

Annual Report

Te Roroa Development Charitable Trust
For the year ended 31 March 2020

Prepared by My Accountants (2010) Ltd

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Entity Information

Te Roroa Development Charitable Trust For the year ended 31 March 2020

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.

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

Approval of Financial Report

Te Roroa Development Charitable Trust For the year ended 31 March 2020

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Te Roroa Development Charitable Trust for year ended 31 March 2020.

APPROVED

Signed _____

Name _____

Date

Signed _____

Name _____

Date

Statement of Service Performance

Te Roroa Development Charitable Trust For the year ended 31 March 2020

'What did we do?', 'When did we do it?'

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 20 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 love, 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 provides 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.

Arbor Carbon 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 \$300,000 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 200ha 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.

Te Toa Whenua has also been successful with a grant from MPI to employ two nursery team members, and from Foundation North we received \$100,000 and \$50,000 from the Department of Conservation to construct a commercial scale native tree nursery. The plants grown in this nursery will be planted back into the project and the nursery will have 300,000 stem capacity by its third year. Te Toa Whenua has also been successful in receiving two grants from the Department of Conservation Community Fund. The first one was to develop a 1800ha predator control network that saw the deployment of 752 bait stations. The second fund allows for a 1200ha expansion on the current possum control area. As well as extending employment for our two Weed Management team members and to employ an additional nursery kaimahi. We have also received funding from MPI to deliver Horticulture workshops and develop the TTW Maara kai.

Statement of Financial Performance

Te Roroa Development Charitable Trust For the year ended 31 March 2020

'How was it funded?' and 'What did it cost?'

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	224,161	223,863
Revenue from providing goods or services	1	35,505	94,195
Interest, dividends and other investment revenue	1	-	-
Other revenue	1	30	122
Total Revenue		259,696	318,179
Expenses			
Volunteer and employee related costs	2	116,923	55,225
Costs related to providing goods or service	2	194,770	170,138
Grants and donations made	2	-	500
Other expenses	2	19,820	6,007
Total Expenses		331,513	231,870
Surplus/(Deficit) for the Year		(71,817)	86,309

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Te Roroa Development Charitable Trust As at 31 March 2020

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2020	31 MAR 2019
Assets			
Current Assets			
Bank accounts and cash	3	117,821	180,838
Debtors and prepayments	3	4,606	15,000
Other Current Assets	3	3,515	5,987
Total Current Assets		125,941	201,824
Non-Current Assets			
Property, Plant and Equipment	6	49,135	28,784
Total Non-Current Assets		49,135	28,784
Total Assets		175,076	230,609
Liabilities			
Current Liabilities			
Trade and other payables	4	19,848	38,458
Total Current Liabilities		19,848	38,458
Non-Current Liabilities			
Related Party Current Accounts	4	174,779	143,085
Total Non-Current Liabilities		174,779	143,085
Total Liabilities		194,627	181,543
Total Assets less Total Liabilities (Net Assets)		(19,551)	49,065
Accumulated Funds			
Accumulated surpluses or (deficits)	7	(19,551)	49,065
Total Accumulated Funds		(19,551)	49,065

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Te Roroa Development Charitable Trust For the year ended 31 March 2020

	2020	2019
Cashflows from Operating Activities		
Cashflows from Operating Activities		
Donations, fundraising and other similar receipts	211,533	219,311
Receipts from other operating activities	35,505	114,918
GST	(1,956)	(11,434)
Payments to suppliers and employees	(310,775)	(215,472)
Donations Paid	-	-
Total Cashflows from Operating Activities	(65,693)	107,323
Cash Flows from Investing and Financing Activities		
Loan drawn down	34,894	9,645
Payments to acquire property, plant and equipment	(32,218)	(7,730)
Payments made to associated entities	-	(31,416)
Total Cash Flows from Investing and Financing Activities	2,676	(29,501)
Net Increase / (Decrease) in Cash	(63,017)	77,822
	2020	2019
Bank Accounts and Cash		
Opening Balance	(180,838)	(103,017)
Closing Balance	(117,821)	(180,838)
Net change in cash for period	63,017	(77,821)

Depreciation Schedule

Te Roroa Development Charitable Trust For the year ended 31 March 2020

NAME	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING VALUE
Buildings					
Culturally Significant Waharoa	21,857	21,857	-	-	21,857
Total Buildings	21,857	21,857	-	-	21,857
Computer & Office Equipment					
Website design	2,500	1,194	-	358	836
Total Computer & Office Equipment	2,500	1,194	-	358	836
Plant and Equipment					
Aquaponics Unit & Planter	7,257	-	7,257	97	7,160
Chainsaws 251-Z 16" x 2	1,817	1,000	-	600	400
Chainsaws 251-Z 16" x 2	1,817	1,181	-	709	473
Drone DJI Mavic Pro Fly More Combo	2,173	430	-	215	215
FS250 Weedeaterserial # 816677979	1,083	-	1,083	650	433
FS360 C-EM ZZ Clearing Saw	1,561	-	1,561	937	624
Garmin GPS	652	473	-	196	277
Garmin GPS 64 SC x 4	2,609	1,696	-	1,017	678
Garmin GPS with topo unit	652	411	-	123	288
Personal Locator Beacon ACR x 2	835	543	-	326	217
Post Driver & Accessories	830	-	830	415	415
PowerBuilt Complete Tool Chest 219pc	1,086	-	1,086	159	927
Rotary Hoe Cultivator 127CC Masport 550907	868	-	868	72	796
Samsung Tablet	647	-	-	-	-
Samsung Tablet	647	-	-	-	-
Tandem Trailer 2415 x 1500 and Contractor Crate 1100mm	4,435	-	4,435	710	3,725
Wash Station - Kauri Die Back	15,099	-	15,099	5,285	9,814
Total Plant and Equipment	44,068	5,733	32,218	11,509	26,442
Total	68,426	28,784	32,218	11,867	49,135

Statement of Accounting Policies

Te Roroa Development Charitable Trust For the year ended 31 March 2020

'How did we do our accounting?'

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.

Goods and Services Tax (GST)

The entity 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.

Income Tax

Te Roroa Development Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Te Roroa Development Charitable Trust For the year ended 31 March 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donation Received - Tindall Foundation	100,200	-
Donations Received - Other	2,990	-
Donations Received - Projects	-	154,210
Grants Received - General	104,467	69,657
Grants Returned Unspent	(1,204)	-
Koha Received - General	-	(5)
Koha Received - Te Roroa Whatu Ora Trust	17,707	-
Total Donations, fundraising and other similar revenue	224,161	223,863
Revenue from providing goods or services		
Contract Income	35,505	94,195
Total Revenue from providing goods or services	35,505	94,195
Interest, dividends and other investment revenue		
Interest Received -IRD	-	-
Total Interest, dividends and other investment revenue	-	-
Other revenue		
Apparel Sales	30	122
Total Other revenue	30	122
	2020	2019

2. Analysis of Expenses

Volunteer and employee related costs		
Project Training	2,148	6,087
Staff Expenses	35	-
Wages and Salary	114,740	49,139
Total Volunteer and employee related costs	116,923	55,225
Costs related to providing goods or services		
Administration Fees -TRCDL	600	600
Bank charges	122	78
Catering	616	252
Consultancy	5,000	2,960
Licences & Registrations	89	-
Other Project Expenses	1,520	1,231
Printing and Stationery	-	93
Project - Health and Safety	211	-
Project Materials and Consumables	6,645	6,736
Project Minor Equipment & Tools	1,544	5,228
Project Subcontractors	156,689	145,281

	2020	2019
Project Vehicle Costs	4,879	4,134
Repairs and Maintenance - Plant & Equipment	-	302
Subscription	574	663
Telephone, tolls and internet	1,561	1,170
Travel - International	14,720	-
Vehicle expenses	-	1,410
Total Costs related to providing goods or services	194,770	170,138
Grants and donations made		
Koha	-	500
Total Grants and donations made	-	500
Other expenses		
Audit Fees	7,952	2,050
Depreciation	11,867	3,957
Interest on Overdraft	-	-
Total Other expenses	19,820	6,007
	2020	2019

3. Analysis of Assets

Bank accounts and cash

ASB Projects Account	108,966	148,930
ASB Kaitiaki Kiwi Umbrella Account	8,855	31,908
Total Bank accounts and cash	117,821	180,838

Debtors and prepayments

Accounts Receivable	4,606	15,000
Total Debtors and prepayments	4,606	15,000

Other current assets

GST	3,515	5,987
Total Other current assets	3,515	5,987

2020 2019

4. Analysis of Liabilities**Trade and other payables**

Accounts Payable	304	941
Audit Fee accrual	7,500	2,800
Employee costs payable	4,541	4,161
Kaitiaki Kiwi Payable	7,504	30,556
Total Trade and other payables	19,848	38,458

Related Party Current Accounts

Current Account - Te Roroa Commercial Development Ltd	161,903	109,478
Current Account - Te Roroa Whatu Ora Trust	-	17,707
Current Account - Te Roroa Social Development Ltd	-	3,200
Current Account - Te Roroa Forests Limited	12,876	12,700
Total Related Party Current Accounts	174,779	143,085

5. Related Parties

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.

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.

2020 2019

6. Property, Plant and Equipment**Buildings**

Culturally Significant Waharoa	21,857	21,857
Total Buildings	21,857	21,857

Computer Equipment

Computer & Office Equipment	2,500	2,500
Accumulated Depreciation - Computer & Office Equipment	(1,664)	(1,306)
Total Computer Equipment	836	1,194

Plant and Equipment

Plant and Equipment	44,068	11,851
Accumulated depreciation	(17,627)	(6,118)
Total Plant and Equipment	26,442	5,733

Total Property, Plant and Equipment	49,135	28,784
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2020 2019

7. Accumulated Funds**Accumulated Funds**

Opening Balance	49,065	(37,244)
Accumulated surpluses or (deficits)	(68,617)	86,309
Total Accumulated Funds	(19,551)	49,065
Total Accumulated Funds	(19,551)	49,065

8. Commitments

There are no commitments as at 31 March 2020 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2020 Last year - nil).

10. 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 \$7,504, 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 (2019, \$30.556).

11. 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).

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.