784	25,011
<b>Total Non-Current Assets</b>		<b>28,784</b>	<b>25,011</b>
<b>Total Assets</b>		<b>230,609</b>	<b>137,673</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		3,741	10,599
Employee costs payable		4,161	2,322
Funds held on behalf of others	4	30,556	44,439
Inter-entity Current Accounts	8	143,085	117,557
<b>Total Current Liabilities</b>		<b>181,543</b>	<b>174,917</b>
<b>Total Liabilities</b>		<b>181,543</b>	<b>174,917</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>49,065</b>	<b>(37,244)</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		49,065	(37,244)
		49,065	(37,244)

Authorised and signed on behalf of the Board of Trustees

Date: 3 October 2020

The accompanying accounting policies and notes form an integral part of this financial statement.

# Depreciation Schedule

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
<b>Buildings</b>						
Culturally Significant Waharoa	21,857	21,857	-	-	-	21,857
<b>Total Buildings</b>	<b>21,857</b>	<b>21,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,857</b>
<b>Computer Equipment &amp; Website</b>						
Website design	2,500	1,706	-	-	512	1,194
<b>Total Computer Equipment &amp; Website</b>	<b>2,500</b>	<b>1,706</b>	<b>-</b>	<b>-</b>	<b>512</b>	<b>1,194</b>
<b>Plant and Equipment</b>						
1 x Garmin GPS	652	-	652	-	179	473
2 x ACR Personal Locator Beacon	835	-	835	-	292	543
2x Chainsaws 251-Z 16"	1,817	-	1,817	-	818	1,000
2x Chainsaws 251-Z 16"	1,817	-	1,817	-	636	1,181
4x Garmin GPS 64 SC	2,609	-	2,609	-	913	1,696
DJI Mavic Pro Drone Fly More Combo, - Mavic Pro with 2 extra batteries, Car charger, Shoulder bag	2,173	860	-	-	430	430
Garmin GPS with topo unit	652	587	-	-	176	411
Samsun Tablet	647	-	-	-	-	-
Samsung Tablet	647	-	-	-	-	-
<b>Total Plant and Equipment</b>	<b>11,851</b>	<b>1,447</b>	<b>7,730</b>	<b>-</b>	<b>3,445</b>	<b>5,733</b>
<b>Total</b>	<b>36,208</b>	<b>25,011</b>	<b>7,730</b>	<b>-</b>	<b>3,957</b>	<b>28,784</b>



# Statement of Cash Flows

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	208,984	44,234
Cash receipts from other operating activities	99,807	69,313
Net cash flows from GST	(3,139)	(4,469)
Payments to suppliers and employees	(183,948)	(83,882)
Donations Paid	(500)	(1,750)
Net cash flows for umbrella entity	(13,882)	31,625
<b>Total Cash Flows from Operating Activities</b>	<b>107,323</b>	<b>55,070</b>
<b>Cash Flows from Financing and Investing Activities</b>		
Payments to acquire property, plant and equipment	(7,730)	(3,152)
Funds Received from Associated Entities	9,645	9,562
Payments Made to Associated Entities	(31,416)	-
<b>Total Cash Flows from Financing and Investing Activities</b>	<b>(29,502)</b>	<b>6,410</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>77,821</b>	<b>61,480</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	103,017	41,537
Cash and cash equivalents at end of period	180,838	103,017
Net change in cash for period	77,821	61,480

The accompanying notes form part of these financial statements.  
This statement must be read subject to the independent auditor's report.

# Statement of Accounting Policies

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

### Reporting Entity

Te Roroa Development Charitable Trust is a subsidiary of Te Roroa Whatu Ora Trust incorporated on 22nd October 2011 under the Charitable Trusts Act 1957, and a reporting entity for the purposes of the Financial Reporting Act 2013. The financial statements of Te Roroa Development Charitable Trust have been prepared in accordance with the Financial Reporting Act 2013.

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses 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 the entity will continue to operate in the foreseeable future.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Goods and Services Tax (GST)

Te Roroa Development Charitable Trust is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Historical Cost

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on a historical cost basis are followed by Te Roroa Development Charitable Trust. All amounts are presented in New Zealand dollars.

### Income Tax

Te Roroa Development Charitable Trust is registered as a charity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

### Payables

Liabilities are stated at the estimated amounts payable and include obligations which can be readily estimated. Current liabilities include the amounts payable in the next financial period.

### Property, Plant and Equipment

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the Statement of Financial performance is calculated as the difference between the sale price and the carrying amount of the asset.

#### Depreciation Rates Applied:

Plant and Equipment 30 - 60%

Culturally Significant Assets 0%

Computer Equipment & Website 30%

Culturally significant assets are not depreciated as their value in cultural, environmental, educational, and historical terms is unlikely to be fully reflected in a financial value based purely on a market price. Legal and/or statutory obligations may impose prohibitions or severe restrictions on disposal by sale. They are often irreplaceable and their value may increase over time, even

if their physical condition deteriorates; and it may be difficult to estimate their useful lives, which in some cases could be several hundred years.

### **Receivables**

Accounts Receivable are stated at their estimated realisable cost. Bad debts are written off in the year in which they are identified.

### **Changes in Accounting Policies**

There are no changes to accounting policies. (Prior year: No changes)

### **Donations**

Donations are recognised as revenue upon receipt.

### **Grant Revenue**

Grant revenue includes grants given by charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled conditions is recognised as a liability and released to income as the conditions are fulfilled.



# Notes to the Financial Statements

## Te Roroa Development Charitable Trust For the year ended 31 March 2019

	2019	2018
<b>1. Property, Plant and Equipment</b>		
<b>Culturally Significant Assets</b>		
Buildings	21,857	21,857
<b>Total Culturally Significant Assets</b>	<b>21,857</b>	<b>21,857</b>
<b>Computer Equipment &amp; Website</b>		
Computer Equipment & Website	2,500	2,500
Accumulated Depreciation - Computer Equipment and Website	(1,306)	(794)
<b>Total Computer Equipment &amp; Website</b>	<b>1,194</b>	<b>1,706</b>
<b>Plant and Equipment</b>		
Plant and Equipment	11,851	4,120
Accumulated Depreciation - Plant and Equipment	(6,118)	(2,673)
<b>Total Plant and Equipment</b>	<b>5,733</b>	<b>1,447</b>
<b>Total Property, Plant and Equipment</b>	<b>28,784</b>	<b>25,011</b>

### 2. Commitments

There are no commitments as at 31 March 2019 (Last year - nil).

### 3. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2019 ( Last year - nil).

### 4. Assets Held on Behalf of Others

The Trustees of Te Roroa Development Charitable Trust acts as umbrella organisation for Kaitiaki Kiwi. At balance date the amount of \$30,556, the balance of funds received from grants and donations received, was held on behalf. These funds are reflected in the balance sheet as a liability. (2018 : \$ 44,438 )

### 5. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

### 6. Going Concern

The entity will continue to operate for the foreseeable future. The Trust continues to prepare its financial statements on a going concern basis.

The Trust has been provided with confirmation from the Te Roroa Whatu Ora Trust and Te Roroa Commercial Development Limited, that no call will be made on the current account advance that would give rise to the Trust having to realise assets other than in the normal course of activities.

### 7. Bank Overdraft

There was no bank overdraft facility arranged at balance date.

### 8. Related Parties

---

This statement must be read subject to the independent auditor's report.

Te Roroa Development Charitable Trust is an entity within the Te Roroa Group. The group comprises Te Roroa Whatu Ora Trust, Te Roroa Manawhenua Trust, Te Roroa Development Charitable Trust, Te Roroa Farm Development Ltd, Te Roroa Commercial Development Ltd and subsidiaries, Te Roroa Social Development Ltd, Te Roroa Whatu Ora Custodian Ltd and Te Roroa Manawhenua Ltd.

The following related party transactions were entered into during the 12 month period to 31st March 2019. Transactions between the related parties include financial transactions and payments made on behalf and advances to and from Te Roroa Development Charitable Trust. When appropriate these transactions between related parties were recorded as current account transactions.

All related party current account amounts owing by or to Te Roroa Development Charitable Trust are interest free and payable on demand.

At balance date Te Roroa Development Charitable Trust owed Te Roroa Whatu Ora Trust a net current account liability of \$17,707 (2018: \$17,707).

Te Roroa Commercial Development Limited is a wholly owned subsidiary of Te Roroa Whatu Ora Trust. At balance date Te Roroa Development Charitable Trust owed Te Roroa Commercial Development Limited a net current account liability of \$109,594 (2018: \$84,650).

Te Roroa Social Development Ltd is a subsidiary of Te Roroa Whatu Ora Trust. At balance date Te Roroa Development Charitable Trust owed Te Roroa Social Development Ltd a net current account liability of \$3,200 (2018: \$3,200).

Te Roroa Environs Ltd was a subsidiary of Te Roroa Commercial Development Ltd amalgamated into Te Roroa Commercial Development on 1 April 2017. Current account balances held were transferred into the amalgamating entity (2018: \$Nil)

Te Roroa Forests Ltd is a subsidiary of Te Roroa Commercial Development Ltd. At balance date Te Roroa Development Charitable Trust owed Te Roroa Forests Ltd a net current liability of \$12,700 (2018: \$12,000)

### Current Account Movements

Related Party Entity	Description	2019	2018
Te Roroa Commercial Development Ltd	Current account - Opening Balance	(\$84,650.01)	(\$15,231.99)
	Costs and overhead head recoveries clear via current accounts	(\$7,500.91)	(\$8,669.48)
	Bill payments made on behalf	(\$1,443.71)	(\$902.59)
	Wages paid through TRCDL payroll system recorded via current accounts	(\$47,299.90)	(\$39,845.95)
	Funds transferred to offset current account balance	\$31,300	-
	Liability transferred upon amalgamation of Te Roroa Environs Limited into TRCDL		(\$20,000)
	Current Account - Closing Balance	(\$109,594.53)	(\$84,650.01)
Te Roroa Forests Ltd	Current account - Opening Balance	(\$12,000)	(\$12,000)
	Funds transferred into TRDCT	(\$700)	-
	Current Account - Closing Balance	(\$12,700)	(\$12,000)

### 9. Cash and Cash Equivalents

Cash and cash equivalents amount of \$180,838 includes funds held on behalf of the Kaitiaki Kiwi Umbrella fund in a separate bank account suffix. There was no bank overdraft facility arranged at balance date for this account.

This statement must be read subject to the independent auditor's report.



	2019	2018
<b>Cash and Cash Equivalents</b>		
TRDCT Projects Account	148,930	100,607
Kaitiaki Kiwi Umbrella Account	31,908	2,410
<b>Total Cash and Cash Equivalents</b>	<b>180,838</b>	<b>103,017</b>

This statement must be read subject to the independent auditor's report.