

Entity Information

As at 31 March 2021

Legal Name of Entity	Pehiaweri Maori Church & Marae Incorporated
Type of Entity and Legal Basis	Incorporated Society
Registered Charity Number	CC38460
Entity's Purpose or Mission	<p>1) To preserve and maintain the Church and Marae property based on the kaupapa and tikanga handed down by our forefathers (Tupuna to us), for the following purposes;</p> <ul style="list-style-type: none">- Religious activities, hui, tangihana, educational/training activities, fundraising activities/ventures- Maori culture- Recreational purposes and all other gatherings that are associated with marae life- To umbrella organisations who work with and have the same aspirations as the Pehiaweri Maori Church and Marae Incorporation <p>2) To maintain the church building and to endeavour to have the interdenominational church used more for the purpose of which it was built - namely - Divine services, a centre for Gospel Witness and Christian Fellowship and to take such steps as necessary to secure and see that the burial ground (cemetery/urupa) shall remain as a permanent burial ground for descendants, with discretion to admit others</p> <p>3) To hold, purchase, acquire by gift, devise, bequest or otherwise receive property real or personal in the name of the Society and on such property erect, build, establish, organise, manage, repair, demolish, reconstruct and rebuild such buildings including outbuildings and to prepare gardens and generally beautify the grounds at such time or times as the Society may consider necessary or desirable</p> <p>4) To use the funds and property of the Society for and to do all such things as are incidental or conducive to the attainment of the above objects, as well as being able to use the said funds for the futherance of the Kingdom of God in any part of the world</p>

Entity Structure	<p>Management Committee - Responsible for the operations of the Marae</p> <p>Kaumatua/Kuia act as Governance Board</p> <p>The Marae operates under a constitution (for copies please contact Pehiaweri Maori Church and Marae Incorporated)</p>
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Main Sources of Cash and Resources	<ul style="list-style-type: none">* Grant and Funding Applications* Hireage of Marae Facilities* Koha* Cultural Service Provision
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Main Methods Used to Raise Funds	<ul style="list-style-type: none">* Hireage of Marae Facilities* Koha* Cultural Service Provision
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Entity Information (continued)

As at 31 March 2021

Entity's Reliance on Volunteers and Donated Goods or Services

The Marae operates 99% on voluntary services. Donated goods are also received from time to time.

Address

99 Ngunguru Road
Glenbervie
Whangarei 0173

Postal Address

P O Box 7107
Tikipunga
Whangarei

Email Address

info.pehiawerimarae@gmail.com

Telephone

(09) 437 0833

Auditor

Hartnell Grond Walker
Chartered Accountants
6 Redan Road
Kaitaia

Statement of Service Performance

For the Year Ended 31 March 2021

Description of the Society's Outcomes

Pehiaweri Marae strives to create and maximise dynamic interactions with whanau, community, central government, local government, schools and service providers.

These interactions underpin and enrich a relationship that is fuelled by a growing interest and search for knowledge, enjoyment, experience and cultural sharing.

Pehiaweri is the maori cultural hub of our community for our whanau and a repository of matauranga and tikanga.

Description & Quantification of the Entity's Outputs

	Actual 2021	Actual 2020
Whanau Hui (including tangi)	42	42
Hura Kohatu	1	1
Karakia	Monthly	Monthly
Wananga - Tikanga	3 (1 cancelled)	3 (1 cancelled)
Waiata Joy (In its 12th year) held weekly during school term open to all ages, to learn waiata (all genre of waiata maori)	Attendees 20-60	Attendees 20-60
Te reo me ona tikanga. Waiata Joy is offset by CET funding through Kamo High School Tutor: Joby Hopa		
Raranga - is a weekly workshop where weavers that attend undertake projects like piupiu making, commissioned work pieces and new learner workshops. Raranga is offset by CET funding through Kamo High School Tutor: Mandy Sunlight	Weekly 12-20 weavers	Weekly 12-20 weavers

Additional Information

Facilities - maintenance, projects

Maintenance is a constant and a planned approach has been aided by the expertise of Graham Withers (retired builder), Philip Kake and other whanau members who give their time to the upkeep.

Maara Kai & Orchard including Grounds

The maara kai provides a valuable community resource with it's gates open to all. The garden is maintained and worked by a small group of volunteers ably led by Whaea Mary Kake, Anne Kake and Graham Withers.

Workforce

Administrator role - Our booking process is now done online to assist with streamlining our procedures from booking to invoicing.

Volunteers - The marae could not operate without a pool of volunteers to keep all facets of the marae operational. From the Taumata, Kaikaranga through to facility upkeep and maintenance, project management, gardening, administration and management are all volunteer functions of the marae.

Tumu Whakarae is appointed annually to lead, conduct and direct matters that may arise.

Administration and Marae Management

This is undertaken by a group of elected trustees and the administrator. The management committee meets once a month and operates standing committees - eg Whakairo, Buildings & Maintenance committees. They also have mandated representation on the Ngati Hau Trust Board, Whangarei Takiwa and Ngapuhi Runanga.

Statement of Financial Performance

For the Year Ended 31 March 2021

	Note	Actual 2021 \$	Actual 2020 \$
Revenue			
Donations, fundraising and other similar revenue	2	93,865	101,309
Fees, subscriptions and other revenue from members	3	91	79
Revenue from providing goods or services	4	4,047	33,545
Interest, dividends and other investment revenue	5	24	50
Other revenue	6	4,000	100
Total Revenue		102,027	135,083
Less Expenses			
Volunteer and employee related costs	7	730	6,716
Costs related to providing goods or services	8	73,855	106,089
Grants and donations	9	1,162	4,775
Other expenses	10	20,532	30,341
Total Expenses		96,279	147,921
Surplus (Deficit)		5,748	(12,838)

Statement of Financial Position

As at 31 March 2021

	Note	2021	2020
		\$	\$
Accumulated Funds			
Opening Balance		338,942	351,780
Net Surplus (Deficit)		5,748	(12,838)
Total Accumulated Funds		344,690	338,942
Represented by:			
Current Assets			
Cash at Bank- 00 Current A/c		60,438	50,561
Cash at Bank- 02 Catering A/c		2	2
Cash at Bank- 03 Church Fund A/c		1,493	1,483
Cash at Bank- 04 Grant Funding A/c		47	1,721
Cash at Bank- 00 Hub A/c		2,621	2,621
Accounts Receivable		4,109	-
Total Current Assets		68,710	56,388
Non-Current Assets			
Property, Plant & Equipment	11	278,017	283,518
Total Assets		346,727	339,906
Current Liabilities			
Accounts Payable		964	964
GST Payable		1,073	-
Total Liabilities		2,037	964
Net Assets		344,690	338,942

Chairperson

Date

Treasurer

Date

Statement of Cash Flows

For the Year Ended 31 March 2021

Note	2021	2020
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar revenue	93,865	101,409
Fees, subscriptions and other revenue from members	91	79
Revenue from providing goods and services	4,047	33,545
Other Revenue	4,000	-
Interest Received	24	50
	102,027	135,083
Net GST	(880)	(1,866)
Cash was applied to:		
Volunteer and employee related costs	730	6,716
Costs relating to providing goods and services	73,886	106,057
Grants and Donations	1,162	4,775
Other expenses	16,142	22,759
	91,920	140,307
Net Cash Flows from Operating Activities	9,227	(7,090)
Cash Flows from Investing Activities		
Cash was applied to:		
Payments to Purchase Property Plant & Equipment	1,014	8,420
	1,014	8,420
Net Cash Flows from Investing Activities	(1,014)	(8,420)
Net Decrease in Cash Held	8,213	(15,510)
Cash at the Beginning of the Year	56,388	71,898
Cash at the End of the Year	64,601	56,388
This is represented by:		
Cash at Bank- 00 Current A/c	60,438	50,561
Cash at Bank- 02 Catering A/c	2	2
Cash at Bank- 03 Church Fund A/c	1,493	1,483
Cash at Bank- 04 Grant Funding A/c	47	1,721
Cash at Bank- 00 Hub A/c	2,621	2,621
Total Cash & Bank Balances	64,601	56,388

For the Year Ended 31 March 2021

1 Statement of Accounting Policies

Reporting Entity

Pehiaweri Maori Church & Marae Inc is an incorporated society, registered under the Incorporated Societies Act 1908.

The performance report of Pehiaweri Maori Church & Marae Inc has been prepared according to generally accepted accounting practice in New Zealand as determined by the External Reporting Board.

Statement of Compliance and Basis of Preparation

Pehiaweri Maori Church & Marae Inc is eligible to apply Tier 3 PBE Accounting Requirements : 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. Incorporated society has elected to report in accordance with PBE SFR-A (NFP). All transactions in the Performance Report are reported using the accrual basis of accounting.

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by incorporated society.

The information is presented in New Zealand dollars. All values are rounded to the nearest \$.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

(a) Property, Plant & Equipment

Property, plant and equipment is recognised at historical cost less aggregate depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

(b) Income Tax

The entity is not liable for income tax, in terms of section CW41 & CW42 of the Income Tax Act 2007.

(c) Goods and Services Taxation (GST)

The amounts recorded in the performance report are inclusive of GST (if any). The Marae is registered for GST.

(d) Comparative Figures

The comparative figures in the financial statements relate to a period of twelve months. Comparative figures may have been altered where not consistent with the current years presentation, but such alterations have not affected the previously reported financial position.

For the Year Ended 31 March 2021

(e) 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.

(f) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous performance report.

2 Donations, fundraising and other similar revenue	2021	2020
	\$	\$
Distribution - Te Ohu Kai Moana	-	20,000
Maara Kai/Kai Ora Funding	-	2,000
Donation	10,785	4,136
Donation - Awhina Money	12,181	7,940
Waiata Joy/Raranga Funding	2,429	10,855
CEW - Tiriti o Waitangi Workshop	1,435	628
Creative Northland/Raranga Funding	-	500
Grant - Department of Corrections	67,000	55,200
Fundraising	35	50
Total Donations, fundraising and other similar revenue	93,865	101,309
3 Fees, subscriptions and other revenue from members	2021	2020
	\$	\$
Subscriptions	91	79
Total Fees, subscriptions and other revenue from members	91	79
4 Revenue from providing goods or services	2021	2020
	\$	\$
Hireage & Catering	4,047	33,545
Total Revenue from providing goods or services	4,047	33,545
5 Interest, dividends and other investment revenue	2021	2020
	\$	\$
Interest Received	24	50
Total Interest, dividends and other investment revenue	24	50
6 Other revenue	2021	2020
	\$	\$
Whangarei District Council	4,000	100
Total Other revenue	4,000	100

For the Year Ended 31 March 2021

7	Volunteer and employee related costs	2021	2020
		\$	\$
	Staff Training & Expenses	730	6,716
	Total Volunteer and employee related costs	730	6,716
8	Costs related to providing goods or services	2021	2020
		\$	\$
	Buildings - Marae	32,861	13,271
	Catering & Hui Expenses	894	10,027
	Contracting	-	7,891
	Electricity	3,265	5,991
	Gas Bottle Refills	-	535
	Grounds	6,714	4,966
	Whare Whakairo Project	5,378	12,329
	Maara Kai Gardens	2,189	3,045
	Pennington Orchard	-	1,776
	Cleaning & Laundry	3,628	1,189
	Plant & Equipment	-	2,955
	Tikanga Program Expenses	15,160	20,839
	Taitamariki Toa Project	-	17,000
	Whangarei District Council Sewerage Expenses	3,766	4,275
	Total Costs related to providing goods or services	73,855	106,089
9	Grants and donations	2021	2020
		\$	\$
	Koha	1,162	4,775
	Total Grants and donations	1,162	4,775
10	Other expenses	2021	2020
		\$	\$
	Administration	2,434	6,414
	Audit Fee	2,010	2,243
	Bank Fees & Charges	61	112
	Charities Commission Fee	44	51
	Computer Expenses	-	1,224
	Depreciation	6,515	5,050
	GST Paid	-	2,394
	Insurance	8,896	9,349
	IRD - Penalties & Interest	-	326
	Telephone & Tolls	572	3,178
	Total Other expenses	20,532	30,341

For the Year Ended 31 March 2021

11 Property, Plant & Equipment

	Opening Carrying Amount	Purchases / (Sales or Disposals)	Depreciation & Impairment	Closing Carrying Amount
Property, Plant & Equipment 2021	\$	\$	\$	\$
Land & Improvements	86,675	-	72	86,603
Buildings - at cost	170,922	-	345	170,577
Plant & Equipment - at cost	23,708	-	5,645	18,063
Furniture & Fittings - at cost	2,213	1,014	453	2,774
Total Property, Plant & Equipment	283,518	1,014	6,515	278,017
Property, Plant & Equipment 2020	\$	\$	\$	\$
Land & Improvements	86,749	-	74	86,675
Buildings - at cost	171,267	-	345	170,922
Plant & Equipment - at cost	19,482	8,420	4,194	23,708
Furniture & Fittings - at cost	2,650	-	437	2,213
Total Property, Plant & Equipment	280,148	8,420	5,050	283,518

12 Description of Security Held

There is a registered first mortgage dated 8 December 1989, over the residential property situated R D 3 Whangarei as leagally described in Certificate(s) of title NA769/82.

There is a \$1000 overdraft limit on the Pehiaweri Maori Church and Marae Incorporated 00 account. (2019 the same)

13 Related Parties

There were no events occurring after balance date which require disclosure in these financial statements.

(2020) Naomi Coyne (Treasurer) received \$3,034 for Cleaning undertaken during the year

14 Commitments

The incorporated society has no commitments as at 31 March 2021, (2020 Nil).

15 Contingent Liabilities and Guarantees

The incorporated society has no contingent liabilities and no guarantees as at 31 March 2021. (2020: Contingent Liabilities Nil. Guarantees Nil.)

For the Year Ended 31 March 2021

16 Events Occurring After Balance Date

There were no events occurring after balance date which require disclosure in these financial statements.

17 Additional Notes

There were no additional notes.

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Pehiaweri Maori Church & Marae Inc

Performance Report

For the Year Ended 31 March 2021

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