



# *ANNUAL REPORT*

2020 / 2021

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**PREPARED BY**  
THE EXECUTIVE  
COMMITTEE

**PRESENTED ON**  
DECEMBER 2021

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*Rārangi Kōrero*

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## *Te Rīpoata a te Hea*

# CHAIRPERSON'S REPORT

E ngā whatitoka o Te Kāhui Maunga, e ngā piharau o Te Awa Nui a Rua, tēnā koutou katoa. Koutou ngā toko o tō tātou reo irirangi ā-iwi, o Awa FM, nei rā te mihi o te ngākau.

It goes without saying that it has been another challenging year for us all as we adapt to life with Covid-19, but I am pleased to be able to bring you a report that highlights a number of gains that have been achieved despite the hurdles that we have faced.

First and foremost, I wish to acknowledge and mihi to you all, our whānau, hapū and iwi across the catchment, who have continued to tune in or lend your time to support Awa FM. Without your support, we would not be here.

You would have noticed some fairly significant changes to the station in 2021. As well as bringing seasoned broadcaster Eruera Rerekura home and launching his breakfast show, we have also started our first flax roots news service with Moana Ellis becoming the first full-time journalist working at Awa FM as a Local Democracy Reporter.

Their leadership and contribution has been a dynamic addition to our airwaves and we are now capturing more of our own stories, and providing the views and perspectives of our own people on a range of iwi related matters and other local and national issues.

In June, we achieved a major milestone which was the 30th birthday of Awa FM. The celebration was beautiful, and it was great to have us all – old faces and new - come together at the house where it all began.

At the birthday dinner, I made the point that this milestone was not just a celebration of the radio station, but it was a celebration of our people and our Iwi who have diligently kept Awa FM and all it stands for alive.

We are committed to achieving another 30 years and a key focus for the Executive Committee has been setting strategic goals for the next five-year timeframe.

Our focus areas include capturing more stories from our own people, strengthening our on-air presentation, and taking care of and protecting our archived radio recordings for future generations.

We remain focused on te reo o Whanganui and ensuring the station is a beacon for our reo and mita. To that end, we are developing a bespoke Māori Language Strategy tailored to our rohe to ensure that Awa FM can play a leadership role in the retention and growth of te reo o Whanganui.

Finally, I would like to acknowledge our kaimahi who have been quick to adapt and have shown resilience in the face of Covid-19. Your mahi is vital especially at the moment, and we thank you for continuing to put our people first and get the information out there.

This is the first Annual Report from our newly minted Executive Committee, having just marked a year since we stepped into our roles. At the heart of what we do is a profound love and dedication to te reo o Whanganui, and we are pleased to continue to keep that core foundation firmly planted as we move into the future.

Nāku, nā Racquel McKenzie  
Chairperson, Awa FM Executive Committee



## *Te Rautaki 5 Tau o Awa FM*

# AWA FM 5-YEAR STRATEGY

## TE RAUTAKI REO PAHO O TE REO IRIRANGI O WHANGANUI



**TUPUA TE KAWA**

**TE MANA O TE AWA  
TE MANA O TE IWI**

**OUR PEOPLE  
OUR STORIES  
OUR WAY**



### **Bringing our history to life**

Connecting the present with the past utilising the archives, our pāhake and kaumatua.



### **Staying current and connected**

Bringing content straight from our whānau, hapū and iwi to our people.



### **Improving the quality of our broadcasting**

Enhance the listening experience for our whānau, hapū and iwi.



### **Transforming to multimedia platforms & services**

Diversifying, using technology and the skills & talents of our team.



### **Growing investment**

Building our ability to deliver bigger and better through investment and partnerships.

OCTOBER 2021



# HE RAUTAKI: TE REO O WHANGANUI

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Awa FM - Te Reo  
Irirangi o Whanganui

PREPARED BY

THE AWA FM EXECUTIVE  
COMMITTEE

## He Kupu Whakataki

Te Reo Irirangi o Whanganui is the primary media outlet which broadcasts the unique regional variation of te reo Māori, referred to by many Whanganui pāhake as 'te tangi o te reo o Whanganui', more widely known as 'te mita o Whanganui'. This role comes with a responsibility to share high quality reo content and contribute to the preservation and revitalisation of our unique mita.

## Te Rautaki

The following plan will:

- describe the ways in which Te Reo Irirangi o Whanganui will strive to broadcast content that reflects te reo o Whanganui
- describe the desired capacity and capabilities for a Te Reo Irirangi o Whanganui broadcaster
- outline measures for quality of reo
- provide resources for producing te reo o Whanganui content

The high level objectives for this plan are:

- Te Mātāpuna - Utilising pāhake and mātanga of te reo o Whanganui
- Te Ia - High quality delivery and promotion of a Whanganui world-view
- Te Arawaru - Frequency and eloquence of delivery
- Te Paringa Tai - Sharing and normalisation of te reo o Whanganui

## Ngā Paearu

To provide a little more context for our objectives:

### **Te Mātāpuna**

Te Mātāpuna means 'the source'. This objective is about identifying te reo o Whanganui exponents including pāhake and mātanga reo, capturing their kōrero and sharing it as a normal part of Te Reo Irirangi o Whanganui broadcasting.

### **Te Ia**

Te ia translates to 'the flow'. This is about broadcasting good quality reo and content that reflects a Whanganui world-view. This is also about improving reo quality along the learning continuum while catering to audiences at various levels of reo.

*“Kei tōku mita, te ia o  
Te Awa Tupua.” -  
Awa FM, Te Reo  
Irirangi o Whanganui*



## Ngā Paearu

### Te Arawaru

Te Arawaru is the sound that water makes as it flows. In Whanganui, our unique reo is captured within pronunciation, kupu, kīwaha, whakatauākī, whakataukī, waiata, karakia and kōrero tuku iho. This objective is about learning and sharing these reo o Whanganui features frequently and consistently in delivery.

### Te Paringa Tai

Te Paringa Tai is the high tide. This is about normalising the use of te reo o Whanganui outside of its widely used settings such as the marae, hui, workplaces and kura. This requires te reo o Whanganui to be used in a wider variety of 'natural' everyday domains and for reo 'ōpaki' (informal) as well as ōkawa' (formal) to be shared.





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### **Reo Capacity, Capabilities for an Awa FM Broadcaster**

It is desired that all Te Reo Irirangi o Whanganui broadcasters are:

:

- Confident, fluent speakers of te reo o Whanganui
- Aware of or are able to source reo o Whanganui exponents, pāhake to capture and share their reo and experiences
- Connected to Te Awa o Whanganui and reflect a Whanganui world-view in their reo and content
- Continuously improving their reo and seeking out opportunities to strengthen their command of te reo o Whanganui
- Committed to promoting te reo o Whanganui both on-air and off-air





## He Ine i te Rere

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### Measures for frequency of Reo

These are in conjunction with Te Māngai Pāho requirements as measured by Kōkako

- Plays 1 or more interview/s with exponents of te reo o Whanganui per hour
- Opens and closes show with karakia o Whanganui
- Uses 1 or more kīwaha or whakataukī/whakatauākī o Whanganui per hour
- Plays 1 or more waiata o Whanganui per hour
- Uses Whanganui whakahua (pronunciation) throughout e.g. softening or dropping of wh/h
- Consistent use of Whanganui names for places e.g. Te Kaihau a Kupe for Castlecliff, Tūtaramoana for Gonville, Kaiate for Durie Hill etc.
- Uses Whanganui kupu (words) consistently e.g. ki instead of kia, pāhake instead of kaumātua, koroheke instead of koroua, whaene instead of whaea, āna instead of āe etc.



## Rauemi

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### Resources for Strengthening Te Reo o Whanganui Content

- Place names::  
[https://m.facebook.com/whanganuiregionalmuseum/photos/a.10154701057986142/10159539526411142/?type=3&source=48&\\_\\_tn\\_\\_=EHH-R](https://m.facebook.com/whanganuiregionalmuseum/photos/a.10154701057986142/10159539526411142/?type=3&source=48&__tn__=EHH-R)
- Whakahua - profiles of Whanganui kaumātua who speak using te reo o Whanganui: <https://www.maoritelevision.com/shows/wakahuia>
- Book: Nga Hau o Tua, Nga Ia o Uta, Nga Rere o Tai : nga rerenga korero, kianga, kupe rehe, whakatauki, whakatauaki, pepeha hoki o Whanganui : a Whanganui reo phrase book sayings, phrases and proverbs by Che Wilson  
[https://books.google.co.nz/books/about/Nga\\_Hau\\_O\\_Tua\\_Nga\\_Ia\\_O\\_Uta\\_Nga\\_Rere\\_O\\_Ta.html?id=doOMswEACAAJ&redir\\_esc=y](https://books.google.co.nz/books/about/Nga_Hau_O_Tua_Nga_Ia_O_Uta_Nga_Rere_O_Ta.html?id=doOMswEACAAJ&redir_esc=y)
- Waiata - You can find different Whanganui reo features within these Waiata and interviews: <https://www.maoritelevision.com/shows/iwi-anthems/S01E007/iwi-anthems-series-1-episode-7>
- Further resources: Pōkaitahi Ngā Muka Te Reo Whanganui workbooks, Ngā Kai o Te Puku Tūpuna - to be explored further



# *Whakahira Ana*

## HIGHLIGHTS

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### **New Breakfast Show**



A major highlight of the past year has been our growing ability to capture and share more of our own stories from Te Awa Tupua to the rest of the motu.

Awa FM was fortunate to bring home to Whanganui seasoned broadcaster and news reporter Eruera Rerekura in November 2020 as the Awa FM Breakfast Show host and Programme Director.

The Ngāti Ruakā and Ngāti Tongaiti uri brings with him more than 11 years of experience in radio and four years in television news reporting for Te Karere, as well as a strong rapport and command of te reo o Whanganui.

His show has received positive feedback from Te Māngai Pāho who monitor quality of broadcasting, measure te reo and require a breakfast show from all iwi radio stations.

The show not only has listeners in the Awa FM broadcast regions of Taumarunui, Ohakune and Whanganui but also has reach in Wellington via Te Reo Irirangi o Te Ūpoko o Te Ika as well as online audiences and the Whare Kōrero app.

### **First Full-time Journalist**

Another positive for the station in the past year has been the appointment of Moana Ellis, the first full time journalist working at Awa FM.

In March 2021, the long-time journalist from Ruapehu began in the role of Local Democracy Reporter based at Awa FM, after the station successfully secured public funding for the role.

Moana focuses on reporting stories from local iwi leaders and Maori organisations as well as local government and other public entities.

We are hearing more local Māori news stories and iwi views on local and national issues on air, which has been a fantastic development for the station and for our people.

Moana's stories are published and broadcasted not only on Awa FM, but on other news outlets such as the Whanganui Chronicle and RNZ, maximising our reach and increasing the profile of Awa FM.



### **Celebrating Awa FM's 30th Birthday.**

This year we celebrated reaching a very special milestone of 30 years of Awa FM. It is a wonderful achievement and something we can all be very proud of.



The day was marked with a special live broadcast from a marquee set up behind the station, which was fitting given it was the house next door that the first ever Awa FM broadcast took place on a cold morning on June 17 in 1991.



We opened the event with a karakia with our kaumatua, and throughout the day we had droves of kura kaupapa students joining the live broadcast to sing and share memories.

The announcers did a great job with their special broadcast and birthday event. We got to hear old school announcers make a reappearance on air like Tauira Allan and Tyla Te Patu Gurnick.



The stories and tributes continued into the evening to the birthday dinner. Whānau, past announcers and kaimahi joined the current board and kaimahi to share in celebration of how far we have come.

# **Performance Report**

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

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For the year ended 30 June 2021

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## Entity Information

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

### Legal Name of Entity

Te Reo Irirangi O Whanganui Incorporated

### Entity Type and Legal Basis

Te Reo Irirangi O Whanganui Incorporated is a duly incorporated society registered under the Incorporated Societies Act 1908 and is a public benefit entity registered as a charity under the Charities Act 2005.

### Registration Number

CC38550

### Entity's Purpose or Mission

To provide advice, information and advocacy to Whanganui iwi and the general public. Promoting the use, quality and growth of the Maori language.

### Entity Structure

The entity is governed by an Executive Committee.

### Executive Committee

Leigh Marama McLachlan  
Leah Te Whata  
Makere Tiraha-Edwards (*ceased 15 February 2021*)  
Nancy Tuaine  
Racquel McKenzie  
Whetu Moataane (*start August 2021*)

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

The main sources of income for Te Reo Irirangi O Whanganui Inc are operational grants from Te Mangai Paho and advertising.

### Main Methods Used by Entity to Raise Funds

Te Reo Irirangi O Whanganui Incorporated is not an active fundraiser.

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

The entity has minimal reliance on volunteers and donated goods and services.

### Physical Address

Te Taurawhiri Building  
357 Victoria Avenue  
Whanganui 4500

### Contact Details

P O Box 430  
Ph: 06 347 1402  
Email: [awafm@awafm.co.nz](mailto:awafm@awafm.co.nz)  
Website: [www.awafm.co.nz](http://www.awafm.co.nz)

## Approval of Performance Report

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

The Executive Committee are pleased to present the approved performance report including the historical financial statements of Te Reo Irirangi O Whanganui Inc for the year ended 30 June 2021.

APPROVED



Approvers Name Raquel McKenzie

Position Chair person

Date 15/12/21



Approvers Name Nancy Tuina

Position Treasurer

Date 15/12/21



## Statement of Financial Position

Te Reo Irirangi O Whanganui Inc  
As at 30 June 2021

Account	Notes	30 Jun 2021	30 Jun 2020
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	386,062	302,667
Debtors and prepayments	3	37,448	21,955
Investments	3	219,253	217,609
<b>Total Current Assets</b>		<b>642,763</b>	<b>542,231</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	162,790	175,752
Other non-current assets	3	1,000	1,000
<b>Total Non-Current Assets</b>		<b>163,790</b>	<b>176,752</b>
<b>Total Assets</b>		<b>806,553</b>	<b>718,983</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	31,802	27,150
Employee costs payable	4	31,539	28,841
<b>Total Current Liabilities</b>		<b>63,341</b>	<b>55,991</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		<b>0</b>	<b>0</b>
<b>Total Liabilities</b>		<b>63,341</b>	<b>55,991</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>743,212</b>	<b>662,992</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	743,212	662,992
<b>Total Accumulated Funds</b>		<b>743,212</b>	<b>662,992</b>

This statement should be read in conjunction with the accompanying notes to the accounts and attached Audit Report.



## Statement of Service Performance

Te Reo Irirangi O Whanganui Inc

For the year ended 30 June 2021

### Description of Entity's Outcomes

1. Our People To support and nurture our people, in guiding them to enhance their knowledge and education through health and wellbeing, culturally and spiritually, willing to share and capture what our people have.
2. Our Stories To capture the stories, knowledge and experience of our people from the awa. To enhance, develop, encourage and preserve the mana and history of our turangawaewae.
3. Our Way To develop, continue, enhance, educate and preserve the mita of our Whanganui Iwi and relevant tributaries.

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

Te Kōrerotanga o te Reo - increasing the use of Maori Language among whanau, Maori and other New Zealanders, especially in the home.

Te Ako i te Reo - increasing the number of whanau, Maori and other New Zealanders who can speak Maori.

Te Kōunga o te Reo - increasing the quality and appropriate use of the Maori language and iwi dialect maintenance.

Outputs	2021		2020	
	Target	Result	Target	Result
TMP funded programmes are assessed as meeting a quality standard based on TMP's Maori Language Evaluation Framework <sup>1</sup> .	4 on a 5 point scale	<b>Achieved</b> <i>Awa FM Average quality standard 5</i>	4 on a 5 point scale	<b>Achieved</b> <i>Awa FM Average quality standard 5</i>
Maori language broadcast targeted at fluent Maori language speakers each day	≥ 10.5 hours within a 24 hour broadcast window	<b>Achieved</b> <i>Annual Average for Awa FM 13 hours, 10 mins</i>	≥ 10.5 hours within a 24 hour broadcast window	<b>Achieved</b> <i>Annual Average for Awa FM 14 hours, 37 mins</i>
Outside Broadcasts within the 18 hour broadcast window targeted at fluent Maori language speakers.	8 hours	<b>Achieved</b> <i>2021 Manu Korero Taranaki - Whanganui (Radio/Video) - 8 hours (8.5 hours livestream)</i>	26 hours	<b>Achieved</b> <i>2020 Ratana Celebrations (Radio/Video) - 30 hours</i>  <i>Pakaitore Day 2020 (radio/Video) - 8 hours</i>
Increase station audience size from the base measure recorded by TNS Research	≥ 5%	<b>Not Achieved</b> <i>Iwi Radio Network audience increase in 2020/21 was +3%</i>	≥ 5%	<b>Not Achieved</b> <i>Iwi Radio Network audience increase in 2019/20 was +1%</i>
The on-air content of station broadcasts are assessed as achieving a quality standard based on the agreed Maori Radio Broadcasting Evaluation Framework.	4 on a 5 point scale	<b>Not Achieved</b> <i>Average broadcasting quality standard 3.5</i>  <i>(note that this result is based on monitoring for one quarter)</i>	4 on a 5 point scale	<b>Not Achieved</b> <i>Average broadcasting quality standard 2.9</i>  <i>(note that this result is based on monitoring for one quarter)</i>

<sup>1</sup> Te Mangai Paho uses a registered Maori Language consultant to assess the quality of samples of broadcasting Maori language content. Maori language quality is rated according to a five point scale with 1 being poor and 5 being excellent.

## Statement of Financial Performance

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

Account	Notes	2021	2020
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	0	680
Revenue from providing goods or services	1	577,628	638,608
Interest, dividends and other investment revenue	1	1,420	4,941
Other revenue	1	2,000	197
<b>Total Revenue</b>		<b>581,048</b>	<b>644,426</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	306,639	236,502
Costs related to providing goods or services	2	140,093	145,456
Grants and donations made	2	700	2,525
Other expenses	2	53,396	190,416
<b>Total Expenses</b>		<b>500,828</b>	<b>574,900</b>
<b>Surplus/(Deficit) for the Year</b>		<b>80,220</b>	<b>69,526</b>

This statement should be read in conjunction with the accompanying notes to the accounts and attached Audit Report.

## Statement of Cash Flows

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

Account	2021	2020
<b>Cash Flows from Operating Activities</b>		
Cash was received from		
Donations, fundraising and other similar receipts	0	680
Receipts from providing goods or services	582,747	624,381
Interest, dividends and other investment receipts	1,675	6,184
Other Revenue	2,000	197
Net GST	6,484	0
Cash was applied to		
Payments to suppliers and employees	(487,476)	(398,551)
Donations or grants paid	(700)	(2,525)
Net GST	0	(7,894)
<b>Total Cash Flows from Operating Activities</b>	<b>104,730</b>	<b>222,472</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash was received from		
Receipts of principle from investments	0	11,000
Cash was applied to		
Payments to acquire property, plant and equipment	(19,691)	(165,114)
Payments to purchase investments	(1,644)	(6,154)
Repayments of loans borrowed from other parties	0	(25,109)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(21,335)</b>	<b>(185,377)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>83,395</b>	<b>37,095</b>
<b>Cash Balances</b>		
Bank accounts and cash at beginning of period	302,667	265,572
Bank accounts and cash at end of period	386,062	302,667
<b>Net change in cash for period</b>	<b>83,395</b>	<b>37,095</b>

This statement should be read in conjunction with the accompanying notes to the accounts and attached Audit Report.

## Statement of Accounting Policies

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

### 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. The financial statements are presented in New Zealand dollars and rounded to the nearest dollar.

### Goods and Services Tax (GST)

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

### Income Tax

Te Reo Irirangi O Whanganui Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Revenue

Revenue is recognised on an accrual basis and is reported in the financial period to which it relates.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances as detailed in Note 3.

### Debtors

Debtors are recognised at amount owed, less allowances for any uncollectible amounts. Individual debts that are known to be uncollectible are written off in the period that they are identified.

### Investments

Investments are shown at cost price.

### Creditors and Accrued Expenses

Creditors and accrued expenses are recognised at amount owing. They represent liabilities for goods and services provided to the entity prior to the end of the the financial year that are unpaid.

### Employee Costs Payable

Employee costs payable are amounts owing to, but not yet paid to employees. They are measured at the amount owing.

### Fixed Assets

Fixed assets are recorded at cost price and are depreciated at rates that reflect the useful life of the asset.

### Changes in Accounting Policies

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

## Notes to the Performance Report

Te Reo Irirangi O Whanganui Inc  
For the year ended 30 June 2021

Account	2021	2020
<b>1. Analysis of Revenue</b>		
Donations, fundraising and other similar revenue		
Koha Received	0	680
Total Donations, fundraising and other similar revenue	0	680
Revenue from providing goods or services		
Advertising Income	34,070	18,886
Grants Received	543,558	619,721
Total Revenue from providing goods or services	577,628	638,608
Interest, dividends and other investment revenue		
Interest Income	1,420	4,941
Total Interest, dividends and other investment revenue	1,420	4,941
Other Revenue		
Other Revenue	2,000	197
Total Other Revenue	2,000	197
<b>Total Revenue</b>	<b>581,048</b>	<b>644,426</b>
<b>2. Analysis of Expenses</b>		
Volunteer and employee related costs		
ACC Levies	331	61
Salaries & Wages	208,732	214,213
Employment Expenses	2,434	994
Staff Development	829	1,520
Contractors	88,004	10,934
Board Fees	0	4,000
Board Expenses	6,308	4,781
Total Volunteer and employee related costs	306,639	236,502
Costs related to providing goods or services		
Bank Charges	398	322
Cleaning & Supplies	0	480
Copyright	291	11,798
Electricity	4,005	6,378
Insurance	6,737	5,188
Lease Expenses	17,705	26,218
Equipment Leases	22,939	24,738
Marketing & Promotion	11,006	3,367
Meeting & Hui Expenses	7,117	5,364
Motor Vehicle Expenses	6,841	6,922
Production Costs	0	2,952
Printing Postage & Stationery	4,117	1,841
Repairs & Maintenance	11,059	20,143
Subscriptions	10,284	4,980
Surveys	16,990	0
Telephone & Internet	9,927	11,605
Transmission Charges	1,579	6,488
Travel & Accommodation	9,098	6,671
Total Costs related to providing goods or services	140,093	145,456
Grants and donations made		
Koha	700	2,525
Total Grants and donations made	700	2,525
Other expenses		
Audit & Accounting Fees	8,450	12,078
Depreciation	30,705	17,597
IRD Penalties & UOMI	0	1,034
Interest	619	0
Loss on Sale of Assets	1,948	126,201



Account	2021	2020
Professional Services	11,675	33,506
Total Other expenses	53,396	190,416
<b>Total Expenses</b>	<b>500,828</b>	<b>574,900</b>

### 3. Analysis of Assets

#### Current Assets

##### Bank accounts and cash

Cheque Account	325,963	243,597
Savings Account	60,099	59,069
<b>Total Bank accounts and cash</b>	<b>386,062</b>	<b>302,667</b>

##### Debtors and prepayments

Debtors	27,993	21,612
GST Receivable	9,366	0
Accrued Interest	89	344
<b>Total Debtors and prepayments</b>	<b>37,448</b>	<b>21,955</b>

##### Investments

ANZ Term Deposit	219,253	217,609
<b>Total Investments</b>	<b>219,253</b>	<b>217,609</b>

##### Non-Current Assets

##### Other non-current assets

Shares - Maori Media Network Ltd	1,000	1,000
<b>Total Other non-current assets</b>	<b>1,000</b>	<b>1,000</b>

<b>Total Assets excluding Property Plant &amp; Equipment</b>	<b>643,763</b>	<b>543,231</b>
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Debtors are stated at their estimated realisable value.

### 4. Analysis of Liabilities

#### Current Liabilities

##### Creditors and accrued expenses

Creditors	20,098	23,600
Credit Card	204	436
GST Payable	0	3,114
Income in Advance	11,500	0
<b>Total Creditors and accrued expenses</b>	<b>31,802</b>	<b>27,150</b>

##### Employee costs payable

Holiday Pay accrued	23,689	21,831
PAYE & Accrued Wages	7,850	7,010
<b>Total Employee costs payable</b>	<b>31,539</b>	<b>28,841</b>

<b>Total Liabilities</b>	<b>63,341</b>	<b>55,991</b>
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Creditors are initially measured at fair value and subsequently measured at amortised cost.

### 5. Property, Plant and Equipment

#### Building Fitout

Opening Carrying Amount	118,650	125,408
Additions at Cost	3,402	126,000
Disposals	0	(125,408)
Less Depreciation	(12,007)	(7,350)
<b>Closing Carrying Amount - Building Fitout</b>	<b>110,045</b>	<b>118,650</b>

#### Motor Vehicles

Opening Carrying Amount	780	1,115
Less Depreciation	(234)	(335)
<b>Closing Carrying Amount - Motor Vehicles</b>	<b>546</b>	<b>780</b>

#### Plant & Equipment

Opening Carrying Amount	56,322	27,913
Plus Additions at Cost	16,289	39,114
Disposals	(1,948)	(793)
Less Depreciation	(18,464)	(9,912)
<b>Closing Carrying Amount - Plant &amp; Equipment</b>	<b>52,199</b>	<b>56,322</b>

Account	2021	2020
<b>Total Property, Plant and Equipment</b>	<b>162,790</b>	<b>175,752</b>
<b>6. Accumulated Funds</b>		
Accumulated Funds		
Opening Balance	662,992	593,467
Net Surplus/(Deficit) for the year	80,220	69,524
<b>Total Accumulated Funds</b>	<b>743,212</b>	<b>662,992</b>
<b>Total Accumulated Funds</b>	<b>743,212</b>	<b>662,992</b>
<b>7. Commitments</b>		
<b>Commitments to lease or rent assets</b>		
The entity has entered into a 5 year lease for Land at 78 Airport Rd, Whanganui expiring 30 June 2025. The monthly payment due under the lease agreement is \$167.09+GST		
Not later than one year	2,005	0
Later than one year but less than five years	6,015	0
Later than five years	0	0
	<u>8,020</u>	<u>0</u>
The entity has a 10 year lease for Offices at 357 Victoria Ave, Whanganui expiring 20 September 2029. The monthly payment due under the lease agreement is \$1,091.67+GST		
Not later than one year	13,100	13,100
Later than one year but less than five years	65,500	65,500
Later than five years	29,475	42,575
	<u>108,075</u>	<u>121,175</u>
The entity has renegotiated a new 5 year lease for Office Equipment expiring 30 October 2024. The monthly payment due under the lease agreement is \$236.76+GST		
Not later than one year	2,841	2,841
Later than one year but less than five years	6,629	9,470
Later than five years	0	0
	<u>9,470</u>	<u>12,311</u>
The entity has entered into a 3 year lease for a Motor Vehicle expiring 29 February 2024. The monthly payment due under the lease agreement is \$579.56+GST		
Not later than one year	6,955	0
Later than one year but less than five years	11,591	0
Later than five years	0	0
	<u>18,546</u>	<u>0</u>
The entity has entered into a 12 month lease for Software Products expiring 30 June 2022. The monthly payment due under the lease agreement is \$1,423.50+GST		
Not later than one year	17,082	15,990
Later than one year but less than five years	0	0
Later than five years	0	0
	<u>17,082</u>	<u>15,990</u>
<b>Total Commitments to lease or rent assets</b>	<b>161,193</b>	<b>149,476</b>

**8. Capital Commitments**

Te Reo Irirangi O Whanganui Incorporated has no capital commitments as at 30 June 2021 (Last year - nil).

**9. Contingent Liabilities and Guarantees**

Te Reo Irirangi O Whanganui Incorporated has no Contingent Liabilities or Guarantees as at 30 June 2021 (Last year - nil).

**10. Credit Facility**

Te Reo Irirangi O Whanganui Incorporated operates a corporate credit card. The limit available on the credit card is \$3,000 (Last year \$1,500).

**11. Related Parties**

There were no related party transactions during the 2021 financial year. (Last year there were no related party transactions disclosed).

**12. Events After the Balance Date**

As a result of the COVID-19 pandemic there are currently restrictions in place throughout New Zealand. At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but Management and Trustees believe there will be no significant negative impact to the entity. (Last year - nil).

**13. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.





## INDEPENDENT AUDITOR'S REPORT

### TO THE EXECUTIVE COMMITTEE OF TE REO IRIRANGI O WHANGANUI INCORPORATED

#### Report on the Performance Report

We have audited the performance report of Te Reo Irirangi O Whanganui Incorporated, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2021, the statement of financial position as at 30 June 2021, and the statement of accounting policies and other explanatory information.

#### Opinion

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects,
  - the entity information for the year then ended;
  - the service performance for the year then ended; and
  - the financial position of Te Reo Irirangi O Whanganui Incorporated as at 30 June 2021, and its financial performance and cash flows for the year then endedin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### Basis for Opinion

We conducted our audit 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 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 Te Reo Irirangi O Whanganui Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor and compiling the performance report, we have no relationship with, or interests in, Te Reo Irirangi O Whanganui Incorporated.

#### Restriction on Responsibility

This report is made solely to the Executive Committee, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Executive Committee 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 Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

#### Spooner, Hood & Redpath Ltd

162 Wicksteed Street, PO Box 765, Whanganui 4541  
Ph 06-349 0015, Fax 06-345 3943  
Email: admin@shrl.co.nz, www.shrl.co.nz

DIRECTORS  
Glenn Spooner CA  
Brent Hood CA  
Peter Redpath CA  
Aaron Toy CA

CONSULTANTS  
Douglas Wilson FCA  
Gregor Valley CA



**Executive Committee's Responsibility for the Performance Report**

The Executive Committee 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 reportin 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) such internal control as the Executive Committee determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Committee are responsible on behalf of Te Reo Irirangi O Whanganui Incorporated for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the entity 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 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 decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>



Spooner Hood & Redpath Ltd

Whanganui

15 December 2021

## *Rārangi Whakapā - Kaimahi*

# DIRECTORY - STAFF

**Whetu Fala**

(Ngā Rauru ki tahi, Te Ati Haunui-ā-Paparangi, Samoa)  
Te Kaiwhakahaere matua:  
Station Manager

**Eruera Rerekura**

(Ngāti Rangī, Ngāti Ruaka)  
Te Kaiwhakahaere Hōtaka:  
Programme Director, Kai Pāho Parakuihi: Breakfast Show host

**Jane Peeti**

(Ngā Paerangi, Ngāti Rangī)  
Kai Pāho Te Matapihi: Afternoon show host TBC

**Manahi Cribb**

(Ngā Paerangi, Te Arawa)  
Kai Pāho Te Ata Hou: Morning show host

**Rima Ririnui**

(Ngāti Tuera, Ngāti Hineraro)  
Te Kaikaute: Administrator, Kāi pāho Kanikani: Lunch Dance hour host

**Moana Ellis**

(Ngāti Uenuku, Ngāti Tamahaki)  
Local Democracy Reporter Awa FM 2021

**Ngāmetua Areaiiti**

(Mangaia, Cook Islands)  
Kai Pāho Rarotonga: Cook Islands language show Saturdays 5pm - 6pm

**Silo Naqasimaratu, Ben Seru**

(Fiji)  
Ngā Kai Pāho Fiji: Fiji language show Saturdays 6pm - 7pm

**Te Ahipourewa Forbes**

(Ngāti Maniapoto, Ngāti Paoa)  
Awa FM Rangatahi News Cadet

**Roimata Nepia – Reweti**

(Ngāti Tūwharetoa, Te Ati-Haunui-ā-Pāpārangi)  
Rangatahi Show Announcer

*Rārangi Whakapā - Poari*

DIRECTORY - BOARD

**Racquel McKenzie**

Chairperson  
Ngā Paerangi

**Nancy Tuaine**

Treasurer  
Ngāti Uenuku, Ngāti Rangī,  
Ngāti Apa

**Leah Te Whata**

Secretary  
Ngāti Patutokotoko

**Makere Tiraha-Edwards**

Committee Member  
(Ceased February 2021)

**Leigh-Marama McLachlan**

Committee Member  
Ngāti Pāmoana

**Whetu Moataane**

Committee Member  
Ngāti Uenuku, Ngāti Rangī  
(Started August 2021)

