

**Manukorihi Pa Reserve Trustees**  
**Performance Report**  
**For the Year Ended 31st March 2016**

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# **Manukorihi Pa Reserve Trustees**

## **Entity Information As at 31st March 2016**

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### **LEGAL NAME OF ENTITY**

Manukorihi Pa Reserve

### **TYPE OF ENTITY AND LEGAL BASIS**

Maori reservation and a registered charity under The Charities Act 2005.

### **REGISTRATION NUMBER**

CC37252

### **CONTACT DETAILS**

Physical Address: 16 North Street, Waitara

Postal Address: PO Box 183, Waitara

Phone:

Office - (06) 754-6744

Back Kitchen - (06) 754 6863

Email: owaemarae@xtra.co.nz

Facebook: Manukorihi Pa Trustees

Owae Marae Waitara

### **PURPOSE OF THE TRUST**

To maintain the charitable purpose of 'Providing the Advancement of Education' to visiting groups which include, early childhood centres, kohanga reo, kurakaupapa, schools, technical institutes, whare wananga and universities.

To maintain the charitable purpose of being 'Beneficial to the Community' by providing a venue to promote public health initiatives, amenities to conduct public meetings, the Sacred Vault and Memorial Statue of Te Maui Pomare, and a designated Civil Defence Post.

Advance, encourage and support the interests of all beneficiaries, within reason.

Promote the use and development of Te Reo Maori.

Ensure that all buildings, assets and grounds encompassed within the Manukorihi Pa Reserve are respected and maintained to the highest standards possible.

Respect the advice, guidance, and support of Kaumatua o te rohe o Te Atiawa.

Ensure manuhiri are received in accordance with tikanga.

Encourage the cultural, spiritual, physical and social wellbeing of the beneficiaries without bias or discrimination.

Uphold and maintain the links to extended whanaunga.

Approve applications for grants/funding from government, local bodies and other institutions for the benefit of the Manukorihi Pa Reserve.

# Manukorihi Pa Reserve Trustees

## Entity Information As at 31st March 2016

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Ensure that all publicity and media announcements that are the business of the Trustees with respect to the Manukorihi Pa Reserve must first be approved at a meetings of the Trustees.

Manage the funds and other resources of the Manukorihi Pa Reserve prudently.

### **ENTITY STRUCTURE**

Manukorihi Pa Reserve is a non profit organisation

By order of the Aotea District Maori Land Court dated 17th day of June 2005, twelve (12) Trustees were appointed to the Manukorihi Pa Reserve/ The Trustees represent the following groups:

Beneficial Landowners - six (6)

Te Atiawa Hapu - six (6), as listed below:

Manukorihi - one (1)

Ngati Rahiri - one (1)

Ngati Te Whiti - one (1)

Otaraua - one (1)

Pukerangiora - one (1)

Puketapu - one (1)

We currently have 9 Trustees (4 Beneficial Landowners and 5 Hapu representatives) that constitute the governance board including one executive officer position: Secretary/Treasurer.

Current Trustees:

David Rogers

Ramon Tito

David Doorbar

Pereni Tupe

Patsy Bodger

Patsy Porter

Mike Urwin

Hoani Eriwata

Murray Bidois

### **MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES**

Booking fees, koha, donations, interest, fundraising, funding from third parties and revenue from goods and services provided on the Marae.

### **METHODS USED TO RAISE FUNDS**

Own fundraising initiatives such as garage sales, hangi and raffles. These fundraising activities are carried out when required.

### **RELIANCE**

Critical reliance on funding for Marae Insurance.

Reliance on volunteers to govern and manage the Marae. Members also donate their time, goods and services towards maintenance and up keep of the Marae.

# Manukorihi Pa Reserve Trustees

## Statement of Service Performance For the Year Ended 31st March 2016

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### **Description of Entity's Outcomes:**

To meet the objectives of the Trust, as well as seeking to progress Marae Development Plan. Refer to Entity Information.

### **Additional Output Measures:**

The Marae provided for the advancement of education to visiting groups by way of hosting the following education groups:

- early childhood,
- primary and intermediate schools,
- high schools,
- tertiary institutes,
- teachers and principals conference/hui

The Marae was also of benefit to the community by being a choice of venue to host the following activities:

- Mobile Dental Caravan, providing local cost emergency treatment
- New Plymouth District Council Blueprint hui and Maori Representation ward review hui
- Anzac Day Commemorations
- Sir Maui Pomare Commemorations
- Civil Defence Evacuation Point
- Hosting sports groups such as FIFA, rugby league, netball and Capoeira
- Accommodating artists and guests for the Indigenous Runway Project
- Hosting WOMAD artists and guests to Taranaki
- Hosting international and national dignitaries
- Hosting youth who attended local church conference
- Provided a venue for the Koha Shed
- Hosted other Iwi groups from the Taranaki rohe
- Celebrated 10,000 healthy homes and 300 jobs in Waitara with WISE Better Homes
- Hosted He Hui Whakahonoga ki Taranaki with Minister for Maori Development
- Celebrated Queens Honour recipient - Mina Timutimu

Advancing, encouraging and supporting the interests of all beneficiaries were also a priority in the form of:

- Hosting the return of the Motunui Epa panels
- Hosting Iwi and Hapu hui for Te Atiawa
- Being available as a venue to host whanau birthdays, unveilings and tangihanga
- Encouraging the use of Marae for youth, kapahaka and kaumatua
- Rangatahi Youth Court

### **Additional Information:**

For the 2015 year, the Trust welcomed individual donations as well as group contributions and initiatives towards the Marae Development project. None of the funds raised have been expended to date, with a view to grow the funds to demonstrate the ability to fundraise towards the project using own resources, whanau contributions and initiatives.

This financial year, an application was submitted to the TSB Community Trust for assistance to prepare a feasibility study, concept and conservation plans for the redevelopment of the Marae. The application has been tentatively accepted provided further conditions to be met. It is envisaged that these conditions will be met in late 2016 with completion in 2017.



# **Manukorihi Pa Reserve Trustees**

## **Statement of Service Performance**

### **For the Year Ended 31st March 2016**

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In late December 2015, the Trustees accepted a proposal, to initiate a schedule of repairs and maintenance activities on the Marae, in particular the restoration and painting of the Waharoa, Sir Maui Pomare monument and the investment to see Te Ikaroa A Maui lighting earthed and certified.

Grants received enabled the Marae to purchase resources to continue to host guests, as well as ensuring the Marae, buildings and contents have up to date insurance cover.

The Trust is reliant on funding from New Plymouth District Council to cover annual insurance costs.

The Trust received funding from the Taranaki Regional Council to assist with the completion of an "Emergency Response Plan" in June 2015. This Plan outlines the capability and capacity for the Trust to respond to a civil defence emergency as a Evacuation Welfare Centre. The Plan also serves as an Emergency Evacuation Procedure for the Reservation should an emergency event occur such as a fire, earthquake or tornado.

Funding received from Methanex enabled the Trust to purchase a reliable and compact photocopier with the capability to scan, email, print and copy Trust documents.

Lotteries funding was received to assist with ensuring the Marae can continue to host guests in the form of:

- Advertising: calling people to return to the Marae to assist with cleaning and tidying of the Marae grounds, facilities and resources
- Cleaning and laundry - including hand towels for rest rooms and kitchen
- Utilities - gas to cook with
- Refuse - as the Marae is not part of the local waste collection, funds were used to assist in paying for weekly waste disposal bin
- Pillows x100
- Flip top tables with wheels x14 - making it easier for the Ringawera to set up and move tables in Ko Tamawahine

Funding has also been received from COGS, which has enabled the Trust to maintain effective and efficient administration services for the Trust.

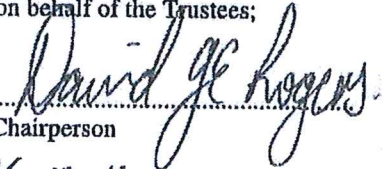
**Manukorihi Pa Reserve Trustees**  
**Statement of Financial Performance**  
**For the Year Ended 31st March 2016**


	<i>Note</i>	<b>2016</b> \$	<b>2015</b> \$
<b>REVENUE</b>			
Donations, fundraising and other similar revenue	6	87,199	62,176
Revenue from providing goods or services	6	29,204	13,910
Interest, dividend and other investment revenue	6	3,449	3,845
<b>Total Revenue</b>		119,852	79,931
<b>EXPENSES</b>			
Volunteer and employee related costs	6	3,360	2,300
Costs related to providing goods or services	6	16,473	12,001
Other expenses	6	61,736	50,836
<b>Total Expenses</b>		81,569	65,137
<b>NET SURPLUS/(DEFICIT)</b>		\$38,283	\$14,794

**Manukorihi Pa Reserve Trustees**  
**Statement of Financial Position**  
**As at 31st March 2016**

	<i>Note</i>	<b>2016</b>	<b>2015</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Bank accounts and cash	7	169,079	131,905
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	<u>533,769</u>	<u>163,945</u>
<b>Total Non-Current Assets</b>		<u>533,769</u>	<u>163,945</u>
<b>TOTAL ASSETS</b>		<u>702,848</u>	<u>295,850</u>
<b>CURRENT LIABILITIES</b>			
Creditors and accrued expenses	9	5,018	-
<b>TOTAL LIABILITIES</b>		<u>5,018</u>	<u>-</u>
<b>NET ASSETS</b>		<u>\$697,830</u>	<u>\$295,850</u>
Represented by;			
<b>ACCUMULATED FUNDS</b>			
Pa Buildings added to Trust / Assets re-valued		363,697	-
Accumulated surpluses or (deficits)		<u>334,133</u>	<u>295,850</u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u>\$697,830</u>	<u>\$295,850</u>

For and on behalf of the Trustees;

  
 .....  
 Chairperson  
 25.10.16

  
 .....  
 Treasurer  
 25.10.16

**Manukorihi Pa Reserve Trustees**  
**Statement of Cash Flows**  
**For the Year Ended 31st March 2016**

	Note	2016 \$	2015 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash was provided from:</b>			
Donations, fundraising and other similar revenue		89,239	62,176
Revenue from providing goods or services		29,204	13,910
Interest, dividends and other investment revenue		3,449	3,845
		121,892	79,931
<b>Cash was applied to:</b>			
Payments to suppliers and employees		78,591	65,137
		78,591	65,137
<b>Net Cash Inflow (Outflow) from Operating Activities</b>		43,301	14,794
<b>INVESTING ACTIVITIES</b>			
<b>Cash was applied to:</b>			
Purchase of fixed assets		6,127	-
		6,127	-
<b>Net Cash Inflow (Outflow) from Investing Activities</b>		(6,127)	-
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		37,174	14,794
Cash and cash equivalents as at 1 April 2015		131,905	117,111
<b>Cash and Cash Equivalents as at 31 March 2016</b>	7	169,079	131,905



**Manukorihi Pa Reserve Trustees**  
**Statement of Accounting Policies / Notes to the Performance**  
**For the Year Ended 31st March 2016**

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**STATEMENT OF ACCOUNTING POLICIES**

**1. Basis of Preparation**

Manukorihi Pa Reserve Trustees has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity is a going concern and will continue to operate in the foreseeable future.

This is the first year of adoption of Public Benefit Entity Simple Format Reporting in light of the requirements of the Charities Act 2005. It previously followed Special Purpose Financial Reporting Framework and the comparative numbers have not been restated.

**2. Goods & Services Tax**

These financial statements have been prepared inclusive of GST as Manukorihi Pa Reserve Trustees is not registered for GST.

**3. Income Tax**

The entity is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**4. Bank Accounts and Cash**

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

**5. Changes in Accounting Policies**

This year the value of the existing Pa buildings were added to the Trust assets. They have been valued at the rateable value as at valuation date of 1 September 2013.

Plant & Equipment were valued by Registered Public Valuer as at 28 March 2016. Due to the date of the valuation, no depreciation has been calculated this year but will calculate in future years.

Taonga and Maori cultural artifacts such as carvings and tukutuku panels are not reflected in the asset register nor the Marae Insurance.

All other accounting policies were applied on a consistent basis during the year.

**Manukorihi Pa Reserve Trustees**  
**Statement of Accounting Policies / Notes to the Performance**  
**For the Year Ended 31st March 2016**

**NOTES TO THE PERFORMANCE REPORT**

	<b>2016</b> <b>\$</b>
<b>6. <u>Analysis of Revenue</u></b>	
<b>Donations, fundraising and other similar revenue</b>	
Koha Received - Sir Maui Pomare Weekend	11,853
Koha Received - WOMAD	8,031
Koha Received - Marae Development *	980
Koha Received - General	12,542
New Plymouth District Council Funding	24,941
Methanex Funding	575
Lotteries Funding	13,093
Te Puni Kokiri Funding - Sir Maui Pomare Weekend	3,000
COGS Funding	3,667
Fundraising Income	8,517
Total	87,199
* A. Andrews - mokopuna, Rua Tamati \$880 T. Porter - mokopuna, Kitty Ngaia \$100	
<b>Revenue from providing goods or services</b>	
Catering/Accommodation Income	3,150
WOMAD Income	8,539
Taranaki Regional Council Income	1,500
Booking Fees Received	7,050
Building Hire	8,965
Total	29,204
<b>Interest, dividend and other investment revenue</b>	
Interest Received	3,449
Total	3,449
<b><u>Analysis of Expenses</u></b>	
<b>Volunteer and employee related costs</b>	
Secretarial Services	3,360
Total	3,360
<b>Costs related to providing goods or services</b>	
Catering	5,403
Cleaning & Laundry	1,455
Gas	3,095
Light, Power & Heating	4,103
Rubbish	1,017
Water Rates	1,400
Total	16,473

**Manukorihi Pa Reserve Trustees**  
**Statement of Accounting Policies / Notes to the Performance**  
**For the Year Ended 31st March 2016**

<b>Other expenses</b>	
Advertising	280
Accounting Fees	1,004
Audit Fees	1,725
Bank Fees	3
Computer Expenses	422
Insurance	24,941
Koha *	600
Lawn Mowing	7,590
Low Value Assets	920
Pomare Day Expenses	3,283
Printing, Stamps & Stationery	1,352
Repairs & Maintenance	17,799
Telephone, Tolls & Internet	1,817
<b>Total</b>	<u><u>61,736</u></u>
* Taranaki Maori Wardens - \$400	
Waitara High School Prizegiving - \$200	

**7. BANK ACCOUNTS AND CASH**

	<b>2016</b>
	\$
TSB Bank - 00 Cheque Account	34,437
TSB Bank - 01 (Pomare) Cheque Account	5,108
TSB Bank - On Call Account	42,834
TSB Bank - Manukorihi Pa Development A/c	6,700
TSB Bank - Term Deposit	80,000
<b>Total</b>	<u><u>169,079</u></u>

**8. PROPERTY, PLANT & EQUIPMENT**

	<b>2016</b>
	\$
<b>Pa Buildings</b>	
Government Valuation	<u>484,000</u>
	<u>484,000</u>
<b>Plant &amp; Equipment</b>	
Residual Value	<u>49,769</u>
	<u>49,769</u>
<b>Total Property, Plant &amp; Equipment</b>	<u><u>\$533,769</u></u>

This year the value of the existing Pa buildings were added to the Trust assets. They have been valued at the rateable value as at valuation date of 1 September 2013.

Plant & Equipment were valued by Registered Public Valuer as at 28 March 2016. Due to the date of the valuation, no depreciation has been calculated this year but will calculate in future years.

Taonga and Maori cultural artifacts such as carvings and tukutuku panels are not reflected

**Manukorihi Pa Reserve Trustees**  
**Statement of Accounting Policies / Notes to the Performance**  
**For the Year Ended 31st March 2016**

in the asset register nor the Marae Insurance.

A detailed list of assets held by the Pa at 31 March can be obtained from the secretary.

**9. TRADE AND OTHER PAYABLES**

	<b>2016</b>
	<b>\$</b>
Accounts Payable	2,978
<u>Unspent Grant</u>	
Lotteries Grants Board	1,907
Internal Affairs - COGS	<u>133</u>
	<u><u>5,018</u></u>

**10. ACCUMULATED FUNDS**

	<b>2016</b>
	<b>\$</b>
Opening balance	295,850
Pa Buildings added to Trust / Assets revalued	363,697
Net Surplus after tax	<u>38,283</u>
<b>Accumulated funds at end of year</b>	<u><u>697,830</u></u>

**11. RELATED PARTIES**

The following transactions with related parties occurred during the year:

Tiri Porter is the daughter of Trustee Patsy Porter. During the year ended 31 March 2016, Tiri was paid by the Pa for secretarial services totalling \$3,360.

**12. CAPITAL EXPENDITURE COMMITMENTS**

There are no commitments as at 31 March 2016 (Last year = nil).

**13. CONTINGENT LIABILITIES**

At balance date there are no known contingent liabilities (2015:\$0). Manukorihi Pa Reserve Trustees has not granted any securities in respect of liabilities payable by any other party whatsoever.

**Manukorihi Pa Reserve Trustees**  
**Depreciation Schedule**  
**For the Year ended 31st March 2016**

Asset	Cost Price	Book Value 01/04/2015	Additions Disposals	Gain/Loss on Disposal	Capital Profit	---- Depreciation ---- Mth Rate	\$	Accum Deprec 31/03/2016	Book Value 31/03/2016
<b>PA BUILDINGS</b>									
Te Ikaroa A Maui			245,317			1 0.0% DV	0	0	245,317
Ablution Block incl Shed			23,501			1 0.0% DV	0	0	23,501
Te Raukura - Administration Building			43,998			1 0.0% DV	0	0	43,998
Ngarue			35,860			1 0.0% DV	0	0	35,860
Tama Wahine			67,695			1 0.0% DV	0	0	67,695
Tama Tane			67,629			1 0.0% DV	0	0	67,629
<b>Sub-Total</b>			<b>484,000</b>						<b>484,000</b>
<b>PLANT &amp; EQUIPMENT</b>									
Te Ikaroa A Maui			9,034			1 0.0% DV	0	0	9,034
Ablution Block incl Shed			5,261			1 0.0% DV	0	0	5,261
Te Raukura - Administration Building			2,952			1 0.0% DV	0	0	2,952
Ngarue			538			1 0.0% DV	0	0	538
Tama Wahine			31,195			1 0.0% DV	0	0	31,195
Tama Tane			789			1 0.0% DV	0	0	789
<b>Sub-Total</b>			<b>49,769</b>						<b>49,769</b>
<b>TOTAL</b>			<b>533,769</b>						<b>533,769</b>



## **INDEPENDENT AUDITOR'S REPORT**

To the Trustees of:  
Manukorihi Pa Reserves Trustees

### **Report on the Performance**

We have audited the accompanying performance report of Manukorihi Pa Reserves Trustees on pages 5 to 12 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2016, the statement of financial position as at 31 March 2016, and the statement of accounting policies and other explanatory information.

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

The Trustees are responsible on behalf of the entity for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises,
  - the entity information;
  - the statement of service performance; and the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
  - in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- c) for such internal control as the trustees Executive determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the performance report based on our audit. 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). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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. An audit also includes, evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### **Existence of any other Relationship of the Auditor with the Entity**

Other than in our capacity as auditor we have no relationship with, or interests in, Manukorihi Pa Reserves Trustees

#### **Basis for Qualified Opinion**

The financial statements include income from Koha, Booking Fees, catering and accommodation over which limited controls exist prior to the cash received being recorded in Manukorihi Pa Reserve Trustees' accounting records. There are no practical procedures available to us to confirm the completeness of this revenue, and accordingly, we were unable to obtain sufficient appropriate audit evidence in this regard. Consequently, we were unable to determine whether any adjustments to the revenue recorded were necessary.

#### **Qualified Opinion**

In our opinion except the possible effects of the matter described in the Basis for Qualified 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 performance report on pages 5 to 12 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 Manukorihi Pa Reserves Trustees as at 31 March 2016, and its financial performance, and cash flows for the year then ended

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



.....  
**VANBURWRAY**

26 October 2016

PO Box 649

Taranaki Mail Centre

New Plymouth 4340