

# TE MANA O KUPE EDUCATION TRUST



**Annual Report**  
AGM November 2016

# HE MIHI

This is the second Annual Report of Te Mana o Kupe, an Education Trust that was established in early 2014 in response to a desire to reinvest in the education of children and families in Porirua East. In 2014 the principals in PEG agreed to provide their students and families with opportunities to purchase affordable e-learning tools, such as laptops, as well as affordable access to the internet using Ultra Fast Broadband from home. A meeting had received approval in principle from all BOTs to commit to this project. At the meeting, they resolved:

“We are committed to working together with a shared agenda for raising student achievement and providing students with the digital tools and accessibility to enable them to keep learning both at school and at home.”

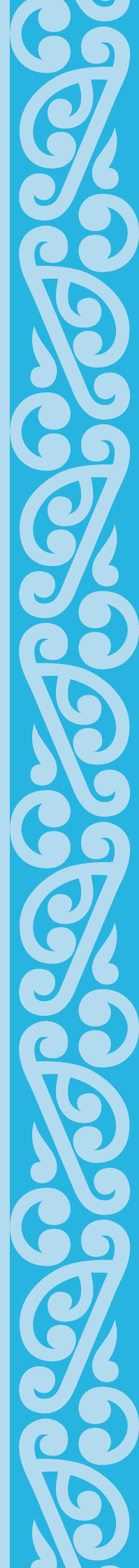
We have witnessed exciting developments world-wide with changing technology and believe Porirua East children and families are now part of these changes that will enhance educational achievement and their access to the digital world .

Recognising the changes occurring within education and our community, in 2014, Te Mana o Kupe, a community Trust in Porirua East, was established to champion this initiative. During 2013 the principal of Corinna School and community representatives travelled to Point England School in Tāmaki, Auckland, to learn more about the work of the Manaiaakalani cluster of schools. Over a decade, that community and their schools had collaborated to develop a new vision for digital education, capturing the attention of other schools and communities throughout New Zealand. Educators in Porirua East were inspired by the educational success experienced by children in Tāmaki. These people committed to develop a digital campus in Porirua East that could give every child and family in this community access to digital learning – and so the Te Mana o Kupe Trust was formed. The Trust’s Digital Enablement Project, was formally launched in August 2014 by Hon Luamanuvao Winnie Laban, Assistant Vice-Chancellor Pasifika at Victoria University, and former Labour MP for Mana.

This initiative has been supported by a range of people who have helped move the Trust from an establishment phase to a firm ground and now to more exciting developments. These include the Founding trustees, principals and staff in schools, children and families, funders and researchers, kaumātua and like-minded Trusts that have shared their expertise and knowledge. We are grateful to all those who have supported us in the first two years of our work.

The Trust works in close collaboration with Te Reanga Ipurangi Ōtaki Education Trust, which was established at the same time. We meet each year and share resources and staff. Because of this close collaboration we have chosen to present our reports in one document. This section records the establishment of Te Mana o Kupe Trust with key achievements and financial reports for 2015-2016.

Antony Royal  
Chair  
Te Mana o Kupe



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# TE MANA O KUPE EDUCATION TRUST TRUSTEES



## Christian Katene

Christian lives Porirua with his wife and two children. He attended Titahi Bay Intermediate, Mana College and Wellington College. He is of Ngāti Toa, Ngāti Koata, Ngāti Tuwharetoa and Ngāti Tama descent.

Christian has worked on KiwiRail's Internal Audit function, and for KPMG as a risk advisor undertaking a range of commercial risk and audit reviews. He is a Chartered Accountant, Certified Internal Audit and has completed an LLB and BCA from Victoria University of Wellington.

Christian has a passion for education. He feels strongly about the role technology can play in enhancing the learning experience and the need to ensure that children in lower decile schools are not left behind.

Christian has strong experience in leading an internal audit function and carrying out internal audits. He has undertaken and/or led a wide range of financial and operational reviews including inventory, asset management, project and cost accounting, capital management, payroll, procurement, management reporting, programme/ project assurance, and treasury management, to name a few.

Christian has carried out a number of organisational reviews of small to medium Māori Non-Government Organisations as part of a Ministry of Māori Development funded programme to strengthen the management and governance of Māori organisations.

He has wide experience in business continuity management projects, from program development and risk assessment to business impact analysis, designing and defining business recovery and continuity strategies and IT disaster recovery activities and testing and exercising an organisation's business continuity capability.

Christian has sat on a number of governance boards and committees. He is currently a member of Ngāti Toa's Audit, Risk and Investments Committee, helping to manage a portfolio of over \$100m. He was previously Chairman of Te Roopu Whakapakari Ora Trust, a provider of social housing and support services for Māori mental health consumers, and helped lead the merger of that organisation with another mental health provider.



## Caroline Mareko

Appointed to the board in 2016, Caroline has a strong education background, with nearly 2 decades teaching experience in Porirua Primary Schools. She was appointed as the Pasifika Education Coordinator for the Central South Region for the Ministry of Education and later became a Review Officer for the Central Region in the Education Review Office. In 2010, Caroline was appointed the Pasifika Coordinator for the Wellington Region Free Kindergarten Association and is now the Senior Manager – Communities and Participation for the Association.



## Don Rangi q.s.m

Ngāti Porou

ICANZ (now re-branded) [TA Retired]

Born at the Waipiro Bay Hospital on the East Coast. Educated at Waiomatatini Native School (1946-1950) and Tiki Tiki Maori District High School (1951-1958).

Don moved to Wellington in 1959 for employment prospects, commencing work as a Public Servant in the Treasury. He retired from the Treasury in 2013. He is Chaplain at the Capital Coast District Health Board, Wellington; and an Archdeacon of the Haahi Mihingare faith in Poneke Rohe.





### **Antony Royal chair**

Ngāti Tamaterā, Ngāti Raukawa, Ngā Puhi

Born in Auckland and brought up in the Hutt Valley, Antony has a degree in Electrical and Electronic Engineering from Auckland University.

Antony has worked in the ICT sector for more than 20 years, both in the government and private sectors, on diverse projects, including with government ministries in finance, health and education.

Antony has worked as Information Systems Manager for Te Puni Kokiri, Systems Architect for development of Health Informatics and payment processing systems and as Regional IS Manager, Global Infrastructure Manager and Web Development Manager for NZ Dairy Board (Fonterra).

Since 1989, he has tutored at Te Wānanga o Raukawa, and has led a number of technology based educational initiatives.

Antony is the Chair of Ngā Pu Waea, the Māori National Broadband Working Group reporting to the Minister of Māori Affairs and the Minister of Telecommunications. Ngā Pu Waea is particularly interested in developing skills and employment opportunities for Māori in the Telecommunications Sector.

Previously he has sat on the board of 2degrees Mobile Ltd and currently sits on the Council of Whitireia and Weltec Polytechnics.

Antony has long had an interest in economic development, particularly in the technology sector.



### **Damian Stone LLB**

Damian is a partner in the law firm Kahui Legal. Specialising in commercial law, he has been in corporate and private practice since 1997 and is a recognised expert in Treaty of Waitangi matters, including acting as General Counsel for the Treaty of Waitangi Fisheries Commission. Damian contributes legal expertise and advice to the trust, on legal structures, contracts, and a range of associated commercial matters.

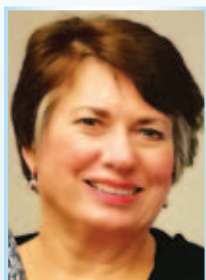


### **Tricia Walbridge**

Tricia has been on the Te Mana O Kupe Trust Board since it was established in December 2013. In her professional life she is the Director of Development Strategy at Victoria University with a focus on fundraising. She is also a trustee of the Wellington Rotary Charitable Trust and was on the J R McKenzie Trust Board for 12 years.

She has a strong commitment to community development, having worked prior to Victoria for the YWCA, the WEA and Corso.

She has three adult children based in New York, Mexico and Auckland and is a keen cyclist and tramper.



### **Fran Wilde CNZM, QSO, JP**

Fran Wilde was the first woman to serve as Wellington's Mayor. Later she served the city as Chair of the Greater Wellington Regional Council. She was previously an MP and Cabinet Minister.

In business she was CEO of the NZ Trade Development Board and chair and/or director on the boards of a number of listed, state owned and privately held companies.

Fran has also run her own consultancy business and has played a key role in Wellington and national philanthropic and arts organisations. She is a Chartered Fellow of the Institute of Directors and holds an honorary doctorate in law from Victoria University of Wellington from which she earlier graduated with a BA degree.

# TRUSTEES AND TRUST MEETINGS

Te Mana o Kupe trustees have met monthly since establishment. They also meet with Te Reanga Ipurangi Trustees 6 monthly to share lessons learned and raise issues of mutual importance.

The Founding trustees are: Antony Royal, Don Rangi, Fran Wilde and Tricia Walbridge.

Last year Damian Stone and Christian Katene joined the Trust bringing skills and connections to Porirua that the Trustees welcomed. Caroline Mareko joined the Trust in early 2016, also bringing local knowledge and connections with the Pasifika community.

Te Mana o Kupe was established by a small group of trustees who have worked alongside parents and schools to promote digital citizenship. They are volunteers committed to supporting inclusive teaching and learning – a level playing field for all our rangatahi. This extends to finding ways to support:

- innovative, digitally-significant teaching programmes, within a robust curriculum
- a seamless teaching and learning experience between home and school that bridges learning gaps and accelerates achievement
- whānau positively investing in their children's home and school learning.





# OUR VISION

Te Mana o Kupe Trust works with Porirua East whānau and teachers to empower them and equip our communities for the future, by making digital technology accessible and affordable.

Te Mana o Kupe seeks to provide access to digital devices and systems, by making them affordable. We support teachers and whānau to work as partners in encouraging our children in their learning and to thrive at school. We are expanding the typical classroom experience to enable seamless teaching and learning from school to home and back to school, empowering all types of learners to achieve success.

Because the education system continues to fail a large proportion of children we are seeking ways to ensure that Porirua children and families are not further disadvantaged. In addition to the historic low level of engagement in education by some of the families and whānau in this community, cost can be a barrier to technology and to children's participation in learning with digital tools. Participation and advancement in the digital learning environment becomes a privilege to selected communities. To overcome this, the Trust purchases digital devices and enters into credit agreements with parents and care-givers who elect to pay for them over one, two, or three years. In this community parents are major contributors to the digital teaching and learning strategy.



# TE MANA O KUPE GOALS

To support schools and whānau in their collective efforts to raise student achievement – by providing students with the opportunity to own their own Chromebook enabling seamless teaching and learning from school to home.

The Trust serves the next generation by leading the co-ordination of resources, networks and infrastructure to give children and whānau across the community equitable access to the right learning tools.

## Porirua East Groups schools 2015- 2016

Porirua East cluster	School Roll	Pasifika children	Māori	Pākehā	Other ethnicity	Decile	Chromebooks used by school
Te Kura Māori o Porirua	235	3	232			3	160
Porirua College	533	373	118	10	32	1B	150
Brandon Intermediate	133	96	35	0	2	1B	13
Windley	335	170	111	20	34	1B	111
Glenview	90	45	27	4	14	1B	50
Russell	125	63	35	9	18	1B	45
Natone Park	76	43	33	0	0	1B	50
Tairangi	150	88	40	10	12	1B	65
Corinna	200	146	46	0	8	1A	174
<b>Total</b>	<b>1877</b>	<b>1027</b>	<b>677</b>	<b>53</b>	<b>120</b>		<b>818</b>

This table shows that there are 9 schools in the PEG cluster and the number of Chromebooks purchased and in use by children. It also shows that the cluster has a significant Māori and Pasifika population. Te Kura Kaupapa Māori o Porirua works with the two kura in Ōtaki and these three entities are the only kura located between Wellington and the Manawatu.

## Management and Administration

An office was established in 2014 in Porirua and Melissa Luke appointed as Administrator for Te Mana o Kupe and Te Reanga Ipurangi Ōtaki Education Trusts. She was the sole employee until Lisa Hooper-Kuiti joined on a part-time basis to oversee financial management. In August 2015 Robyn Moore was appointed as a part-time General Manager to both Trusts, based in Porirua with oversight of the office and responsibility for liaising with schools, procurement of devices and implementing policies and procedures of the Trusts. The appointment of staff has been significant for both Trusts. In late 2015 Khaylen Huriwai-Teleaga was appointed as a part-time Whānau Engagement Co-ordinator to work with whānau and families upskilling them to work on the Chromebooks with their children and be more engaged in children's learning.

A significant milestone has been the revision of the Credit Contract negotiated between parents and the Trusts. It was redrafted, updated and approved in May 2015.

## Communications

A further milestone has been the updating of the website by the office staff. Over the past year Whitireia students have developed software that will enable the Trusts and schools to efficiently track payments and improve communication of progress with these to parents through the schools. This development has been exciting for schools and for parents who are able to gain access to current information easily and quickly. Sasha Baishev has been employed on a temporary basis as an intern to continue this exciting development.



Internet safety is a key issue for all families and schools. The Whānau Engagement Co-ordinator works with parents to ensure that they and their children are aware of the latest developments in keeping ourselves safe in a digital world. They also commit and understand fully the Kawa of Care that has been developed.

## Monitoring and Evaluation

In 2015 Dr Louise Starkey from Victoria University's School of Education was engaged to undertake a research project with Te Mana o Kupe schools. She had been successful in securing a research grant from Victoria University to undertake monitoring and evaluation of the project. Stage 1 comprised collecting data from schools, and employing a summer scholar from November - March to analyse the data for Years 4 - 9 for those with/without Chromebooks, talking with the students about their use of the Chromebooks and the impact on their work. Victoria University provided a Summer Scholarship of \$3,000 for the summer scholar. The JR McKenzie Trust provided a grant of \$3,000 from their evaluation fund specifically towards this evaluation.

Focus:

Learning with netbooks: An exploration of student achievement and home learning in a digital environment and its dual purpose:

- (i) To analyse the achievement over time of children with and children without Chromebooks. A Summer Scholar Programme student will be involved in this work.
- (ii) Working with parents on their child's home learning ie what is happening regarding home learning, what is effective and how does the use of Chromebooks influence the child's home learning.

The results will be analysed against what the teachers have asked their students to do. By the end of 2016 the research should have produced a model of what works effectively. This will be passed to teachers for them to explore, research, implement and further analyse.

## Fundraising and Philanthropy

The major funders of Te Mana o Kupe and Te Reanga Ipurangi Ōtaki Education Trusts are the JR McKenzie Trust and the Todd Foundation.

Te Reanga Ipurangi – Ōtaki Education Trust, Te Mana o Kupe Trust, and the Porirua East cluster of schools are committed to working together for the mutual benefit of the schools and communities within each rohe. Within the philanthropic sector, the Trusts also work together for the wider community. Recognising this, it was agreed that joint applications to the JR McKenzie Trust and the Todd Foundation be made to assist in establishing the administration and management systems of the Trusts. The applications were successful and have provided the foundation for the Trusts for the development phase over 2015-2017.

The JR McKenzie Trust made a grant of \$315,000 to support the two Trusts over three years. The grant is for a General Manager, Administrator and office set-up and expenses. Initially an office was established in Porirua with staff based in that office. The Todd Foundation committed to a grant of \$192,000 over two years to support a Whānau Engagement Co-ordinator, workshops, and administration. Both the grants are paid to Te Mana o Kupe which manages the funds on behalf of the two Trusts.

The Chairs of the two Trusts were sponsored by the JR McKenzie Trust to travel to Brooklyn, New York in 2014 to attend the International Funders of Indigenous Peoples (IFIP) Conference and to explore opportunities for developing philanthropic networks internationally. This will see further development when an international IFIP Pacific Conference will be hosted in Ōtaki, New Zealand in 2017.

The TG Macarthy Trust, Wellington Children's Foundation, Winton and Margaret Bear Trust, and Internet NZ have also provided grants to the Trusts in the past year towards wifi connections in the community (TG Macarthy Trust), and towards the Fidelity Fund (Wellington Children's Foundation and Winton and Margaret Bear Trust) to ensure no child is disadvantaged through an inability to buy a Chromebook. Grants are made on the recommendation of the child's school. The schools have also contributed to this Fidelity Fund as has the Manaiaakalani Trust. The Trusts are very appreciative of all grants received.

# STRATEGIC PLAN 2016 - 2017

## Purpose

To promote and lift educational achievement through developing digital citizenship in the Porirua East cluster of schools.

## Mission Statement

To promote educational development through developing the digital capability of children, whānau and families and promoting learning for life.

## Kaupapa

The Trustees will work to enhance relationships with one another and to achieve the aspirations of whānau and the educational community.

These kaupapa are guiding principles and values of te kākano i ruia mai i Rangiatea and are appreciated as taonga tuku iho over which we are guaranteed tino rangatiratanga under Te Tiriti o Waitangi.

These kaupapa will be expressed in the following ways:

<b>Manaakitanga</b> Maintaining mana-enhancing relationships with each other as the Trustees, and all others with whom we develop relationships, upholding their mana and our own.	<b>Rangatiratanga</b> Expressing the attributes of a rangatira, including: humility, leadership by example, generosity, altruism and knowledge of benefits to people; acting unselfishly towards one other; ensuring all decisions are made amicably for the benefit of all.
<b>Whanaungatanga</b> Kinship, including the rights and reciprocal obligations that underpin whānau, hapū and iwi will inform the Trust. A wider community provides support, assistance, nurturing, guidance and direction.	<b>Kotahitanga</b> Developing and maintaining unity of purpose and direction, avoiding disharmony and division; encouraging contributions from all kura and schools; promoting harmony and collaboration within the Trust and in our dealings with kura and school communities.
<b>Wairuatanga</b> Nourishing the wairua of all people; managing and promoting relationships that enrich and enhance our wellbeing, and the wellbeing of those with whom we work.	<b>Ūkaipōtanga</b> Establishing and enhancing community relationships with the Trust, acknowledging the strength and energy we gain from our sense of place.
<b>Pūkengatanga</b> Promoting excellence in the advancement of Mātauranga Māori, digital literacy and other academic areas of learning; each rūpū maintaining a high standard of quality and excellence in all areas; promoting the success of the Trust and educational achievement in the community.	<b>Kaitiakitanga</b> Preserving and maintaining the existence of the Trust to fulfil its purpose and functions; upholding the uniqueness of each kura and school; fulfilling obligations to the Trust, and kura and school communities.
<b>Te Reo</b> Ko te reo te kaupuri i te Māoritanga: whāia kia mau. Promoting and advancing teaching and learning in Te reo Māori; curriculum and content development in te reo Māori.	<b>Whakapapa</b> Promoting relationships and benefits that acknowledge the multiple relationships and obligations to one another.

## Key goals for 2016- 2017

- To accelerate student achievement with each school identifying its focus of reading, writing or mathematics.
- To lift educational achievement through increased use of affordable digital devices.
- To actively engage whānau, families and the community in their children's learning
- To empower families to become competent digital citizens.
- To provide workshops on keeping safe in a digital world for parents and families.
- To create a cluster-wide learning community that shares data and information about effective teacher practice.
- To continue to support research and evaluation of the digital education strategy.
- To work effectively with Te Reanga Ipurangi on joint committees to strengthen governance and financial management systems.
- To complete an evaluation of the development of the two Trusts working together on this strategy.
- To secure financial support for a broader valuation of the digital education strategy.
- To finalise policies for governance, administration and management.
- To continue development of the Information Management system to give parents, schools and trustees immediate and relevant information.
- To support the International Funders of Indigenous Peoples Regional Pacific Gathering in Ōtaki in 2017.
- To appoint two new trustees with broad skills in IT and education while building trustee expertise and knowledge.
- To develop and secure a WIFI network in Porirua in areas where Porirua East Group children reside.
- To work effectively with Te Reanga Ipurangi to celebrate lessons learned by both Trusts.



# A SCHOOL REPORT

In March 2014 four schools in Porirua East were the first to sign a Memorandum of Understanding with Te Mana o Kupe Trust “to provide students and their families with equitable access to the digital environment, engage students and their parents/whānau in rich and meaningful learning conversations and tasks, and challenge teacher practice to providing future-focused education for all students and to accelerate their progress.”

There are now nine schools in the programme. This group is part of a wider group of eleven schools which form the Porirua East Group (PEG) and which work collaboratively to share data, improve teacher and leadership capability and improve whānau engagement in the learning process. Our mission, *“Voice, Agency and Identity”* underpins the pedagogy that we believe will lead to academic and social success for our students.

The opportunity for whānau to have equitable access to digital technology through the Te Mana o Kupe lease-to-buy scheme has contributed to each school’s capacity to drive the necessary changes to providing a future-focused curriculum that reflects the needs of a changing world.

For students who have been in the scheme since 2014, digital devices are now the preferred and usual tools for learning. The ease with which they can think, create, collaborate, refine, redesign and share is evident. Their ability to self manage in the learning process has grown quickly. We are collecting evidence from whānau of the degree to which they are better informed of the type of work their children are completing.

At Corinna for example, our students maintain a record of their learning and provide evidence of it through their learning blogs. These are shared with family and sometimes the world. Check these out on - <http://ngatiaroha.blogspot.co.nz/>

The mid-year reporting to whānau involves the students taking their parents through their learning blogs and making the links to examples of their work. The teacher is on hand to answer questions about how well each child is achieving on the literacy and maths progressions.



## Research into the impact of the chromebooks on home learning conversations (between parents and children)

Dr Louise Starkey from the School of Education at Victoria University (funder along with the J R McKenzie Trust, Te Mana o Kupe and PEG) is conducting research on the impact of the chromebooks on student learning in Porirua East.

Phase one of this research started in term 3 2015. Achievement data (using norm-referenced tests in maths, reading and writing) were gathered across twelve schools and analysed to establish baseline information on achievement. All schools in the PEG cluster were used so we could determine any difference between those schools that allow children to take their chromebooks home and those who do not. A second set of data will be collected in terms 3 and 4 2016.

The second phase involves collecting information from whānau. In term 4 2016 researchers will interview whānau and children about how the chromebook is used at home and what difference that has made to learning. The Te Mana o Kupe Whānau and Programme Coordinator will be part of this process.

An application has been made to the New Zealand Council for Educational Research's Teacher Research and Learning Initiative (TRLI) fund to develop the design of home learning tasks to support whānau in their interactions with children over their learning. This will be phase three of the research. Eight teachers from four schools will be involved in the project and the Whānau and Programme Coordinator will also be involved.

The Porirua East Group of eleven schools is now recognized as a "Community of Learners" by the Ministry of Education. Extra resourcing will become available to enable our schools to reinvent the way we work to extend our students' learning for the 21st century. Te Mana o Kupe is an essential partner in this process. One of our challenges continues to be to increase meaningful engagement with whānau so they may understand the demands of the New Zealand curriculum, continued development of reciprocal learning conversations between home and school, and providing support for whānau to support their children to become successful digital citizens. On behalf of the PEG schools we want to thank the trustees of Te Mana o Kupe for the work you have done to making this programme possible.

Michele Whiting



# ACKNOWLEDGEMENTS

Te Mana o Kupe Trust acknowledges the contribution the following have made to the development of the Trust over the past two years and to achieving the goals of the Trust. Being committed to sharing our experience with others is a philosophy and kaupapa inherited from Manaiaikalani schools from whose experience many families are benefitting.

Volunteers in the Porirua Office: Anne Thomas, Samuel Meadow, Sandra Marin, Lynne O'Brien.	Eddie Allen for financial and administrative support	Manaiaikalani Trust and the cluster of schools
Whitireia New Zealand	Kahui Legal	Belly Gully

## Funders and donors 2015-2016

J.R.McKenzie Trust	Todd Foundation	TG McCarthy Trust
Wellington Children's Foundation	Winton and Margaret Bear Trust	Schools support for the Fidelity Fund





# FINANCIAL REPORTS

## **Performance Report**

Te Mana o Kupe Trust

For the year ended 31 March 2016



# **Te Mana o Kupe Trust**

## **Performance Report**

### **For the year ended 31 March 2016**

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# Compilation Report

Te Mana o Kupe Trust

For the year ended 31 March 2016

Compilation Report to the Directors of Te Mana o Kupe Trust.

## 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 Te Mana o Kupe Trust for the year ended 31 March 2016.

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

## Responsibilities

The Trustees 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.



# Entity Information

Te Mana o Kupe Trust

For the year ended 31 March 2016

## Legal Name of Entity

Te Mana o Kupe Trust

## Entity Structure

Type of Entity: Trust

Legal basis of entity: Registered Charity and Charitable Trust

**Charities Number:** CC50301

**Certificate of Incorporation Number:** 2597762

## Entity's Purpose or Mission

### Entity's Vision

Te Mana o Kupe Trust works with Porirua East rangatahi, their whānau and teachers to empower them, and equip our communities for the future, by making digital technology accessible and affordable.

### Entity's Purpose

The Trust was established with a vision for an empowered community, well prepared for their digital future, and with a goal of inclusive teaching and learning for all. Specifically, the Trust seeks to lift educational achievement of students at schools in our rohe, by supporting the aspirations of Māori, Pasifika and other communities, including through kura kaupapa.

### Entity Structure

Trust Deed dated 24 Dec 2013. The total number of trustees must be not less than three and not more than eleven. At 31 March 2016, there were seven trustees. All are volunteers. Operational structure: The Trust shares staff with Te Reanga Ipurangi Otaki Education Trust located in Otaki - a Trust with a similar purpose. We employ two staff in administration and technical roles, a part-time General Manager and two part-time whānau coordinators.

Aiga Caroline Mareko (start date 17/03/2016)

Christian Katene (start date 27/05/2015) Treasurer

Damian Hohepa Stone (start date 13/11/2014)

Antony Turoa Royal (start date 24/12/2013) Chair

Donald Morris Rangi (start date 24/12/2013)

Frances Helen Wilde (start date 24/12/2013)

Patricia Rosemary Walbridge (24/12/2013) Secretary

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

Te Mana o Kupe receives its funding from a mixture of grants, provision of services to schools and community, and donations. Main sources of funding are JR McKenzie Trust and the Todd Foundation, with additional funds for projects from T G Macarthy. Secure office space and wifi access have been generously provided at no charge by Whitireia Community Polytechnic, Porirua. Cash is generated through sales of chromebooks in partnership with our cluster schools.

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

The trustees have taken responsibility for writing applications and seeking funding.

## **Entity's Reliance on Volunteers and Donated Goods or Services**

The Trust relies on volunteers for a portion of its operations. The General Manager donates a portion of her monthly hours. The Trust has benefited from 214 hours of volunteer effort in the year to 31 March 2016. This figure does not include the output of the trustees, who are also volunteers.

Their combined hours are estimated in excess of 300. The Trust has a donor who contributes financially on a regular basis.

## **Additional Information**

### **Independent reviewer:**

Accounting for Charities Trust

25 Ariki Street, Boulcott, Lower Hutt 5010

### **Contact Details**

Whitireia Community Polytechnic, Room A350, 3 Wi Neera Drive, Porirua 5022, New Zealand

Phone: 0800 944 847 ext 5169

Email: [info@tmok.org.nz](mailto:info@tmok.org.nz)

Website: [www.tmok.org.nz](http://www.tmok.org.nz)

### **Postal Address**

PO Box 50135, PORIRUA 5240, New Zealand

# Approval of Performance Report

Te Mana o Kupe Trust

For the year ended 31 March 2016

The Trustees are pleased to present the approved Performance report including the historical performance statements of Te Mana o Kupe Trust for year ended 31 March 2016.



Name: Christian A Katene

Position: Treasurer

Date 3 November 2016



Name: Damian Honepa Stone

Position: Trustee

Date 3 November 2016



# Statement of Service Performance

Te Mana o Kupe Trust

For the year ended 31 March 2016

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

## Description of Entity's Outcomes

### Outcomes

The Trust was established in December 2013, with a vision for an empowered community, well prepared for their digital future. The Trust promotes inclusive teaching and learning through its programme, in collaboration with 9 schools in Porirua East. The Trust has worked closely with local rangatahi, their whānau and teachers to make digital technology accessible and affordable, supporting the aspirations of Māori, Pasifika and other communities, including through kura kaupapa. Anecdotal and evidence-based research points to an increasing cohort of confident, curious, self-motivated learners, who are well supported at home and school.

Description of outputs	This year
Trustees and management meetings to work together on achieving Trust goals.	10
Trustee combined volunteer hours estimated, including meetings	300
The Trustees also meet with sister Trust, Te Reanga Ipurangi in Otaki to collaborate on strategies for achieving digital empowerment and citizenship in the two rohe	1 joint meeting of the Trustees and management
Trustees and /or the General Manager meetings with school Principals to promote digital empowerment	2 Principals' hui (Porirua) 24 visits to schools, meeting with teachers, students, Principals, whānau (Porirua)
Number of schools in Porirua we work with	9
Number of schools in Otaki we work with	6
Number of students and teachers using Chromebook devices provided through the Trust since establishment	724
Number of Chromebook devices provided through sister Trust Te Reanga Ipurangi	698
Whānau Coordinator visits to schools for Kawa of care courses (covering Chromebook care, cyber-safety)	2 (attendance at each between 20 and 30 students)
Whānau information evenings / training / setting up email / promoting home learning conversations	15 sessions Attendance at each - between 6 and 30 participants
Volunteer hours - website development and maintenance	32 hours
Volunteer hours - accounts and filing	56 hours
General Manager volunteering - website development and updates, funding applications,	126 hours

meeting attendance, promotional material	
Secure finance from Telecom Rentals Limited and TRL Leasing Limited to purchase Chromebooks for children Years 4-13 in Porirua	3 agreements as a Financial Service Provider
Meetings in support of continued funding to JR McKenzie Trust and Todd Foundation to support two sister Trusts – with Te Mana o Kupe Trust receiving funding to administer on behalf of both Trusts, as well as provide whānau support to the schools.	Appointed a General Manager (August 2015, Accounts clerk (June 2015), Whānau Coordinator (Dec 2015) as result of grants
Applications for teaching and learning support to teachers, students and whānau.	Grant of \$3,600 including GST granted by Internet NZ for use in 2016
Developed a plan for working with whānau and schools in Porirua.	Appointed Whānau co-ordinator - offered kawa of care, basic google apps and net safety courses for students and whānau, as well as attendance at school information evenings in Term 1
Developed two websites using largely volunteer effort - for Te Mana o Kupe and its sister Trust Te Reanga Ipurangi.	2 websites  <a href="http://www.tmok.org.nz">http://www.tmok.org.nz</a> and <a href="http://www.tereangaipurangi.org.nz">http://www.tereangaipurangi.org.nz</a>
Collaboration with Whitireia Community Polytechnic - Developed a plan to work with graduate students to develop software to aid schools and the Trust administration to more efficiently manage the Chromebook programme, including stock and debt.	Appointed software engineer intern through Whitireia Community Polytechnic collaboration  Rolled out new software to 9 schools from Jan to 31 March 2016  Secured office and device storage space through the generous support of Whitireia Community Polytechnic, Porirua (equivalent value \$11,000 / annum)

# Statement of Financial Performance

Te Mana o Kupe Trust  
For the year ended 31 March 2016

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

Account	Notes	2016	2015
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	132,886	15,228
Revenue from providing goods or services	1	212,438	151,849
Interest, dividends and other investment revenue	1	6,797	14,235
Other revenue	1	54,112	0
<b>Total Revenue</b>		<b>406,233</b>	<b>181,312</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	76,817	8,889
Costs related to providing goods or service	2	194,586	141,105
Other expenses	2	32,352	30,810
<b>Total Expenses</b>		<b>303,755</b>	<b>180,804</b>
<b>Surplus/(Deficit) for the Year</b>		<b>102,478</b>	<b>508</b>

# Statement of Financial Position

Te Mana o Kupe Trust  
As at 31 March 2016

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

Account	Notes	2016	2015
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	282,107	296,336
Debtors and prepayments	3	214,203	112,848
Inventory - Chromebooks on hand		34,902	91,654
Telecom lease funding arrangement	3	0	37,635
Other Current Assets	3	0	0
<b>Total Current Assets</b>		<b>531,212</b>	<b>538,473</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	4,212	0
Other non-current assets	3	0	0
<b>Total Non-Current Assets</b>		<b>4,212</b>	<b>0</b>
<b>Total Assets</b>		<b>535,424</b>	<b>538,473</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	85,826	4,252
Employee costs payable	4	2,139	0
Unused grants with conditions	4	157,436	202,772
Finance Lease (Current portion)	4	98,433	74,546
Equity Fund	4	28,424	47,071
Other current liabilities	4	(2,208)	13,065
<b>Total Current Liabilities</b>		<b>370,050</b>	<b>341,706</b>
<b>Non-Current Liabilities</b>			
Finance Lease (Long term portion)	4	58,024	191,895
<b>Total Non-Current Liabilities</b>		<b>58,024</b>	<b>191,895</b>
<b>Total Liabilities</b>		<b>428,074</b>	<b>533,601</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>107,350</b>	<b>4,872</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	107,350	4,872
<b>Total Accumulated Funds</b>		<b>107,350</b>	<b>4,872</b>

# Statement of Cash Flows

Te Mana o Kupe Trust

For the year ended 31 March 2016

'How the entity has received and used cash'

Account	2016	2015
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	550	0
Receipts from providing goods or services	150,689	88,162
Interest, dividends and other investment receipts	6,821	14,165
Cash receipts from other operating activities	41,972	0
GST	(20,465)	(17,625)
Payments to suppliers and employees	(154,730)	(40,810)
<b>Total Cash Flows from Operating Activities</b>	<b>24,837</b>	<b>43,891</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from loans borrowed from other parties	0	0
Payments to acquire property, plant and equipment	(4,904)	0
Repayments of finance lease facility from other parties	(181,125)	(20,779)
Cash Flows from Other Investing and Financing Activities	146,963	258,542
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(39,066)</b>	<b>237,763</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(14,229)</b>	<b>281,655</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	296,336	19,687
Cash and cash equivalents at end of period	282,107	296,336
<b>This is represented by:</b>		
Main account	22,619	3,024
Parents repayment account	36,103	51,314
Savings - grant income	223,385	241,998
	<b>282,107</b>	<b>296,336</b>



# Statement of Accounting Policies

Te Mana o Kupe Trust

For the year ended 31 March 2016

'How did we do our accounting?'

---

## **Basis of Preparation**

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

## **Goods and Services Tax (GST)**

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

## **Income Tax**

The Trust has charitable status and is registered with the Charities Commission and as such is exempt from income tax.

## **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.

## **Accounts receivable**

Accounts receivable are stated at their original invoice amount. Provision is made for accounts receivable considered doubtful.

## **Property, plant and Equipment**

All property, plant and equipment are recorded at cost less accumulated depreciation.

Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007.

## **Changes in Accounting Policies**

There has been a change in accounting policies. A fixed interest amount was charged on chromebook sales and apportioned as a current or future liability depending on the term selected by the customer. During the period, a variation was made to the finance agreement whereby an administration fee of a fixed amount replaced the interest that was being charged.

The change is not material as the administration fee and fixed interest charge are the same amount.

## **Specific Accounting Policies**

### **Inventories**

Inventories held for sale is measured at the lower of cost and net realisable value. The Trust holds only sufficient inventory to fill current and foreseeable orders. Inventory acquired by the finance lease is recorded at its fair value.

### **Grants**

Te Mana O Kupe Trust received funding for four years from JR McKenzie Trust, Todd Trust and TG Macarthy Trust in 2014. The Trust allocates a portion of the funds to each financial year. the remaining funds are recorded as Grants received in advance.



# Statement of Accounting Policies

Te Mana o Kupe Trust

For the year ended 31 March 2016

## 'How did we do our accounting?'

---

Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

### **Equity Funds in Advance**

The Trust has set up an Equity Fund for the purpose of offsetting lease obligation shortfalls it may have incurred due to customers not meeting their individual payment obligations. A number of schools and charities have contributed to this fund.

Schools act as guarantors to the chromebook leases and take over responsibility for payment of any outstanding debt due to the Trust from customer non-payment. Schools apply back to the Trust for an amount of the equity funds to meet this obligation.

In the event the Trust does not use the equity funds, they are to be returned back to the original grantors.

### **Fidelity Fund**

The Trust has set up a Fidelity Fund which is also for the purpose of offsetting lease obligation shortfalls it may have incurred due to customers not meeting their individual payment obligations. A number of schools and charities have also contributed to this fund.

It operates in the same way as the Equity Fund the major difference being that the Trust is not obliged to refund any of the funds received.

The funds received are recorded as revenue.

### **Telecom Lease Funding**

The Trust acquires chromebooks under a finance lease agreement, from Telecom Rentals Ltd (TRL) and on sells them to schools, pupils and whanau. Telecom lease funding is the amount of the finance lease in place less the cost of the chromebooks acquired from TRL.

# Notes to the Performance Report

Te Mana o Kupe Trust  
For the year ended 31 March 2016

Account	2016	2015
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Donations Received	550	0
Grant income to recognise expenses incurred	132,336	15,228
<b>Total Donations, fundraising and other similar revenue</b>	<b>132,886</b>	<b>15,228</b>
<b>Revenue from providing goods or services</b>		
Admin Fee - Contracts	28,101	0
Sales of Chromebooks	184,337	151,849
<b>Total Revenue from providing goods or services</b>	<b>212,438</b>	<b>151,849</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	6,797	14,235
<b>Total Interest, dividends and other investment revenue</b>	<b>6,797</b>	<b>14,235</b>
<b>Other revenue</b>		
Corinna School Fidelity Fund	10,912	0
Glenview School Fidelity Fund	1,200	0
Natone Park Fidelity Fund	3,600	0
Porirua College Fidelity Fund	9,600	0
Tairangi School Fidelity Fund	5,600	0
Te Kura Maori Fidelity Fund	15,200	0
Windley School Fidelity Fund	8,000	0
<b>Total Other revenue</b>	<b>54,112</b>	<b>0</b>

Account	2016	2015
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
Salaries and Wages	76,817	8,889
<b>Total Volunteer and employee related costs</b>	<b>76,817</b>	<b>8,889</b>
<b>Costs related to providing goods or services</b>		
Advertising	190	303
Bank Fees	111	92
Contractors	39,792	0
Consulting & Accounting	5,016	5,190
Cost of Sales - Chromebooks	141,946	134,704
Freight & Courier	9	0
General Expenses	1,415	0
Light, Power, Heating	26	0
Meeting Expenses	73	0
Office Expenses	841	445
Printing & Stationery	255	0
Purchases under \$500	2,314	0
Subscriptions	513	0
Telephone & Internet	785	0
Travel - National	1,300	371
<b>Total Costs related to providing goods or services</b>	<b>194,586</b>	<b>141,105</b>
<b>Other expenses</b>		
Depreciation	693	0
Review fee	1,700	1,150
Provision for doubtful debts	12,000	15,185
Penalties	426	0
Interest Expense	17,533	14,475
<b>Total Other expenses</b>	<b>32,352</b>	<b>30,810</b>

# Notes to the Performance Report

Te Mana o Kupe Trust  
For the year ended 31 March 2016

Account	2016	2015
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Main Account	22,619	3,024
Parents Repayment Account	36,103	51,314
Savings - 51 Grant Income	223,384	241,998
<b>Total Bank accounts and cash</b>	<b>282,107</b>	<b>296,336</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	243,533	126,953
less Provision for Doubtful Debts	(27,185)	(15,185)
Withholding Tax Paid	2,377	1,102
Prior period adjustment (2014)	(4,511)	0
Dishonours	(11)	(22)
<b>Total Debtors and prepayments</b>	<b>214,203</b>	<b>112,848</b>
<b>Account</b>	<b>2016</b>	<b>2015</b>
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	63,576	775
Accrued Expenses	22,250	3,477
<b>Total Creditors and accrued expenses</b>	<b>85,826</b>	<b>4,252</b>
<b>Employee costs payable</b>		
Employee costs payable	2,139	0
<b>Total Employee costs payable</b>	<b>2,139</b>	<b>0</b>
<b>Unused grants with conditions</b>		
<b>Opening balance</b>	<b>202,772</b>	<b>0</b>
<b>Funding received during the year from -</b>		
- JR McKenzie Trust	106,000	107,000
- TG Macarthy Trust	12,000	15,000
- Todd Foundation	0	96,000
Expenditure for the year	(163,336)	(15,228)
<b>Closing balance</b>	<b>157,436</b>	<b>202,772</b>
<b>Finance lease - current</b>		
Telecom Rentals Liability	98,433	74,546
<b>Total Current Finance lease</b>	<b>98,433</b>	<b>74,546</b>
<b>Equity fund</b>		
Corinna School	110	324
Glenview School	192	(67)
Natone Park	3	0
Porirua College	177	126
Tairangi School	0	0
Te Kura Maori	1,617	984
Windley School	121	0
Equity Fund in Advance	26,204	45,704
<b>Balance Equity fund</b>	<b>28,424</b>	<b>47,071</b>
<b>Other current liabilities</b>		
GST	(2,208)	794
Accrued interest	0	12,271
<b>Total Other current liabilities</b>	<b>(2,208)</b>	<b>13,065</b>
<b>Non-Current Finance lease</b>		
Telecom Rentals Liability	58,024	191,895
<b>Total Non-Current Finance lease</b>	<b>58,024</b>	<b>191,895</b>

# Notes to the Performance Report

Te Mana o Kupe Trust  
For the year ended 31 March 2016

Account	2016	2015
<b>5. Property, Plant and Equipment</b>		
<b>Computer Equipment</b>		
Opening carrying amount	0	0
Purchases	4,904	0
Sales/disposals	0	0
Current year depreciation	(693)	0
<b>Total Property, Plant and Equipment</b>	<b>4,211</b>	<b>0</b>

Account	2016	2015
<b>6. Accumulated Funds</b>		
Opening Balance	4,872	4,365
Capital contributed by owners or members	0	0
Capital returned to owners or members	0	0
Surplus/(Deficit)	102,478	507
Distributions paid to owners or members	0	0
Transfer to Reserves	0	0
Transfer from Reserves	0	0
<b>Closing balance</b>	<b>107,350</b>	<b>4,872</b>

## 7. Commitments

### (i) Operating lease liabilities

There are no operating leases commitments as at 31 March 2016 (Last year - nil).

### (i) Finance lease liabilities

Telecom Rentals Ltd (TRL) - Chromebooks

Te Mana O Kupe has three finance lease agreements with TRL at 31 March 2016.

Lease No. 71916. The finance lease liability will be repaid by 12 quarterly principal and interest installments of \$16,031.37 from July 2014. The liability will be fully repaid in April 2017. Under the Telecom Master Rental agreement, the finance is secured by a security interest over all of the Trust's present and after acquired property.

The balance of the finance lease is \$74,559.45 at balance date.

Lease No. 78123. The finance lease liability will be repaid by 12 quarterly principle and interest installments the first payment \$16,295.03 and subsequent payments of \$6335.21 from May 2015. The liability will be fully repaid in April 2017. Under the Telecom Master Rental agreement, the finance is secured by a security interest over all of the Trust's present and after acquired property.

The balance of the loan is \$45,303.51 at balance date.



# Notes to the Performance Report

Te Mana o Kupe Trust  
For the year ended 31 March 2016

Lease No. 80940. The finance lease liability will be repaid by 12 quarterly principle and interest installments the first payment \$11,855.82 and subsequent payments of \$4,618.25 from August 2015. The liability will be fully repaid in April 2017. Under the Telecom Master Rental agreement, the finance is secured by a security interest over all of the Trust's present and after acquired property.

The balance of the loan is \$36,595.29 at balance date.

<b>Lease principal</b>	<b>2016</b>	<b>2015</b>
<u>Lease No. 71916</u>		
Amount paid to date	90,260	36,810
Amount to pay 12 months	58,913	53,450
Amount to pay 2 - 4 years	15,647	74,560
<b>Total lease principal</b>	<b>164,820</b>	<b>164,820</b>
<u>Lease No. 78123</u>		
Amount paid to date	21,095	0
Amount to pay 12 months	21,506	21,095
Amount to pay 2 - 4 years	23,798	45,304
<b>Total lease principal</b>	<b>66,399</b>	<b>66,399</b>
<u>Lease No. 80940</u>		
Amount paid to date	11,655	0
Amount to pay 12 months	14,217	0
Amount to pay 2 - 4 years	22,378	0
<b>Total lease principal</b>	<b>48,250</b>	<b>0</b>
<u>Total All Leases</u>		
Amount paid to date	123,010	36,810
Amount to pay 12 months	94,636	74,545
Amount to pay 2 - 4 years	61,823	119,864
<b>Total Principal - All Leases</b>	<b>279,469</b>	<b>231,219</b>

Ownership of the Chromebooks remains with TRL until the lease is fully paid.

The interest rate is 10.5%



## Notes to the Performance Report

Te Mana o Kupe Trust  
For the year ended 31 March 2016

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### 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2016 (Last year - nil).

### 9. Related Parties

Te Mana O Kupe Trust purchased 137 chromebooks \$81,123 + GST from a related party, Te Reanga Ipurangi - Otaki Education Trust. During the 2016 financial year Te Mana O Kupe has repaid 57 chromebooks \$28,264 + GST. At year end the net payable of \$60,788 (80 chromebooks) is owed to Te Reanga Ipurangi Trust, this payable is recorded in the statement of financial position as a current liability.

During the year a Trustee made monthly donations to the Trust.

We estimate that Trustees using there expertise for running of the Trust to be in excess of 300 hours (\$12,000). The general manager donated a portion of her hours worked for the Trust equating to 126 hours (\$5,040).

### 10. 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).

### 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



## Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to effectively manage their finances with confidence"*

### TE MANA O KUPE TRUST INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT FOR THE YEAR ENDED 31 MARCH 2016

To the Trustees of Te Mana o Kupe Trust

#### **Report on the Performance Report**

We have reviewed the accompanying performance report of Te Mana o Kupe Trust on pages 4 to 18, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2016, the statement of financial position as at 31 March 2016, and the statement of accounting policies and other explanatory information.

#### **The Responsibility of the Trustees for the Performance Report**

The Trustees are responsible on behalf of the entity for:

- (a) 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;
- (b) the preparation and fair presentation of the performance report which comprises;
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for 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.

#### **Assurance Practitioner's Responsibility**

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with

International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material aspects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Te Mana o Kupe Trust.

## **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report on pages 4 to 18 does not present fairly, in all material respects,
  - the financial position of Te Mana o Kupe Trust as at 31 March 2016, and its financial performance, and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

*Accounting for Charities Trust*  
ACCOUNTING FOR CHARITIES TRUST  
3 November 2016  
Wellington, NZ.