Pukorokoro Miranda Naturalists' Trust Performance Report

For the year ended 31st December 2022



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Entity Information

"Who are we?", "Why do we exist?"

For the year ended

31st December 2022



Legal Name of Entity:	Pukorokoro Miranda Naturalists' Trust
Type of Entity and Legal Basis	Registered Charitable Trust
	Registrar of Incorporated Societies # 212107
Registration Number:	Charities Commission # CC 43147 IRD # 55-183-643

Entity's Purpose or Mission:

To establish and maintain an observatory for the study of natural history especially in the Firth of Thames and adjacent area.

To collect information on the ecology of the Miranda coast with a view to its conservation.

To encourage and promote education for the greater knowledge and enjoyment of the natural like heritage of NZ.

To issue reports on the work of the Trust.

To promote the observation, study and preservation of bird, animal and plant life generally in NZ and to do all things as are incidental or allied with that purpose.

Entity Structure:

PMNT is a Charitable Trust.

Membership is open to persons, groups and body corporates who support the objects of the Trust.

The general affairs of the Trust are managed by a council of members and officers elected at the AGM.

The trust employs a full time centre manager and part time employees for centre administration and guiding roles.

Main Sources of the Entity's Cash and Resources:

Funds come from a mixture of earnings from the shop, subscriptions, donations, grants and course fees.

Entity's Reliance on Volunteers and Donated Goods or Services:

The interest, involvement and participation of members and volunteers is essential to the ongoing success of the Trust.

Contact details			
Physical Address:	283 East Coast Rd, RD3 Pokeno 2473		
Postal Address:	283 East Coast Rd, RD3 Pokeno 2473		
Phone/Fax:	09 232 2781		
Email/Website:	http://www.miranda-shorebird.org.nz/		
f	https://www.facebook.com/#!/MirandaShorebirdCentre		
	https://twitter.com/miranda_trust		

Pukorokoro Miranda Naturalists' Trust Statement of Service Performance

"What did we do?" Highlights!
For the year ended
31st December 2022



What are we trying to do

Inspiration.

Migratory shorebirds link us with places from the Arctic to the South Island braided rivers. PMNT will be a place of protection, information, observation and action to share the wonder of these amazing shorebirds.

Shorebird Conservation.

PMNT through research and public advocacy will contribute to conservation of shorebirds and their habitat in all corners of their flyways. PMNT members will be actively engaged with shorebird stopover site managers in East Asia.

Public Engagement and Education.

PMNT through our information centre, guides and formal classes will engage people of all cultures, ethnicities and ages to promote interest in, knowledge of and conservation of shorebirds and their habitat.

Conservation and Preservation of the local environment.

PMNT will contribute to the conservation, preservation and restoration of the wetlands and estuaries of the local environment.

Some highlights from a sort of post covid 2022

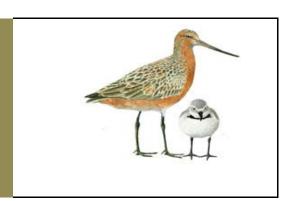
- *The work of the Trust was supported by generous grants form Foundation North, The Valder Trust, WWF, ANZ NZ Staff Foundation, The Waikato Regional Council and the NZ Lottery Commission.
- *Restoration work continued with 6000 plants raised in the nursery and over 10,000 planted out.
- *Keith Woodley's book "In pursuit of champions", is published.
- *Shop income shrugged off covid blues and climbed to a record \$103,363. Thank you Chelsea for all the work sourcing new offerings.
- *Adrian Riegen continued the Godwit Travel log.
- *The Managers Roost is up and occupied and by early 2023 has a nice deck surround
- *Developed education exchange via zoom with Hooper Bay school in western Alaska. Subsequently received cut out and painted godwits done by indigenous Yu'pik students that are now on display outside the Shorebird Centre.
- *Approached by Waikato Regional Council Piako Asset Management project team for expert advice on creating high tide shorebird roost habitat on the lower Piako River as part of other infrastructure work.
- *Our first "Volunteer Day" was a celebration of the thousands of hours work our volunteers contribute every year.
- *After years of work Ann and Ray Buckmaster stepped back for managing the restoration program. Our many, many thanks.
- *Tansy Bliss and Hera Clark take up employment as our Kaitaki Rangers.
- *Keith Woodley enjoys a day in Government House Wellington to collect an NZ Order of Merit award to acknowledge his work at the Trust.
- *A very substantial bequest was received from the estate of Sheila Isabel Coombs.
- *Recorded visitor number 10,049, School Visits 16, number of students 463.

Pukorokoro Miranda Naturalists' Trust Statement of Financial Performance

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

For the year ended

31st December 2022

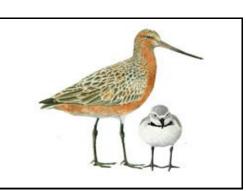


	Note	Actual	Actual
		This Year	Last Year
		\$	\$
Revenue			
Donations, fundraising and other similar revenue	1	319,181	85,761
Fees, subscriptions and other revenue from members	1	24,930	29,029
Revenue from providing goods or services	1	103,363	56,864
Interest, dividends and other investment revenue	1	7,306	6,728
Other revenue	1	43,529	31,071
Total Revenue		498,309	209,453
Expenses			
Cost of Goods Sold	1	68,079	30,540
Employment Costs		123,344	92,081
Maintenance		40,250	38,135
Magazine Expenses		17,767	16,399
Depreciation	3	23,342	9,783
Course Expenses		11,089	7,638
Audit		7,810	4,925
Insurance		11,388	4,686
Credit Card / Paypal Fees		3,841	4,562
Cleaning		5,113	4,326
Electricity		4,845	3,317
Other		17,104	13,659
Total Expenses		333,972	230,051
Gain / Loss on operations for the year		164,337	(20,598)
Roost Transactions			
Fund raising taken to income		-	278,841
Write off of old Cottage		<u></u>	23,461
Net			255,380
Increase in Accumulated Surplus		164,337	234,782

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 31st December 2022



Actual

	NOLE	Actual	Actual
		This Year	Last Year
		\$	\$
	'	·	
Assets			
A33CC3			
Current Assets			
Bank on call accounts and cash	2	144 617	151 502
		144,617	151,593
Bank Term Deposits	2	293,669	141,841
Debtors and prepayments	2	4,977	15,713
Inventory	2	42,378	23,253
Total Current Assets		485,641	332,400
Non-Current Assets			
Property, plant and equipment	3	2,022,645	1,972,217
Total Non-Current Assets		2,022,645	1,972,217
Total Assets		2,508,286	2,304,617
Liabilities			
Current Liabilities			
Creditors and accrued expenses	2	49,695	34,325
Unused donations and grants with conditions	4	73,496	49,534
Total Current Liabilities		123,191	83,859
		,	,
Other Liabilities			
Life members Reserve		68,000	68,000
Total Other Liabilities		68,000	68,000
		55,555	
Total Liabilities		191,191	151,859
Total Elabilities			202,000
Total Assets less Total Liabilities (Net Assets)		2,317,095	2,152,758
Total Assets less Total Elabilities (Net Assets)		2,311,033	2,132,730
Accumulated Funds			
	5	1 2// 50/	1 100 167
Accumulated surpluses		1,344,504	1,180,167
Reserves	5	972,591	972,591
Total Accumulated Funds		2,317,095	2,152,758

Note

Actual

Approval

This Performance Report has been approved by the Executive Council at a meeting held on 16 April 2023.

Signature

Name Position G R Vaughan

Chair

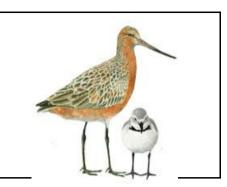
M K Vaugha

Treasurer

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended 31st December 2022



Actual

Last Year

Actual

This Year

Cash Flows from Operating Activities Cash was received from: Donations, fundraising and other similar receipts Subscriptions from members Receipts from providing goods or services Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees Net Cash Flows from Operating Activities
Cash was received from: Donations, fundraising and other similar receipts Subscriptions from members Receipts from providing goods or services Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees
Donations, fundraising and other similar receipts Subscriptions from members Receipts from providing goods or services Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees
Subscriptions from members Receipts from providing goods or services Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees
Receipts from providing goods or services Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees
Interest, dividends and other investment receipts Cash was applied to: Payments to suppliers Payments to Employees
Cash was applied to: Payments to suppliers Payments to Employees
Payments to suppliers Payments to Employees
Payments to Employees
Net Cash Flows from Operating Activities
Cash flows from Investing and Financing Activities
Cash was applied to:
(Increase) / Decrease in Term Deposits
Cash was applied to:
Fixed Asset Investment
Net Cash Flows from Investing and Financing Activities
Net Increase / (Decrease) in Cash
Opening Cash
Closing Cash
Ciosing Cash
This is represented by:
Bank Accounts and Cash

Ş	\$
343,143	108,131
22,074	31,587
167,416	70,537
2,505	6,728
(203,072)	(128,104)
(113,444)	(92,987)
218,622	(4,108)
(151,828)	140,454
(73,770)	(227,710)
(225,598)	(87,256)
(6,976)	(91,364)
151,593	242,957
144,617	151,593
144,617	151,593

"How did we do our accounting?"

For the year ended

31st December 2022



Basis of Preparation

Pukorokoro Miranda Naturalists' Trust (PMNT) 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 and have been rounded to the nearest whole number. The performance report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

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

PMNT 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.

Valuation of property, machinery, fixture, furniture and inventory

Property

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and any accumulated impairment losses.

Freehold land and buildings are measured at fair value. At each balance date the carrying amount of each asset is reviewed to ensure that it does not differ materially from the asset's fair value at reporting date. Where necessary, the asset is revalued to reflect its fair value.

Land and buildings were valued with reference to the rating valuation used by the Hauraki District Council. Quotable Value is the valuation provider used and the latest valuation was performed on 1 September 2021.

Plant and equipment

Plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation.

Depreciation

The depreciable amount of all property, plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held ready for use using the diminishing value method over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocated the cost or valuation of the asset less an estimated residual value over its remaining useful life.

Inventory

Inventory is valued at cost price excluding GST. A provision of \$10,000 is maintained to allow for discounting of items that are not selling or are damaged by customer handling.

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended 31st December 2022



Provisions

Provisions are recognised when the Trust has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Revenue

Grants: Are recognised as revenue when received unless there is a clear "use or return" condition.

Donations: Are recognised as revenue on receipt.

Subscriptions: Are recognised as revenue in the period for which they are paid.

Life Subscriptions: Are recognised as revenue when paid. A liability for future cost of life members is maintained.

Changes in Accounting Policies

There have been no changes in Accounting policies during the year.

Trust Funds

Trust Funds ('Equity') is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

Accumulated Funds

Accumulated comprehensive revenue and expense is the Trust's accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

Asset revaluation reserve

This reserve is for the periodic revaluation of property to fair value after initial recognition. Last Revaluation 2016.

Sibson Reserve

Allocation of reserves to cover the granting of Sibson Awards to students who are conducting original research into any aspect of the ecology or management of shorebirds at a post-graduate level at any university in New Zealand.

Additional Notes

Related Party Transactions

The Trust did not enter into or undertake any related party transactions during the year (2021: none). The Trust does not have any receivables from or payables to any related parties as at reporting date (2021: none).

Capital and Leasing Commitments

The Trust has no non-cancellable lease or capital commitments at reporting date (2021: none).

Contingent Liabilities

The Trust has no contingent liabilities at reporting date (2021: none).

Going Concern

The performance report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

Notes to the Performance Report

For the year ended 31st December 2022



Note 1 : Analysis of Revenue

		This Year
Revenue Item	Analysis	\$
Fundraising revenue	Grants	77,240
Donations & Bequests	Bequests	188,723
·	Donations	53,218
	Total	319,181

Last Year	
\$	
62,841	
3,224	
19,696	
85,761	

		This Year
Revenue Item	Analysis	\$
Fees, subscriptions and other revenue from	Subscriptions New Zealand	22,941
members	Subscriptions Life Membership	739
	Subscriptions Overseas	1,250
	Total	24,930

Last Year		
\$		
20,997		
6,957		
1,075		
29 029		

		This Year
Revenue Item	Analysis	\$
Revenue from providing goods	Shop Sales	103,363
and related cost of goods sold	Cost of Goods Sold	(68,079)
	Margin	35,284
	Margin %	34.1%

Last Year	
\$	
56,864	
(30,540)	
26,324	
46.3%	

		This Year
Revenue Item	Analysis	\$
Interest, dividends and other investment	Interest from Term Deposits	2,506
revenue	Land lease	4,800
	Total	7,306

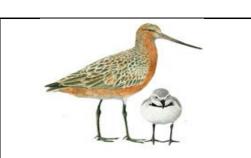
Last Year	
\$	
2,32	8
4,40	0
6.72	8

		This Year
Revenue Item	Analysis	\$
Other revenue	Accommodation	25,591
	Courses	15,130
	Talks & Schools	2,143
	Other Income	665
	Total	43,529

Last Year	
\$	
13,137	
12,789	
1,100	
4,045	
31,071	

Notes to the Performance Report

For the year ended 31st December 2022



Note 2: Analysis of Assets and Liabilities

		This Year
Asset Item	Analysis	\$
Bank accounts and cash	Cash on hand	1,751
	Cash at BNZ	142,866
	BNZ Term Deposits	293,669
	Total	438,286

Last Year		
\$		
1,851		
149,741		
141,842		
293,434		

		This Year
Asset Item	Analysis	\$
Debtors and prepayments	GST	4,877
	Paypal	100
	Total	4,977

Last Year		
\$		
	15,613	
	100	
	15,713	

		This Year
Asset Item	Analysis	\$
Inventory	Inventory	52,378
	Provision for obsolete or damaged items	(10,000)
	Total	42,378

Last Year		
\$		
33,253		
(10,000)		
23.253		

		This Year
Liability Item	Analysis	\$
Creditors and accrued expenses	Trade and other payables	28,537
	Subscriptions prepaid	9,074
	Field Course prepaid	1,548
	Holiday Pay Accrual	9,366
	EFT-Pos	1,170
	Total	49.695

Last	Last Year		
	\$		
	12,981		
	11,919		
	1,217		
	6,739		
	1,469		
	34.325		

		This Year
Liability Item	Analysis	\$
Unused donations and grants with		
conditions	Korea Project	25,991
	NZ Lottery Commission	-
	Jim Eagles Memorial Funds	4,563
	ANZ NZ Staff Foundation	-
	Valder Fund	4,000
	Waikato Regional Council	6,700
	WWF	3,600
	Foundation North	28,642
	Total	73,496

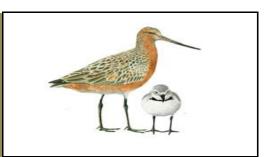
Last Year		
\$		
	25,991	
	7,848	
	2,052	
	13,643	
-		
-		
-		
-		
	49,534	

Other Liability Item	Analysis	\$
	Life Members Reserve	68,000
	Total	68,000

\$	
68,0	00
68,0	00

Notes to the Performance Report

For the year ended 31st December 2022



Note 3: Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases / Revaluation	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	1,603,039				1,603,039
Buildings	359,276	34,553		15,997	377,832
Plant & Equipment	4,872	31,192		4,297	31,767
Furniture & Fittings	5,030	8,025		3,048	10,007
Total	1,972,217	73,770	-	23,342	2,022,645

Last Year					
Asset Class	Opening Carrying Amount	Purchases / Revaluation	Sales / Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	1,626,500		23,461	-	1,603,039
Buildings	138,638	227,710		7,072	359,276
Plant & Equipment	6,666			1,794	4,872
Furniture & Fittings	5,948			918	5,030
Total	1,777,752	227,710	23,461	9,784	1,972,217

Notes 4

Significant Grants and Project Donations

Description	Carried forward	Received this year	Deferred portion	Net for the Year	Purpose of Grant
	from last year		at year end		
EAAF Partnership	15,636		15,636	0	Korea
Birdlife Australia	10,355		10,355	0	Korea
Foundation North		72,800	28,643	44,157	Reserve Restoration
Valder Fund Waikato Regional Council		6,600	4,000	2,600	Reserve Restoration
WWF		12,592	3,600	8,992	Reserve Restoration
NZ Lottery Commission	7,848			7,848	Kitchen Equipment
ANZ NZ Staff Foundation	13,643			13,643	Shorebird Guide
Waikato Regional Council		6,700	6,700		Shorebird Guide
Memorial Donations	2,052	2,510	4,562	0	Jim
Total	49,534	101,202	73,496	77,240	

Notes to the Performance Report

For the year ended 31st December 2022



Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	1,180,167	972,591	2,152,758
Surplus/(Deficit)		164,337		164,337
Transfer to Reserves				
Transfer from Reserves		-	-	
Closing Balance	-	1,344,504	972,591	2,317,095

Last Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	945,385	972,591	1,917,976
Surplus/(Deficit)		234,782		234,782
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	1,180,167	972,591	2,152,758

Breakdown of Reserves		Actual	Actual Last Year	
		This Year		
Name	Nature and Purpose	\$	\$	
Sibson Reserve	Allocation of reserves to cover the granting of Sibson Awards to students who are conducting original research into any aspect of the ecology or management of shorebirds at a post graduate level at any university in New Zealand.	40,000	40,000	
Asset Revaluation Reserve	The asset revaluation reserve is used to record increments and decrements on revaluation of the land and buildings held by the Trust	932,591	932,591	
	Total	972,591	972,591	

Note 6 Events subsequent to reporting date.

Subsequent events

There has been no matters or circumstances, which has arisen since 31 December 2022 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 31 December 2022, of the Trust or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 31 December 2022, of the Trust.

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Pukorokoro Miranda Naturalists' Trust

Report on the Audit of the Performance Report

Qualified Opinion

We have audited the performance report of Pukorokoro Miranda Naturalists' Trust ('the Trust') on pages 1 to 11, which comprises the statement of financial position as at 31 December 2022, and the entity information, the statement of service performance, statement of financial performance and statement of cash flows for the year then ended, and the notes to the performance report and other explanatory information.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable, and the accompanying performance report presents fairly, in all material respects, the entity information and the service performance for the year ended 31 December 2022, the financial position of the Trust as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit) ('PBE SFR-A (NFP)').

Our report is made solely to the Trustees of the Trust. Our audit work has been undertaken so that we might state to the Trustees of the Trust 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 Trustees of the Trust as a body, for our audit work, for our report or for the opinions we have formed.

Basis for Qualified Opinion

The statement of financial performance includes sales income of \$103,363, donation income of \$53,218, member subscription income of \$24,930, accommodation income of \$25,591 and field courses income of \$15,130, over which limited controls exist prior to the income being recorded in the Trust's accounting records. There were no practical procedures available to us to confirm the completeness of revenue. Accordingly, we were unable to obtain sufficient appropriate audit evidence in this regard. Consequently, we were unable to determine whether any adjustments of revenue recorded were necessary.

In addition, the statement of service performance includes a description and quantification of the Trust's relevant outputs with respect to visitor attendance and attendance of educational talks held at the Trust's shorebird centre. Due to the nature of the quantification of the outputs, we have been unable to obtain sufficient appropriate audit evidence to support the reported outputs for the year. Consequently, we were unable to determine whether any adjustments were necessary.



We conducted our audit of the statement of financial position, statement of financial performance, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the Trust 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 the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Pukorokoro Miranda Naturalists' Trust.

In addition to this, principals and employees of our firm deal with the Trust on normal terms within the ordinary course of trading activities of the business of the Trust. This has not impaired our independence.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant,
 reliable, comparable and understandable, to report in the statement of service performance;
- The preparation and fair presentation of the performance report on behalf of the Trust, which comprises the statement of financial position as at 31 December 2022, and the entity information, the statement of service performance, statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information, in accordance with PBE SFR-A (NFP), and
- Such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.



Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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) and ISAE (NZ) 3000 (Revised) 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 this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the External Reporting Board's website at:

https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-18/

BAKER TILLY STAPLES RODWAY AUCKLAND

Baker Tilly Staples Rodnay

Auckland, New Zealand

16 April 2023