

## **AUDITORS REPORT**

To the Members of **Porirua Harbour and Catchment Community Trust**

We have audited the financial report on page 3 and 7. The financial report provides information about the past financial performance of the organisation and its financial position as at the 30<sup>th</sup> June 2017.

### **Committees' Responsibilities:**

The Trustees are responsible for the preparation of a financial report which fairly reflects the financial position of the organisation as at the 30<sup>th</sup> June 2017 and the results of its operations for the period ended 30<sup>th</sup> June 2017.

### **Auditors' Responsibilities:**

It is our responsibility to express an independent opinion on the financial report presented by the Trustees and report our opinion to you.

### **Basis of Opinion:**

An Audit includes examining on a test basis evidence relevant to the amounts and disclosures in the financial report. It also includes assessing the significant estimates and judgements made by the committee in the preparation of the financial report and whether the accounting policies are appropriate to the organisations circumstances consistently applied and adequately disclosed.

We conducted our Audit in accordance with the generally accepted auditing standards in New Zealand. We planned and performed our Audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Our firm carries out no other assignments for the organisation.

## **Unqualified Opinion**

We have obtained all the information and explanations we have required.

In our opinion:

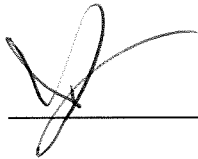
- Proper accounting records have been kept by the Porirua Harbour and Catchment Community Trust as appear from our examination of those records; and

The financial reports on page 3 and 7

- Complies with generally accepted accounting practice in New Zealand;
- Gives a true and fair view of the financial position of the Porirua Harbour and Community Trust as at the 30<sup>th</sup> June 2017 and the results of its operations for the period ended on that date.

Our Audit was completed on 12 July 2017 and our unqualified opinion is expressed as at that date.

Auditors: \_\_\_\_\_



Porirua: \_\_\_\_\_



Cross & Co  
**ACCOUNTANTS**

# **Porirua Harbour and Catchment Community Trust**

**For the year ended: 30 June 2017**

**Legal Name of Entity:** Porirua Harbour and Catchment Community Trust

**Other Name :** Porirua Harbour Trust

**Type of Entity and Legal Basis:** Incorporated Society and Registered Charity

**Registration Number:** CC46713

## **Purpose or Mission:**

The Trust's objectives are to promote the sustainable management of the Porirua Harbour and its Catchment.

## **Structure:**

The Trust was established jointly by Te Runanga O Toa Rangatira, Porirua City Council, Greater Wellington Regional Council, Wellington City Council and other individual community representatives who had a long term interest in the health of the harbour and catchment. The organisations named continue to be involved in the Trust through their representatives participating in the Board. Other Trustees and Advisory Trustees have also been appointed to the Board. The Board meets 11 times per year, broadly on a monthly cycle. It may meet at other times for particular purposes.

## **Main Sources of the Entity's Cash and Resources:**

The principal income sources are donations from philanthropic organisations and grants from organisations, including the Councils, which support community based activities.

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

The Trust undertakes projects that rely on voluntary effort - which is provided by Trustees and others. Governance and management is contributed by Trustees on a voluntary basis except to the extent where secretarial services and management of the Education Project are contracted out. No Trustees are paid for their services by the Trust. Some Trustees are Councilors of Territorial Authorities and may therefore be remunerated by those, though not directly as a consequence of their participation on the Trust Board.

**Postal Address:** PO Box 50078, Porirua City, 5240

**Phone/Fax:** Chair - 04 237 7674

**Email/Website:** phacctsec@gmail.com/www.poriruarharbourtrust.org.nz

# Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2017

## Statement of Service Performance

### Description of the Entity's Outcomes:

The objectives of the Trust are to promote the sustainable management of the Te Awarua-O-Porirua and its catchment by:

- a) Advocating for the sustainable management of the harbour and its catchment;
- b) Fostering the understanding of ecological and environment issues associated with the harbour and its catchment through education and community awareness;
- c) Coordinating input from community groups on issues relating to the harbour and its catchment;
- d) Supporting, promoting and contributing to programmes and projects aimed at improvements to the Te Awarua-o-Porirua Harbour and its catchment, where appropriate;
- e) Engaging in any other activities and processes that are complementary to any of the forgoing objectives.

### Description and Quantification of Outputs:

- 1) **Education Project - number of schools involved:** 41 (last year 37)
- 2) **State of the Harbour Scorecard:** Delivered as scheduled
- 3) **Community Participation:**
  - Festival of the Elements stand
  - Distribution of the Living Waters and Maota I le Talafatai (Home to Harbour) DVD Series
  - Maintained and developed the PHT website
- 4) **Trust Recognition:** Nil (Wellington Airport regional award 2016)
- 5) **Submissions to regional authorities and others:** Provided input on –
  - Proposed Natural Resources Plan,
  - Annual Plans of the Councils,
  - Te Awarua o Porirua Harbour Scorecaerd.

**Additional Information:** Nil

# Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2017

## Statement of Receipts and Payments

<b>Operating Receipts</b>	<b>Notes</b>	<b>2017</b>	<b>2016</b>
		<b>\$</b>	<b>\$</b>
Grants and Donations	2	59,398	33,559
Provision of goods or services	2	52	5,603
Interest	2	3	11
Other operating receipts	2	(1370)	563
<b>Total Operating Receipts</b>		<b>58,083</b>	<b>39,736</b>
<b>Operating payments</b>			
Payments for goods or services	3	3,944	1,574
Grants and donations paid		300	880
Other operating payments	3	52,684	39,992
<b>Total Operating Payments</b>		<b>56,928</b>	<b>42,446</b>
<b>Operating Surplus or (Deficit)</b>		<b>1,155</b>	<b>(2,710)</b>
<b>Capital Receipts or payments</b>		<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Bank Account</b>		<b>1,155</b>	<b>(2,710)</b>
<b>Bank Account at start of year</b>		<b>1,258</b>	<b>3,968</b>
<b>Bank Account at end of year</b>		<b>2,413</b>	<b>1,258</b>

# Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2017

## Statement of Resources and Commitments

<b>Schedule of Resources</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Bank Account and Cash	2,413	1,258
Money held on behalf of others	-	-
Money owed to the Trust:		
GST	2,730	1,360
Other Resources	-	-
<b>TOTAL</b>	<b>5,143</b>	<b>2,618</b>

### Schedule of Commitments

Money payable by the Trust	-	-
Other Commitments	-	-
Guarantees	-	-

### Schedule of Other Information

#### Cash received relating to activities

<b>to be undertaken in a future period</b>	<b>0</b>	<b>1,689</b>
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# Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2017

## Notes to the Performance Report

### Note 1 Accounting Policies

The Trust is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

The Trust is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

### Note 2

Item	Analysis	2017	2016
		\$	\$
<b>Grants and donations</b>	Grants not service related	8,597	6,000
	Donations	50,801	27,559
<b>Receipts from provision</b>			
<b>of goods or services</b>	DVD Sales	52	1,386
	Receipts from goods or services with local government	0	4,217
<b>Interest</b>	Interest on bank account	3	11
<b>Other Receipts</b>	Net GST	(1,370)	563

### Note 3

<b>Payments relating to</b>			
<b>goods or services</b>	Admin and overhead cost	3,944	1,574
<b>Other operating</b>			
<b>payments</b>	Education Project	52,684	37,967
	DVD Production	0	2,025