

Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

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 private sector organisations and grants from the Councils and Department of Conservation, 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 done 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.

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Phone/Fax: Chair - 04 233 8252

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



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

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: | The number of schools involved is 49 (last year 49). There is a deeper involvement of a number of these schools in the current year. The second edition of our schools journal was completed and 800 printed (last year nil). |
| 2) Western Porirua Project: | The project commenced this year involving 11 schools and early education centres. The project is partially funded by two CCEM grants from DOC totalling \$65,000. |
| 3) Community Participation: | Maintained and developed the PHT website (also completed last year). |
| 4) Trust Structure: | The Trust has developed and signed off a new Deed. The underlying strategy of the Trust has not changed. The appointment of Trustees will however reflect more community focus. |
| 5) Submissions: | Provided input on –

Central Government - Action Plan for Healthy Waterways

Parliamentary Commissioner for the Environment - Review of estuaries |



Various proposals for residential property developments

Porirua wastewater project

GWRC - Navigation and Safety Bylaws review

PCC - Aotea Lagoon redevelopment

In 2019 provided input on –

Councils Long Term Plans, District Plan and Growth Plans

GWRC - Pest Strategy and Park Network Plan

Te Awarua-o-Porirua Harbour Strategy
Annual Report

Porirua Adventure Park

Additional Information:

Nil (last year Nil)



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

Statement of Receipts and Payments

Operating Receipts	Notes	2020	2019
		\$	\$
Grants and Donations	2	33,454	44,630
Provision of goods or services	2	72,424	13,096
Interest	2	9	3
Other operating receipts	2	1839	541
Total Operating Receipts		107,726	58,270

Operating payments

Payments for goods or services	3	62,806	53,373
Grants and donations paid		0	0
Other operating payments		0	0
Total Operating Payments		62,806	53,373

Operating Surplus or (Deficit) 44,920 4,897

Capital Receipts or payments - -

Increase/(Decrease) in Bank Account 44,920 4,897

Bank Account at start of year 11,592 6,695

Bank Account at end of year 56,512 11,59



This Performance Report has been approved by the officers for and on behalf of:

The Porirua Harbour and Catchment Community Trust

Date 7/8/20

Signature [Signature]

Name Daryl Hayes

Position Trustee/Treasurer

Date 07.08.20

Signature [Signature]

Name Mark Neeson

Position Chairman/Trustee

Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

Statement of Resources and Commitments

Schedule of Resources	2020	2019
	\$	\$
Bank Account and Cash	56,512	11,592
Money held on behalf of others	-	-
Money owed to the Trust:		
GST	230	2069
Other Resources	-	-
TOTAL	56,742	13,661

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	47,190	6,950
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Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

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	2020	2019
		\$	\$
Grants and donations	Grants not service related	5,000	5,000
	Donations	28,454	39,630
Receipts from provision			
of goods or services	DVD Sales	nil	52
	Receipts from goods or services		
	with government entities	72,424	13,044
Interest	Interest on bank account	9	3
Other Receipts	Net GST	1839	541

Note 3

Payments relating to

goods or services	Admin and overhead cost	2,185	5,742
	Education Project	60,621	47,613
	DVD Production	nil	18



Porirua Harbour and Catchment Community Trust

For the year ended: 30 June 2020

Notes to the Performance Report

Note 4

There have been no changes to the approach to presenting the results this year. Last year the Performance Report payments relating to the Education Project and DVD Production were restated as Payments relating to goods or services (previously shown as Other Operating Payments).

Note 5

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

Note 6

There were no events after Balance Date requiring notification.

Note 7

The Trust is an ongoing entity but Trustees have the view that it should be wound up and replaced. The actual effective date is yet to be finalized and the wind up is subject to resolutions being passed at the appropriate meeting.

A new Trust Deed has been executed. It will facilitate the withdrawal of local authorities and Te Runanga O Toa Rangatira from direct involvement in the Trust at a governance level. Trustees will be drawn only from the community or more widely where they have particular skills. The strategic objectives of the new Trust are, in substance, the same as those of the existing Trust. It is intended that any assets of the existing Trust at its wind-up date will be transferred to the new Trust. Activities of the existing Trust will continue under the new one including delivery of activities for which the existing Trust has been funded.

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

Note 8

The Trust has sufficient Resources to operate until restructured into a new organisation or for the foreseeable future.

The Trust does not anticipate that the Covid-19 financial impacts, if any, will cause the Trust to alter its view that it is a Going Concern.



INDEPENDENT ASSURANCE PRACTITIONER'S 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 2020, and the Statement of Receipts and Payments for the year then ended, and Notes to the Performance Report.

Board' Responsibility for the Performance Report

The Board 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 Board determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's 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.



Phil Major BCA, FCA
Chartered Accountant

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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 2020 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
11 August 2020
PORIRUA

