Approval of Performance Report

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

The Board of Trustees are pleased to present the approved performance report including the historical financial statements of Te Kakano Trust for the year ended 30 June 2020.

APPROVED

Tamati Cairns, Chair

18 October 2020

Kristina Mansell, Secretary

18 October 2020

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For the year ended 30 June 2020
Cash Basis

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Entity Information

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

'Who are we?', 'Why do we exist?'

Legal Name of Entity
Te Kakano Trust

Entity Type and Legal Basis
Charitable Trust and a registered charity

Registration Number
CC51581

Entity's Purpose or Mission
To promote, support, foster and establish wairuatanga, tino rangatiratanga and manakitanga

Entity Structure
Te Kakano Trust is administered by a Board which may have up to seven Trustees. Currently there are five Trustees and two ex-officio Board members who fill the role of Financial Adviser and Marae Hire Co-Ordinator. There are no employees. 50 volunteers donate their services free of charge.

The Trust meets monthly.

Main Sources of Entity's Cash and Resources
Te Kakano Trust relies on an annual marae grant from Hutt City Council, other grants, church tithes and offerings, income from marae hire and catering and koha. The marae grant is used to maintain regular upkeep.

Main Methods Used by Entity to Raise Funds
The main fundraising activity is church tithes and offerings, marae hire and catering.

Entity's Reliance on Volunteers and Donated Goods or Services
Te Kakano Trust relies to a great extent on volunteers for their activities.

Physical Address
136 Randwick Road,Moera,Lower Hutt,Wellington,New Zealand,5010

Postal Address
PO Box 36032,Lower Hutt,Wellington,5045

Statement of Service Performance

Te Kakano Trust
For the year ended 30 June 2020

What did we do? When did we do it?

Outcomes		Achieved 2020	Achieved 2019
Lifestyle. A marae complex that is accessible and affordable and contributes to an entertaining and strong community spirit.	No. of 'no stay' visitors to the marae	9	24
Services: Provide facilities and support to individual and community activities	No. of groups accommodated	3	27
	No. of people assisted due to hardship	0	2
	% of year ablution block was available 24/7	100%	100%
	No. of food parcels provided	140	320
	No. of tangihana held during the year	0	4
Sense of Place. A marae environment that is attractive, safe and well maintained for visitors	No. of kapahaka groups supported	0	2
Services: Maintain a safe and attractive marae complex to a high standard	No. of fundraisers supported	0 – Church 2 Others	1 – Church 24 Others
	No. of te reo classes held	0	30
	No. of te reo class participants	0	1
Accessible whanau able to respond to any situation quickly and efficiently	Major project works carried out during the year	4 $14,034	1 $4,690
	No. of Community Service clients supported	8	43
	No. of Volunteers engaged	4 and up to 50 when required	5 and up to 50 when required

Statement of Service Performance

Outcomes		Achieved 2020	Achieved 2019
Strong and tolerant communities. Marae whanau that embraces, contributes, supports and celebrates cultural diversity in an inclusive, caring, sharing, friendly and welcoming way where people experience a sense of belonging **Services:** The marae is a gathering place for diverse networks and cultures. The marae adds to the uniqueness of its surroundings within the Moera Village. Whanau are rich in traditional cultural practices and are able to demonstrate whanaungatanga, manaakitanga and wairuatanga, karaitianatanga to manuhiri as and when required.	Informative website maintained	N	Y
	Active marae relationships	0	19
	No. of noho marae held to maintain knowledge of marae and tikanga	2	25
Community Support. Marae whanau that embraces, contributes, supports and celebrates cultural diversity through education, social, environmental and economic opportunities. **Services:** Promote cultural exchanges and experiences with manuhiri from other ethnicities nationally and from around the world	No. of groups hosted at wananga during the year	0	12

Statement of Receipts and Payments

Te Kakano Trust
For the year ended 30 June 2020

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

Account	Notes	2019	2019
Operating Receipts			
Koha, fundraising and other similar receipts	1	20,213.19	34,998.85
Receipts from providing goods or services	1	44,502.14	60,800.12
Interest, dividends and other investment receipts	1	13.51	31.81
Total Operating Receipts		**64,728.84**	**95,830.78**
Operating Payments			
Payments relating to providing goods or services	2	59,123.46	75,032.80
Total Operating Payments		**59,123.46**	**75,032.80**
Operating Surplus or (Deficit)		**5,605.38**	**20,797.98**
Capital Receipts			
Receipts from sale of resources	3	2,583.68	0.00
Receipts from borrowings	3	0.00	5,302.08
Total Capital Receipts		**2,583.68**	**5,302.08**
Capital Payments			
Purchase of resources	3	0.00	(10,697.51)
Repayment of borrowings	3	0.00	0.00
Total Capital Payments		**0.00**	**(10,697.51)**
Increase/(Decrease) in Bank Accounts and Cash		**8,189.06**	**15,402.55**
Cash Balances			
Bank accounts and cash at the beginning of the financial year		89,889.53	74,486.98
Bank accounts and cash at the end of the financial year		98,078.59	89,889.53
Represented by:			
Cheque accounts		61,024.73	52,835.67
Term deposits		37,053.86	37,053.86
		98,078.59	**89,889.53**

This statement has been prepared without conducting an audit or review engagement.

Statement of Resources and Commitments

Te Kakano Trust
As at 30 June 2020
Cash Basis

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

Account	2020	2019
Bank Accounts and Cash (from Statement of Receipts and Payments)	**98,078.59**	**89,889.53**

Account	2020	2019
Money Owed to the Entity		
Short term loan facility (Unsecured)	(1.89)	(50.00)
Te Aka Puaho	0.00	0.00
Total Money Owed to the Entity	**(1.89)**	**(50.00)**

Account	2020	2019
Other Resources (at cost price)		
Fixtures and Fittings	20,794.00	20,794.00
Motor vehicles	11,197.96	11,197.96
Plant and equipment	62,555.71	62,555.71
Total Other Resources	**94,547.67**	**94,547.67**

Account	2020	2019
Money Owed by the Entity		
Description		
Unpaid invoices	(1,537.47)	0.00
GST	3,576.03	(830.49)
Total Creditors and Accrued Expenses	**2,038.56**	**(830.49)**

Account	2020	2019
Equity		
Current year earnings - accrual	5,368.22	20,797.98
Retained earnings/Accumulated funds	132,883.59	112,085.61
Total Equity	**138,251.81**	**132,883.59**

This statement has been prepared without conducting an audit or review engagement.

Statement of Accounting Policies

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

'How did we do our accounting?'

Basis of Preparation
The entity is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not for Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

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

Income Tax
Te Kakano Trust 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 Statement of Receipts and Payments comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

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

Notes to the Performance Report

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

Account	2020	2019
1. Analysis of Receipts		
Koha, fundraising and other similar receipts		
Koha received	4,000.00	8,199.00
Fundraising	847.39	3,600.05
Tithes and offerrings	15,365.80	23,199.80
Total Receipts from koha, fundraising and other similar receipts	**20,213.19**	**34,998.85**
Receipts from providing goods or services		
Facilities Hire/Catering	10,393.08	18,094.55
Hutt City Council Marae Grant	28,571.43	28,571.43
Insurance Claim - Kitchen	2,542.63	0.00
Massey Uni TEKTRU	0.00	8,695.65
Presbyterian Support Grant	0.00	0.00
Te Piringa o te Awakairangi	0.00	0.00
Other Revenue	2,995.00	5,438.49
Total Receipts from providing goods or services	**44,502.14**	**60,800.12**
Interest, dividends and other investment receipts		
Interest Income	13.51	31.81
Total Interest, dividends and other investment receipts	**13.51**	**31.81**
Total Receipts	**64,728.84**	**95,830.78**

Account	2020	2019
2. Analysis of Payments		
Payments relating to providing goods or services		
Accounting services	44.44	44.44
Advertising	39.13	0.00
Catering	6,383.32	10,836.79
Cleaning	2,759.26	3,118.26
Everis notebook	414.18	0.00
General administration and office resources	367.13	1,170.92
Hospitality	1,660.46	56.52
Insurance	455.20	448.05
Kitchen Renovation (Repairs and Maintenance)	2,445.61	43.13
Koha and gifts	1,490.00	4,250.00
Laundry	414.78	0.00
Legal Expenses	1,640.00	0.00
Light, Gas, Power, Heating	5,216.70	5,882.12
Ministry expenses	1,663.58	20,734.16
Motor Vehicle expenses	1,723.21	3,197.45
Music	0.00	0.00
Office Expenses	190.87	1,292.28
Parish resources	113.91	111.30
Printing & Stationery	1,195.81	273.57
Rates	3,978.90	3,585.95
Rent	4,800.00	4,800.00
Repairs and Maintenance	10,800.99	4,347.53
Security and emergency costs	1,924.28	1,349.06
TAP budget contribution	6,300.34	5,259.00
Telephone & Internet	1,292.79	1,886.22
Training	0.00	673.48
Travel and accommodation	0.00	459.22
Volunteer Appreciation	1,124.57	0.00
Xero Monthly Subscription	684.00	665.39
Youth and children's church	0.00	547.96
Total Payments relating to providing goods or services	**59,123.46**	**75,032.80**
Total Payments	**59,123.46**	**75,032.80**

Notes to the Performance Report

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

Account	2020	2019
3. Capital Receipts & Payments		
Capital receipts	**0.00**	**0.00**
Capital Payments		
Purchase of Property, Plant and Equipment		
Plant and Equipment		
- Replacement chiller	0.00	2,580.00
- Kangen water system	0.00	3,973.91
Total Property, Plant and Equipment	**0.00**	**6,553.91**
Other Assets ()/Liabilities		
GST	3,576.03	(830.39)
Cost of kitchen insurance work offset against TAP payments due 2020/21	(1,537.47)	0.00
Unsecured loans	1.89	50.00

Account	2020	2019
4. Related Party Transactions		
	Value of the Transaction	
Description of Related Party Relationship		
Tokai Nihotima who is a trustee of Te Kakano Trust Board and his wife Hine who is an ex-officio member of the same Board and also looks after the day to day running of the Marae		
Description of the Transaction (whether cash or amount in kind)	**Nil**	**Nil**
Tokai and Hine live rent free in accommodation that was formerly the Manse. The property belongs to Te Aka Puaho who have given their consent to the arrangement with Tokai and Hine. It retains its original purpose as a Manse.		
Description of Related Party Relationship		
Description of the Transaction (whether cash or amount in kind)	**Nil**	**Nil**
Amount Outstanding at Year End	**Nil**	**Nil**

Notes to the Performance Report

Te Kakano Trust
For the year ended 30 June 2020
Cash Basis

Account	2020	2019

4. Related Party Transactions (Continued)

Description of Related Party Relationship
Koha

Description of the Transaction (whether cash or amount in kind)
Koha is a freely given gift rather than a charge for services or facilities. The amount shown here is the total amount given by others to Te Kakano and vice versa.

Koha paid	1,490.00	4,250.00
Koha received	4,000.00	8,199.00

5. 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).