



ENVIRONMENT network manawatū

PERFORMANCE REPORT FOR 2021



Image credit Anthony Behrens

WHO ARE WE?

ENM is a member group-led organisation with currently nearly 60 members groups throughout the Manawatū River Catchment (on the eastern side of the Manawatū ranging from Norsewood to Mt Bruce, and on the western side from Apiti to Foxton Beach). ENM was incorporated in 2001. Member groups' interests include biodiversity regeneration, freshwater management, citizen science, food security and resilience, sustainable living, alternative energies, and active transport.

PREDATOR-FREE 2050

PLASTIC POLLUTION CHALLENGE

MANAWATŪ RIVER
SOURCE TO SEA

BIODIVERSITY
REGENERATION



FOOD RESILIENCE

ENM MEMBER
GROUPS

COMMUNITY
COLLABORATION

MANAWATŪ
FOOD ACTION
NETWORK

MEMBER OF NATIONAL
BODIES - ECO & EHA

FOOD RESCUE

CITY & DISTRICT
COUNCILS

DOC

59 MEMBER GROUPS

Communication
Coordination
Cooperation

REGIONAL
COUNCIL

**ADVOCACY &
RELATIONSHIPS**

LOCAL HAPŪ
& IWI



OUR VISION AND MISSION STATEMENTS



Vision: If ENM does everything right as an organisation and is adequately resourced, “We will have an inspired, connected community creating a healthy living environment in the Manawatū (River Catchment)”

Mission: ENM’s key purpose is to facilitate and enable communication, cooperation, and increasingly collective action amongst its members and the wider community. The growth of the network has resulted in an increasing desire for collective action under the banners of Manawatū River Source to Sea (bringing together around 30 of the current member groups with a focus on biodiversity) and the Manawatū Food Action Network (currently 12 member groups with a focus on food security and resilience; and a wide range of non-member groups in the social and health sectors).

OUR VISION AND MISSION STATEMENTS



Purpose or Mission

ENM's purpose is to facilitate communication, collaboration and networking with and amongst its member groups in order to enhance the environment in the Manawatu River Catchment.

Objects of the Society:

1. Coordinate and communicate the efforts of the member groups to:
 - Actively protect, maintain, restore and enhance the environment of the Manawatu;
 - Promote ideas to the wider community to encourage them to participate in environmental projects;
 - Develop concerted long-term plans of action to enhance the environment and actively progress the implementation of these plans; Encourage the provision of "green" areas for passive recreation;
 - work together to identify, initiate, support, implement and maintain environmental projects that benefit the wider community;
 - Initiate, develop, implement and participate in environmental education;
2. Advocate for ecological sustainability and matters of agreed environmental significance;
3. Act as a central point of access to environmental information;
4. Liaise with similar organisations elsewhere in New Zealand and around the world as appropriate, to source and share ideas for environmental projects and issues;
5. Work in partnership with hapū and iwi to recognise kaitiakitanga and environmental aims and objectives in common;
6. Obtain sponsorship and funding to carry out the charitable objects of the Society;
7. Carry out other activities consistent with the charitable objects of the society.

CO-CHAIRS' REPORT

It is our pleasure to present the Annual Report for Environment Network Manawatū (ENM) for the financial year ending 30/6/2021. A big thank you goes to our member groups, staff, and volunteers for their ongoing engagement, passion, and commitment. Moving into new premises at 145 Cuba Street has given us all the long-desired “hub” of action, and the year has seen a marked increase in collective member group action supported and enabled by ENM’s team.

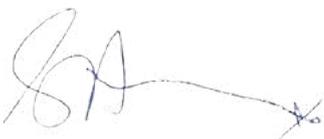
Our biodiversity-focused member groups, under the Manawatū River Source to Sea brand, delivered a varied programme of events and citizen science action to understand and address plastic pollution throughout the catchment. The Plastic Pollution Challenge (PPC) has by now reached well beyond Palmy, with engagement in national conversations. However, the absolute highlight for the year must be the securing of considerable funding to restore kiwi habitat in the Southern Ruahine over the next three years. This programme of work will be delivered in partnership with Te Kāuru, the Eastern Manawatū River Hapū Collective. This project is the culmination of several years of work by our Manawatū River Source to Sea team.

Our second collective of member groups, Manawatū Food Action Network, has grown significantly. On the invitation of Iwi and Māori organisations it is actively engaged with developing a food resilience strategy for 4412 suburbs with the aim to expand the strategy city-wide. This collective is well connected into a wider network of social service and health providers.

As well as consultations with Local Authorities on Long Term Plans, this year, Nature Calls Consultation was an additional and valued contribution by ENM and its members to our city and region.

Our funding base has grown significantly during the year and we are very grateful to our many funders. The relationship with our core funder Palmerston North City Council has developed strongly around activities of mutual interest such as plastic pollution and food action. New funding from the Ministry for the Environment (MfE) via Envirohubs Aotearoa, a national network of environmental hubs, allowed us to move into our new premises and has given us a much-needed boost to operational funding. Significant project funding was received through a MfE Waste Minimisation fund with co-funding from Palmerston North City Council, Horizons Regional Council, and Manawatū District Council. Lotteries funding, together with contributions from our partner organisations in the kai security resilience space, is supporting the Manawatu Food Action Network grassroots and strategy developments.

We are looking forward to celebrating 21 years of ENM in 2022 to showcase and share the many activities of our network.



STEWART HARREX & HEIKE SCHIELE

CO-CHAIRS

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Entity Information

For the year ended
30 June 2021



Legal Name of Entity	Environment Network Manawatu Incorporated
Other Name of Entity (If any)	ENM
Type of Entity and Legal Basis (If any)	Incorporated Society and Registered Charity
Registration Number	CC21200

Entity Structure

ENM is governed by its member groups who elect a Management Committee at the Annual General Meeting (the Management Committee also has the ability to co-opt to fill vacancies during the year if so required) with the delegated authority to provide governance and management oversight throughout the year. Management Committee members must either be members of ENM's Group Members or Affiliates.

The Management Committee is composed of a Chair (or two Co-Chairs), Secretary, Treasurer (the positions of Secretary and Treasurer may be combined) and no less than 2 ordinary committee members and no more than 6 ordinary committee members. The second Co-Chair position, if in place, replaces an ordinary committee member position. In addition to the above, the Management Committee may also include a Youth Committee Member.

During the reporting period, ENM employed eight part-time staff, with 4 permanent positions, and 4 fixed-term for specific programmes of work. The permanent roles added up to 1.725FTE and comprised a Coordinator (24 hours), Administrator (32 hours), Communicator (12 hours), and Cleaner (1 hour). The fixed-term project-specific roles during this period were 2.05FTE and consisted of Manawatū Food Action Network Coordinator (20 hours), Kai Security Project Strategy Lead (30 hours), Plastic Pollution Coordinator (20 hours), and Source to Sea Support (12 hours).

Main Sources of the Entity's Cash and Resources

ENM largest source of funding is Strategic Priority Grants from the Palmerston North City Council (PNCC) to support ENM's role as a coordinating organisation for the community environmental sector. In 2020/21 PNCC also provided one-off funding for Manawatū Food Action Network, as well as a contestable grant to administer the Environmental Initiatives Fund. Environment Hubs Aotearoa (EHA) provided funding for capacity building and continuous improvement. ENM also secured significant project-related funding from the Ministry for the Environment Waste Minimisation Fund (for the Palmy Plastics Challenge) and the Lotteries Covid 19 Community Wellbeing Fund (for the Ora Konnect Kai Security project).

Main Methods Used by the Entity to Raise Funds

In 2021 ENM diversified its funding sources to grow its income in two main areas - core operational income and projects-related income. ENM relies in the main on two Strategic Priority Funds from Palmerston North City Council for core operational activities and in 2020/21 this was complemented by the grants received from EHA. In addition, ENM receives several smaller grants from various sources such as ECCT, Lotteries, Pub Charities, etc., and donations. In 2020/21 ENM received a number of funding grants for project-related activities - the Plastic Pollution Challenge project and the Ora Konnect Kai Security project. All projects have a defined start and end date with clear deliverables.

Entity's Reliance on Volunteers and Donated Goods or Services

ENM relies on volunteers for its Management Committee for governance, management oversight and occasional volunteering around projects, public events, advocacy, etc. to boost the organisation's overall capacity. In addition, ENM welcomes volunteers that can help with day-to-day activities or projects. Again, this added capacity allows the organisation to be more responsive and flexible. In 2020/21 we had a pool of 15 regular and highly committed volunteers, and an increasing number of casual volunteers for one-off activities. A total of more than 6000 volunteer hours were contributed across all activities. ENM does not rely on donations, but has encouraged donations to increase the predator trapping network for the Souther Ruahine Kiwi Habitat Restoration project.

Additional Information

ENM is an active member of ECO (Environment and Conservation Organisation) and EHA (Envirohubs Aotearoa) on a national level and the Manawatū River Leaders' Forum on a catchment level.

Reporting format:

To reflect ENM's core activities alongside increasing collective action by member groups, ENM's report summarises ENM's key achievements and then outlines the achievements of Manawatū River Source to Sea (formerly referred to as biodiversity cluster), Plastic Pollution Challenge, Southern Ruahine Kiwi Habitat Restoration, and Manawatū Food Action Network.

Contact details

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Image credit Alex Robertson

Environment Network Manawatu

Statement of Service Performance

For the year ended 30 June 2021

Description of the Entity's Outcomes

ENM's focus for 2020/21 was on increasing capacity and capability within the organisation, increasing public recognition of the organisation, and on advocating for a Palmerston North Eco-City Centre. In addition, there was strong progress in the work of our collectives, Manawatū River Source to Sea and Manawatū Food Action Network. Key outcomes for 2020/21 were:

Increased capacity & capability

ENM secured a 3-year lease on a larger office space and showroom allowing an increase in staff and volunteer numbers, particularly in Manawatū River Source to Sea and Manawatū Food Action Network. In addition, thanks to new funding received from Environment Hubs Aotearoa specifically for capacity and capability building, we were able to invest time and resource into consolidating our core operations. ENM updated the computer systems to MS business 365, with SharePoint and Teams, secured external IT support and re-assessed our database use in preparation for improving how volunteers are matched to member group's opportunities. A review of the organisation's structure and needs was also undertaken.

Increased public recognition of ENM

ENM's office changed from a small back-office in a shared facility to a publicly visible, standalone, and central drop-in point for environmental action. It is a space for our member groups to meet, display their brochures, offer seed swaps, and much more. In addition, the activities of Plastic Pollution Challenge and Manawatū Food Action Network increased ENM's overall public engagement significantly this year. Finally, ENM undertook a thorough audit of branding and messaging across ENM and its collectives and projects. This will inform branding and messaging decisions, with the aim of improving public awareness and recognition of ENM.

Advocacy

ENM submitted on behalf of the wider network on annual plans, policies, etc. In 2020/21 ongoing contributions resulted in ENM increasingly being engaged by Councils in upfront planning processes, rather than just the consultation process at the end. Manawatū River Source to Sea actively contributed to Nature Calls – Palmerston North City Council's Wastewater Treatment plant project.

Manawatū River Source to Sea

2020/21 was another year of growth and development for Manawatū River Source to Sea, the collective of about 25 – 30 ENM member groups with a particular interest in biodiversity and freshwater/stream restoration. Member groups' representatives and individuals met monthly, to share experiences, ideas and work collaboratively on advancing key areas of interest, in particular: Advocacy, Plastic Pollution Challenge, and Southern Ruahine Kiwi Habitat Restoration.

Manawatū Food Action Network

The work of Manawatū Food Action Network increased significantly this year and focussed on enabling and enhancing connections and resource sharing in the areas of food security, food banks, localising food, Māori food sovereignty, food rescue, harvest capture, food resilience, community gardens, community food education, crop swaps, composting, and more.

Eco-city Centre

ENM advocated strongly in this period for the inclusion of funding for an Eco-City Centre to be included in the Palmerston North City Long Term Plan, with a positive outcome – PNCC budgeted to study the feasibility of an environment centre and will continue to engage with ENM on what this could look like.

Sector Funding Strategy

Given the limited resources for environmental projects, ENM continued to seek alternative funding streams to enable the sector to do more. Thanks to the successful implementation of the Plastic Pollution Challenge, and the work with Manawatū Food Action Network, ENM's has gained a positive reputation in it's ability to facilitate larger project funds on behalf of member group collectives.

Environment Initiative Fund

ENM secured a new contract with Palmerston North City Council to administer an Environmental Small Grants Fund – The Environmental Initiatives Fund – to support Palmerston North-based community initiatives that improve environmental outcomes.

Description and Quantifications (to the extent practicable) of the Entity's Outputs

ENM's core business is to communicate

in order to connect groups and activities throughout the network and enable better collaboration in the Environment Sector and beyond. To better target communication to specific groups of interest, ENM added specific communication channels for Manawatū River Source to Sea, Palmy's Plastic Pollution Challenge and the Manawatū Food Action Network. The following statistics provide a snapshot on how engagement and recognition is growing for the network overall and within its specific groups of interest.

ENM Member groups: This year we welcomed seven new member groups and an affiliate member to the network: Pūkaha National Wildlife Centre, Green Drinks Palmerston North, Growing Gardens and Communities, Moheke Community Garden, Whiowhio Hut, Te Hā o Hine-ahu-one Palmerston North Women's Health Collective, Awahuri Forest - Kitchener Park Trust, and Sustainable Living Education Trust (Affiliate Member). One member has ceased to exist and a further three inactive members have been tidied and removed from the membership list.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
ENM Member Groups	Number of Active ENM Member Groups	59	56

ENM Monthly Newsletter: Eleven newsletters each year provide information about member group activities, talks, working bees, field trips, funding opportunities, open consultations of interest to the environmental community, and much more. Additionally, further communications are sent to member groups most weeks.

Description and Quantifications (to to extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
ENM Monthly Newsletter	Number of Subscribers	1322	1176

ENM Website: ENM's website includes a directory of member groups with links to member groups' own online presence, a volunteer recruitment form, resources of interest to member groups, a news page, an events calendar, and more.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
ENM Website	Number of events featured on the calendar	556	546
	Event calendar visitors/month (average)	154	127
	Website visitors/year	9935	6345

Social Media: ENM continues to be active on Facebook, posting member groups' and affiliates' events and news, and other environmental and sustainability news from around the region. We also add member groups' and other organizations' events to our Facebook events page.

Additionally, ENM now maintains social media profiles for Plastic Pollution Challenge (PPC), Manawatū River Source to Sea (S2S) and Manawatū Food Action Network (MFAN), across Facebook, Instagram and Twitter. The public interest in MFAN and PPC have increased the overall reach of ENM significantly this year, with 4321 followers across all channels.

Description and Quantifications (to the extent practicable) of the Entity's Outputs			Actual	Actual
			This Year	Last Year
Social Media	Social Media Followers across all profiles (note last year only Facebook metrics were included).	ENM	1297	1059
		S2S	144	76
		PPC	1390	285
		MFAN	1490	451
	Number of posts/month (average)	ENM	24	30
		S2S	5	5
		PPC	60	25
		MFAN	26	19

News Media: ENM and member group initiatives have featured regularly in news media throughout the year (local/national paper articles, radio, etc)

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
News Media	Number of articles featured	38	12

Other Media:

Description and Quantifications (to the extent practicable) of the Entity's Outputs			Actual	Actual
			This Year	Last Year
Other Media	Number of short films created - this year we released short video clips to inform and inspire behaviour change and engagement in the Plastic Pollution Challenge.	PPC	4	n/a

Face-to-face outreach: ENM coordinates stalls at public festivals and other events that allow us to reach out to the general public with information about ways to get involved with our member groups. Our member groups often participate in these alongside us. We participated in these events: Explore Esplanade, Foxton River Festival, and ran public-facing sorting events for Plastic Pollution Challenge at Te Manawa and Wildbase Recovery Centre in the school holidays.

Description and Quantifications (to the extent practicable) of the Entity's Outputs			Actual	Actual
			This Year	Last Year
Face-to-face outreach	Number of public events attended / stalls held	ENM	1	3
		S2S/PPC	4	
	New signups to ENM Newsletter via public events			22

ENM representatives continued to give radio interviews and presentations at a number of public events, community group meetings and school classrooms this year to profile the work of ENM, Manawatū River Source to Sea (S2S), Plastic Pollution Challenge and Manawatū Food Action Network.

Description and Quantifications (to the extent practicable) of the Entity's Outputs			Actual	Actual
			This Year	Last Year
Face-to-face outreach	Presentations / Speaking Engagements - we have been invited to an increased number cross all the programmes of work, but have not specifically kept a record of all these speaking opportunities this year.	ENM	n/a	1
		S2S	n/a	13
		PPPC	n/a	11
		MFAN	n/a	4

Interest in volunteering for ENM continues to grow

Moving to a larger office in September 2020 allowed us to increase our pool of regular volunteers, and to increase support of the work of current volunteers by providing access to the space for meetings. ENM's Management Committee is made up entirely of elected volunteers who oversee the overall operation of ENM. We also had regular volunteer input in the office supporting ENM in graphic design, communications, volunteer management, administration, Plastic Pollution Challenge planning, and Manawatū River Source to Sea operations. In addition the Plastic Pollution Challenge enjoyed significant volunteer engagement in field activities.

Description and Quantifications (to the extent practicable) of the Entity's Outputs			Actual	Actual
			This Year	Last Year
Volunteers	Number of people in volunteer interest database	S2S	118	106
		PPPC	623	291
		ENM	302	262
Volunteers	Estimate of Volunteer Hours	S2S	1300	1400
		ENM	1300	1200
		PPPC	3600	200

Advocacy

ENM invites representatives of the City, District, and Regional Councils to meetings to promote good communication and maximise opportunities to work together. We continued to actively engage with local Councils over environmental matters. We invited our members to meetings to discuss Long-Term Plan consultations and made network-wide (ENM and/or Manawatū River Source to Sea) submissions to each of Palmerston North City Council (PNCC), Manawatu District Council, Tararua District Council, & Horizons Regional Council. We also made submissions about plastic recycling nationally, and within Palmerston North, the future use of the Huia Street Reserve, and the PNCC's Nature Calls project. Regarding the latter, ENM and Nature Calls co-hosted 2 workshops for the Environment sector and surveyed our members to inform the process. Manawatū River Source to Sea also remains an active participant in the Manawatū River Leaders Forum activities. ENM, Manawatū River Source to Sea, Plastic Pollution Challenge, and Manawatū Food Action Network all influenced the content of local body policies, with PNCC staff increasingly consulting with the network at the early stages of policy preparation, and inviting feedback prior to official submission processes.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual		
		This Year	Last Year	
Submissions	Number of submissions and deputations made (includes involvement in pre-consultation focus groups)	ENM	3	8
		S2S	7	3
	Number of consultation hui organised and/or attended		5	n/a
Hapū/lwi relationships	ENM also works to strengthen relationships with several iwi and hapū based in the Manawatū river catchment. We increasingly work alongside Rangitāne o Manawatū, Te Kāuru, Eastern Manawatū River Hapū Collective and Ngāti Kauwahata on projects including Plastic Pollution Challenge, Manawatū Food Action Network and Southern Ruahine Kiwi Habitat Restoration.			

Manawatū River Source to Sea

This has been another year of growth and development for Manawatū River Source to Sea, the collective of about 25 – 30 ENM member groups with a particular interest in biodiversity and freshwater/stream restoration. Awahuri Forest - Kitchener Park Trust in Feilding joined the network recognising the benefits of being part of a greater network to address a particular biosecurity threat to our waterways – phragmites karaka.

Member groups' representatives and individuals continued to meet on a monthly basis, to share experiences, ideas and work collaboratively on advancing key areas of interest (For more detailed information on Manawatū River Source to Sea refer to the "Additional Information" Section):

S2S Meetings

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	
		This Year	Last Year
S2S Meetings	Monthly Manawatū River Source to Sea meetings	10	10
	Average Number of Participants per meeting	17	19

(Palmy's) Plastic Pollution Challenge (PPC)

Thanks to two grants, this project continued to deliver against the seven strategies agreed in 2019. Citizen Science based litter sampling was repeated in Palmerston North and expanded to Dannevirke, Ashhurst and Feilding comprising 69 randomly selected sampling sites. In total, more than 2,300 people engaged in citizen science, clean-up activities along Te Kawai Stream and a range of public events, including urban stream restoration.

PPC also participated in developing National Standards for stormwater and stream litter sampling in collaboration with Sustainable Coastlines and NIWA.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
(Palmy's) Plastic Pollution Challenge (PPC)	Estimate of total community engagement with PPC	2300 +	100
	Number of school classes engaging with PPPC	20	3
	Number of events run	39	6
	Number of sampling sites sampled	69	8

Biodiversity

Southern Ruahine Kiwi Habitat Restoration:

Manawatū River Source to Sea members have always aspired to be part of a large landscape biodiversity restoration project – and in 20/21 we have finally succeeded in securing base funding for kiwi habitat restoration in the Southern Ruahine. This project will be delivered in partnership with Te Kāuru, Eastern Manawatū River Hapū Collective, and in close collaboration with mana whenua, a number of Manawatū River Source to Sea member groups and the farming community, in particular the Pohangina Catchment Care Group. The project will not only benefit kiwi, but at least another 19 species.

Manawatū Food Action Network

Following on from the work in 2019/20 of the Manawatū Food Action Network Coordinator, relationships were built with several key organisations and an invitation to participate in the Kai Security Squad (part of the larger Ora Konnect 4412 Project spearheaded by Te Tihi) was accepted. These conversations led to significant funding from Lotteries (Covid-19 Community Wellbeing Fund), and along with support from other key organisations in the wider Manawatū Food Action Network ENM has increased capacity in this area. The current focus includes:

- Grassroots connections and coordination,
- Capacity building around urban food production,
- Kai distribution in collaboration with community partners,
- Skills-development to make the most of existing resources,
- Development of a robust, community-led strategy to increase food resilience.

Further detail on the outcomes of the work undertaken by MFAN in the past year is found in the Additional Information section below.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
Manawatu Food Action Network	Number of MFAN meetings held (including online meetings)	4	2
	Number of MFAN contacts	160	144

Environmental Initiatives Fund

The inaugural funding round for the Environment Initiatives Fund was completed this year with grants totalling \$50,000 awarded to ten groups with great ideas that will benefit local people and make visible changes to Palmerston North's environment. These grants are provided to support Palmerston North City's Eco-city goals and are funded by a Strategic Priority Grant awarded to ENM by PNCC in late 2020. The grants from ENM's Environmental Initiatives Fund, ranging from \$500 to nearly \$11,000, are set to unleash a flurry of activity on increasing biodiversity, minimizing waste, tackling climate change, encouraging sustainable living and enabling local people to come together to improve the community.

Description and Quantifications (to the extent practicable) of the Entity's Outputs		Actual	Actual
		This Year	Last Year
Environment Initiatives Fund	Applications received for small and large projects	18	n/a
	Number of small projects awarded funds (grants up to \$500)	3	n/a
	Number of large projects awarded funds (grants up to \$12,000)	7	n/a

Additional Output Measures:

United Nations Sustainable Development Goals:

An analysis of our member groups activities shows that the work of ENM and its member groups contribute towards at least 12 of the United Nations 17 Sustainable Development Goals:

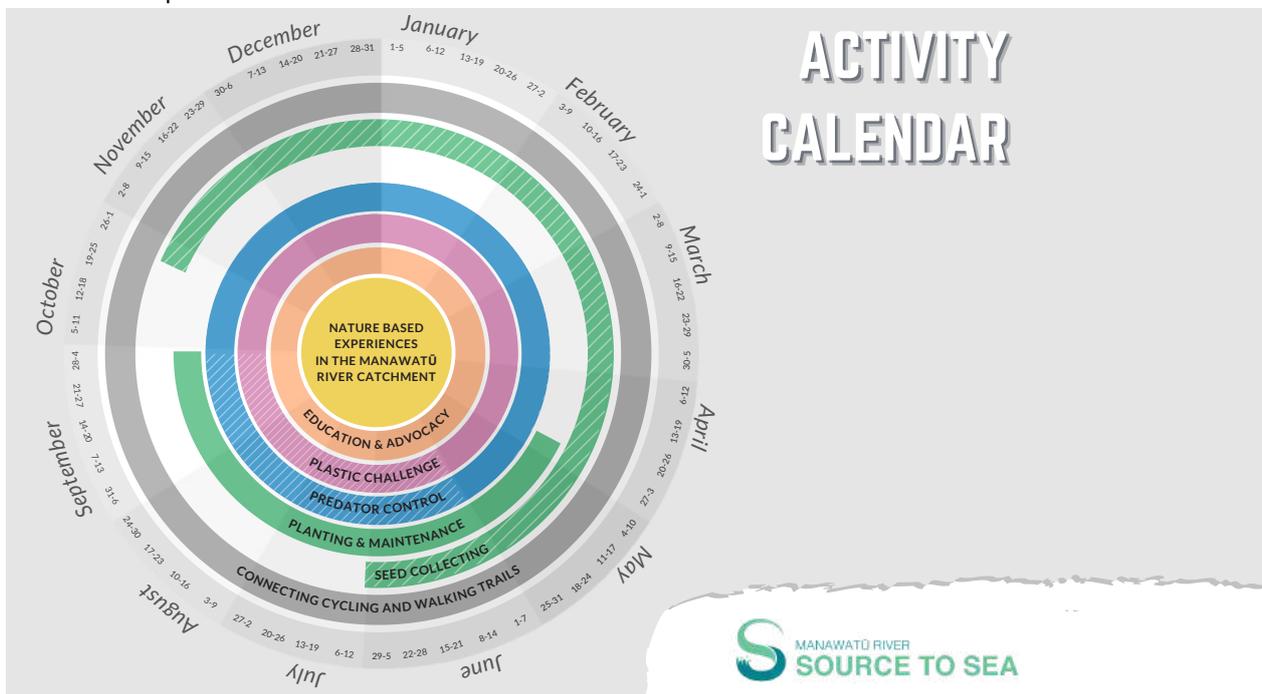


Additional Information

A lot of what we achieve cannot be quantified in terms of data but we find that our collaborations have resulted in us being invited to contribute at the drafting and consultation stages of policy. Our workshops and discussions have led to new relationships, better understanding and idea sharing.

Manawatū River Source to Sea

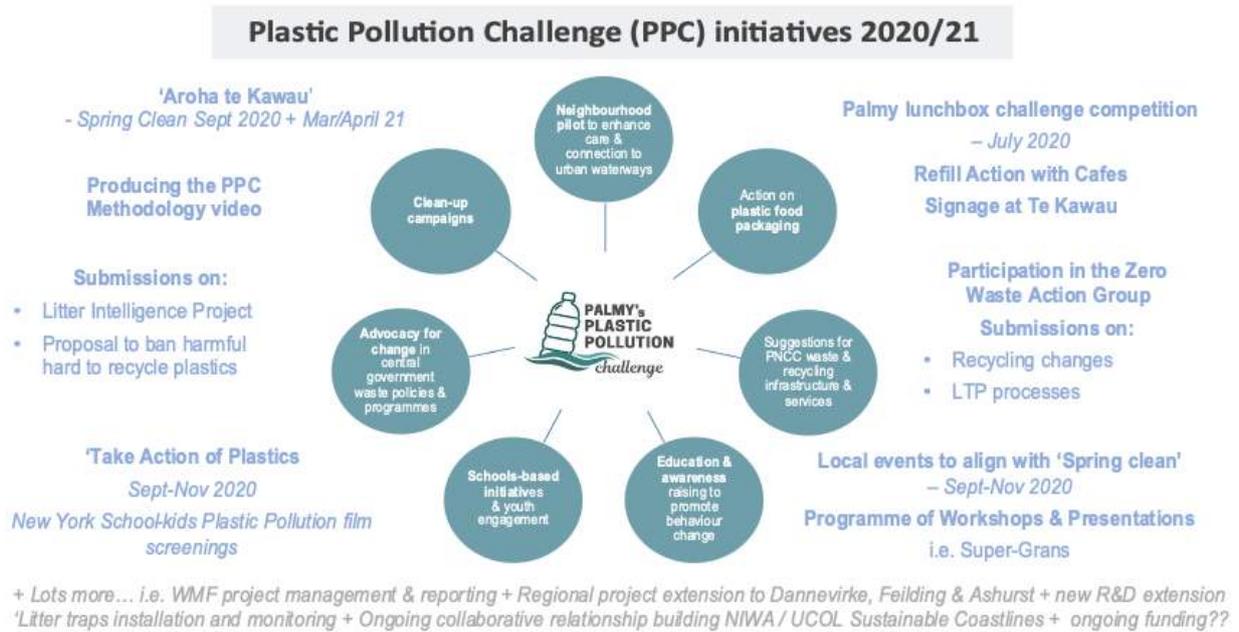
Manawatū River Source to Sea member groups work across a range of activities in their own right and connect in areas of shared interest as a collective involving all or a subset of member groups. Together, the groups represented offer nature-based experiences all year round as depicted in the annual calendar below.



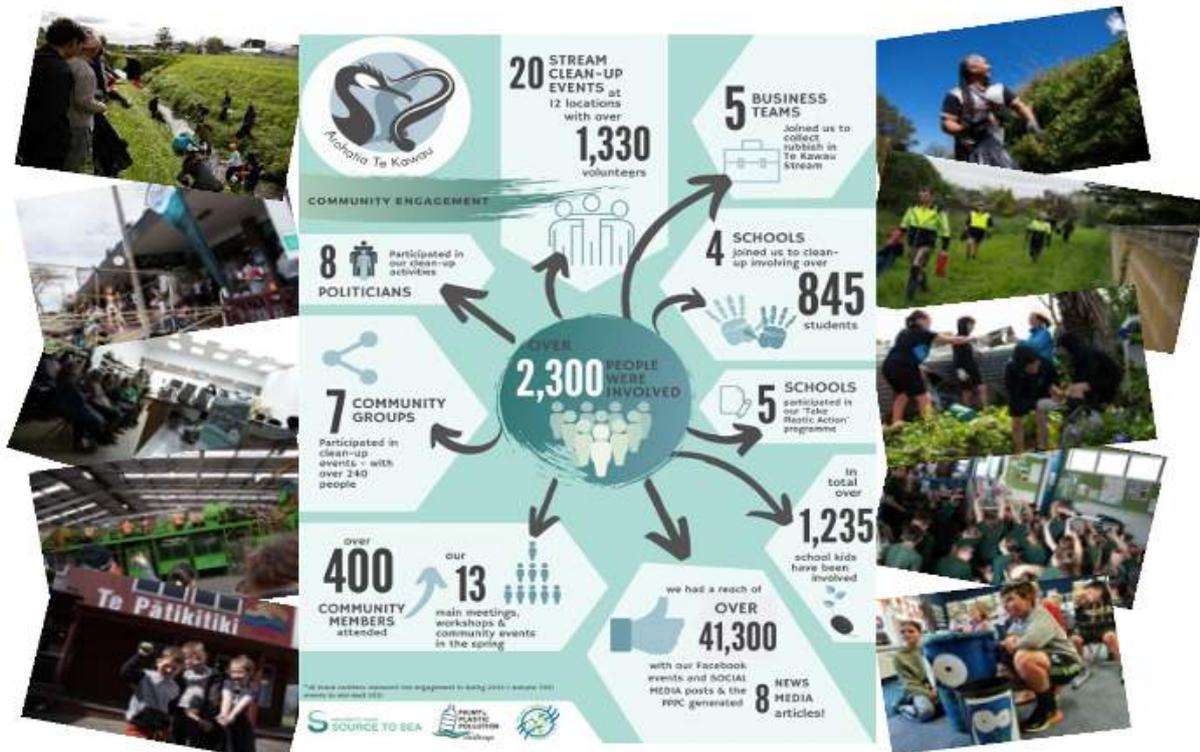
(Palmy's) Plastic Pollution Challenge

The Plastic Pollution Challenge continued to be a Manawatū River Source to Sea “flagship” programme with a reach beyond Palmerston North, where it all started in 2018/19. In 2020/21 the project received a Waste Minimisation Fund (Ministry for the Environment) grant to implement strategies identified during a public workshop in 2019. It also received funding from the Manawatū River Leaders’ Forum to repeat and expand litter sampling in urban streams. Communities in Dannevirke, Ashhurst, Feilding and Palmerston North actively participated in the challenge.

Progress against strategies is summarised in the following overview:



More than 2,300 people engaged actively and many more followed progress on social Media



Summary of 20/21 PPC activities and engagement in Palmerston North

This stellar outcome could not have been achieved without dedicated volunteers. It was wonderful to see Dr Brian Finch recognised at the Volunteer Resource Centre Awards in June 2021. Brian is a dedicated educator and championed engagement with schools for the project.



A more comprehensive report on all PPC achievements is scheduled to be published in late 2021. The following links provide a visual insight into the project's activities:

- Arohatia Te Kawau Spring Clean Up video - https://bit.ly/PPC_SpringClean2020
- Methodology video - https://bit.ly/PPC_Methodology
- Final report video - https://bit.ly/2021PPC_Overview

Southern Ruahine Kiwi Habitat Restoration Project

"There is not much to write home about biodiversity in the Manawatū River Catchment – you are just wasting your time" - how often have the Manawatū River Source to Sea member groups heard this? And all of them are working towards enhancing what there is, in the expectation that biodiversity will improve.

During the annual Ruahine Whio Protection Trust hui in August 2020, the realisation dawned that one could build on existing trapping activities done by multiple Manawatū River Source to Sea member groups as well a mana whenua and community groups in the Northern Ruahine and prepare the way to re-introduce kiwi to the Ruahine Ranges and eventually the Tararua Ranges too.

The amazing sharing of expertise, will to partner and collaborate, resulted in the securing of base funding for a three-year period starting in July 2021, to restore kiwi habitat in the Southern Ruahine. This project will benefit at least another 19 species and could also see the re-introduction of kokako and takahe the ranges.

The following overview depicts the area and aspirations for this project:

Southern Ruahine Kiwi Habitat Restoration Project Timeline 2021-2027



Northern rātā

Kiwi call monitoring

Kiwi probing, Northern Ruahine

Ruahine trap deployment

Southern Ruahine Kiwi Habitat Restoration Timeline



Objectives

- Recovery of threatened species, especially kiwi, whio, native snail, Northern rātā and long-tailed bat.
- Improved general forest health.
- Involvement of community.
- Improved farming economic benefits.
- Provide safe environment for the reintroduction of kiwi.

An effective trapping network needs to be in place for at least three years before kiwi can be released. It is expected that about 40 birds will be introduced per release-site. The number and location of release sites is still to be determined.

Methods

- Kill trapping for mustelids, feral cats and possums by volunteer trappers and professional field workers.
- Feral cat and possum live-capture by field workers.
- Toxin by professional field workers.



Trap deployment in the southern Ruahine near Apiti, 2020.

Southern Ruahine Operational Areas

Land area (ha) approx.

Pohangina catchment – farmland – western side.	10 251
Pohangina catchment – public conservation land – western side.	18 471
Upper Manawatū catchment – public conservation land – eastern side.	5 891
Upper Manawatū catchment – farmland – eastern side.	6 536
Total Land Area (ha) approx.	41 149

Project collaborators



Department of Conservation
Te Papa Atawhai



Manaaki Ruahine

For more information please contact:

support@source2sea.org.nz



Manawatū Food Action Network

The Manawatū Food Action Network was initiated in 2016 by a group of social services, environmental organisations and individuals. The primary focus of the network is to strengthen the food security and resiliency sector and to collaborate on mutually beneficial projects and educational outreach to benefit the local community. The scope of interest includes (but is not limited to): localising food, food security, food banks, food waste capture, harvest capture, food resiliency, community gardens, food education, crop swaps, seed banks, composting and more. In response to COVID-19 in 2019/20 ENM re-established relationships with community partners and scoped the need for co-ordination and development of the network.

The work has continued strongly in this financial year, initially with support from Palmerston North City Council to continue coordination and development, and significant funding from Lotteries Covid-19 Community Wellbeing Fund received in February 2021 to work in partnership with the 4412 Kai Security Squad. The main Kaupapa here is to increase grassroots work and to develop a Kai Resilience Strategy for the area of Palmerston North within the 4412 post-code. This increase in funding resulted in an increase in MFAN coordination hours, and the employment of a part-time (30 hours/week) Kai Security Strategy Lead from June 2021.

2020/21 Highlights

- Resource Brokering
 1. Seed bank establishment at Te Pātikitiki Library, Awapuni Library and ENM office.
 2. Donations of tools from Mitre 10 and individuals for community use, forming a Tool Bank managed by the MFAN Co-ordinator.
 3. Coordination of working bees with large student and business groups, in community gardens.
 4. Coordinating a large (\$18K) donation from NZ Police Crime Prevention fund for a shared community gardens resource pool, housed at Whakapai Hauora and managed by MFAN Co-ordinator. This resource pool includes a kit-set shed which will be erected at Whakapai Hauora by the HWC rangatahi as part of their term 4 2021 Garden Fridays
- Facilitation of Garden Fridays for Highbury Whānau Centre's 'W.A.R' Work Readiness Programme. This programme worked with Rangatahi, teaching food growing and composting skills.
- Publication of 'Where to find food for free' and 'Community Garden' directories on ENM Website



- Mentoring, support, gardening, skill sharing
 1. Whakapai Hauora Māra Kai, ongoing maintenance and facilitation of Garden Fridays in this māra, with Highbury Whānau Centre rangatahi.
 2. Te Whare Koha sharing garden, growing veges next to the free shop for distribution to whānau who use this service, and provide a working example of a garden in a small urban space.
 3. Support of Growing Gardens and Communities backyard gardening programme, and the establishment of Let's Grow Highbury Garden Hour at Te Pātikitiki Library.
 4. Maintaining the Te Pātikitiki Library Garden (raised beds in front of Library) in conjunction with Let's Grow Highbury.
 5. Awapuni Community Garden, distribution point for donated seedlings, supporting working bees.
 6. Support for the new Pātaka Kai 4412, based at Whakapai Hauora. Weekly supply of fresh veges from the garden, during their opening hours.
 7. Supporting the establishment of Palmy Crop Swap; and the Great Plant Swap event in collaboration with Red Cross.
 8. Support of Mana Wahine Programme Cooking Challenge at Whakapai Hauora, Matariki Class at Highbury Whānau Centre, and holding a stall at the Highbury Matariki Event at Te Pātikitiki Library.



Volunteers at Awapuni Community Gardens (above) ; and abundance from Whakapai Hauora māra kai (below).

- Increased networking for ENM Food and Community Resilience groups
 1. Hosting of community hui and maintaining contact with database of 160 contacts, including individuals and community groups.
 2. Meeting regularly with the Kai Alliance, Kai Security Squad and The Highbury Advisory Rōpū.
 3. MFAN maintains a strong presence on Social Media, sharing both MFAN activities, and spreading the word on member group activities, plus linking to national networks.
 4. Established new connections with churches, schools, and kohanga reo.



- Building national contacts
 1. Participating in regular Environment Hubs Aotearoa Food Resilience zoom hui;
 2. Contributing to Aotearoa Community Gardens emerging national map.
 3. Contributing to Kore Hiakai (Zero Hunger Collective) national community food directory.
 4. Joining Urban Farmers Alliance.
 5. Communicating with Para Kore and Te Waka Kai Ora in order to establish networks in the Zero Waste Aotearoa and Māori Food Sovereignty communities.

Palmy Proud article profiling the efforts of member group, Just Zilch and MFAN in this period:
<https://manawatuheritage.pncc.govt.nz/item/02348513-0ccd-45d6-8420-f79a4ffc9b8d>

Environment Network Manawatu

Statement of Financial Performance

For the year ended 30 June 2021

	Note	Actual This Year \$	Actual Last Year \$
Operational Revenue			
Donations, fundraising and other similar revenue	1	134,813	39,102
Revenue from providing goods or services	1	235,178	102,071
Interest, dividends and other investment revenue	1	518	425
Other revenue	1	1,121	54
Total operational Revenue		371,630	141,652
Operational Expenses			
Volunteer and employee related costs	2	219,577	109,003
Costs related to providing goods or services	2	136,321	26,612
Other expenses	2	5,001	3,416
Total Operational Expenses		360,899	139,031
Operational Surplus/(Deficit) for the Year		10,731	2,621

The financial statement should be read with the notes to the performance report and audit opinion



Environment Network Manawatu

Statement of Financial Position

As at 30 June 2021

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	281,637	43,850
Debtors, accrued revenue and prepayments	3	10,088	39,675
Total Current Assets		291,725	83,525
Non-Current Assets			
Property, plant and equipment	4	6,962	2,711
Total Non-Current Assets		6,962	2,711
Total Assets		298,687	86,236
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	13,946	3,034
Employee costs payable	3	25,871	11,931
Unused donations and grants with conditions	3	199,667	49,546
GST Payable	3	36,312	9,565
Total Current Liabilities		275,796	74,076
Total Liabilities		275,796	74,076
Total Assets less Total Liabilities (Net Assets)		22,891	12,160
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		15,891	12,160
Reserves	5	7,000	-
Total Accumulated Funds	5	22,891	12,160

Signed of behalf of ENM on 7 October 2021


Heike Schiele
Co-Chair


Kendall Palmer-Frecklington
Treasurer



The financial statement should be read with the notes to the performance report and audit opinion

Environment Network Manawatu

Statement of Cash Flows

For the year ended 30 June 2021

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	203,735	37,297
Receipts from providing goods or services	313,898	102,071
Interest, dividends and other investment receipts	518	425
Other Revenue	-	-
	-	-
Net GST	56,367	5,345
Cash was applied to:		
Payments to suppliers and employees	334,266	139,031
Net Cash Flows from Operating Activities	240,252	6,107
Cash flows from investing and Financing Activities		
Cash was received from:		
Net Accruals, Payables, and Prepayments		
Receipts from the sale of Property, Plant and Equipment	42	-
Cash was applied to:		
Payments to acquire property, plant and equipment	2,507	3,890
Net Cash Flows from investing and Financing Activities	(2,465)	(3,890)
Net increase/(Decrease) in Cash	237,787	2,217
Opening Cash	43,850	41,633
Closing Cash	281,637	43,850
This is represented by:		
Bank Accounts and Cash	281,637	43,850

The financial statement should be read with the notes to the performance report and audit opinion

Environment Network Manawatu Statement of Accounting Policies

For the year ended 30 June 2021

Basis of Preparation

Environment Network Manawatu Incorporated 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 of 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)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Environment Network Manawatu Incorporated 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.

Measurement Base

The financial statements have been prepared on the historical cost basis.

Revenue Recognition

1/ Donations, fundraising, and other similar revenue

Donations are recognised as revenue upon receipt.

Grant revenue includes grants given by other charitable organisations, philanthropic organisations, and businesses. Grant revenue is recognised as revenue upon receipt. Where there are unfulfilled conditions attaching to the grant at year-end, the amount relating to the unfulfilled condition is recognised as a liability and carried forward to the following year's income.

2/ Revenue from providing goods and services

ENM receives revenue from the local government to provide services to the community.

Revenue is recognised in the period the goods and services are provided.

Fixed Assets

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the financial statement of financial performance is calculated as the difference between the sale price and the carrying amount of the asset.



Depreciation

Depreciation has been charged against the operation of ENM in the statement of financial performance. The following rates have been used in accordance with the current Inland Revenue rates:

- Furniture and Fixtures: 16% diminishing value
- Computers (including software): 40% diminishing value
- Laptops: 50% diminishing value

Changes in Accounting Policies

There have been no changes in Accounting Policies. All policies have been applied on a consistent basis to last year.



Environment Network Manawatu

Notes to the Performance Report

For the year ended 30 June 2021

Note 1: Analysis of Revenue

Operational Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	CORE BUSINESS INCOME		
	COGS	2,400	5,000
	Donations from individuals	390	6,513
	ECCT	3,046	2,141
	Environment Hubs Aotearoa	44,732	-
	Lotteries	32,000	12,000
	PNCCS Small Grants Fund	3,053	3,548
	Symons	3,500	-
	PNCC	20,000	-
	PROJECT RELATED INCOME		
	NZ Agricultural Greenhouse Gas Research Centre	5,000	-
	Central Energy Trust	1,464	-
	DOC	-	1,000
	Donations from Individuals	5,239	-
	MRLA Community Project Grant - Plastics Pollution Challenge	13,200	6,800
	Massey University - Zero Waste Academy	789	2,100
	Total	134,813	39,102

Operational Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	CORE BUSINESS INCOME		
	General Sales	177	-
	PNCC - ENM Strategic Priority Grant (Last Yr=Fee For Service)	79,215	71,500
	PNCC - S2S Strategic Priority Grant	28,066	27,788
	PNCC - Community Development Small Grants Fund	58,220	-
	PROJECT RELATED INCOME		
	Horizons - Plastics Pollution Challenge	5,000	-
	Massey University - PaCE	-	2,783
	Manawatu District Council - Plastics Pollution Challenge	2,000	-
	Ministry for Environment - Plastics Pollution Challenge	55,000	-
	PNCC -Plastics Pollution Challenge	7,500	-
	Total	235,178	102,071

Operational Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	518	425
	Total	518	425

Operational Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Reimbursements received	1,121	54
	Total	1,121	54

Total

371,630

141,652



Note 2: Analysis of Expenses

Operational Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	CORE BUSINESS EXPENSES		
	Salaries and Wages	118,951	92,333
	KiwiSaver contributions	3,543	2,502
	ACC levies	277	163
	PROJECT RELATED EXPENSES		
	Salaries & Wages	87,368	12,063
	Kiwisaver Contribution	1,559	181
	Professional Services	7,879	1,761
	Total	219,577	109,003

Operational Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	CORE BUSINESS EXPENSES		
	Administration and overhead costs	12,398	5,994
	Accounting fees	853	724
	Advertising	740	795
	Electricity	1,484	652
	Events	799	1,950
	Insurance	32	280
	Office Equipment	1,836	139
	Office Fitout	6,447	-
	PNCC Small Grants Distribution	48,220	-
	Professional Services	5,112	5,100
	Printing and Promotional	1,495	672
	Rent	13,194	4,618
	Telephone, Internet and Website	1,910	1,952
	Training and Supervision	1,414	740
	Travel and Volunteers	1,449	248
	PROJECT RELATED EXPENSES		
	Administration	268	9
	Events	6,915	152
	Partner Payments	17,500	-
	Printing and Promotional	4,887	1,349
	Project Equipment	5,516	738
	Training	1,035	500
	Travel and Volunteers	2,817	-
	Total	136,321	26,612

Operational Expense Item	Analysis	This Year \$	Last Year \$
Other Expenses	Audit Fees	3,400	1,800
	Depreciation	1,595	1,577
	Loss on Disposal	6	39
	Total	5,001	3,416

Total

360,899

139,031



Note 3: Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
		\$	\$
Bank accounts and cash	Business Edge - 00	57,227	5,263
	Online Call - 01	56,630	5,646
	Notice Saver - 02	160,297	29,863
	Debit Card - 03	490	286
	Source to Sea	6,849	2,766
	Vouchers Held in Office	100	-
	Cash Held in Office	44	26
	Total	281,637	43,850

Asset Item	Analysis	This Year	Last Year
		\$	\$
Debtors, accrued revenue and prepayments	Accounts Receivable	9,567	39,675
	Accrued Revenue	23	-
	Prepayments	498	-
	Total	10,088	39,675

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accrued Expenses	4,711	1,900
	Accounts Payable	9,235	1,134
	Total	13,946	3,034

Liability Item	Analysis	This Year	Last Year
		\$	\$
Employee costs payable	Annual leave payable	9,697	5,794
	PAYE payable	4,866	1,368
	KiwiSaver payable	1,532	447
	Wages Payable	9,776	4,322
	Total	25,871	11,931

Liability Item	Analysis	This Year	Last Year
		\$	\$
Unused donations and grants with conditions	ECCT	-	3,046
	EHA	21,205	-
	Horizons District Council	-	5,000
	Lotteries	85,000	12,000
	Manawatu District Council	-	2,000
	Ministry of Justice	242	-
	PNCC	53,220	27,500
	Whakapai Hauora	5,000	-
	Te Tihi o Ruahine	5,000	-
	Te Whakahuia	10,000	-
	Think Hauora	10,000	-
	Just Zilch	10,000	-
	Total	199,667	49,546



Liability Item	Analysis	This Year	Last Year
		\$	\$
Other current liabilities	GST Payable	36,312	9,565
	Total	36,312	9,565

Note 4: Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	83	836		48	871
Office Equipment and Computers (including software)	2,628	5,057	48	1,546	6,091
Total	2,711	5,893	48	1,594	6,962

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	122		22	17	83
Office Equipment and Computers (including software)	426	3,889	127	1,560	2,628
Total	548	3,889	149	1,577	2,711

Note: Office Equipment purchases include a photocopier which was donated to the Network this year. It had an estimated book value of \$3,500.

Note 5: Accumulated Funds

This Year			
Description	Accumulated Surpluses or Deficits	Reserves*	Total
Opening Balance	12,160	-	12,160
Surplus/(Deficit)	10,731		10,731
Transfer to Reserves	(7,000)	7,000	-
Transfer from Reserves			-
Closing Balance	15,891	7,000	22,891

Last Year			
Description	Accumulated Surpluses or Deficits	Reserves*	Total
Retained Earnings Opening Balance	9,539	-	9,539
Surplus/(Deficit)	2,621		2,621
Transfer to Reserves	-		-
Accumulated surpluses or (deficits)	12,160		12,160
Reserves	-		-
Retained Earnings Opening Balance	12,160	-	12,160

*Transfers to Reserves were made this year to commence the process to build reserves to cover 3-6 months annual operating expenditure.



Note 6: Commitments and Contingencies

Commitment	Explanation and Timing	At balance date	At balance date
		This Year	Last Year
		\$	\$
Commitments to lease or rent assets	A nine year lease for premises at 145 Cuba Street commenced on 1 September 2020 with rights of renewal every 3 years.	12,000	-
	A twelve month service contract for our photocopier which commenced on 16 December 2020.	201	-
Commitments to fund successful applications to the Environmental Initiatives Fund	Three successful applications for Small Grants in Round 1 to be paid out in 2021/22	1,500	-

There are no capital or other lease commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

Sick Leave Balance: \$7,993 (Last Year - \$5,721)

Note 7 - 9

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability

Description	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)
Nil			

Goods or Services Provided to the Entity in Kind

Description	This Year	Last Year
Paula McCool - Writing Services	-	1,000
Charlie Higgison - Production of PPC Promotion Video	-	1,000
Josie Brennan - ENM Brand Audit	5,000	-
Anthony Behrens - Brochure design for Southern Ruahine Kiwi Habitat		
Restoration Project	500	-
Origin Eight - Design work in relation to Palmy Plastics Challenge Project	1,500	-

Note 8: Related Party Transactions

Related Party Disclosures:

Other than reimbursements for actual and reasonable expenses incurred in conducting the business of ENM, there were no transactions involving related parties during the financial year. (Last Year - Nil)
All management committee members are part of a member group of ENM or are affiliated members. One member of management committee is a member of the ECCT Board and is the executive Officer for Environment Hubs Aotearoa; both organisations provide funding to Environment Network Manawatu.

Note 9: Events After the Balance Date

Events After the Balance Date:

On the 17th August 2021, a full lockdown was ordered by the New Zealand Government in respect to the Covid 19 Delta Delta outbreak. For the North Island (below Auckland), the lockdown at level 3 and 4 was for a period of 3 weeks. The Network was unable to run events during this period, but continued to operate remotely in communities. We received funding (\$10,000) from PNCC related to this increase in demand. The financial impact of the lockdown on the Network is difficult to quantify.
There were no other events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

INDEPENDENT AUDITOR'S REPORT***To the Members of Environment Network Manawatu Incorporated*****Opinion**

We have audited the financial statements of Environment Network Manawatu Incorporated on pages 21 to 30 which comprises the statement of financial position as at 30 June 2021, the statement of financial performance and statement of cash flows for the year then ended, and the notes to the performance report, including the statement of accounting policies.

In our opinion, the financial statements on pages 21 to 30 present fairly, in all material respects, the financial position of Environment Network Manawatu Incorporated as at 30 June 2021 and its financial performance and cash flows for the year ended in accordance with the requirements of Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described below in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in Environment Network Manawatu Incorporated.

Restriction on Responsibility

This report is made solely to the members, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinion we have formed.

Other Information

The Management Committee is responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based, on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

The Management Committee's Responsibility for the Financial Statements

The Management Committee is responsible on behalf of the members, for the preparation and fair presentation of the financial statements in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-

Profit) framework and for such internal control as the Management Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management Committee are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Management Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CKS Audit

CKS Audit

7 October 2021



