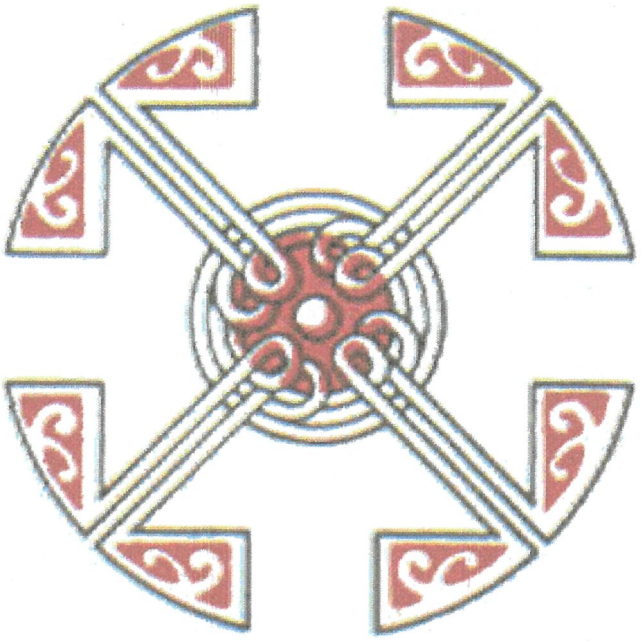
WAINUIOMATA MARAE CHARITABLE TRUST



PERFORMANCE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

WAINUIOMATA MARAE CHARITABLE TRUST

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WAINUIOMATA MARAE CHARITABLE TRUST

ENTITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

LEGAL NAME OF ENTITY	Wainuiomata Marae Charitable Trust
OTHER TRADING NAME	Wainuiomata Marae Trust
ENTITY TYPE & LEGAL STATUS	Wainuiomata Marae Charitable Trust is a registered charity under the Charities Trust Act 1957.
REGISTRATION NUMBER	Charities Services Registration # CC40663
PHYSICAL ADDRESS	Cnr Fitzherbert Road & Parkway Extension Wainuiomata 5014
POSTAL ADDRESS	PO Box 43-125 Wainuiomata LOWER HUTT 5048
PHONE	04 564 8395
WEBSITE	www.wainuiomatamarae.org.nz

WAINUIOMATA MARAE CHARITABLE TRUST

ENTITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2018

(a) PURPOSE AND MISSION

The purpose of the Trust is to:

- Promote, encourage, guide and assist members of the Wainuiomata Community with an emphasis on those of Maori descent
- Promote the preservation, revival and maintenance of Maori arts, activities, crafts, sports, language and history in order to perpetrate Maori culture and values
- Promote the development and economic advancement of both Maori organisations and individuals
- Assist in the provision of information, advice and assistance as appropriate to the needs of the community
- Promote co-operative whanau support to enable the community to engage in programmes, schemes, projects, courses and services which will provide resources to benefit the community, and for the maintenance and upkeep of its facilities, buildings and other assets.

(b) ENTITY STRUCTURE

Wainuiomata Marae Charitable Trust is a Not-For-Profit organisation governed by its Board.

The Board is comprised of no less than five and no more than eleven members of the community.

Wainuiomata Marae Charitable Trust employs a full time manager who manages the day to day running of the Marae, as well as supporting whanau within the community when needed.

(c) MAIN SOURCES OF CASH AND INCOME

The Trust's income is generated through a contract with the local runanga, to work with and support whanau within the community, and through community use of the Trust's facilities.

Applications to philanthropic organisations are also made throughout the year to cover funds needed for additional projects.

(d) RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

The Trust relies on a small number of loyal volunteers who carry out a range of tasks and responsibilities integral to the day to day running of the Marae, for which the Trust receives no funding.

STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2020

WAINUIOMATA MARAE CHARITABLE TRUST OUTCOMES

Wainuiomata Marae Trust's mission is to encourage and support Maori whanau within the Community by:

- Providing facilities to Community groups for hui, noho and waananga
- Providing facilities to whanau for customary events
- Supporting Wainuiomata whanau in times of need when required
- Encouraging and supporting improvement of Maori wellbeing
- Encouraging and supporting the retention of tikanga Maori

WAINUIOMATA MARAE CHARITABLE TRUST OUTPUTS

- Wainuiomata Marae facilities used weekly throughout the year for Kapa Haka roopu to practice in preparation for Te Matatini and the Secondary Schools National Kapa Haka Competitions.
- Several tangi held at the Marae during the period
- In excess of 100 whanau supported by
  - Facilitating whanau hui
  - Helping to access emergency accommodation & food parcels
  - Accessing the emergency clothing room at Marae
  - Advocating to other agencies as required or needed
- An average 25-30 people attend weekly Wednesday health clinics held at the Marae providing acupuncture & mirimiri services, as well as regular kaumatua health checkups.
- 10-15 people regularly attend weekly whaikorero and kaikaranga classes held during the week
- Wainuiomata Marae grounds used for Community initiatives including:
  - Immunisation clinics
  - Pataka Kai (food bank) storage.

WAINUIOMATA MARAE CHARITABLE TRUST

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	This Year $	Last Year $
REVENUE			
Donations	5	8,222	7,497
Revenue from providing goods or services	6	191,768	207,035
Interest received		45	59
Sundry income		45	384
TOTAL REVENUE		200,080	214,976
EXPENSES			
Volunteer and employee related costs	7	86,503	65,531
Costs related to providing goods or services	8	84,192	122,074
Donations		600	720
Depreciation	16	7,629	7,724
TOTAL EXPENSES		178,924	196,049
SURPLUS FOR THE YEAR		$21,156	$18,927

This statement should be read in conjunction with the Notes to the Financial Statements.

WAINUIOMATA MARAE CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2020

	Note	This Year $	Last Year $
ASSETS			
Current assets			
Bank accounts and cash	9	105,719	81,394
Debtors and prepayments		9,597	10,029
Other current assets		19	11
Total current assets		115,335	91,434
Non-current assets			
Property, plant and equipment	16	1,069,064	1,076,262
Total non-current assets		1,069,064	1,076,262
TOTAL ASSETS		1,184,399	1,167,696
LIABILITIES			
Current liabilities			
Creditors and accrued expenses		9,720	7,842
Employee costs payable	10	10,880	2,822
Other current liabilities	12	34,016	30,486
Taxes payable	11	4,450	7,369
Total current liabilities		59,066	48,520
Non-current liabilities			
Loans	13	46,300	61,300
Total non-current liabilities		46,300	61,300
TOTAL LIABILITIES		105,366	109,820
NET ASSETS		1,079,033	1,057,876
Accumulated funds			
Accumulated surpluses or (deficits)		777,356	756,200
Reserves		301,676	301,676
Total accumulated funds	17	1,079,033	1,057,876

Signed on behalf of the Trust

BOARD MEMBER — DATE 30-6-21.

BOARD MEMBER — DATE 30-6-21

This statement should be read in conjunction with the Notes to the Financial Statements.

WAINUIOMATA MARAE CHARITABLE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	This Year $	Last Year $
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising & other similar receipts	8,222	7,497
Receipts from providing goods & services	195,718	208,441
Cash received from interest	37	74
Cash was applied to:		
Payments to suppliers	(82,930)	(105,591)
Payments to employees	(77,778)	(65,574)
Donations or grants paid	(600)	(720)
Net GST	(2,915)	5,738
Net cash provided by Operating Activities	39,755	49,865
Cash Flows from Investing Activities		
Cash was received from:		
Receipts from sale of property, plant & equipment	-	-
Cash was applied to:		
Payments to acquire property, plant & equipment	(431)	(17,710)
Net Cash Flows from Investing Activities	(431)	(17,710)
Cash Flows from Financing Activities		
Cash was applied to:		
Repayments of loans borrowed from other parties	(15,000)	(13,800)
Net Cash Flows from Financing Activities	(15,000)	(13,800)
Net increase/(decrease) in cash	24,324	18,355
Opening cash	81,394	63,039
Closing cash	**105,719**	**81,394**
Closing cash represented by:		
Bank accounts	105,400	81,197
Petty cash	318	197
	105,719	**81,394**

This statement should be read in conjunction with the Notes to the Financial Statements.

WAINUIOMATA MARAE CHARITABLE TRUST

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2020

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 of equal
to or less than $2,000,000.
All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance
Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.
The financial statements are presented in New Zealand Dollars. ($)

Goods & Service Tax (GST)
All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST. The Statement of Cash Flows is presented net of GST.

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

Bank Accounts and Cash
Bank Accounts and Cash in the Statment of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 98 days or less.

Receivables
Receivables are valued at expected realisable value.

Bad Debts
Bad debts are recorded only when they are actually written off.

Fixed Assets & Depreciation
The entity utilises the following classes of fixed assets:

Land & Buildings	0.0% - 12.0%	DV
Vehicles	16.0% - 30.0%	DV
Plant & Equipment	8.0% - 50.0%	DV
Office Equipment	50.0%	DV

Fixed assets are recorded at cost less depreciation to date. All fixed assets are depreciated using the maximum rates
allowed by the Inland Revenue Department.

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

This statement should be read in conjunction with the Notes to the Financial Statements.

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2020

Revenue
Contract revenue is recognised when the service has been provided.
Interest revenue is recognised on a time-proportion basis taking into account the principal amount outstanding and the
effective interest rate. Interest is derived from short term investments held with Westpac Bank.

Operating Leases
Operating lease payments, where the lessors effectively retain substantially all of the risks and benefits
of ownership of the lease items, are included in the determination of the net surplus in equal instalments over the lease term.

Changes in Accounting Policies
There have been no changes in accounting policies during the financial year.

This statement should be read in conjunction with the Notes to the Financial Statements.

WAINUIOMATA MARAE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. **AUDIT**

These financial statements have been subject to audit, please refer to Auditor's Report.

2. **CONTINGENT LIABILITIES**

At balance date there were no contingent liabilities. (2019: $Nil)

3. **SECURITIES AND GUARANTEES**

There was no overdraft as at balance date nor was any facility arranged.

4. **SUBSEQUENT EVENTS**

There have been no subsequent events requiring disclosure. (2019:Nil)

5. **DONATIONS, FUNDRAISING AND OTHER SIMILAR REVENUE**

	This Year $	Last Year $
Koha	5,228	7,497
Fundraising	2,994	-
	8,222	7,497

6. **REVENUE FROM PROVIDING GOODS OR SERVICES**

	This Year $	Last Year $
Hutt City Council	37,979	28,571
Hutt Mana Charitable Trust	-	4,000
COGS	7,000	-
TKR recoverables	-	360
Te Puni Kokiri	18,378	39,533
Te Runanga o Taranaki Whanui	90,275	86,000
Kokiri Marae	12,000	6,000
Ora Tika Rongoa Maori	3,600	4,800
Te Wananaga o Awanuiarangi	4,667	4,684
Te Waananga o Aotearoa	696	-
Catering	17,174	33,087
	191,768	207,035

7. **VOLUNTEER AND EMPLOYEE RELATED COSTS**

	This Year $	Last Year $
ACC Levies	371	269
Wages	84,948	64,548
Kiwisaver	1,184	714
	86,503	65,531

8. COSTS RELATED TO PROVIDING GOODS OR SERVICES

	This Year $	Last Year $
Accountancy Fees	8,734	1,483
Advertising	320	450
Audit Fee	3,250	3,250
Bank Charges	185	223
Catering	841	5,772
Cleaning	6,165	6,005
Communications/Telephone & Internet	3,854	3,422
COVID-19 expenses	1,304	-
Fundraising	1,174	-
Health Promotion	-	400
Hui	266	408
Insurance	15,264	15,052
Interest	1,483	1,465
IT Support	100	-
Legal Fees	2,000	-
Pest Control	-	126
Power	13,502	19,191
Provisions	408	1,091
Rent	913	522
Repairs & Maintenance	3,545	5,201
Resources	228	651
Security Expenses	3,283	1,707
Subcontractors	-	3,684
Sundry Expenses	4,220	798
TPK Marae Initiatives	10,600	46,443
Vehicle Expenses	1,004	784
Water & Rates	1,549	3,946
	84,192	122,074

9. BANK ACCOUNTS AND CASH

	This Year $	Last Year $
ANZ Bank - Marae General	71,904	41,622
ANZ Bank - Health Services	27,940	35,463
ANZ Bank - Platinum Fundraiser	4,333	2,889
ANZ Bank - Housie	917	917
ANZ Bank - Te Puna O Te Ora	307	307
Petty Cash	318	197
	105,719	81,394

10. EMPLOYEE COSTS PAYABLE

	This Year $	Last Year $
Annual leave entitlement	7,880	2,822
Accrued Wages	3,000	-
	10,880	2,822

11. TAXES PAYABLE

	This Year $	Last Year $
PAYE for the month of December	2,028	1,731
GST for the period November & December	2,422	5,638
	4,450	7,369

12. OTHER CURRENT LIABILITIES

	This Year $	Last Year $
HCC Marae Putea	14,286	14,286
Unused grant with conditions	3,080	-
Current portion of term loan	15,000	15,000
Venue Hireage Deposits	1,650	1,200
	34,016	30,486

13. SECURED LOAN

In 2012, a loan of $145,000 was taken out with Kokiri Marae Keriana Olsen Trust in order to complete the building of the new ablution block. The loan is currently being repaid and is interest free in
nature, with a settlement date of 31 October 2022.
The building, excluding the land at 9 Wellington Road, Wainuiomata, has been pledged as security against the loan. See Note 15. The loan is due as follows:

	This Year $	Last Year $
Current Portion	15,000	15,000
Non-Current Portion	46,300	61,300
	61,300	76,300

14. RELATED PARTY TRANSACTIONS

Star Olsen is chairperson of Wainuiomata Marae Trust and also a board member for Kokiri Marae Keriana Olsen Trust and Tu Kotahi Maori Asthma Trust. Related Party transactions during the period are as follows:

	This Year $	Last Year $
Income		
Kokiri Marae	12,000	6,000
Payments (not disclosed in previous note)		
Kokiri Marae	5,768	-
Period End Debtors	-	-
Period End Creditors		
Kokiri Marae	3,411	-

At balance date the entity owed to Kokiri Marae Keriana Olsen Trust in the form of an interest free loan. See Note 14.

This Year $	Last Year $
64,121	82,300

15. COMMITMENTS

There were no committments entered into at balance date. (2019:$Nil)

16. FIXED ASSETS

	This Year $	Last Year $
Land & Buildings		
At cost	1,289,856	1,308,530
Less Accumulated Depreciation	243,039	259,592
	1,046,816	1,048,938
Vehicles		
At cost	21,533	21,533
Less Accumulated Depreciation	18,793	17,622
	2,740	3,911
Office Equip		
At cost	913	913
Less Accumulated Depreciation	713	513
	200	399
Plant & Machinery		
At cost	50,712	50,712
Less Accumulated Depreciation	31,404	27,699
	19,308	23,014
Total Fixed Assets	$1,069,064	$1,076,262

Summarising as:

	This Year $	Last Year $
Total Assets at Cost	1,363,013	1,381,687
Less: Accumulated Depreciation	293,949	305,426
Total Assets Net Value	$1,069,064	$1,076,262

Depreciation charged for the period:

	This Year $	Last Year $
Buildings	2,553	3,148
Vehicles	1,171	1,136
Office Equipment	200	399
Plant & Equipment	3,705	3,041
	7,629	7,724

17. TOTAL ACCUMULATED FUNDS

Retained Earnings	756,200	737,273
Facility Fund	301,676	301,676
Opening Equity	1,057,876	1,038,949
Net Surplus for the year	21,156	18,927
Closing Equity	1,079,033	1,057,876

18. OTHER INFORMATION

On 22 March 2013, the Maori Land Court set aside land as a Maori Reservation. The Wainuiomata Marae Charitable Trust was appointed by the Maori Land Court as a responsible Trustee of a
new Trust to be set up, and administer this land.
Wainuiomata Marae Charitable Trust:
(i) are still in the process of establishing this new Trust
(ii) leased this land from the Hutt City Council who initially had this land vested to it under the Local Body
Act 2002 until 31 March 2014.
Once the new Trust is settled, the land will be vested to the new Trust and Wainuiomata Marae Charitable
Trust will then lease the land from the new Trust.

19. COVID-19 IMPACT

COVID-19 was declared a global health emergency on 31 January 2020 by the World Health Organisation, and the New Zealand Government declared a State of National Emergency on 25 March 2020.
The overall impact on the entity from the pandemic has been minimal due to reductions in both income and
expenditure.

20. OPERATING LEASE NOTE

There were no operating lease commitments at balance date. (2019: Nil)

21. COMMUNITY ORGANISATION GRANT SCHEME (COGS)

The Wainuiomata Marae Trust is eternally grateful to COGS for the generous grant of $10,080 received in the period to enhance the future services of the entity. (2019: Nil)