



Annual Performance Report 2025

For the year ended 30 June 2025







Contents



Chair Report	4
Entity Information.....	5
People.....	6
Statement of Service Performance.....	8
Financial Information	
• Statement of Financial Performance	23
• Statement of Financial Position.....	24
• Statement of Cash Flows	25
• Statement of Accounting Policies.....	26
• Notes.....	27
Acknowledgments	39

Chair Report

I am proud to present ENM's Annual Report for 2025. It reflects the impact created when skilled and passionate people and groups work together.

We have completed our first year guided by the Strategic Action Plan that was presented to members at the 2024 AGM. The plan's focus on our four pou has provided clarity and focus for the Board and staff as we have navigated decision making, resource allocation, and work programmes throughout the year. We have been able to make small staffing increases to two of the four pou workstreams to provide better support to the member groups in those focus areas. We have already noticed the difference that has made, and we continue to look for ways to further increase that support.

In 2024, the Board made a commitment to improve our engagement with our membership. As a result, we have held several informal but intentional hui during the year which have been a rewarding time of connection, kai, and kōrero, both with pou groups and with the wider network. We intend to continue these in the coming year.

As part of our commitment to becoming better Te Tiriti partners ENM has continued to seek opportunities to collaborate with mana whenua and support their aspirations. This year our team has maintained strong relationships with Whakapai Hauora and Te Ao Turoa through joint aspirations for food sovereignty, biodiversity and circular economy, and continues to partner with Te Kāuru Manawatū Eastern Hapū Collective on the Ruahine Kiwi project.

The Palmerston North City Environmental Trust (PNCET) was formally wound down in April 2025. ENM and PNCET have long been partners and allies in environmental action and advocacy in the city. In recognition of that relationship, PNCET gifted its remaining funds, around \$97,600, to ENM. We are honoured by this confidence and committed to being good stewards of the Trust's legacy. Of this amount, we have placed \$85,000 in a term deposit for future use in realising the shared vision for a fit-for-purpose environmental centre. The remainder will go towards a long-overdue refresh of ENM's website.

In June we were excited to begin a new, three-year partnership agreement with Eastern and Central



Community Trust (ECCT) and renew our ongoing Sector Lead partnership with Palmerston North City Council. As well as providing critical operational funding, these two key funders have provided a significant boost to

the Environmental Initiatives Fund (EIF) for the next three years. The EIF has grown from \$70k in 2025 for distribution within the Palmy City area (PNCC funding) to \$165k per year for distribution across the whole Manawatū River Catchment area. We warmly thank both partners for your investment in grass roots environmental action in the Manawatū.

We finished the year with a net surplus of \$110,639, largely thanks to PNCET's gift. Even without that one-off contribution, careful financial management would have delivered a small surplus at 30 June. Looking ahead, multi-year agreements with PNCC and ECCT provide greater certainty for operations and the EIF.

As always, I acknowledge the incredible team at ENM. Our staff and volunteers are skilled, passionate, and always go above and beyond. They are an inspiration to work with and an asset to the ENM network and the wider community. We are also grateful to our many valued funders (see page 39) for enabling ENM's important mahi.

On behalf of the Board, ka nui te mihi atu, a heartfelt thank you to all who are part of the ENM whānau.

Rebecca Bell

Entity Information

For the year ended 30 June 2025

Legal name of entity

Environment Network Manawatū Incorporated

Entity identifier

ENM

Type of entity

Incorporated Society (1145055) and Registered Charity (CC21200)

Entity's purpose or mission

The aim of ENM is to promote a network of collective community action to realise a vision of an enhanced Manawatū environment.

The purpose of ENM is to:

1. Coordinate and communicate the efforts of the member groups to:
 - actively protect, maintain, restore and enhance the environment of the Manawatū.
 - promote ideas to the wider community to encourage them to participate in environmental projects.
 - develop concerted long-term plans of action to enhance the environment and actively progress the implementation of these plans.
 - encourage the provision of "green" areas for passive recreation.
 - work together to identify, initiate, support, implement and maintain environmental projects that benefit the wider community.
 - initiate, develop, implement and participate in environmental education.
2. Advocate for ecological sustainability and matters of agreed environmental significance.
3. Act as a central point of access to environmental information.
4. Liaise with similar organisations elsewhere in New Zealand and around the world as appropriate to source and share ideas for environmental projects and issues.
5. Work in partnership with Iwi to recognise kaitiakitanga and environmental aims and objectives in common.

6. Obtain sponsorship and funding to carry out the charitable objects of the ENM.

7. Carry out other activities consistent with the charitable objects of ENM.

Entity structure

ENM operates as a single unit. We have a Board and a team of staff.

The Board is elected by ENM members at the Annual General Meeting or co-opted during the year by those elected.

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

Entity's governance arrangements

The Board governs ENM, and employs a General Manager, who oversees operations.

Other entities controlled by the entity

ENM hosts three projects/collectives that are not legal entities:

- Ruahine Kiwi
- Manawatū Food Action Network
- Manawatū River Source to Sea

Entity's reliance on volunteers and donated goods or services

ENM relies on volunteers for its Board, who provide governance, management oversight and occasional help with projects, public events, and advocacy, to boost the organisation's overall capacity.

ENM also relies on regular volunteers who help to undertake many of our activities.

ENM recognises that donations of goods and services help to support our activities.

People

Our Members



PN Girls' High School Enviro Group, Upcycling Club 1, Water Protection Society, CT Keeble Forest Trust, Water and Environmental Care, Rethink Waste Manawātū, Green Bikes, Moheke Community Garden, Hāpai Te Hapori - Shannon Kai Hub, Manawatu Walkways Promotion Society

Board



Rebecca Bell
Chair



Kendall Palmer
Treasurer/Secretary



Sajani Dissanayake
Youth Member



Viv Aitken



Heinz Fellerhoff



Dr Jean Hera



Ellieda Komene



Dr Heather Meikle

Staff



Daniel Morrimire
Food Sovereignty
Lead



Di Koch
Circular Economy
Lead



Robert Gibb
Ruahine Kiwi Project
Lead



Mark Strachan
Community Kai
Support



Sally Pearce
Future Living Skills
Coordinator



Madz BatacheI
General Manager



Rennie Williamson
Communications
Lead



Kerry Jaques
Finance &
Administrator



Sumeet Kaushal
Systems and
Workflow



Willoughby Rolfe
Cleaner

Statement of Service Performance

For the year ended 30 June 2025

Description of Medium to Long-term Objectives

Connecting and inspiring communities for environmental action

All life is part of a thriving, self-sustaining ecosystem. Our vision is that the ecological and human communities in the Manawatū River catchment are living in harmony.

Our motivations

- Our responsibility to care for the earth and each other
- Becoming better Te Tiriti partners
- Collaboration and inclusivity
- A belief that small actions can have a big impact

Our Roles

Creating Community

ENM prides itself in our proven ability to create community by bringing together groups from a variety of backgrounds to work towards a common goal. We **support** emerging and established environmental and food resilience focussed initiatives to thrive. We **encourage strong community connections** and provide networking opportunities. We facilitate conversations to **identify community needs and provide space** and support for community-led solutions to flourish.

Building Capacity and Capability

ENM has a clear focus on environmental sustainability and recognises that **maintaining organisational sustainability** will ensure we are functional and effective.

We work toward **unlocking resourcing for our sector** and building the capacity and capability of member groups through **education, collaboration, and volunteer coordination**.

Sector Leadership

ENM is Palmerston North City Council's designated Sector Lead for the environment. We **demonstrate best practice as a member-led organisation** through our proven ability to coordinate, **communicate**, and **advocate** in collaboration with our member groups, and we **support and enable** them in their mahi.

Our Pou

Our four pou are the key priorities that guide everything we do at ENM. By focusing on these, we believe we can achieve our vision and make a real difference. These pou, and their actions are outlined in our 2024 – 2027 strategic plan.



Climate Action

Climate action involves taking steps to slow down climate change, such as reducing emissions, reducing wastefulness and overconsumption, having clean air, pushing for climate-friendly policies, and helping build sustainable, living cities. Our goal is to raise awareness about climate issues and help to hold both local and central governments accountable. We recognise that climate action is closely connected to the other pou, but it needs special attention because it is so important.



Community Food Sovereignty

Community food sovereignty is about ensuring that communities have the right to healthy, culturally appropriate food that is grown locally and sustainably. Our network in this area, including the Manawātū Food Action Network (MFAN), works together to help communities grow their own food, make healthy food more accessible, reduce food waste, and provide free or affordable food to people. Our goal is to ensure everyone has access to healthy food that is grown in sustainable ways.



Circular Economy

A circular economy is built around three main ideas: reducing waste and pollution, using only sustainable and biodegradable materials, and reusing things until they can be composted. Our network is working together to promote moving away from plastics, having less, fixing things when we can, finding new homes for good-quality products, and turning used materials like cotton and aluminium into something useful again.



Biodiversity Protection and Enhancement

Biodiversity protection and enhancement focus on preserving and restoring the natural environment in our region. Our network in this area, including the Manawātū River Source to Sea (Source to Sea), is working together to improve the health of the Manawātū River catchment—the area of land where rainwater and streams flow into the Manawātū River. We aim to protect and increase native birds, insects, and plants, while also improving the river's water quality.

Our Key Functions

Our key functions support and strengthen our pou, enable us to show sector leadership, build capacity, capability and create community. Ensuring ENM is being efficient and effective in these key functions is pivotal and underpins all our other roles across the four Pou.

- Collaborate with mana whenua
- Transition from project management and delivery to increasingly supporting and equipping our membership
- Increase financial resilience
- Continue to support local projects through the Environmental Initiatives Fund.
- Progress our vision for an Environmental Centre
- Improve volunteer coordination
- Ongoing communications, promotion, and education
- Networking, collective coordination, and relationship building
- Advocacy
- Systems support

Description of Key Activities

Following a strategy review, the ENM Board and staff developed a robust action plan through a series of workshops and discussions. A working draft of the ENM Strategic Plan was circulated to members in August 2024 and discussed at the 2024 AGM, with feedback incorporated into the final version. ENM Staff and Board are now working to implement the 2024-27 ENM Strategic Framework.

In reviewing our role within the sector, we recognised that ENM has increasingly been involved in project delivery. However, we believe we can have a greater strategic impact by focusing on our core roles: sector leadership, building capacity and capability, and fostering community within our priority pou: climate action, biodiversity protection and enhancement,

community food sovereignty, and the circular economy.

This year ENM has developed the workstreams identified in the 2024-27 Strategic Plan across our four Pou and our Key Functions. This focus has resulted in improved efficiencies for ENM and increased positive impact for our members and the network.

This is the first year we are reporting to the 2024-27 Strategic Framework. The following key activities demonstrate how we are tracking toward delivering it. It is a work in progress to improve the value of the impact measures that we present. For now, the data provided largely focuses on participation across our four Pou and our wider membership activities.

Climate Action	Description of Key Activities	Current Year	Last Year
	Number of Climate Action Member Groups	8	-
	Number of Climate Action Hui	1	-
	Number of attendances at Climate Action Hui	20	-
	Number of Future Living Skills/Sustainable Living Workshops	16	-
	Number of attendances at Future Living Skills Workshops	225	-
	Percentage of Future Living Skills workshop feedback that demonstrates attendees have confidence in applying learnings in their everyday life	100	-
Biodiversity Protection and Enhancement			
	Number of Biodiversity Member Groups	33	-
	Number of Biodiversity Hui	2	-
	Number of attendances of Biodiversity Hui	35	-
Community Food Sovereignty			
	Number of Food Sovereignty (Manawatū Food Action Network) Member Groups	113	-
	Number of Food Sovereignty (Manawatū Food Action Network) Hui	4	-
	Number of attendances of Food Sovereignty (Manawatū Food Action Network) Hui	158	-
Circular Economy			
	Number of items repaired at repair cafes	476	316
	Number of community-led clean-up events supported	4	-

Key Functions	Description of Key Activities	Current Year	Last Year
Networking			
	Active member groups of ENM	65	65
Environmental Initiatives Funding			
	Total EIF Funds distributed (\$)	70,300	55,600
	Applications received for EIF funding	28	27
	Number of EIF Large Grants awarded	10	6
	Number of EIF Small Grants awarded	13	12
Advocacy			
	Submissions/deputations or involvement in pre-consultation	8	8
Volunteers			
	Volunteer hours	2,064	2,694
Communications			
	Newsletter subscribers	1,780	1,636
	Followers on our collective social media forums	10,524	10,342
	Website visitors	15,591	13,545
	Number of events featured on our website calendar	607	928

Events

ENM hosts full membership and public-facing events beyond the specific pou related activities recorded above. In previous years we recorded all ENM events and participation (including pou meetings and Future Living Skills workshops) as one measure. The following data does not include the pou related activities already recorded above (there is no double counting).

Number of all other ENM events or activities delivered	73	82
Number of participants at all other ENM events or activities	1,436	2,330

Other

We are no longer reporting these as key activities, as they are not directly related to delivery of our strategic plan. We have reported relevant data below: Description of Achievements – Additional Activity.

Number of edible plant seed packets/fruit tree root stocks distributed	-	421
Number of Fruit Trees Planted	-	52
Waste removed from rivers (kg) by the community	-	1,000
Media exposure (articles and radio interviews about ENM or coordinated for our membership)	-	53
Short films released	-	1
Traps laid	-	2,047
Pests caught	-	4,652
Food Action Contacts	-	241



Description of Achievements: Delivering on Our Strategic Goals

Climate Action Pou

This is an emerging area for ENM where we aim to support mana whenua climate action aspirations, advocate to influence policy settings and challenge assumptions, strengthen our partnerships with local government and community groups, and raise awareness of climate change. We still need to secure funding for dedicated climate action coordination to enable us to develop and support a proactive network of member groups focused on climate advocacy and sustainability initiatives.

Advocacy

ENM has promoted climate action through advocacy efforts, supporting community input toward the development of Palmerston North City Council's community-focussed Climate Action Plan.

Awareness and Education

Our team has been upskilling by attending workshops aimed at crafting more compelling and impactful change-making communications and we are encouraging climate action through education and behaviour

change programmes. Our Future Living Skills interactive workshops are practical opportunities designed to help whanau become more sustainable in their daily life. Participants hear from council and community experts on a range of sustainability-based topics, each with their own learning guide, and share their own ideas, challenges, and tips. The group learns from each other through engaging topics such as waste minimisation, gardening, water, energy, and travel.

"My husband and I are increasing our effort in recycling and finding ways to do environmental and budget friendly gardening. We are also now donating to the Pataka Kai to show support to the community and that we have each other's back."
 Future Living Skills Workshop Participant

The inter-relationship between our Pou is demonstrated by the work of our Community Food Sovereignty team to develop and pilot a classroom resource on Bokashi, to deal with food waste without producing methane. Food



We facilitated a Bokashi composting session at Central Normal School, where students learned how to create beneficial organisms and Bokashi bran—gaining hands-on experience in sustainable waste management. To help embed this learning, we supported the teacher to continue composting classroom food scraps, integrating the practice into everyday routines.

waste going to landfill is a significant contributor to global warming and climate change, and Bokashi provides a solution that can deal with both meat and dairy products and is suitable for those with little to no garden space.

Support for climate-focussed action

ENM has provided support for existing and emerging climate-focused groups where there is a growing interest among individuals within climate action groups in fostering more interconnected conversations and collaboration. We hosted a Climate Action Hui to build on previous Climate of Hope discussions.

To increase knowledge of local climate action mahi and the positive impact of the network, ENM worked with student interns from Massey University's Sustainable Development Goals Master's programme to develop a project that will collate and share the climate impact of our member's activities.

ENM worked closely with Eastern and Central Community Trust this year to increase funding available through our Environmental Initiatives Fund with a priority on supporting projects that can demonstrate a climate impact.



"I've been co-facilitating on the Future Living Skills programme and see an amazing sense of community and knowledge sharing being built around sustainable living."

Future Living Skills Workshop Participant



Biodiversity Protection & Enhancement Pou

Mana Whenua Collaborations

ENM values being seen as a trusted partner, who engages in conversations and collaborations with mana whenua. We have continued to work closely with Te Kāuru Manawatū Eastern Hapū Collective, and Te Ao Turoa in the redevelopment of the Ruahine Kiwi Project as well as exploring and developing new conversations linked to Trees for Survival.

Support for Manawatū River Source to Sea Collective

After several years of dedicated and passionate leadership in Manawatū River Source to Sea, Vicky Forgie stepped down as Chair of Manawatū River Source to Sea collective. This year we engaged with members to learn how to effectively support the collective and worked toward strengthening our capacity to do this.

At a biodiversity-focused meeting in November, our members expressed a strong desire for more opportunities to connect, with an emphasis on building and maintaining relationships between groups. In response to this feedback, we hosted a well-received



dinner in March, which offered a relaxed space for those working in the biodiversity space to reconnect, exchange ideas, and draw inspiration from one another.

“It’s wonderful to know there are people working together for the sake of river health - very much want to see this continue.”

Survey Response

We have continued to support biodiversity member groups who regularly approach us for information, connections, or promotional help. Additionally, we've been proactively reaching out to members in this area to better understand and respond to their needs.

Planning, partnership and organisational structure discussions have led to the prioritisation of a dedicated Biodiversity Lead position for the next financial year, which will see us be able to further support our members in this area.

Support for Ruahine Kiwi

Thanks to Icon Project funding and biodiversity team planning support from Horizons Regional Council, the Ruahine Kiwi Project was able to undertake important

transitional work this year following the completion of our Department of Conservation Jobs for Nature contract in June 2024.



Ruahine Kiwi Project Lead Robert Gibb gets out of the office

This year ENM focussed on consolidating the Ruahine Kiwi project for ongoing success. In early 2025, we appointed a Project Lead to develop the initiative despite the limited resources. This appointment has allowed us to:

- Reactivate the governance group for the project with a key focus on transitioning to an independent structure. We acknowledge the support of Rodney Wong in advising on an appropriate governance framework and documentation.
- Scope an in-depth Pest Management and

Biodiversity Monitoring Spatial Plan to inform ongoing operational requirements.

- Maintain and develop collaborative relationships with key project stakeholders.
- Secure additional funding to purchase cameras and audio recorders to enable robust environmental monitoring, with data analysed using AI-driven species recognition software developed by Manaaki Whenua.
- Identify key obstacles to the success of the project, and plan for ways to avoid them and/or minimise their impact.



Community Food Sovereignty Pou

Mana Whenua Collaborations toward Community Food Sovereignty

ENM continues to be invited to engage in conversations and collaborations with mana whenua and Māori-led organisations, in particular, collaborating with Te Tihi on developing and facilitating Ora Konnect's Kai Sovereignty Squad, as well as supporting Best Care Whakapai Hauora with their food sovereignty projects.

"I run Te Pataka Kai 4412 and manage the maara kai at Best Care Whakapai Hauora. The relationship I have with (ENM's Food Sovereignty Lead) is invaluable. He has guided me, and to be honest taught me everything I know about gardening and compost. He is always available if I need advice or information, I cannot thank him enough for all the support he has given me."
Kylie Phillips

This year, ENM joined the Kore Hiakai Collective, which builds 'Te Tiriti grounded, long-term, sustainable solutions to ensure all people, at all times, have agency and access

to enough nourishing, affordable, sustainably-sourced, culturally-appropriate food'. Kore Hiakai invited ENM to contribute to a forum about food related policies and strategies, where we shared about our role in developing the 4412 Kai Resilience Strategy and prompting Palmerston North City Council to develop a Food Security and Resilience Policy.

Support for Community Food Sovereignty Groups

ENM have focussed on equipping and supporting groups working toward Community Food Sovereignty. Through seasonal Manawatū Food Action Network Hui, we've explored topics such as why food sovereignty matters, what's happening in our region, and the power of collective community action. Community garden representatives collaborated to map shared resources, and we heard from inspiring guest speakers, including Nigel Ramsden (Manchester House), Amy Viles (Palmerston North City Council), Franco Vaccarino (City Mission), Kylie Phillips (Best Care Whakapai Hauora), and Angelique Reweti (Massey University).

Te Utanga Tautuhi from Te Tihi recently let us know the impact of our Food Sovereignty Lead on the Kai Sovereignty Squad (KSS), saying “What I can share is the significant contribution that ENM has made in establishing and strengthening relationships within KSS and with key leaders. This leadership has been pivotal in:

Building Trust: The presence (of ENM’s Food Sovereignty Lead) has created consistent and reliable channels of communication, allowing whānau and leaders to engage more openly.

Strengthening Partnerships: He has played a central role in fostering cross-organisation

collaboration, ensuring everyone feels connected to a shared kaupapa.

Administrative Backbone: From managing bookings and coordinating resources to following up on meetings, he has carried much of the operational weight that allows the kaupapa to function smoothly.

Sustaining Momentum: His efforts have ensured that projects don’t lose traction and that the mahi continues to move forward despite competing demands.

These triumphs speak to the value of his leadership and the way ENM has helped bring structure, continuity, and relationship-building into this space.”

“The quarterly MFAN hui have been a real source of inspiration. They’ve offered valuable opportunities to learn about the amazing work happening across our community and have helped me connect with a diverse range of groups and individuals. These gatherings foster a strong sense of collective purpose and have encouraged new collaborations.”
Survey Response

“When the idea of creating a māra kai at City Mission first took root, I reached out to ENM. What followed was a wonderfully fruitful and insightful kōrero with practical advice on the best location, guidance to ensure success, and a wealth of resources to read and learn from—tools that will continue to support us as our garden grows. We are deeply grateful as this support has given us both knowledge and confidence to bring the vision to life.”

Franco Vaccarino

We also undertook one-on-one consultations with food sovereignty leaders to better understand their needs and refine our support, and we supported many groups with advice, planning, and garden installations

Support for Community Gardeners

This year we increased our focus on supporting and developing community garden leaders and fostering connections among those involved in community gardening.

Weaving in local community input through conversations at Manawatū Food Action Network Hui, ENM utilised advice from leading academics who have undertaken nationwide surveys of community gardeners to inform development of local activities and resources to effectively support community garden leaders.

We supported the redevelopment and adoption of Palmerston North City’s Community Gardens Guide, which makes it easier for groups wanting to develop gardens on public land. We also provided education, knowledge and resource sharing through Let’s Grow Palmy, Future Living Skills workshops and speaking opportunities. Community gardeners accessed support for garden installations, our seed and tool libraries, and free use of ENM’s van and trailer.

Awareness of Food Sovereignty

After years of advocacy around food sovereignty, ENM was pleased that Palmerston North City Council adopted their Food Resilience and Security Policy. ENM encouraged and supported community engagement in the consultation process, resulting in strong community backing and we collaborated with Ora Konnect to deliver a joint submission in support of the Policy. A key outcome for food sovereignty is increased PNCC resourcing for community food initiatives via the Environmental Initiatives Fund.

“I just wanted to thank you ENM for your contribution to this policy development process. We (Council) benefited from your collective wisdom.”

Julie Macdonald, PNCC Manager Strategy and Policy



Circular Economy Pou

At the start of 2025, ENM appointed a part-time Circular Economy Lead to support a network of member groups who are focused on promoting and educating our community about circular economy principles.

Mana Whenua Collaborations toward a Circular Economy

We have invited mana whenua involvement and input into our work in this space and initial conversations indicate a mutual willingness for ongoing kōrero. Our team provided equipment and participated in Best Care Whakapai Hauora team's environmental days, and we received support from Te Ao Turoa in developing our Guide for Stream Clean-ups.

"The Rubbish clean up you did a few months back has sparked my daughter's new year resolution to go park cleaning every weekend or two for the year"

Survey Response

Support for Circular Economy Groups and Projects

ENM's partnership with Menzshed and Supergrans

Manawatū in running the Palmerston North Repair Café continues to go from strength to strength, attracting 15-20 regular volunteers, who enjoy using their skills to repair people's valuable belongings. Our role in the partnership provides essential administration, communications and coordination support which has enabled the Repair Café to become a strong group who are making a large impact in the community, decreasing waste to landfill, developing circular economy conversations, and increasing community cohesion, and whanau financial wellbeing.

ENM offered our central site as a lid recycling drop-off point this year, providing an opportunity for volunteers to connect on a weekly basis over the task of sorting lids. On Thursday mornings the ENM showroom bursts into life, with people having a laugh and figuring out who has the best eyesight to identify the tiniest numbers on the plastic lids. Our volunteers enjoy being part of a community, love having a chat, and get to meet new people. One volunteer said she "always feels good going to lunch" afterwards because it's fulfilling to give back and another noted it is a "good opportunity to practise speaking English".

Empowering People

A man brought a weed eater that needed its head fixed along to the Repair Café. He had the replacement parts and his toolbox, but what he really needed was some guidance on how to do the job. The volunteers happily showed him the ropes, walking him through each step of the repair. With a bit of teamwork, a few adjustments, and some problem-solving, the weed eater was soon back in action. In the end, it was a fantastic outcome. He walked away with a working weed eater and a fresh set of skills.



Support for Community Leaders

ENM has been working toward supporting groups and emerging ideas for a circular economy. We have supported conversations and connections toward development of a textile recycling initiative, what we can do with soft plastics, and concerns around medication packaging. We have been able to connect people and get the word out to our audience to gather interest levels.

We also met with both local PNCC MP, Tangi Utikere, and Manawatū District MP Suze Redmayne regarding the Repair Café and the Right to Repair Bill, which we encouraged their understanding and support of.

"The volunteer you connected me with is a god-send! - she is going to do all the things I cannot continue doing easily"
Feedback from Upcycle Club One

Support for Community Composting

Through our community composting trial, delivered in partnership with Go-Bio, and through conversations at Manawatū Food Action Network hui, ENM identified that Community Composters would benefit from being better connected and supported. We developed plans for community building activities and sought resourcing for supporting the implementation of these.

ENM continued to support composting education through Future Living Skills workshops, and this year we re-homed a solar powered composting unit designed by Go-Bio to PN Girls High School for use by their sustainability club and we developed a Bokashi composting session for Central Normal School.

"Our stream clean-up event was a great day out, and we really appreciated the use of the equipment and van."
Massey Vet students



Support for Plastic Pollution Challenge Community Leaders

Based on our experience delivering Plastic Pollution Challenge events, ENM developed and launched a Stream Clean Up Guide for event organisers to provide information, resources, planning documentation and support links to encourage and support community members who want to get their friends, whanau or colleagues out to clean up the streams.



Key Functions

Mana Whenua Collaborations

As part of our commitment to Te Tiriti partnership the ENM Board appointed a Subcommittee to provide oversight on matters related to Te Tiriti o Waitangi within ENM, promote increased collaboration with mana whenua, and facilitate capacity building to deepen the team's understanding and application of Te Tiriti.

Staff have undertaken training to learn how to better understand what Te Tiriti means, as well as being provided with opportunities to explore ideas of colonial culture, privilege, values, beliefs, power dynamics, and ways to work toward a more equitable society.

“Wildlife Foxton was successful in getting a free subscription for the GEM grants calendar and it looks really interesting to support work down here in the estuary.”

Nola Fox, Wildlife Foxton Trust

Distribute Environmental Initiatives Fund

Now in its fifth year, the Environmental Initiatives Fund (EIF) has distributed over \$294,000 since 2020. Thanks to

support from Palmerston North City Council and a new partnership with Eastern and Central Community Trust, we're able to increase and expand the fund. Funds are now available for projects anywhere within ENM's service area throughout the Manawatū River catchment. In 2025/26 the distribution budget will be \$165,000 in total – a massive overall increase from the \$40-50k in previous years.

Beyond funding, we support applicants through the process. For example, we helped a local resident secure a grant to install a Pātaka Kai on Highbury Ave, with building support from Menzshed.

“Just want to thank you again for your help with my grant application. I know you were very busy so do appreciate you taking the time.”

Joanne Baird, Supergrans

Vision for Environmental Centre

Palmerston North Community Environmental Trust (PNCET), who closed down a few years ago have generously donated their remaining assets to ENM. The ENM Board resolved to put the bulk of these funds

Just Zilch has been a vital community resource since 2011, rescuing food waste to feed those in need. With over 100 volunteers, they distribute approximately \$85,000 worth of food weekly, supporting 12,000–14,000 people daily. Their mission is simple: reduce waste, serve the community, and protect the planet. Logistical challenges once hampered their operations, with limited space and blocked pathways. Thanks to a grant from the Environmental Initiatives Fund, they expanded their storage capacity from 14 to nearly 20 tonnes—enabling faster, more efficient food distribution.



aside as a reserve for the future development of an environment centre, which has been a long-held shared dream of both ENM and PNCET.



ENM acknowledges the legacy of PNCET and the many volunteers who contributed to the organisation’s long history of environmental advocacy and service in Palmerston North – starting in 1969, when original PN Civic Trust was formed to focus on ‘beautification.’ PNCET updated their Terms of Reference in 1992 with a renewed focus on recognition and protection for the natural environment, environmental advocacy, collaboration, promotion of kaitiakitanga and stewardship, and provision of funding for environmental projects. PNCET has always been a supporter of ENM, and many volunteers have worked tirelessly over decades with one or both organisations toward seeing our natural environment recognised, protected, enhanced and restored.

Bringing People Together

Collaborative efforts across all four pou have strengthened support for membership, sparking more intentional planning around regular gatherings. We’re working towards offering at least one inspiring opportunity each month for members to connect, share,

and grow together. This year, as well as 10 Repair Cafés and 16 Future Living Skills Workshops, we hosted an AGM, four Manawatū Food Action Network Hui, two Biodiversity meetings, a Constitution Conversation, and a Climate Action Hui.

ENM supported the development of a new group through providing initial communications, coordination and hosting a public meeting. Participants were invited to a follow-up meeting hosted at our office, allowing those who were keen to see the idea flourish work together to form a group. The resulting Natural Burials Manawatū group has been very active in advocating for a local natural burial site and was particularly vocal in the recent review of the Ashhurst Domain. Thanks to these efforts, a natural burial site has been included in the draft plan.

“We rely heavily on ENM keeping us in touch with other groups and promoting volunteering.”
Survey Response

Advocacy

ENM promoted and supported the Toitū Te Tiriti movement and hikoi through our communications channels and was a signatory for Te Pū Harakeke’s submission opposing the Treaty Principles Bill.

We actively encouraged community engagement with the Palmerston North City Council (PNCC)’s Long-Term Plan submissions and played a key role in successfully advocating against potential cutbacks to community funding.

Additionally, we worked with PNCC in development stages on several issues, including plans, policies and bylaws related to climate, stormwater management, waste minimisation and the Local Water Done Well proposal.



Additional Impact and Activity

- Caught **782** pests through **2,527** trap checks.
- Distributed **3,482** packets of seeds through seed libraries.
- Supported **31** projects including advocacy, communication, community education, community composting, Every Bite development, community gardens support, sharing resources including our van and trailer, tools and seed libraries, and encouraging community connections.
- Assisted Growing Gardens and Communities (GGAC) and Kainga Ora residents with gardens, seedling and food growing support for **82** families - including **72** new garden installations.
- Planted **16** fruit trees in back yards.
- Hosted a farewell for **Beth Lew** as she finished her work with GGAC. Many people attended and thanked her for her hard work over the years. While she's stepping back from GGAC, Beth will continue to be active in the community, as always.
- Discontinued Terracycle recycling services, but launched new lids collection initiative with **95kg** of plastic and **69kg** aluminium/steel lids collected.
- Through the Repair Café, we helped divert **881kg** of waste from landfill, preventing **6347kg** of Carbon emissions.
- Supported the community to remove **2,000kg** waste from urban streams.
- Attended Palmerston North's Funding Expo, two UCOL events and Explore Esplanade Day.

"ENM newsletters are crucial to keeping all Manawatū groups with an environmental focus up to date with all that is happening in the wider environment space."

"The latest hui at the PN Leisure Centre was a great event for me because I connected with people doing the same thing as I am and they gave me valuable advice. Hearing what others are doing is very inspirational because we heard about the journey to get where they are, and we're all on that journey."

"Since we moved to the Manawatū a year ago, my partner and I have been able to participate in some fabulous ENM educational workshops and some fun inspiring volunteering opportunities. I've met new people this way too. I enjoy receiving the newsletter updates."

Survey comments

Financial Information

Statement of Financial Performance

For the year ended 30 June 2025

	Note	Current Year \$	Last Year \$
Revenue			
Donations, koha, bequests and other general fundraising activities		115,747	15,561
General grants		114,602	197,802
Capital grants and donations		-	977
Government service delivery grants/contracts	1	20,000	310,263
Non-government service delivery grants/contracts		359,454	295,883
Revenue from commercial activities		89	24
Interest, dividends and other investment revenue		10,639	14,985
Other revenue		713	590
Total Revenue		621,245	836,085
Expenses			
Employee remuneration and other related expenses		330,348	425,238
Volunteer related expenses		1,340	2,010
Expenses related to commercial activities	2	75	-
Other expenses related to service delivery		99,239	267,783
Grants and donations made		70,314	55,624
Other expenses		9,290	11,983
Total Expenses		510,607	762,637
Surplus/(Deficit) for the year		110,639	73,448

This performance report has been approved by those charged with governance.

Date: 21 Oct 2025

Signature: 

Name: Rebecca Bell

Position: Chair

Date: 21 Oct 2025

Signature: 

Name: Kendall Palmer

Position: Treasurer

Statement of Financial Position

For the year ended 30 June 2025

	Note	Current Year \$	Last Year \$
Assets			
Current Assets			
Cash and short-term deposits		420,037	326,614
Debtors and prepayments	3	13,246	28,132
Other current assets		2,433	-
Total current assets		435,716	354,746
Non-Current Assets			
Property, plant and equipment	5	29,846	24,481
Total Non-Current Assets		29,846	24,481
Total Assets		465,562	379,227
Liabilities			
Current Liabilities			
Creditors and accrued expenses		15,632	28,454
Employee costs payable	4	44,063	50,243
Deferred revenue		75,000	90,302
Other current liabilities		30,000	20,000
Total Current Liabilities		164,695	188,999
Total Liabilities		164,695	188,999
Total Assets less Total Liabilities (Net Assets)		300,867	190,228
Accumulated Funds			
Accumulated surpluses or (deficits)		59,867	49,228
Discretionary reserves	6	241,000	141,000
Total Accumulated Funds		300,867	190,228

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

Statement of Cash Flows

For the year ended 30 June 2025

Cash flows from operating activities

Current Year \$

Last Year \$

Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	115,747	15,561
General grants	111,300	164,794
Capital grants and donations	-	977
Government service delivery grants/contracts	30,000	263,500
Non-government service delivery grants/contracts	362,341	271,312
Gross sales from commercial activities	89	24
Interest, dividends and other investment receipts	10,639	14,985
Other cash received	713	590
Total receipts	630,829	731,743
Less operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	336,528	432,532
Volunteer related payments	1,340	2,010
Payments related to commercial activities	75	-
Other payments related to service delivery	99,429	259,548
Grants and donations paid	70,314	55,624
Other payments	5,899	5,200
Net GST	9,866	36,909
Total payments	523,451	791,823
Net cash flows from operating activities	107,378	(60,080)
Cash was applied to:		
Payments to acquire property, plant and equipment	13,955	24,009
Net cash flows from other activities	(13,955)	(24,009)
Net increase/(decrease) in cash	93,423	(84,089)
Opening cash	326,614	410,703
Closing cash	420,037	326,614

Statement of Accounting Policies

For the year ended 30 June 2025

Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Treatment of GST

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

Income Tax

Environment Network Manawatū Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Cash and short term deposits

Cash and short term deposits in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Measurement Base

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

Revenue Recognition

1. Grants, donations, bequests, fundraising or other similar revenue
Revenue is recognised on the basis of documented expectation. The revenue is recognised over the time the expectation is satisfied. Where there is no documented expectation revenue is recognised on receipt.
2. Revenue from providing goods and services
Revenue is recognised in the period the goods and services are provided.

Fixed Assets

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

Depreciation

Depreciation has been charged against the operation of ENM in the Statement of Financial Performance. ENM depreciates its fixed assets by spreading the cost of the asset over its expected life using the straightline or diminishing value methods. ENM's depreciation rates are as follows:

- Furniture and Fixtures: 16% diminishing value
- Computers (including software): 50% diminishing value
- Laptops: 50% diminishing value
- Trailers: 17.5% straightline
- Vans: 20% straightline

Changes in Accounting Policies

There has been one change in accounting policy this year. Our basis for recognising revenue on grants, donations, bequests, fundraising and other similar revenue has changed from the "use or return" model to the "documented expectation" model in line with the new Tier 3 Accounting Standard (Not for Profit). This change applied from 1 July 2024 and impacted the General Grants revenue line in the Statements of Financial Performance and Cash Flows. Revenue of \$5,000 (Sargood Bequest) was recognised this year instead of being treated as deferred revenue and recognised as revenue next year. (Last year - Nil)

Notes to the performance report

For the year ended 30 June 2025

Note 1 - Analysis of Revenue

Category	Analysis	Current year \$	Last year \$
Donations, koha, bequests and other general fundraising activities	Donations from individuals	9,108	12,611
	Esplanade Garden Club	30	-
	Nga Tamariki a Tane	-	1,000
	Palmerston North City Environmental Trust	97,436	-
	Penny Family	5,000	-
	Palmerston North Community Leisure Centre Management Group Incorporated	-	1,000
	Papaioea Rotary Club	2,000	-
	Te Ahu a Turanga: Manawatū Tararua Highway Alliance	1,500	-
	Te Awa Community Foundation	500	-
	Project Waitangi	150	-
	Rebus	-	50
	RECAP	23	-
	Taco Libre	-	700
	Table Talk	-	200
	Total	115,747	15,561
General grants	Community Organisation Grants Scheme	5,000	5,000
	Eastern and Central Community Trust	-	25,000
	Environment Hubs Aotearoa	14,392	51,608
	Lotteries	66,257	94,053
	Lion Foundation	7,900	8,000
	Mainland Foundation	5,860	9,141
	Mazda Foundation	5,194	-
	Sargood	10,000	5,000
		Total	114,602
Capital grants and donations	Palmerston North Central Energy Trust	-	977
	Total	-	977
Government service delivery grants/contracts	Department of Conservation	-	287,263
	Kainga Ora	20,000	23,000
	Total	20,000	310,263

Category	Analysis	Current year \$	Last year \$
Non-government service delivery grants/contracts	Horizons	81,550	31,700
	Palmerston North City Council	241,249	201,827
	Zero Waste Network	25,141	50,282
	English Language Partners	-	174
	Inspiring Communities	-	250
	Massey University	5,000	150
	Pascal Street Community Trust	-	6,500
	Simplicity Foundation	-	5,000
	Te Tihi o Ruahine	6,514	-
	Total	359,454	295,883
Revenue from commercial activities	General sales	89	24
	Total	89	24
Interest, dividends and other investment revenue	Interest	10,639	14,985
	Total	10,639	14,985
Other revenue	Reimbursements received	713	590
	Total	713	590

Note 2 - Analysis of Expenses

Category	Analysis	Current year \$	Last year \$
Employee remuneration and other related expenses	Salaries and Wages	290,403	409,975
	Kiwisaver Contributions	7,805	9,257
	ACC Levies	789	908
	Cellphone Reimbursements	74	248
	Wellbeing and Team Building	1,054	749
	Recruitment	697	298
	Professional Services	-	720
	Ruahine Kiwi Project Labour	26,334	-
	Training and Supervision	3,192	3,083
	Total	330,348	425,238
Volunteer related expenses	Environmental Initiatives Fund - Honoraria	1,250	2,000
	Other	90	10
	Total	1,340	2,010
Expenses related to commercial activities	General Purchases	75	-
	Total	75	-
Other expenses related to service delivery	Administration and Overhead Costs	16,985	16,118
	Accounting Fees	908	904
	Electricity	2,717	2,615
	Events	2,115	3,190
	Insurance	1,743	1,677
	Office Equipment	2,463	2,904
	Printing and Promtional	7,142	6,748
	Project Expenses	41,486	200,130
	Rent	16,950	17,915
	Telephone, Internet and Website	1,836	1,836
	Travel	2,394	3,757
	Vehicle Operating Costs - Van	2,276	9,849
	Vehicle Operating Costs - Trailer	223	140
	Total	99,239	267,783

Category	Analysis	Current year \$	Last year \$
Grants and donations made	Environmental Initiatives Fund	70,314	55,624
	Total	70,314	55,624
Other expenses	Audit Fees	700	6,200
	Depreciation	8,164	5,783
	Losses on Disposal of Assets	427	-
	Total	9,290	11,983

Note 3 - Analysis of Assets

Category	Analysis	Current year \$	Last year \$
Cash and short-term deposits	Business Edge - 00	80,301	92,194
	Online Call - 01	74,607	107,034
	Notice Saver (32 day) - 02	126,787	4,106
	Notice Saver (90 day) - 06	137,307	121,922
	Debit Card - 03	929	1,213
	Petty Cash	107	95
	Vouchers	-	50
	Total	420,037	326,614
Debtors and prepayments	Accounts Receivable	10,211	24,827
	Prepayments	3,035	3,305
	Total	13,246	28,132
Other current assets	GST Receivable	2,433	-
	Total	2,433	-

Note 4 - Analysis of Liabilities

Category	Analysis	Current year \$	Last year \$
Creditors and accrued expenses	Accounts Payable	14,952	12,732
	Accrued Expenses	680	8,290
	GST Payable	-	7,432
	Total	15,632	28,454
Employee costs payable	Annual Leave Payable	19,050	17,986
	PAYE Payable	5,350	7,072
	Kiwisaver Contributions Payable	1,292	1,716
	Wages Payable	18,371	23,469
	Total	44,063	50,243
Deferred revenue	Environment Hubs Aotearoa	-	12,443
	Lotteries	60,000	60,000
	Mainland Foundation	-	859
	Palmerston North City Council	-	12,000
	Sargood	-	5,000
	Air NZ	15,000	-
	Total	75,000	90,302
Other current liabilities	Income in Advance	30,000	20,000
	Total	30,000	20,000

Note 5 - Property, Plant and Equipment

Current year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Motor vehicles	22,484	-	-	5,350	-	17,134
Furniture and fixtures	516	-	-	83	-	433
Office equipment	437	-	291	146	-	-
Computers	1,044	13,955	135	2,586	-	12,278
Total	24,481	13,955	426	8,164	-	29,846

Last year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Motor vehicles	2,678	24,009	-	4,203	-	22,484
Furniture and fixtures	615	-	-	99	-	516
Office equipment	875	-	-	438	-	437
Computers	2,087	-	-	1,043	-	1,044
Total	6,255	24,009	-	5,783	-	24,481

Note 6 - Accumulated Funds

Current year

Description	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Opening balance	-	49,228	-	141,000	-	-	190,228
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		110,639					110,639
Transfer to restricted or discretionary reserves		(100,000)	-	100,000			-
Transfer from restricted or discretionary reserves			-				-
Total	-	59,867	-	241,000	-	-	300,867

Last year

Description	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	Total
Opening balance	-	15,608	58,172	43,000	-	-	116,780
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		73,448					73,448
Transfer to restricted or discretionary reserves		(98,000)	-	98,000			-
Transfer from restricted or discretionary reserves		58,172	(58,172)	-			-
Total	-	49,228	-	141,000	-	-	190,228

Breakdown of Restricted and Discretionary Reserves

Name	Nature and Purpose	Current year \$	Last year \$
General	To set aside funds to cover 3-6 months annual operating expenditure	141,000	141,000
PNCET Legacy	To set aside funds for the future development of an environment centre	85,000	0
Website	To set aside funds for website development	15,000	0
	Total	241,000	141,000

Note 7 - Commitments and Contingencies

Commitments

Commitment	Explanation and Timing	Current year \$	Last year \$
Commitments to lease or rent assets	A nine year lease for the premises at 145 Cuba Street commenced on September 2020 with rights of renewal every 3 years.	12,000	12,000
	A service contract for our photocopier which commenced on 16 December and requires 3 months notice to terminate (sold)	0	123
	An open ended rental agreement for our photocopier which commenced on 14 October 2025 with a minimum of 12 months notice to terminate	1,104	0
Commitments to fund successful applications to the Environmental Initiatives Fund	Environmental Initiatives Fund - Small grants approved but not yet paid out (This Year 9, Last Year 6)	4,327	5,284

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - \$15,673)

Note 8 - Other

Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use

Description	Purpose and nature of the condition(s)	Date condition(s) expected to be met	Original amount \$	Deferred amount current year \$	Deferred amount last year \$
Environment Hubs Aotearoa	Community Environment Fund grant (Quarter 1, 2024-25) - contribution to operating costs.	30/9/2024	12,443	-	12,443
Lotteries	Grant LC-2023-219951 - contribution towards the cost of on-going service provision.	31/3/2025	120,000	-	60,000
Lotteries	Grant LC-2025-288084 - contribution towards the cost of on-going service provision.	31/3/2027	120,000	60,000	-
Mainland Foundation	Grant GA231206-782A - miscellaneous operating costs.	1/8/2024	10,000	-	859
Palmerston North City Council	Palmy's Resource Recovery Fund grant - Palmerston North Repair Café	30/4/2025	12,000	-	12,000
Sargood Bequest	Grant 31/03/24 - towards salaries and overhead costs associated with the vital food security related mahi of Manawatū Food Action Network.	31/3/2025	5,000	-	5,000
Air New Zealand	Grant 3/06/25 - contribution towards the purchase of cameras and camera equipment for the Ruahine Kiwi project.	31/12/2025	15,000	15,000	-

Goods or services provided to the entity in kind

Description	Amount \$
Anthony Behrens, SwampThing Design - various photography and design projects	3,778
The Egg Project (customers) - trap servicing supplies to Ruahine Kiwi Project	1,200
Mitre10 Mega - various garden tools and seedlings to support a community garden project at a Kainga Ora complex	600
Vestas NZ Wind Technology Ltd - Pallet collars for construction of garden beds by MFAN	4,000
The Landscape Supply Yard - garden supplies (compost, garden mix, mulch)	1,379
Norwoods - wooden shelving used in ENM office and storage lock-up and donated to Member Groups; pallet collars for garden bed construction by MFAN	9,500

Note 9 - Related Party Transactions

Description of related party relationship	Description of the Transactions (whether in cash or amount in kind)	Value of transactions		Amount outstanding	
		Current Year \$	Last Year \$	Current Year \$	Last Year \$
Environment Hubs Aotearoa with Ellieda Komene who is an officer for Environment Hubs Aotearoa (EHA).	ENM receive funding from EHA (cash). Community Environment Fund grant (Quarter 1, 2024-25) - contribution to operating costs.	12,443	51,608	-	-

Note 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)

**INDEPENDENT AUDITOR'S REPORT
TO THE COMMITTEE OF ENVIRONMENT NETWORK MANAWATU INCORPORATED**

Opinion

We have audited the performance report of Environment Network Manawatu Incorporated (the "Entity"), which comprise the financial statements on pages 23 to 35, the statement of service performance on pages 8 to 11, and entity information on page 5. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, statement of financial performance, and statement of cash flows for the year then ended, and notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying performance report presents fairly, in all material respects:

- the entity information as at 30 June 2025;
- the financial position of the entity as at 30 June 2025, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with the Reporting Requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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

Other than in our capacity as auditor we have no relationship with, or interests in, the Entity.

Responsibilities of Those Charged with Governance for the Performance Report

Those Charged with Governance are responsible on behalf of the entity for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with the applicable financial reporting framework;

- The preparation and fair presentation of the statement of service performance in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the statement of service performance in accordance with the applicable financial reporting framework; and
- Such internal control as Those Charged with Governance 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, Those Charged with Governance are responsible 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 Those Charged with Governance 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 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the performance report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Those Charged with Governance.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the statement of service performance is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by Those Charged with Governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report and whether the performance report represents the underlying transactions and events, and elements/aspects of service performance in accordance with the applicable financial reporting framework, in a manner that achieves fair presentation.

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

AuditLink Limited

AuditLink Limited
Palmerston North

21 October 2025

Acknowledgments

Our sincere thanks to those who make it all possible.

The work of ENM and its member groups touches the lives of thousands of people in our rohe, with strong reverberations beyond that. To all who have played a part, large or small, in making this difference, our sincere thanks.

Our enduring appreciation to our member groups and all involved with them. ENM is the sum of your passion, dedication, and powerful collective voices. You inspire, challenge, and ultimately make our rohe a much better place.

Our thanks to all previous and current board members, staff and volunteers who have offered their time, expertise and wisdom in helping create and shape the organisation as it stands today. Staff and volunteers who started the year with us and have moved on in this period include Vicky Forgie, Stewart Harrex, Siobhan Hirst, Helen King, and Jenna Fisher.

Our appreciation to all our funders and stakeholders who partner with us to ensure our work continues to benefit both people and environment.

Our thanks to our local councils: Palmerston North City Council, Manawatū District Council, Tararua District Council, Horowhenua District Council and Horizons Regional Council for ongoing collaboration and support.

Thanks to our strategic community partners who work for other community organisations, government departments and within the environmental sector for adding value and strength to our collective voice.

We acknowledge it is truly impossible to capture, understand and acknowledge the impact of every story and of every person involved in our collective work for our environment and we extend our gratitude to anyone we may have missed.

Our Thanks to Our Supporters



Also: Te Ahu a Turanga, Manawatū Tararua Highway Alliance, Penny Family, Air New Zealand Every Corner Project

"You cannot get through a single day without having an impact on the world around you. What you do makes a difference, and you have to decide what kind of difference you want to make."

Jane Goodall



enm

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