

# Karangahape Marae Trust

## Performance Report

For the year ended:  
31 March 2016

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## Karangahape Marae Trust

### Entity Information

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

For the year ended:  
31 March 2016

Legal Name of Entity:*	Karangahape Marae Trust
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Type of Entity and Legal Basis (if any):*	Charitable Trust
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Registration Number:	CC21720
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#### Entity's Purpose or Mission: \*

To Administer and Maintain

- 1) Marae for Tangi and Hui (Te Touwai B25c)
- 2) Urupa for burial grounds (Te Touwai B33)
- 3) Housing for Kaumatua & Kuia (Te Touwai B32A)
- 4) Old School Buildings (Te Touwai B9A1)
- 5) Land for Fishing & Camping (Peach Island - Ohauroro)

For and on behalf of Ngati Kawau, Te Whanau Pani and Ngati Kaitangata.

#### Entity Structure: \*

Karangahape Marae Trust

Trustees appointed by the Maori Land Court under Te Ture Whenua Maori Act 1993 & Maori Reservations Regulations 1994.

- Chairperson - Treasurer - Secretary

AIM: To manage Maori Land blocks on behalf of Ngati Kaitangata, Ngati Kawau, Te Whanau Pani

- Te Touwai B25C - Marae
- Te Touwai B32A - Kaumatua Flats
- Te Touwai B9A1 - Old School
- Te Touwai B33 - Urupa
- Ohauroro Peach Island

#### Main Sources of the Entity's Cash and Resources: \*

- Donations to the New Marae Building Project
- Marae hireage from tangihanga and hui held on the marae facilities, grounds & urupa.
- Educational Programmes run through Te Whare Wananaga O Awaniarangi.
- Scholarship donated from the Metservice as a result of the weatherstation.

#### Main Methods Used by the Entity to Raise Funds: \*

Donations received for the new marae project.

- marae hireage for tangihanga and hui held.
- Certificate & Bachelor Degree programmes run on the marae.
- Met Service Scholarship
- Donation received from other Maori Land Trusts eg. Mahimahi and ES Trust
- Any other Koha that may come to the marae

#### Entity's Reliance on Volunteers and Donated Goods or Services: \*

There are no paid personnel within the Karangahape Marae Trust

#### Additional Information\*

The Trustees continue to strive toward maintaining the marae facilities in good condition for whanau to use.

#### Contact details

Physical Address:	496 Wainui Rd, Matangirau, Kaeo, 0478
Postal Address:	PO Box 283, Kaeo, 0448
Phone/Fax:	09 405 0955
Email/Website:	ratekingi@xtra.co.nz



**Karangahape Marae Trust**  
**Statement of Service Performance**

**"What did we do?"**

**For the year ended**  
**31 March 2016**

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

- To administer and maintain the marae and its environs for the use and benefit of the present whanau and hapu and future generations.
- To provide educational opportunities and support to students while gaining higher educational qualifications.
- To give people the skills and experience, from projects that have environmental, social, and cultural benefits
- To support whanau, hapu and the wider community from the provision of marae based cultural activities

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
Voluntary Hours	1000		
Number of Projects	5		
Number of Graduates	58		
Number of donors to the New Marae Building Project	10		
Tangihanga and Hui Held	10		
Bachelor of Environmental Studies - Attendees	15		

**Additional Output Measures:**

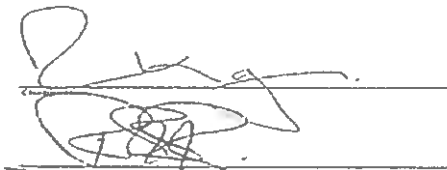
This has been a year of great achievements for our whanau in terms of education and continuing to donate to our new marae project.


**Karangahape Marae Trust**  
**Statement of Receipts and Payments**  
**"How was it funded?" and "What did it cost?"**  
**For the year ended:**  
**31 March 2016**

	Notes	Actual* This Year \$	Actual* Last Year \$
<b>Operating Receipts</b>			
Fundraising Receipts	2	10,414	20,259
Donations	3	3,510	2,000
Receipts from providing goods or services*	4	4,630	17,229
Interest	5	15,102	16,269
<b>Total Operating Receipts</b>		<b>33,656</b>	<b>55,757</b>
<b>Operating Payments</b>			
Payments related to public fundraising*	6	3,718	11,158
Payments related to providing goods or services*	7	3,081	11,401
Grants and donations paid*	8	3,128	3,160
Other operating payments	9	2,829	4,589
Repairs & Maintenance	10	1,325	8,683
<b>Total Operating Payments</b>		<b>14,081</b>	<b>38,991</b>
<b>Operating Surplus or (Deficit)</b>		<b>19,575</b>	<b>16,766</b>
<b>Capital Receipts</b>			
Receipts from the sale of resources*			
Receipts from borrowings*			
<b>Capital Payments</b>			
Purchase of resources*			
Repayments of borrowings*			
<b>Increase/(Decrease) in Bank Accounts and Cash*</b>		<b>19,575</b>	<b>16,766</b>
Bank accounts and cash at the beginning of the financial year*		400,330	383,564
<b>Bank Accounts and Cash at the End of the Financial Year*</b>		<b>419,905</b>	<b>400,330</b>
<b>Represented by:*</b>			
Cheque account(s)		15,589	13,511
Savings account(s)		15,009	12,327
Term Deposit account(s)		389,307	374,492
Cash Floats			
Petty Cash			
<b>Total Bank Accounts and Cash at the End of the Financial Year*</b>		<b>419,905</b>	<b>400,330</b>

**Karangahape Marae Trust**  
**Statement of Resources and Commitments**  
 "what the entity owns?" and "what the entity owes?"  
 As at  
 31 March 2016

SCHEDULE OF RESOURCES		This Year	Last Year
		\$	\$
<b>Bank Accounts and Cash (from Statement of Receipts and Payments)*</b>		<b>419,905</b>	<b>400,330</b>
<b>Money Owed to the Entity*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
GST Refund		116	237
<b>Other Resources*</b>			
<b>Description and Source of Value* (cost or current value required if practicable to obtain)</b>		<b>Cost or Current Value*</b>	<b>Cost or Current Value*</b>
Land & Improvements - balance carried forward		370,500	
Buildings at cost - balance carried forward		625,000	
Plant & Equipment - balance carried forward		47,679	
Furniture & Fittings - balance carried forward		12,124	
Marae Development		3,503	
<b>SCHEDULE OF COMMITMENTS</b>		<b>This Year</b>	<b>Last Year</b>
		<b>\$</b>	<b>\$</b>
<b>Money Payable by the Entity*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
Unpaid invoices for payments for goods or services		373	377
<b>Other Commitments*</b>			
<b>Description*</b>		<b>Amount*</b>	<b>Amount*</b>
Te Whare Wananga O Awanuiarangi - Tagged Funds	13	205,434	205,434

  
 \_\_\_\_\_  
 SECRETARY  
 ROBERT RUSH -

  
 Date 8 Jun 2016  
 28/06/16

**Karangahape Marae Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 1: Accounting Policies "How did we do our accounting"**

**Basis of Preparation\***

Karangahape Marae Trust 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)\***

Karangahape Marae Trust is registered for GST. However the amounts recorded in the Performance Report are inclusive of GST (if any).

**Changes in Accounting Policies**

The change to General purpose financial information prepared in accordance with New Zealand Generally Accepted Accounting Practice PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting (Not for Profit) has had minimal impact on the accounting policies of the Charitable Trust. All other accounting policies were applied consistently during the year.

**Karangahape Marae Trust**  
**Notes to the Performance Report**  
For the year ended  
**31 March 2016**

**Analysis of Receipts "How was it funded?"**

		This Year	Last Year
<b>Note 2</b>	<b>Analysis</b>	\$	\$
Fundraising receipts	Grant - Te Whare Wananga O Awanuiarangi	10,414	20,259
	<b>Total</b>	<b>10,414</b>	<b>20,259</b>

		This Year	Last Year
<b>Note 3</b>	<b>Analysis</b>	\$	\$
Grants and donations	Koha - Building Fund	3,510	2,000
	<b>Total</b>	<b>3,510</b>	<b>2,000</b>

		This Year	Last Year
<b>Note 4</b>	<b>Analysis</b>	\$	\$
Receipts from providing goods or services	Hall Hire	4,630	13,377
	Mahimahi AGM		3,052
	Hui - Ngati Kahu ki Whangaroa		800
	<b>Total</b>	<b>4,630</b>	<b>17,229</b>

		This Year	Last Year
<b>Note 5</b>	<b>Analysis</b>	\$	\$
Interest, dividends and other investment income receipts	Interest	15,102	16,269
	<b>Total</b>	<b>15,102</b>	<b>16,269</b>

**Karangahape Marae Trust**  
**Notes to the Performance Report**  
For the year ended  
**31 March 2016**

**Analysis of Payments "What did it cost?"**

		This Year	Last Year
		\$	\$
<b>Note 6</b>	<b>Analysis</b>		
Payments related to public fundraising	Bachelor of Environmental Studies	2,984	4,958
	Wananga - Training	434	6,200
	Wananga - petrol vouchers	300	
	<b>Total</b>	<b>3,718</b>	<b>11,158</b>
		This Year	Last Year
		\$	\$
<b>Note 7</b>	<b>Analysis</b>		
Payments related to providing goods or services	Electricity	2,509	5,021
	Gas	572	1,298
	Mahimahi AGM	-	1,136
	Hui - Ngati Kahu ki Whangaroa	-	644
	Hui - Expenses	-	3,302
	<b>Total</b>	<b>3,081</b>	<b>11,401</b>
		This Year	Last Year
		\$	\$
<b>Note 8</b>	<b>Analysis</b>		
Grants and donations paid	Training Grants	1,000	1,260
	Koha	628	400
	Koha - Matangirau Te Kohanga Reo	1,500	1,500
	<b>Total</b>	<b>3,128</b>	<b>3,160</b>
		This Year	Last Year
		\$	\$
<b>Note 9</b>	<b>Analysis</b>		
Other operating payments	Advertising	173	-
	Audit	1,610	1,610
	Bank Fee	65	-
	Charities Services	51	51
	Computer Expenses	367	522
	Consumable Assets	-	997
	GST Paid	563	1,409
	<b>Total</b>	<b>2,829</b>	<b>4,589</b>
		This Year	Last Year
		\$	\$
<b>Note 10</b>	<b>Analysis</b>		
Repairs & Maintenance	Buildings - Marae	-	4,124
	Plant - Marae	572	1,350
	Water Supply - Marae	203	2,475
	Grounds - Marae	550	734
	<b>Total</b>	<b>1,325</b>	<b>8,683</b>



**Karangahape Marae Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Notes Continued**

**Note 11: Related Party Transactions**

There were no transactions involving related parties during the financial year. (Last Year - Nil)

**Note 12: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report.

**Note 13: Te Whare Wananga O Awanuiarangi - Tagged Funds**

Te Whare Wananga O Awanuiarangi is tagged to be spent on the new marae project (2015: the same).

**Independent Auditor's Report**

**For the Year Ended 31 March 2016**

To the members of the Karangahape Marae Trust.

We have audited the financial statements of the Karangahape Marae Trust on pages 3 to 8 which comprise the statement of resources and commitments as at 31 March 2016, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

6 Redan Road  
PO Box 166  
Kaitaia 0441  
p. 09 408 0950  
f. 09 408 0955

e info@hgwkaitaia.co.nz

**Committee's Responsibility for the Financial Statements**

The Committee is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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, as well as evaluating the overall presentation of the financial statements.

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

Other than in our capacity as auditor we were engaged to format the financial statements from the client's general ledger. We have no other relationship with, or interest in, the Karangahape Marae Trust.

**Basis for Qualified Opinion on Financial Position and Financial Performance**

In common with other organisations of a similar nature, control over revenue from Donations and Hall Hire prior to its being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.

**Qualified Opinion on Financial Position and Financial Performance**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements on pages 3 to 8:

- comply with generally accepted accounting practice in New Zealand,
- present fairly, in all material respects, the financial position of the Karangahape Marae Trust as at 31 March 2016, and its financial performance for the year then ended.

  
20 June 2016

Hartnell Grond Walker  
Chartered Accountants  
Kaitaia