



# Performance Report

Bay of Islands Maritime Park Incorporated  
For the year ended 31 March 2017

Prepared by Spire Chartered Accountants Kerikeri Ltd

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# Compilation Report

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

Compilation Report to the Directors of Bay of Islands Maritime Park Incorporated.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Bay of Islands Maritime Park Incorporated for the year ended 31 March 2017.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Committee are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Bay of Islands Maritime Park Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



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Spire Chartered Accountants Kerikeri Limited  
Kerikeri

Dated: 10 July 2017

## Entity Information

### Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

#### Legal Name of Entity

Bay of Islands Maritime Park Incorporated

#### Entity Type and Legal Basis

Bay of Islands Maritime Park Incorporated is an incorporated society established under the Incorporated Societies Act 1908.

#### Registration Number

1988088

#### Entity's Purpose or Mission

Bay of Islands Maritime Park Incorporated is a community environment awareness group. Its' Vision is "Waking up with brimming biodiversity. Native, naturally!" Its' Mission is "Restoring native life on land, in freshwater and the sea. Dream by dream!"

#### Entity Structure

Bay of Islands Maritime Park Incorporated has a co-governance structure with the Society's business being conducted within two Semi-Committees working together or separately (one for matters marine - "Fish Forever", and one for catchment matters - "Living Waters BOI-WaiOra").

Officer-bearers elected at an AGM or SGM shall be Co-Chair (Marine), Co-Chair (Catchment), Co-Secretary (Marine), Co-Secretary (Catchment) and Treasurer. Up to three ordinary Officers (committee members) may be elected to each Semi-Committee at the AGM, but supplementary committee members may be elected or appointed at notified meetings of either Semi-Committee.

Only members of the Society may be elected or appointed as Officers. The term of Officers is one year, but retiring Officers shall be eligible for re-election.

#### Officers:

Co-Chair Catchment:	Chris Richmond
Co-Chair Marine:	John Booth
Co-Secretary Catchment:	Sandra Scowen
Co-Secretary Marine:	Ria Bright
Treasurer:	Nicole Simonotti

#### Catchment Semi-Committee Officers:

Vicky Froude  
Melanie Miller  
Bob Bingham

#### Marine Semi-Committee Officers:

Dean Wright  
Karen Field  
Chris Booth  
Wendy Tobin  
Catherine Langford

Entity Information

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### **Main Sources of Entity's Cash and Resources**

The entity's activities are funded by grants, donations, memberships and sales of promotional items.

### **Main Methods Used by Entity to Raise Funds**

The entity raises funds by applying to contestable funding sources such as Foundations, Government Agencies and Environmental funds for tagged grants to resource specified projects. Administrative funds are raised through memberships and selling promotional items such as branded clothing.

### **Physical Address**

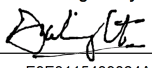
15 Pukewhau Road  
Opito Bay  
Kerikeri

# Approval of Financial Report

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

The Committee are pleased to present the approved financial report including the historical financial statements of Bay of Islands Maritime Park Incorporated for year ended 31 March 2017.

APPROVED

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Member  
Date 9/17/2017

DocuSigned by:  
  
28DB42FD5E6E46B...  
Member  
Date 9/20/2017

Member  
Date 9/20/2017

# Statement of Service Performance

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

### Description of Entity's Outcomes

Preserve, protect and enhance the indigenous marine biota and ecosystems, the quality of both marine and catchment waters, and the natural character of the coastal environment and catchments in the Bay of Islands.

### Description and Quantification of the Entity's Outputs

#### Bay Of Islands Maritime Park Inc

- AGM for 2016 held in September 2016
- Combined committees Strategy meeting November 2016
- Voices of Land and Sea/Festival of Exploration: last two free, public talks, with 30-100 attendees: bottlenose dolphins in the Bay of Islands in May; and marine invasives in June
- Successfully applied to Foundation North for \$12,000 for contracts and programme costs
- All four websites updated to latest version of Joomla
- Researched and prepared BOIMP draft submissions to NRC's Pest and Marine Pathways Management Plan for comment prior to submission in April

#### Fish Forever

- Held monthly meetings (only one missed through too few people), although two others held online
- Maintained dialogue with key Hapu (Ngati Kawa, Ngati Kuta and Patukeha)
- Met with Hapu Rohe Moana group in August and September
- In Wellington, in June, visited DOC's man-in-charge of MPAs, Green's MP Eugenie Sage, Forest & Bird's Kevin Hackwell, NIWA's Julie Hall (Sustainable Seas Challenge manager) and MPI bosses to discuss new draft MPA Bill and its proposed recreational fishing parks. Regular contact continues
- Met with Greens MP David Clendon to discuss marine protection in Bay of Islands
- Presence at Science Fair in August
- Detailed submission made on the new draft MPA Bill; close to 400 submissions made through *Fish Forever* website
- Supported Maunganui Bay Rahui rollover in detailed submission; also, 466 submissions made online through *Fish Forever* website
- Two papers published in *Russell Review*
- Seaweek: assisted *Experiencing Marine Reserves* with their snorkel day at Tapeka
- Eight CCPF reports (DOC's Community Conservation Partnership Fund) completed
- Three new online publications
- Attended, and presented at, Technical Advisory Group hearings in Auckland
- Published newsletters and regular *Facebook* posts on our work and marine conservation issues

## Living Waters

- Held quarterly meetings
- Organised site preparation and planting of 5000 native trees and wetland plants in Tangatapu floodplain restoration project. Maintained plantings from past 5 years
- Organised alien tree and weed clearance for Pipiroa Wetland restoration project and planting of 2200 native trees and flaxes. Funded and contracted pest control in Reserves.
- Organised alien tree and weed clearance in Wairoa Stream riparian reserve, and planted 1800 native trees. Maintained plantings made over previous 4 years.
- Organised planting of over 1000 native trees in the Rangitane Stream riparian restoration area. Maintained plantings made over previous two years.
- Resumed the Kanuka Bay watersheds and coastline ecological restoration project in Okiato to involve a new large landowner in animal & plant pest control, native revegetation and sediment control.
- Obtained project funding grants from Far North District Council for projects on 3 Reserves
- Represented Living Waters on the Waitangi Catchment Group planning forum, the Waitangi River Liaison Group, and the Kerikeri-Waipapa River Liaison Group.
- Made submissions on Northland Regional Council planning documents
- Published newsletters and occasional *Facebook* posts on our planting days and other field work as well as general watershed and freshwater conservation issues



# Statement of Financial Performance - Fish Forever

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	NOTES	2017	2016
<b>Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Donations - Fish Forever		100	-
<b>Total Donations, fundraising and other similar revenue</b>		<b>100</b>	<b>-</b>
<b>Revenue from providing goods or services</b>			
CCPF Funding		-	12,598
Dept of Conservation		12,598	-
Festival of Exploration		4,165	761
Funding Foundation North		-	13,650
<b>T Shirt Sales</b>			
Opening Stock		(846)	-
Promotion Income - T Shirt Sales		-	52
Closing Stock		-	580
<b>Total T Shirt Sales</b>		<b>(846)</b>	<b>633</b>
<b>Total Revenue from providing goods or services</b>		<b>15,917</b>	<b>27,642</b>
<b>Total Revenue</b>		<b>16,017</b>	<b>27,642</b>
<b>Expenses</b>			
<b>Costs related to providing goods or service</b>			
CCPF Expenses		25,252	2,000
Communications - ASB Funding		1,353	5,160
Co-ordinator Fees - Fish Forever		-	11,979
Festival of Exploration Exp		1,451	689
FF - Websites Domain names and hosting		80	-
Hapu Meeting & Liaison		665	-
Meeting Expenses		-	49
Sundry Expenses		-	170
Sundry Expenses - FF		900	-
T-shirt Purchases		250	500
Website Hosting/Monitoring		-	164
<b>Total Costs related to providing goods or service</b>		<b>29,950</b>	<b>20,711</b>
<b>Total Expenses</b>		<b>29,950</b>	<b>20,711</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(13,934)</b>	<b>6,931</b>

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 Performance - Living Waters

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	NOTES	2017	2016
<b>Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Donations - Living Waters		1,066	-
Donations -LW - Pipiroa		690	-
Donations - LW - Tangatapu (WWF)		-	4,500
Donations - LW - Wairoa		15	-
<b>Total Donations, fundraising and other similar revenue</b>		<b>1,771</b>	<b>4,500</b>
<b>Revenue from providing goods or services</b>			
Funding - LW - Northland Regional Council		700	261
Funding - LW - Rangitane - FNDC		-	1,000
Funding - LW - Rangitane - Mazda		-	2,903
Funding - LW - Wairoa Stream (FNDC)		10,000	-
Income LW Pipiroa		1,218	-
LW - ASB Funding		-	3,150
LW - FNDC Funding - Te Wahapu		-	7,546
<b>Total Revenue from providing goods or services</b>		<b>11,918</b>	<b>14,860</b>
<b>Total Revenue</b>		<b>13,688</b>	<b>19,360</b>
<b>Expenses</b>			
<b>Costs related to providing goods or service</b>			
Audit Fee		627	-
Communications - ASB Funding		-	2,465
Co-ordinator Fees - Living Waters - Mfe		-	314
Expense - Wairoa (FNDC Comm Board)		4,570	4,134
Financial & Legal - MFE		-	(26)
LW-Communications ASB Funding		-	450
Mileage - Mfe		-	560
Paypal Fees		5	-
Pipiroa FNDC		7,445	-
Printing and Stationery		-	150
Rangitane - FNDC Funding		156	844
Rangitane - Mazda Foundation		698	2,195
Tangatapu Pest Control - unallocated funds		-	86
Tangatapu Restoration - Morton Funding		340	342
Tangatapu Restoration - Small Donations		-	91
Tangatapu Restoration - WWF Funding		-	68
Tangatapu Restoration - Yates Funding		129	5,214
Wairoa Restoration - various funders		3,890	(2,100)

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 Performance - Living Waters

	NOTES	2017	2016
Website Hosting/Monitoring		40	40
<b>Total Costs related to providing goods or service</b>		<b>17,901</b>	<b>14,828</b>
<b>Total Expenses</b>		<b>17,901</b>	<b>14,828</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(4,212)</b>	<b>4,533</b>

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 Performance - General

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	NOTES	2017	2016
<b>Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Donations		-	25
Donations - Living Waters		34	-
<b>Total Donations, fundraising and other similar revenue</b>		<b>34</b>	<b>25</b>
<b>Fees, subscriptions and other revenue from members</b>			
Memberships		828	939
<b>Total Fees, subscriptions and other revenue from members</b>		<b>828</b>	<b>939</b>
<b>Revenue from providing goods or services</b>			
2nd Foundation North		9,565	-
Festival of Exploration		15	-
Funding Foundation North		-	3,200
<b>Total Revenue from providing goods or services</b>		<b>9,580</b>	<b>3,200</b>
Interest, dividends and other investment revenue		1	-
<b>Total Revenue</b>		<b>10,444</b>	<b>4,164</b>
<b>Expenses</b>			
<b>Costs related to providing goods or service</b>			
Bookkeeping Exp		1,495	375
Paypal Fees		45	15
Printing and Stationery		8	-
Sundry Expenses		-	251
Website Hosting/Monitoring		517	680
Xero Accounting Subscription		495	504
<b>Total Costs related to providing goods or service</b>		<b>2,560</b>	<b>1,826</b>
<b>Total Expenses</b>		<b>2,560</b>	<b>1,826</b>
<b>Surplus/(Deficit) for the Year</b>		<b>7,884</b>	<b>2,338</b>

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 Performance

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	2017	2016
<b>Summary</b>		
<b>Net Surplus/(Deficit) from Trading</b>		
Fish Forever	(13,934)	6,904
Living Waters	(4,212)	4,533
General	7,884	2,338
<b>Total Net Surplus/(Deficit) from Trading</b>	<b>(10,262)</b>	<b>13,775</b>
<b>Deductions from Income</b>		
Depreciation	717	520
<b>Total Deductions from Income</b>	<b>717</b>	<b>520</b>
Net Surplus/(Deficit)	(10,979)	13,254

# Statement of Financial Position

## Bay of Islands Maritime Park Incorporated As at 31 March 2017

	NOTES	31 MAR 2017	31 MAR 2016
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank accounts and cash</b>			
BOI Maritime Park		12,014	2,703
Fish Forever		13,861	29,993
Living Waters		33,982	38,044
<b>Total Bank accounts and cash</b>		<b>59,858</b>	<b>70,740</b>
Stock on Hand - T-shirts		-	846
<b>Non-Current Assets</b>			
Property, Plant and Equipment	1	1,082	1,799
<b>Total Non-Current Assets</b>		<b>1,082</b>	<b>1,799</b>
<b>Total Assets</b>		<b>60,940</b>	<b>73,386</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade payables		-	1,475
Goods and services tax		1,741	1,733
<b>Total Current Liabilities</b>		<b>1,741</b>	<b>3,208</b>
<b>Total Liabilities</b>		<b>1,741</b>	<b>3,208</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>59,199</b>	<b>70,178</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	2	59,199	70,178
<b>Total Accumulated Funds</b>		<b>59,199</b>	<b>70,178</b>

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

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	2017	2016
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	1,215	4,525
Fees, subscriptions and other receipts from members	953	1,080
Receipts from providing goods or services	16,485	54,488
Cash receipts from other operating activities	26,889	-
GST	(3,909)	1,904
Payments to suppliers and employees	(57,842)	(51,185)
<b>Total Cash Flows from Operating Activities</b>	<b>(16,210)</b>	<b>10,812</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	-	(1,170)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>(1,170)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(16,210)</b>	<b>9,642</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	70,740	61,098
Cash and cash equivalents at end of period	59,858	70,740
Net change in cash for period	(10,882)	9,642

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 Accounting Policies

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

'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

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

Bay of Islands Maritime Park 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.

### 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

## Bay of Islands Maritime Park Incorporated For the year ended 31 March 2017

	2017	2016
<b>1. Property, Plant and Equipment</b>		
<b>Other Fixed Assets</b>		
Owned fixed assets	9,043	9,043
Accumulated depreciation - fixed assets owned	(7,960)	(7,244)
<b>Total Other Fixed Assets</b>	<b>1,082</b>	<b>1,799</b>
<b>Total Property, Plant and Equipment</b>	<b>1,082</b>	<b>1,799</b>
	2017	2016

## 2. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	70,178	56,896
Accumulated surpluses or (deficits)	(10,979)	13,281
<b>Total Accumulated Funds</b>	<b>59,199</b>	<b>70,178</b>
<b>Total Accumulated Funds</b>	<b>59,199</b>	<b>70,178</b>

## 3. Commitments

There are no commitments as at 31 March 2017 (Last year - nil).

## 4. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2017 Last year - nil).

## 5. Related Parties

Bay of Islands Maritime Park Incorporated has incurred Secretarial, Meeting and Administration expenditure with Committee Members. The group has engaged Committee Members to design, update and monitor their websites. The following have received payment to reimburse expenses and for contracted specialist services:

<b>Committee Member</b>	<b>2017</b>	<b>2016</b>
C Langford	950	5,160
D Wright		1,165
C Richmond	11,705	951
N Simonotti	2,820	3,632
J Booth	1,840	1,036
S Scowen		589
K Field	665	103
M Miller		1,611

## **6. 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).

## **7. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.