

# **Te Awarua-o-Porirua Harbour and Catchments Community Trust**

**For the year ended: 30 June 2022**

**Legal Name of Entity:** Te Awarua-o-Porirua Harbour and Catchments Community Trust

**Other Name :** Porirua Harbour Trust

**Type of Entity and Legal Basis:** Trust and Registered Charity

**Registration Number:** CC58196

## **Purpose or Mission:**

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

## **Structure:**

The Trust was established on 23/6/20 in anticipation of the closure of The Porirua Harbour and Catchment Community Trust. It will continue the work of that Trust. The original Trust had been 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 ongoing Trust no longer has involvement at Board level of the runanga or local authorities but community involvement continues. Trustees from the community have 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 expected to be donations from the community and private sector entities which support community based activities. Grants from the public sector may be received.

## **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 by Trustees on a voluntary basis. No Trustees are paid for their services by the Trust.

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

**Phone/Fax:** Chair - 027 224 8181

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



# **Te Awarua-o-Porirua Harbour and Catchments Community Trust**

**For the year ended: 30 June 2022**

## **Statement of Service Performance**

### **Description of the Entity's Outcomes:**

The objectives of the Trust are to promote the sustainable management of the Porirua Harbour and its catchment by:

- a) Advocating for the sustainable management of the harbour's ecosystem and its catchments;
- b) Fostering the understanding of ecological and environment issues associated with the harbour and its catchments through education and community awareness;
- c) Coordinating input from community groups on issues relating to the harbour and its catchments;
- d) Supporting, promoting and contributing to programmes and projects aimed at improvements to the Porirua Harbour ecosystem and its catchments;
- e) Fostering an understanding that the rural and urban areas around the harbour have specific needs; and
- f) Engaging in any other activities and processes that are complementary to any of the foregoing objectives including to promote or undertake research.

While the Trust was established on 23/6/2020 it had not been active until the current period commencing on 1/7/21. There were no financial transactions before 1/7/21. No prior year comparisons appear in this report. During the prior period the original trust continued to operate and a summary of its activities will be found within reporting for that trust (charities registration number CC46713).

### **Description and Quantification of Outputs:**

#### **1) Educational Project:**

The project, including the Western Porirua element, was reviewed during the year. That included consulting with participants and it was gratifying to hear the high regard in which the project was held over the past seven years. We concluded however that we lacked the very specific education expertise to continue with the governance role and responsibility for funding. Other parties have expanded their involvement in school centred harbour and catchment educational activity based on their greater capabilities.

#### **2) Transmission Gully:**

The Trust took a public stance expressing concern for the proposed delay in fully implementing the stormwater management aspects. Waka Kotahi subsequently provided details of their environmental and operating plans and expressed confidence that virtually all



required works had been completed. This will be a matter for ongoing monitoring by the Trust.

### **3) Climate Change:**

The Trust was pleased to participate in a meeting of “thought leaders” relating to how climate change and sea level rise might impact our local environment. Further work will be undertaken in the next year. These meetings have been hosted by Te Runanga o Toa.

### **4) Objectives:**

Review and subsequently an orderly exit from the Educational Project *Achieved*  
Three submissions to Council plans and consent applications *Completed*  
Highlight need for completion of stormwater system for Transmission Gully Motorway before opening *Achieved*  
Fill vacant Chair role *Achieved*  
Fill vacant voluntary secretary role *Not achieved*  
Agree on Strategy 2022 – 25 for the Trust *Completed*  
Maintain website and facebook presence. Our website had an average of 260 user visits per month and facebook monthly page reach of 230 - *Achieved*  
Ongoing interaction with officials, guest speakers and harbour stakeholders *Achieved*

### **5) Submissions:**

Waste water storage tank near Porirua CBD  
Upgrade to Porirua waste water treatment plant  
Willowbank quarry  
Porirua East housing and infrastructure redevelopment

### **6) Other:**

Whaitua implementation and harbour strategy – the Trust expressed concern about delays and the lack of an overall strategy and governance arrangements.  
Riparian planting – the Trust was briefed on and supports this development by Porirua City Council, Ngati Toa and Sustainable Coastlines.

### **Additional Information:**

Nil



**Te Awarua-o-Porirua Harbour and Catchments Community  
Trust**

**For the year ended: 30 June 2022**

**Statement of Receipts and Payments**

<b>Operating Receipts</b>	<b>Note</b>	<b>2022</b>
		<b>\$</b>
Grants and Donations	2	22,414
Provision of goods or services		0
Interest		7
Other operating receipts		0
<b>Total Operating Receipts</b>		<b>22,421</b>
<b>Operating payments</b>		
Payments for goods or services	3	14,824
Grants and donations paid		0
Other operating payments		0
<b>Total Operating Payments</b>		<b>14,824</b>
<b>Operating Surplus or (Deficit)</b>		<b>7,597</b>
<b>Capital Receipts or payments</b>		<b>0</b>
<b>Increase/(Decrease) in Bank Account</b>		<b>7,597</b>
<b>Bank Account at start of year</b>		<b>0</b>
<b>Bank Account at end of year</b>		<b>7597</b>

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

**The Porirua Harbour and Catchment Community Trust**

**Date** 16/8/22

**Signature** 

**Name** Daryl Hayes

**Position** Trustee/Treasurer

**Date** 16/8/2022

**Signature** 

**Name** Michael Player

**Position** Trustee/ Chair



**Te Awarua-o-Porirua Harbour and Catchments  
Community Trust**

**For the year ended: 30 June 2022**

**Statement of Receipts and Payments**

<b>Schedule of Resources</b>	<b>2022</b>
	\$
Bank Account and Cash	7,597
Money held on behalf of others	0
Money owed to the Trust:	
GST	1,382
Other Resources	0
<b>TOTAL</b>	<b>8,979</b>

**Schedule of Commitments**

Money payable by the Trust	0
Other Commitments	0
Guarantees	0

**Schedule of Other Information**

Cash received relating to activities to be undertaken in a future period	1,683
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# **Te Awarua-o-Porirua Harbour and Catchments Community Trust**

**For the year ended: 30 June 2022**

## **Notes to the Performance Report**

### **Note 1: Accounting Policies**

#### **Basis of Preparation**

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 (if any) to the Performance Report on a cash basis.

#### **Treatment of GST**

The Trust is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). To align changes in the bank account and reported transactions during the year net GST paid or received is shown in Receipts or Payments Relating To Goods or Services. GST owing or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

There were no financial transactions before 1/7/21. No prior year comparisons appear in this report.

### **Note 2: Analysis of Receipts**

<b>Item</b>	<b>Analysis</b>	<b>2022</b>
		<b>\$</b>
<b>Grants and donations</b>	Grants not service related	0
	Donations	22,414
<b>Receipts from provision of goods or services</b>	Receipts from goods or services with government entities	0
<b>Interest</b>	Interest on bank account	7
<b>Other Receipts</b>		0

Donations include an amount of \$18,094 received from The Porirua Harbour and Catchment Community Trust (the previous trust) on its windup. The remaining amount includes \$3850 received from the Phillip Family Foundation in support of the Education Project.



### **Note 3: Analysis of Payments**

#### **Payments relating to goods or services**

Admin and overhead cost	605
Education Project	12,837
Net GST paid	1,382

### **Note 4: Changes in Accounting Policies**

This being the first report following the commencement of operations of the Trust, there have been no changes to the approach to presenting the results.

### **Note 5: Related Party Transactions**

There were no transactions with related parties.

### **Note 6: Events After Balance Date**

There were no events after Balance Date requiring notification.

### **Note 7: Currency and Rounding**

Amounts within the Statements have been rounded to the nearer dollar. All amounts are stated in NZD.

### **Note 8: Ability to Continue Operating**

The Trust has sufficient resources to continue its operations. To a significant extent activities undertaken draw upon the experience and capabilities of Trustees or others provided on a voluntary basis and thus do not require significant financial resources.

The Trust policy is to fund any major project in advance of that project incurring material expense. Project development and arranging funding is done by Trustees on a voluntary basis.



## **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

### **To the Trustees of Porirua Harbour Trust**

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We have reviewed the accompanying Performance Report of Porirua Harbour Trust, which comprises the Entity Information, Statement of Service Performance, and the Statement of Receipts and Payments for the year ended 30 June 2022, the Statement of Resources and Commitments as at 30 June 2022, and Notes to the Performance Report.

#### **Board of Trustees' Responsibility for the Performance Report**

The Board of Trustees are responsible for the preparation and fair presentation of this Performance Report in accordance with the Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) reporting standard, for the selection of outcomes, outputs, and quantification of the outputs to the extent practicable and for such internal control as the Board of Trustees 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 Trust.

#### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the Performance Report, including the resources and commitments of client.name as at 30 June 2022 and its entity information, service performance and receipts and payments for the year then ended do not comply with the requirements of the Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) reporting standard.

PJ Major Chartered Accountant  
22 August 2022  
PORIRUA

