AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2022

AROHANUI KI TE TANGATA MARAE
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PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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AROHANUI KI TE TANGATA MARAE
" WAIWHETU MARAE "
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

"Who we are?" and "Why do we exist?"

Entity Structure

Board of Trustees	Kura Moeahu (Chair)	
	Tiana Awa	Konga Reriti
	Kararaina Luke	Reina Puketapu
	Ngapera Moeahu	Christine Fagan
	Emai Owen	
	Ex- Officio Trustees	
	Mayor of Hutt City -	Campbell Barry
	MP for Hutt South Electorate -	Trevor Mallard
	Anglican Maori Clergy -	Archdeacon Warihi Campbell
Charities Reg No	CC 24453	16-May-08
Business Location	21 Puketapu Grove Waiwhetu Lower Hutt	
Solicitors	Gibson Sheat Lower Hutt	
Bankers	Bank of New Zealand Lower Hutt	
Accountant	Steve Bradshaw Chartered Accountant Lower Hutt	
Nature of Business	Arohanui Ki Te Tangata Marae (Waiwhetu Marae) is a Te Atiawa Papa Kainga. Opened in 1960, Arohanui Ki Te Marae (Waiwhetu Marae) operates as a fully functioning Marae.	

AROHANUI KI TE TANGATA MARAE

" WAIWHETU MARAE "

ENTITY INFORMATION

FOR THE YEAR ENDED 30 JUNE 2022

"Who we are?" and "Why do we exist?"

The Waiwhetu MaraeTrustees accepts responsibility for the preparation and the judgements used in the preparation of these annual financial statements.

The Management Group accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance of the integrity and reliability of the Marae's financial reporting.

It is the opinion of the Board and Management that these annual financial statements for the year ended 30 June 2022 fairly reflect the financial position and operations of the Marae.

The Trustees present the approved financial report for :

Arohanui Ki Te Tangata Marae Group for the year ended 30 June 2022

.....

Kura Moreahu 21/7/2023
Chairperson

..... 21/7/2023

Peggy Luke -Ngaheke
Marae Manager

The above statement should be read in conjunction with the accompanying notes.

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

"Who did we do?"and "When did we do it?"

Purpose: To Provide: Manaaki tangata as required under Tikanga Maori - and-
Advice, information, and consultation in a range of matters relating to tangata whenua and other Maori organisations.
The basis of the establishment of the Marae was that Te Aroha was carried from Parihaka to Waiwhetu by Atiawa elders to be held in Trust forever.
Today, beside the Waiwhetu Stream stands "Arohanui Ki Te Tangata" Meeting House.
Inside the House is to be found the Te Whiti O Rongomai and his teachings.

Nature of the Operations: Arohanui Ki Te Tangata Marae (Waiwhetu Marae) is a Te Atiawa Papa Kainga.

Main sources of cash and resources:
1. Revenue from Family and Community Hui.
2. Government Contracts and Grants
3. The Marae has 2 full time and 3 parttime permanent employees as well as volunteers as required for : Tangihana, school holiday programmes and community events.

Service: During the last 4 months of the financial year the Covid-19 outbreak significantlly reduced the bookings and opportunities for normal Marae activities. However, it also provided the opportunity to work closely with Te Runanganui O te Atiawa in providing regular distributions of food and supplies to the Marae and general community.
Waiwhetu Marae is a Ministry of Social Development(MSD) provider for "Breakaway, TRHR and E Tu Whanau " education and training programmes. The programmes Include disabilities support, educational opportunities where possible and including kohanga reo, health clinic facility, youth holiday programmes, and waka taua.
Waiwhetu Marae provides seminar /conference /functions facilities for local, national and international forum and where possible facilitates housing for our Marae people.

During the year, Waiwhetu Marae hosted the following with use of Marae meeting rooms,

Marae Hui/activities	858 attendees on 24 days
Other Hui/activities	2148 attendees on 45 days
Permanent Staff	5
Volunteers	197 Total days

Additionally, there was a significant unrecorded support to the Marae community during the Covid-19 alert. Waiwhetu Marae worked closely with Te Runanganui O Te Atiawa and Kahungunui Whanau Services in providing food and support to the broader community.

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

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

	Note	2022	2021
Revenue			
Revenue from providing goods or services	1.1	474,160	509,058
Other Income	1.2	1,652	14,752
Total Revenue		475,812	523,811
Expenses			
Employee Related Costs	2.1	250,936	189,699
Costs related to providing goods or services	2.2	205,971	255,797
Other Costs	2.3	21,293	20,824
Total Expenses		478,201	466,321
Net Profit	2.4	-2,389	57,490

The above statement should be read in conjunction with the accompanying notes.

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

"What the Marae owns?" and "What the Marae owes?"

	Note	2022	2021
Assets			
Current Assets			
Bank Accounts	3.1	33,641	41,004
Accounts Receivable	3.2	50,487	43,150
Total Current Assets		84,128	84,154
Non Current Assets			
Fixed Assets	4.1	1,224,671	1,230,946
Community Advances and Investments	4.2	91,606	91,606
Total Non Current Assets		1,316,277	1,322,552
Total Assets		1,400,405	1,406,706
Less Liabilities			
Current Liabilities			
Accounts Payable	5	32,895	36,806
Total Liabilities		32,895	36,806
Net Assets		1,367,510	1,369,900
Represented By:			
Equity	6	1,367,510	1,369,900

The above statement should be read in conjunction with the accompanying notes.

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022
" How the Marae received and used cash"

	2022	2021
Cash Flows from Operating Activities		
Cash was received from:		
Receipts from providing goods or services	468,473	565,785
Interest Income	2	48
Net gst	-19,409	-11,463
	449,067	554,370
Cash was applied to:		
Payments to suppliers & employees	456,430	534,386
Net Cash Flows from Operating Activities	-7,363	19,984
Cash Flows from Investing and Financing Activities	0	0
Payments to buy plant, equipment and investments	0	0
Net Cash Flows from Investing and Financing Activities	0	0
Net Increase/(-) Decrease in Cash	-7,363	19,984
Opening Cash	41,004	21,020
Closing Cash	33,641	41,004
Net Increase/(-Decrease) in Cash	-7,363	19,984
This is represented by:		
Bank Accounts	33,641	41,004

The above statement should be read in conjunction with the accompanying notes.

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2022

"How did the Marae do its accounting"

Basis of Preparation

Arohanui Ki Te Tangata(The Marae) has elected to apply PBE SFR-A (NFP) Public Benefit Entity Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than $2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting and the measurement base adopte is historical cost, unless otherwise stated. The Performance Report is prepared under the assumption that the Marae will continue to operate in the foreseeable future

Audit

The financial statements have been audited.

Grants Revenue

Grants are included in operating revenue when earned. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the income received is recorded as a liability under Income Received in Advance to the extent of the conditions not yet met at the reporting date.

Accounts Receivable

Accounts Receivable are stated at expected net realisable value.

Income Tax

The Marae is wholly exempt from New Zealand Income Tax having fully complied with all statuatory conditions for these exemptions.

Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis of accounting, except for accounts receivable and accounts payable, which include any GST. Any GST due or recoverable at balance date is included within the amount of either accounts receivable or accounts payable.

Comparative Figures

The comparative figures in the financial statements relate to a period of twelve months. Where appropriate, the comparative year's figures have been re-stated in order to conform with this year's presentation.

Changes in Accounting Policies

There have been no changes in accounting policies during the year. All policies have been applied on a consistent basis with those used in the previous year.

Employee Entitlements

Provision is made in respect of the Company's liability for holiday pay owing as at the reporting date using current rates of pay and has been included in Accounts Payable.

Property, Plant and Equipment

This is stated at historical cost less accumulated depreciation.

The Marae Buildings are stated at the depreciated replacement cost valuation as assessed by Lawrence Lowe William Hurst Property Valuations. On 24.06.2021 The Marae Buildings will be revalued at least ever five years and will not be depreciated in between years as the Trustees believe there will be no dimunition in the Buildings' value.

Depreciation -is calculated using rates which are anticipated to write assets off over their useful lives.
Rates used are: Plant and Flooring 10% sl: Office Equipment 25%sl

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
NOTES TO THE PERFORMANCE REPORT (1)
FOR THE YEAR ENDED 30 JUNE 2022

Note			2022		2021
	Analysis of Revenue and Expenditure				
	Analysis of Revenue		$		$
1	Revenue from providing goods				
1.1	and services	Contracts	242,841		318,071
		Grants	114,093		55,758
		Hui, Koha and Kitchen	117,226		135,230
		Total	**474,160**		**509,059**
1.2	Other Income	Other Income	1,650		14,704
		Interest Income	2		48
		Total	**1,652**		**14,752**
	Total Income		**475,812**		**523,811**
	Analysis of Expenses				
2	Employee Related Costs				
2.1		Wages	247,036		181,465
		Accident Compensation Levy	0		518
		Training	870		2,305
		Health Insurance	3,031		5,411
		Total	**250,936**		**189,699**
2.2	Costs Relating to providing goods and services	Costs Relating to General Operations			
		Catering and Kitchen Supplies	36,552		54,030
		Events, Activities and Resources	66,864		116,985
		Consulting & Accounting	4,094		0
		General	31,493		8,104
		Insurance	10,934		22,437
		Power	11,378		7,352
		Rates	1,548		3,958
		Repairs and Maintenance	27,623		27,796
		Telephone and Internet	9,797		4,852
		Travel and Transport	5,688		10,283
		Total	**205,971**		**255,797**
2.3	Other Costs	Bank Charges and Interest	7,888		4,283
		Depreciation	6,276		6,240
		Owhiti	2,760		0
		Papakainga Housing	4,370		10,302
		Total Other Costs	**21,293**		**20,824**
	Total Expenses		**478,201**		**466,321**
2.4	**Net Profit/-Loss**		**-2,389**		**57,490**

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
NOTES TO THE PERFORMANCE REPORT (2)
FOR THE YEAR ENDED 30 JUNE 2022

Note			2022	2021
			$	$
	Analysis of Assets and Liabilities			
3	**Assets**			
		Analysis		
3.1	Current Assets	Bank Accounts	33,641	41,004
3.2		Accounts Receivable	50,487	43,150
	Total Current Assets		**84,128**	**84,154**
4.1	Fixed Assets	per Note 7	1,224,671	1,230,946
	Community Advances			
4.2	per Note 10	Waka Raukura	20,000	20,000
		WPHL 33 Atiawa Cres	32,756	32,756
		Waiwhetu Kohanga Reo	38,850	38,850
	Total Community Advances		**91,606**	**91,606**
	Total Non Current Assets		**1,316,277**	**1,322,552**
	Total Assets		**1,400,405**	**1,406,706**
	Liabilities			
	Current Liabilities	Analysis		
5.1		Accounts Payable	38,809	23,312
		GST	-5,914	13,495
5.2		Employee Entitlements	0	0
	Total Current Liabilities		**32,895**	**36,807**
	Total Liabilities		**32,895**	**36,807**
	Net Assets		**1,367,510**	**1,369,899**
	Accumulated Funds	Analysis		
6		Opening Equity	1,369,899	1,312,409
		Surplus/-deficit for the period	-2,389	57,490
		Closing Equity	**1,367,510**	**1,369,899**

AROHANUI KI TE TANGATA MARAE
"WAIWHETU MARAE"
NOTES TO THE PERFORMANCE REPORT (3)
FOR THE YEAR ENDED 30 JUNE 2022

Fixed Assets

7

	2022			2021		
	Valuation/ Cost	Accum Depn	Book Value	Valuation/ Cost	Accum Depn	Book Value
Buildings	1,210,000	0	1,210,000	1,210,000	0	1,210,000
Plant & Equipment	65,513	50,842	14,671	65,513	44,567	20,946
Flooring	5,228	5,228	0	5,228	5,228	0
Totals	1,280,741	56,070	1,224,671	1,280,741	49,795	1,230,946

Depreciation	2022	2021
Plant & Equipment	6,276	6,240
Flooring	0	0
Total	6,276	6,240

Commitments

8 **Capital Expenditure**

Waiwhetu Marae had no commitments for Capital Expenditure at 30 June 2022 (2021: $Nil).

Contingent Liabilities and Related Party Disclosures

9 **Te Maori Building**

9.1 As part of the Te Maori Project the Marae secured a 5 year, an interest bearing loan for $300,000 with the BNZ.
While Waiwhetu Marae acted as a guarantor to the BNZ for this loan, there was an equal and offsetting guarantee from Hutt City Council for the $300,000, plus interest and costs which secured the Marae against any risk of default. The loan balance at 30 June 2022 was Nil (Repaid). (2021:$0).
Although the loan has now (May 2020) been repaid, the security facilty remains in place.

Waiwhetu Papakainga Housing Ltd (WPHL)

9.2 At balance date Waiwhetu Marae owned WPHL. WPHL owns 172 Whites Line East and 33 Atiawa Cres Lower Hutt.
For 172 Whites Line East, financing for the purchase was provided by Te Aroha Hutt Valley Assn Inc (TA) through ANZ Bank as a mortgage over the building on Te Whiti Park.
The ANZ Bank required TA to make the mortgage repayments and has full security over the property assets of TA for this loan.
As a result of this transaction, it was agreed by WPHL that TA would receive the rentals from this property to third parties as a contribution to the mortgage repayments.
Any shortfall in the rental received in making the mortgage repayments and outgoings would be recorded as a loan from TA to WPHL.
The 33 Atiawa Cres Lower Hutt property is owned by WPHL- the deposit of $50,250 was paid by Te Runanganui O Taranaki (TROT) and continues to Guarantee a BNZ term loan (refinanced every 2 years) of $152,000.
Note 10 on the following page records the various Marae associated entities have provided funding.

9.2 **continued**

The related party transactions with TAHVA at 30 June 2022 were:

Amounts owing and advanced at	30/06/22	30/06/21
Advanced to WPHL	317,631	317,631
Amount funded by ANZ Bank	249,104	249,104
Amount advanced by TAHVA	49,008	49,008

The TAHVA loan is funded interest free and will be repaid at a time when WPHL has funds available.

Transactions recorded during the year	30/06/22	30/06/21
Rents Received	19,760	19,760
Mortgage Repayments Paid	10,752	8,447
Other Outgoings	6,244	4,845
Net additional funding made by TAHVA	-2,764	-6,468

10 In June 2015, WPHL purchased the block of land at 33 Atiawa Crescent from Hutt City Council The BNZ Bank provided mortgage funding through Te Maori facilities. The original funding was for a 2 year interest only payment with payments being made monthly to or for WPHL. As part of that facility various entities in the Waiwhetu community have agreed to contribute to the monthly cost commencing in July 2015. The Marae agreed to a monthly payment of $155. Since July 2015 the Marae is solely contributing fot the costs associated with 33 Atiawa Cres. Waiwhetu Marae has also provided a guarantee of $152,000 to BNZ for the WPHL mortgage as part of the funding facility with Te Maori Cultural Centre Ltd.
The mortgage at 30 June 2022 is $152,000 (2021:$152,000)- and was rolled over on 30 June 2022.

Associated Entities Funding Advances to WPHL (33 Atiawa Cres)

	30/06/22	30/06/21
Waiwhetu Te Kohanga Reo - Deposit and Funding June 2015	39,965	39,965
Waiwhetu Marae	45,880	34,728
Te Aroha HV Assn	3,586	3,586
Te Maori Cultural Centre Ltd	3,898	3,898
Atiawa Toa FM Ltd	3,897	3,897
Waiwhetu Te Kohanga Reo	3,565	3,565
Total	100,791	89,639

Associated Entities Funding Advances 172 Whites Line East		
Te Aroha HV Assn	62,538	51,386

AROHANUI KI TE TANGATA MARAE
T/A WAIWHETU MARAE TRUST
Depreciation Schedule
For the Year Ended 30 June 2022

			Date	Orig Cost	Open W.D.V	Profit (Sales)	Loss on Sale	Dep Method		YTD Dep	Accum Depn	Close W.D.V	Check	Depn Mths
B1	Building		Jun-11	1210000	1210000							1,210,000	1,210,000	12
100838	**Plant**													
P16	Refrigeration		Aug-07	1795	0			26.4	D	-	1,795	(0)	(0)	
P17	Access Ramp		Jul-09	551	0			10	S	-	551	(0)	(0)	
P18	Security Alarms		May-10	2468	0			10	S	-	2,468	(0)	(0)	
P19	Washer		Jul-11	2137	0			10	S	-	2,137	-	-	
P20	Oven		Jan-13	8790	1319			10	S	879	8,351	440	440	
P21	Oven - Paid ex Marae		Jun-14	10815	3244			10	S	1,081	8,652	2,163	2,163	
P21	Oven Paid Te Maori		Jun-14	25292	7588			10	S	2,529	20,234	5,058	5,058	
P22	Kitchen		May-15	1300	390			10	S	130	1,040	260	260	
P23	Vacuum Cleaner		Nov-16	1000	250			25	S	250	1,000	-	-	
P24	KitchenPlant		Oct-17	1843	1229			10	S	184	799	1,044	1,044	
P25	Vacuum Cleaner		Apr-18	1800	750			25	S	450	1,500	300	300	
P26	Grant Plumbing		Jun-18	5375	4300			10	S	538	1,613	3,763	3,763	
P27	Wgtn Kitchen		Jun-18	2347	1878			10	S	235	703	1,644	1,644	
		0.3		65513	20947	0	0	140	0	6,276	50,842	14,671	14,671	
	Flooring													
F1	Office Carpets		Mar-10	1598	0			10	S	-	1,598	-	-	
F2	General Carpets		May-10	3630	0			10	S	-	3,630	-	-	
				5228	0					-	5,228	-	-	
	Office Equipment													
OE4 **	Computers & Screens							25	S		-	-	-	
				0	0					-	-	-	-	
				1280740	1230947	0	0	0		6,276	56,070	1,224,671	1,224,671	