

Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2018

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 2018

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:** 43 (last year 41)
- 2) **State of the Harbour Scorecard:** Delivered as scheduled
- 3) **Community Participation:**
 - Waitangi Day 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
- 5) **Submissions to regional authorities and others:** Provided input on –
 - Councils Long Term Plans,
 - Annual Plans of the Councils,
 - Te Awarua-o-Porirua Harbour Scorecard.

Additional Information: Nil



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2018

Statement of Receipts and Payments

Operating Receipts	Notes	2018	2017
		\$	\$
Grants and Donations	2	42,651	59,398
Provision of goods or services	2	10,852	52
Interest	2	5	3
Other operating receipts	2	120	(1370)
Total Operating Receipts		53,628	58,083
Operating payments			
Payments for goods or services	3	2,034	3,944
Grants and donations paid		0	300
Other operating payments	3	47,312	52,684
Total Operating Payments		49,346	56,928
Operating Surplus or (Deficit)		4,282	1,155
Capital Receipts or payments		-	-
Increase/(Decrease) in Bank Account		4,282	1,155
Bank Account at start of year		2,413	1,258
<hr/>			
Bank Account at end of year		6,695	2,413



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2018

Statement of Resources and Commitments

Schedule of Resources	2018	2017
	\$	\$
Bank Account and Cash	6,695	2,413
Money held on behalf of others	-	-
Money owed to the Trust:		
GST	2,610	2,730
Other Resources	-	-
TOTAL	9,305	5,143

Schedule of Commitments

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

Schedule of Other Information

Cash received relating to activities

to be undertaken in a future period	0	0
-------------------------------------	---	---



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2018

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	2018	2017
		\$	\$
Grants and donations	Grants not service related	5,000	8,597
	Donations	37,651	50,801
Receipts from provision of goods or services	DVD Sales	143	52
	Receipts from goods or services with local government	10,709	0
	Interest	Interest on bank account	5
Other Receipts	Net GST	120	(1,370)

Note 3

Payments relating to

goods or services	Admin and overhead cost	2,034	3,944
Other operating payments	Education Project	47,261	52,684
	DVD Production	50	0



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2018

Notes to the Performance Report

Note 4

There were no transactions with related parties (last year Nil)

Note 7

The Trust is an ongoing entity that will continue to operate in the current manner for the next 12 months.

Amounts within the Statements have been rounded to the nearer dollar.



P.J. Major
Chairperson.
16-8-2018

INDEPENDENT ASSURANCE PRACTITIONERS REVIEW REPORT

To the Members of Porirua Harbour and Catchment Community Trust

We have reviewed the accompanying Performance Report of Porirua Harbour and Catchment Community Trust, which comprises Entity Information, Statement of Service Performance, the Statement of Resources and Commitments as at 30 June 2018, and the Statement of Receipts and Payments for the year then ended, and Notes to the Performance Report.

Committee Responsibility for the Performance Report

The Committee are responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting Cash (Not-For-Profit), and for such internal control as the Committee determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioners Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The Statement of Service Performance was reviewed in accordance with ISAE (NZ) 3000 (Revised). The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Porirua Harbour and Catchment Community Trust.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Performance Report does not present fairly, in all material respects, the entity information and resources and commitments of Porirua Harbour and Catchment Community Trust as at 30 June 2018 and its service performance and receipts and payments for the year then ended in accordance with Public Benefit Entity Simple Format Reporting Cash (Not-For-Profit)."

PJ Major Chartered Accountant
17 August 2018
PORIRUA

