

# **Waitomo District Council Provision of Services Grant**

## **Accountability Report 2020**

RECIPIENT ORGANISATION – Maniapoto Rugby Football Sub-Union Inc

GRANT - \$13,700 p.a. for the period 1 July 2018 to 30 June 2021.

### **Performance Standards – KPI Reporting**

1. The facility has been maintained to the normal high standard making it available for the lessee King Country Rugby for the playing of rugby first and foremost. The grounds were regularly mowed and gardens and buildings maintained keeping the facility to a high standard and available for use. We regularly receive extremely positive feedback regarding the condition of the grounds from the rugby community and we are increasingly getting more enquiries from outside rugby unions to use the facility.

This year, as a result of a burst water pipe causing major flooding, we undertook an extensive upgrade of the office building. We received insurance money, a contribution from King Country Rugby and a significant distribution from the Maniapoto Sports Trust to undertake this and the final result is really impressive. It is effectively a brand new office, kitchen, bathrooms and meeting/board room. A new concrete decking with sliding doors opening onto it is also a new addition. The building was fully repainted inside and out.

There was new direct drilling of grass seed for the playing fields to maintain the field to a high standard.

All health and safety and insurance issues are monitored and addressed to ensure the safety of the facility to users, some of which is the responsibility of the lessee.

2. The facility was firstly available to King Country Rugby for the use of rugby but outside of this lease, it was made available to outside organisations when rugby was not being played. Local boot camp groups, the Te Kuiti Rod & Custom Club and schools have used the facility for various reasons over the year.

3. Rugby games are actively fostered and encouraged to be played at the facility.

Games that were held over the year were

- a. King Country Rams
- b. King Country age-group games
- c. King Country club competition games
- d. Outside unions using the ground for warm up games
- e. Primary school/junior club games
- f. Rippa rugby competition

4. Volunteers are often hard to motivate in today's environment, however with maintenance projects we have been very well supported by the local community with a constant group often lending a hand. With these projects we have regularly had about five men that have donated time, skills and resources to differing projects. We actively have three members that volunteer their services for the administration of the organisation.

This grant has greatly assisted our organisation in managing our ongoing operating costs and ensuring we can maintain the facility which has had a flow on effect to the community and King Country rugby also.

We thank you for this grant and look forward to the ongoing relationship in the future.

Kind regards

Maniapoto Rugby Football Sub-Union

**Maniapoto Rugby Football Sub-Union Inc**  
**Financial Reports**  
**For the Year Ended 31st December 2019**

<u>Contents</u>	<i>Page</i>
Compilation Report .....	1
Trust Directory .....	2
Statement of Financial Performance .....	3
Statement of Movements in Equity .....	4
Statement of Financial Position .....	5
Schedule of Fixed Assets and Depreciation .....	6
Notes to the Accounts .....	8

# Maniapoto Rugby Football Sub-Union Inc

## Compilation Report

### For the Year Ended 31 December 2019

---

Compilation Report to the Committee of Maniapoto Rugby Football Sub-Union Inc

#### Scope

On the basis of information you provided we have compiled, in accordance with Service Engagement Standard No. 2: Compilation of Financial Information, the financial statements of Maniapoto Rugby Football Sub-Union Inc for the period ended 31 December 2019.

As described in Note 1 to the financial statements, these financial statements are a special purpose report and have been prepared for Maniapoto Rugby Football Sub-Union Inc only.

#### Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

#### No audit or review engagement undertaken

A compilation is limited primarily to the collection, classification, and summarisation of financial information supplied by our client. A compilation does not involve the verification of that information. We have not carried out an audit or a review assignment on the financial statements and therefore neither we nor any of our employees accept any responsibility for the accuracy of the materials from which the financial statements have been prepared.

Further, the financial statements have been prepared at the request of and for the purpose of our client only and neither we nor any of our employees accept any responsibility on any ground whatsoever, including liability in negligence, to any other person. In addition, these financial statements are legally privileged.

#### Departure from Reporting Framework

The accounting policies adopted are not in conformity with generally accepted accounting practice. Accordingly the financial statements should only be relied on for the expressly stated purpose.

#### Disclaimer of Liability

As mentioned earlier in our report, we have compiled the financial information based on information provided to us which has not been subject to an audit or review engagement. Accordingly, neither I nor any of our employees accept any responsibility for the reliability, accuracy or completeness of the compiled financial information nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.



**Smith Mitchell Ltd**

Chartered Accountants

127 Rora Street

Te Kuiti

23rd March 2020

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached.*

# Maniapoto Rugby Football Sub-Union Inc

## Business Directory

As at 31st December 2019

---

Nature of Business	Incorporated Sports Club
Accountants	Smith Mitchell Ltd 127 Rora Street Te Kuiti
Bankers	BNZ
Date of Formation	1907
Solicitors	Max Lamb Lamb Bain Laubscher Te Kuiti

*NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.*

# Maniapoto Rugby Football Sub-Union Inc

## Statement of Financial Performance

For the Year ended 31st December 2019

	2019	2018
	\$	\$
<b>REVENUE</b>		
Sponsorship	4,744	-
WDC - Provision of Services Grant	13,700	-
Grants Received	5,000	-
Lease of Grounds KCRFU	9,438	8,775
Waitete Contribution	1,200	-
Distribution - MRS Trust	54,861	-
Interest Received	15	2
KCRFU Contribution to Office Relocation	8,534	-
Sundry Income	67,166	-
<b>Total Income</b>	<u>164,656</u>	<u>8,777</u>
<b>Less Expenses</b>		
Accountancy Fees	575	575
Advertising	964	68
General Expenses	394	175
Insurance	4,265	506
Tractor/Mower Expenses	1,391	289
Rates	4,846	-
Repairs & Maintenance - Insurance	78,747	-
Repairs & Maintenance - Ground	9,037	2,243
Repairs & Maintenance - Building	21,890	187
Rep Team Expenses	-	1,245
<b>Total Expenses</b>	<u>122,109</u>	<u>5,289</u>
Net Surplus Before Depreciation	42,548	3,488
<b>Less Depreciation</b>		
Depreciation as per Schedule	10,187	13,442
<b>NET SURPLUS/(DEFICIT)</b>	<u><u>\$32,361</u></u>	<u><u>(\$9,954)</u></u>

*NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.*

**Maniapoto Rugby Football Sub-Union Inc**  
**Statement of Movements in Equity**  
**For the Year ended 31st December 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>EQUITY AT START OF PERIOD</b>	158,186	168,140
<b>SURPLUS &amp; REVALUATIONS</b>		
Net Surplus After Tax	32,361	(9,954)
Movements in Revaluation Reserves	424,000	-
<b>Total recognised revenues &amp; expenses</b>	<u>456,361</u>	<u>(9,954)</u>
<b>EQUITY AT END OF PERIOD</b>	<u>\$614,546</u>	<u>\$158,186</u>

*NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.*

# Maniapoto Rugby Football Sub-Union Inc

## Statement of Financial Position

As at 31st December 2019

	2019 \$	2018 \$
<b>CURRENT ASSETS</b>		
BNZ Account	11,616	3,872
Accounts Receivable	-	2,004
<b>Total Current Assets</b>	<u>11,616</u>	<u>5,876</u>
<b>NON-CURRENT ASSETS</b>		
Fixed Assets as per Schedule	601,247	155,626
<b>Investments</b>		
King Country Energy Shares - 340	1,683	1,683
<b>Total Non-Current Assets</b>	<u>602,930</u>	<u>157,309</u>
<b>TOTAL ASSETS</b>	<u>614,546</u>	<u>163,186</u>
<b>CURRENT LIABILITIES</b>		
Unused Grants	-	5,000
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>5,000</u>
<b>NET ASSETS</b>	<u>\$614,546</u>	<u>\$158,186</u>
Represented by;		
<b>MEMBERS FUNDS</b>		
Reserves	424,000	-
Retained Earnings	190,546	158,186
<b>TOTAL MEMBERS FUNDS</b>	<u>\$614,546</u>	<u>\$158,186</u>

The Financial Statements have not been audited. The accompanying notes form part of these Financial Statements and should be read in conjunction with the reports contained herein.

For and on behalf of the Members:

President

Committee

Date

3 June 2020

*NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.*



# Maniapoto Rugby Football Sub-Union Inc

## Depreciation Schedule

### For the Year ended 31st December 2019

Asset	Private Use	Cost Price	Book Value 01/01/2019	Additions Disposals	Gain/Loss on Disposal	Capital Profit	Mth	Rate	Depreciation \$	Accum Deprec 31/12/2019	Book Value 31/12/2019
<b>LAND</b>											
Waitete Road Rugby Ground		20,700	20,700				12	0.0% CP	0	0	20,700
Ground Development		28,648	28,648				12	0.0% CP	0	0	28,648
Share Waitete Sealed Carpark		1,500	212				12	10.0% CP	150	1,438	62
<b>Sub-Total</b>		<b>50,848</b>	<b>49,560</b>						<b>150</b>	<b>1,438</b>	<b>49,410</b>
<b>BUILDINGS</b>											
Office Building				424,000					0	0	424,000
Office Fit-Out				16,392					956	956	15,436
Grandstand		88,782	60,366				12	2.0% CP	1,776	30,192	58,590
Grandstand "Ewen MacLachlan" Sign		1,205	418				12	10.0% CP	121	908	297
Bank Retaining Wall		5,040	3,899				12	8.0% DV	312	1,453	3,587
Bank Retaining Wall #2 Field		3,972	3,945				12	8.0% DV	316	343	3,629
Scoreboard		27,875	13,719				12	25.0% DV	3,430	17,586	10,289
Scoreboard Building		19,725	18,737				12	2.0% CP	395	1,383	18,342
Concrete Deck				4,072			7	2.0% DV	47	47	4,025
<b>Sub-Total</b>		<b>146,599</b>	<b>101,084</b>	<b>444,464</b>					<b>7,353</b>	<b>52,868</b>	<b>538,195</b>
<b>MOTOR VEHICLES</b>											
Ford 4000 Tractor		5,610	67				1	15.0% CP	67	5,610	0
Tractor Mower		6,900	2,242				12	10.0% CP	690	5,348	1,552
<b>Sub-Total</b>		<b>12,510</b>	<b>2,309</b>						<b>757</b>	<b>10,958</b>	<b>1,552</b>
<b>SPORTS UNIFORMS</b>											
Senior Playing Uniform		6,336	1,974				12	67.0% DV	1,323	5,685	651
<b>Sub-Total</b>		<b>6,336</b>	<b>1,974</b>						<b>1,323</b>	<b>5,685</b>	<b>651</b>
<b>PLANT &amp; EQUIPMENT</b>											
Lighting System		1,164							0		0
Fridge 1		245							0		0

NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.

# Maniapoto Rugby Football Sub-Union Inc

## Depreciation Schedule

### For the Year ended 31st December 2019

Asset	Private Use	Cost Price	Book Value 01/01/2019	Additions Disposals	Gain/Loss on Disposal	Capital Profit	Mth	---- Depreciation ---- Rate	Accum Deprec 31/12/2019	Book Value 31/12/2019
Fridge		245		0						0
Sound System		1,108		0						0
Curtains & Tracks		380		0						0
Garden Shed		778		0						0
Back Vac		499								0
Samsung Tablet		580	42					20.0% CP	499	0
Rubber Ground Mats		1,119	326					12 67.0% DV	28	14
Water Blaster		529	331					12 50.0% DV	163	163
Dishwasher				998				12 25.0% DV	83	281
Elba Oven				1,499				7 30.0% DV	174	174
<b>Sub-Total</b>		<b>6,647</b>	<b>699</b>	<b>2,497</b>				<b>5 25.0% DV</b>	<b>156</b>	<b>1,343</b>
<b>TOTAL</b>		<b>222,940</b>	<b>155,626</b>	<b>446,961</b>				<b>10,187</b>	<b>73,581</b>	<b>592,400</b>

NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.

# Maniapoto Rugby Football Sub-Union Inc

## Notes to the Financial Statements

For the Year ended 31st December 2019

---

### 1. STATEMENT OF ACCOUNTING POLICIES

These financial statements of Maniapoto Rugby Football Sub-Union Inc are special purpose financial statements and have been prepared for Maniapoto Rugby Football Sub-Union Inc only.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

#### (a) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

#### (b) Fixed Assets & Depreciation

The entity has the following classes of fixed assets:

- Land
- Buildings
- Motor Vehicles
- Office Equipment
- Plant & Equipment

All fixed assets are recorded at cost or valuation less accumulated depreciation.

Depreciation of the assets has been calculated based on the estimated useful life of the asset.

#### (c) Goods & Services Tax

These financial statements have been prepared inclusive of GST as Maniapoto Rugby Football Sub-Union Inc is not registered for GST.

#### (d) Income Tax

No provision for Income Tax has been made as there is no current or deferred tax payable.

#### (e) Investments

Investments are carried at market value.

#### (f) Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

### 2. AUDIT

These financial statements have not been audited.

### 3. CONTINGENT LIABILITIES

At balance date there are no known contingent liabilities (2018:\$0). Maniapoto Rugby Football Sub-Union Inc has not granted any securities in respect of liabilities payable by any other party whatsoever.

*NOTE: These financial statements have been compiled without undertaking an audit or review engagement and should be read in conjunction with the Compilation Report and the Notes to the Financial Statements.*

# **Maniapoto Rugby Football Sub-Union Inc**

## **Notes to the Financial Statements**

**For the Year ended 31st December 2019**

---

#### **4. SECURITIES AND GUARANTEES**

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

# **Waitomo District Council Provision of Services Grant**

## **Accountability Report 2020**

RECIPIENT ORGANISATION – Pinetree No. 5 Trust Inc

GRANT - \$5,000 p.a. for the period 1 July 2018 to 30 June 2021.

This grant has again been a significant help in the day-to-day running of the Meads Brothers Exhibition giving the trustees security and confidence to ensure the exhibition can remain open to the general public. We had over 700 people through the exhibition for the 2020 year, which although pleasing was down on the 2019 figures as we were significantly impacted by the pandemic and the closure of the i-SITE. As the majority of the visitors are from outside the district, we have been affected like many businesses catering to the tourist industry.

However the Exhibition continues to be well received and we are always thrilled with the feedback generated from the viewing public as it is always of an overwhelmingly positive nature with many comments like, “Highly recommended and well worth every penny”, “What a great experience”, “Thoroughly enjoyed it” and “Excellent display”.

### **Performance Standards – KPI Reporting**

1. The Meads Brothers Exhibition has remained open at all times when the i-SITE has been open, however since Covid-19 hit New Zealand in March 2020, and the country has had to deal with many different levels of central government lockdowns, the exhibition has been closed for approximately three months in total since late March 2020.
2. We have undertaken cleaning or repairs and maintenance outside of opening hours to ensure that it is never closed.  
We have had our own occasional weekend ‘opening hours’ (which was outside of the i-SITE hours), when there was a local King Country Rugby game on. The trustees felt that there was an opportunity to market the exhibition to rugby supporters that were visiting Te Kuiti for the rugby, and who may also want to take the opportunity to go into the main street and view the exhibition. We have also opened to travelling groups that have approached us ahead of time for group bookings and some have stated that the exhibition was their main reason for visiting and/or staying in the district.
3. We have promoted and marketed the exhibition in a number of media outlets, however this continues to be an area we think we could do much more.

We advertised in the local newspaper, and on Facebook through the Legendary Te Kuiti and Meadsville pages however we had planned to advertise during the period of the Covid-19 lockdown so our advertising was less than intended.

We have put together Waitomo/Meadsville weekend packages to be auctioned at big charity auctions that promote our town and the exhibition. These were in aid of fundraising for the

charities, Child Cancer and NZ Rugby Foundation. These packages not only promote our exhibition but the whole of the Waitomo with accommodation, food and activities all being used.

We plan to develop brochures to be on display at the local motels as the trustees have had a few calls from motel manager/owners with groups wishing to go through.

4. In December 2019 the trust offered a grant of \$500 to a Te Kuiti local student Mairangiata Walker as advertised in the Waitomo News and on Facebook. Mairangiata represented Pukenui school and Waitomo in the Trans-Tasman Challenge in Auckland New Zealand. This is an athletic event for 10-11 year students from both sides of the Tasman.

This was the trusts second grant and we hope to offer many more in the future. We continue to speak with youth leaders within our district and schools to help us in deciding who our future recipients may be.

In closing, the trustees wish to extend their thanks to the Waitomo District Council for the grant, and can ensure you that the money has helped with the ongoing operational costs of the exhibition. We look forward to continuing our relationship in the current and future years.

Kind regards

Pinetree No. 5 Trustees

# **Performance Report**

## **Pinetree No.5 Trust**

**For the Year Ended 31 March 2020**

# **Pinetree No.5 Trust**

## **Performance Report**

**For the Year Ended 31 March 2020**

### **Table of Contents**

---

	<u>Page</u>
<b><u>Non Financial Information</u></b>	
Compilation Report	1
Entity Information	2
Statement of Service Performance	3
<b><u>Financial Information</u></b>	
Statement of Financial Performance	4
Analysis of Expenses	5
Statement of Financial Position	6
Statement of Cash Flows	7
Statement of Accounting Policies	8
Notes to the Financial Statements	9



# Pinetree No.5 Trust

## Compilation Report

for the Year Ended 31 March 2020

---

Compilation Report to the board of Pinetree No. 5 Trust.

### Scope

On the basis of information you provided we have compiled, in accordance with Service Engagement Standard No.2 Compilation of Financial Information, the financial statements of Pinetree No. 5 Trust for the period ended 31 March 2019.

### Responsibilities

The committee members are solely responsible for the information contained in financial statements and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No audit or review engagement undertaken

A compilation is limited primarily to the collection, classification, and summarisation of financial information supplied by our client. A compilation does not involve the verification of that information. We have not carried out an audit or a review assignment on the financial statements and therefore no assurance is expressed.

### Disclaimer of Liability

We have compiled the financial information based on information provided to us which has not been subject to an audit or review engagement. Accordingly we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.



**Smith Mitchell Ltd**  
Chartered Accountants  
127 Rora Street  
PO Box 159  
Te Kuiti  
Shelley Mitchell  
9 September 2020

# Pinetree No.5 Trust

## Entity Information As at 31 March 2020

---

Legal Name of Entity	Pinetree No.5 Trust
Entity Type and Legal Basis	Incorporated Charitable Trust
Incorporation Date:	8 August 2018
Charities Registration Number	CC55439
Registration Date:	1 February 2018
Physical Address	Rora Street Te Kuiti
Postal Address	PO Box 159 Te Kuiti
Board	Glynn Meads Shelley Mitchell Brian Hanna Max Lamb

### Entity Structure

Pinetree No.5 Trust is a not for profit organisation governed by its Board of Trustees. The trust deed specifies that the board shall comprise of no less than three nor more than five trustees. Two trustees are appointed by the settlors, or the decedents of the settlors, and one trustee is appointed by the Waitomo District Council. These trustees may appoint up to two additional trustees.

### Purpose/Mission

To manage the Meads Brothers Exhibition and ensure that all profits from the entry fees are distributed for charitable purpose within New Zealand.

### Main Sources of Cash & Resources

Entry fees from the viewing of the Meads Brothers Exhibition.

### Reliance on Volunteers

Volunteers are an integral part of this organisation. They assist in the management and upkeep of the facility and memorabilia on display, as well as all the financial and compliance matters within their governance role.

# Pinetree No.5 Trust

## Statement of Service Performance

For the Year Ended 31 March 2020

---

### Pinetree No.5 Trust outcomes

- To make available for viewing, the memorabilia of both Sir Colin and Stan Meads to the general public for as long as the exhibition is profitable and logistically feasible.
- To distribute the profit of the trust to other charitable causes especially those aimed at children located within the Waitomo District or charities dear to Sir Colin and Stan Meads' heart.
- Continually attract volunteers to help deliver the objectives of the Trust by establishing strong networks with the rugby and Waitomo district communities.
- To actively promote the exhibition to ensure its longevity and help generate visitors and into the Te Kuiti township.

### Pinetree No.5 Trust outputs

	<u>Actual This Year</u>	<u>Actual Last Year</u>
• Number of grants distributed	1	1
• Number of visitors for the year	840	1,039
• Number of Volunteers	10	10

# Pinetree No.5 Trust

## Statement of Financial Performance

For the Year Ended 31 March 2020

	Notes	<u>2020</u>	<u>2019</u>
Revenue		\$	\$
<b><u>Donations and fundraising</u></b>			
Grants received		5,000	5,000
Donations - general		-	1,730
Sponsorship		1,200	-
		<u>6,200</u>	<u>6,730</u>
<b><u>Revenue from providing goods and services</u></b>			
Entry Fees		7,459	31,375
		<u>-</u>	<u>-</u>
		<u>7,459</u>	<u>31,375</u>
<b>Total Revenue</b>		<u>13,659</u>	<u>38,105</u>
<b>Expenses</b>			
	Refer page 5		
Costs relating to providing goods and services		1,943	12,822
Grants and Donations Made		500	1,000
Other Expenses		6,016	3,792
Total expenses		<u>8,459</u>	<u>17,614</u>
<b>Surplus /(Deficit) for the year</b>		<u>5,200</u>	<u>20,491</u>

# Pinetree No.5 Trust

## Analysis of Expenses

For the Year Ended 31 March 2020

	Notes	<u>2020</u>	<u>2019</u>
		\$	\$
<b>Expenses</b>			
<b><u>Costs relating to providing goods and services</u></b>			
Commission		1,430	5,991
Advertising & Marketing		-	6,088
Insurance		234	261
General Expenses		278	482
		<u>1,943</u>	<u>12,822</u>
<b><u>Grants and Donations Made</u></b>			
Grants		500	1,000
		<u>500</u>	<u>1,000</u>
<b><u>Other Expenses</u></b>			
Bank Fees		55	25
Charities Registration		51	-
Property expenses		5,910	3,767
		<u>6,016</u>	<u>3,792</u>
Total expenses		<u>8,459</u>	<u>17,614</u>

# Pinetree No.5 Trust

## Statement of Financial Position

As at 31 March 2020

	Notes	<u>2020</u>	<u>2019</u>
		\$	\$
<b>Current Assets</b>			
Bank accounts and cash	2.1	24,641	19,921
Receivables and prepayments	2.2	1,461	1,282
		<u>26,102</u>	<u>21,202</u>
<b>Non-Current Assets</b>			
<b>Total assets</b>		<u>26,102</u>	<u>21,202</u>
<b>Current Liabilities</b>			
Accounts payable & sundry accruals	2.4	412	711
		<u>412</u>	<u>711</u>
<b>Non-Current Liabilities</b>			
<b>Total Liabilities</b>		<u>412</u>	<u>711</u>
<b>Net Assets</b>		<u>25,691</u>	<u>20,491</u>
<b>Accumulated Funds</b>			
Accumulated Surpluses / (deficits)	4.0	25,691	20,491
<b>TOTAL EQUITY</b>		<u>25,691</u>	<u>20,491</u>

Chair

Date

# Pinetree No.5 Trust

## Statement of Cash Flows

For the Year Ended 31 March 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
<b><u>Cash flows from Operating Activities</u></b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar activities	6,200	6,730
Receipts from Providing Goods and Services	7,280	30,093
	<u>13,480</u>	<u>36,823</u>
<b>Cash was applied to:</b>		
Payments to Suppliers and Staff	(9,259)	(17,903)
Donations or grants paid	500	1,000
	<u>(8,759)</u>	<u>(16,903)</u>
<b>Net cash flows from operating activities</b>	<u>4,721</u>	<u>19,920</u>
<b>Net Increase / (decrease) in cash and cash equivalents</b>	<b>4,721</b>	<b>19,921</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>19,921</b>	-
<b>Cash and Cash Equivalents at End of Year</b>	<u>24,641</u>	<u>19,921</u>
This is represented by:		
<b>Bank accounts and cash</b>	<u>24,641</u>	<u>19,921</u>
	<u><b>This Year</b></u>	<u><b>Last Year</b></u>
<b>ANZ - Current Account</b>	24,641	19,921
<b>Total bank accounts and cash</b>	<u>24,641</u>	<u>19,921</u>

# Pinetree No.5 Trust

## Statement of Accounting Policies For the Year Ended 31 March 2020

---

### 1. Statement of Accounting Policies

#### **1.1 Basis of Preparation**

Pinetree No.5 Trust 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.

#### **1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to this entity and revenue can be reliably measured.

Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

##### Donations

Donations are recognised as revenue upon receipt.

##### Grants

Grant revenue is recognised when the conditions to the grant has been complied with.

Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

##### Revenue from providing goods and services

This entity receives revenue from door entry sales into the exhibition.

#### **1.3 Income Tax**

This entity is registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

#### **1.4 Goods and Services Tax (GST)**

This entity is not registered for GST. The financial statements are therefore prepared inclusive of GST.

#### **1.5 Bank accounts and cash**

Bank accounts and cash are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### **1.7 Leases**

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

#### **1.8 Changes in Accounting Policies**

As these are the first financial statements prepared for this client there are no comparatives for the previous year and no accounting policies previously employed which could have changed.



# Pinetree No.5 Trust

## Notes to the Financial Statements For the Year Ended 31 March 2020

<b>2.1 <u>Bank accounts and cash</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b>\$</b>	<b>\$</b>
ANZ - Current Account	24,641	19,921
	<u>24,641</u>	<u>19,921</u>
<b>2.2 <u>Receivables and Prepayments</u></b>		
Accounts Receivable	1,461	1,282
	<u>1,461</u>	<u>1,282</u>
<b>2.4 <u>Accounts Payable</u></b>		
Accounts Payable	412	711
	<u>412</u>	<u>711</u>
<b>2.5 <u>Significant donated assets recorded</u></b>		
There were no significantly donated assets during the financial year (last year Nil).		
<b>2.6 <u>Related Parties</u></b>		
There were no transactions involving related parties during the financial year (Last year Nil)		
<b>2.7 <u>Lease of Property / Premises</u></b>		
The entity leases rooms owned by the Waitomo District Council located within the building known as the Te Kuiti i-site for \$287.50 per month.		
<b>2.8 <u>Contingent Liabilities</u></b>		
There are no Contingent Liabilities at balance date (last year Nil).		
<b>2.9 <u>Capital Commitments</u></b>		
There are no Capital Commitments at balance date (last year Nil).		
<b>3.0 <u>Events after Balance Date</u></b>		
There were no significant transactions after balance date.		
<b>3.1 <u>Correction of Errors</u></b>		
There are no significant errors relating to the past periods that required correcting.		
<b>3.2 <u>Assets used as security</u></b>		
No assets held by the association are held as security for the association's liabilities, as a liability.		
<b>3.3 <u>Significant grants and donations with conditions</u></b>		
There have been no significant grants and donations with conditions which have not been recorded as a liability.		

# Pinetree No.5 Trust

## Notes to the Financial Statements

### Accumulated Funds

For the Year Ended 31 March 2020

---

Note 4.0	<u>2020</u>	<u>2019</u>
	\$	\$
<b><u>General Reserves</u></b>		
Opening Balance	20,491	-
Surplus / (Deficit)	5,200	20,491
Closing Balance	<u>25,691</u>	<u>20,491</u>
<b><u>Total Reserves</u></b>	<u>25,691</u>	<u>20,491</u>

# Waitomo District Council Report for 2<sup>nd</sup> year (of 3) Provision Growth Fund

1<sup>st</sup> August 2020

Tēnā koutou katoa

The past 12 months has been a busy time at the Mōkau Museum. With the assistance of TSB and Lotteries funding we have been able to employ 2 FTE's who have worked on a project researching and cataloguing the collection, and registering each item on a national database making it more accessible to the wider public. While the project employs staff, the museum continues to operate from its volunteer base and our gratitude goes out to the many faithful people who serve the Mōkau community through the museum. The Committee also recognises other key sponsors, including the WDC, whom without their support we would not be able to serve the Mōkau community, or promote the region to the wider public.

The WDC triannual general services grant contributes significantly in the collecting, archiving, and displaying local taonga, as well as connecting and engaging with the wider Mōkau community.

In terms of the performance KPI's I can report that over the past 12 months

## **The Mōkau Museum and Art Gallery is promoted and recognised as a community hub**

The museum continues to have over 20 families represented in its membership and has strengthened the relationships with local iwi. The museum held 2 events that directly connected with the community

1. Brides through the decades, where over 100 visitors joined the 25 participants in a celebration of life, and
2. 25<sup>th</sup> anniversary planned for Easter weekend that unfortunately had to be cancelled due to COVID. A smaller celebration was held prior to the AGM

## **Artefacts, photos and documents of heritage and culture are on display for the general public**

As part of our growing relationship with iwi a new taonga Māori feature display was created. The team worked directly with iwi representatives to tell a new story that is accurate and culturally authentic with the existing artefacts and archives. This was a significant change in the collection which also resulted in many other display changes.

## **The museum is open to the general public for a minimum of 30 hours per week.**

The museum is open between 10am and 4pm. During summer months the museum was open 7 days per week and 5 days per week in the winter. The museum was closed for 2 weeks when the taonga Māori display was been set up and 8 weeks during COVID.

## **The Mōkau Museum and Art Gallery is actively promoted to the general public via multiple media channels**

The Committee Chair writes a monthly article in the Tainui Trader keeping the community informed of activity within the museum, promoting upcoming events and encouraging volunteer activity.

A volunteer researcher publishes an archive of interest monthly in the Tainui Trader.

There were 2 feature articles in the Waitomo News supported with some general advertising.

The museum is also promoted via the website and by its social media platform

**Collected items and information will be appropriately acquired, curated, and documented**

The museum continues to collect items and archives of interest within the region. All new items are assessed to an established policy prior to being accessioned into the collection. Over 75% of the collection has been fully documented and registered on a national database

**The Society will actively recruit for volunteer labour**

This year 2 long standing elderly volunteers retired. Two new volunteers have joined the team however more are needed

**Visitor numbers will be recorded and reported on in the annual report**

Visitor numbers continue to be recorded daily, collated monthly and presented to the committee. Visitor trend report attached

**Financial performance statement**

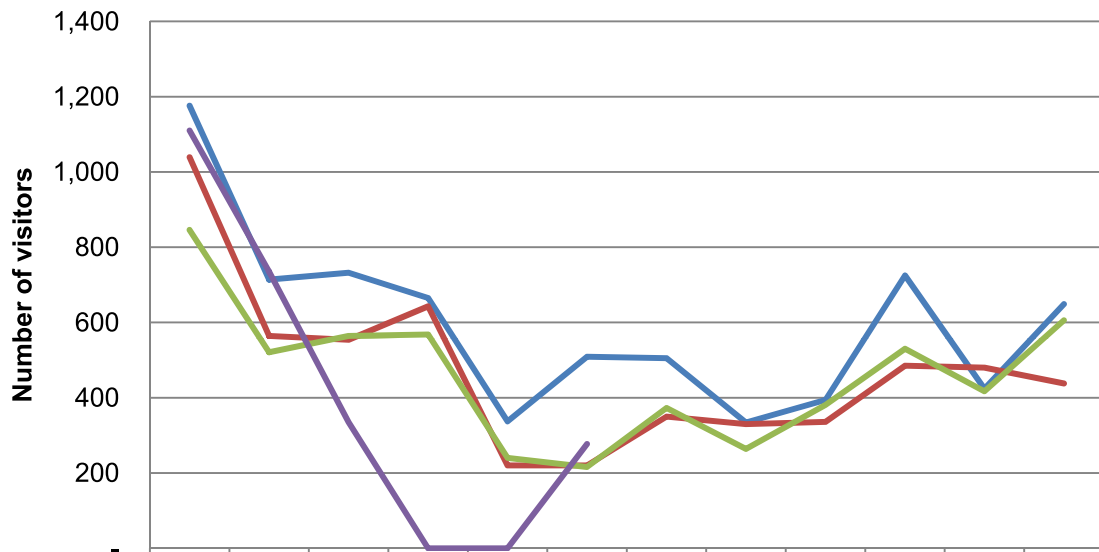
During the year, a Xero accounting package was purchased to manage and report the financial position. Reports are tabled at every committee meeting and project expenses can now be tracked.

Attached is the F20 year-end financial report

Once again, I would like to thank the WDC for its continued support as we work together to grow and engage with our community

Kind Regards  
Murray Seamark  
Committee Chair  
021 431432

## Visitor Numbers



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2017	1,17	714	732	665	337	509	505	334	394	725	424	649
2018	1039	564	554	643	220	220	350	330	336	485	480	438
2019	846	521	564	568	240	216	373	264	381	530	417	606
2020	1110	735	335	0	0	277						

# Contents

3	Easy Information
4	Approval of Financial Report
5	Statement of Financial Performance
6	Statement of Financial Position
7	Statement of Cash Flows
8	Statement of Accounting Policies
9	Notes to the Performance Report

# Financial Statements

Tainui Historical Society  
For the year ended 31 March 2020

# Contents

- 3 Entity Information
- 4 Approval of Financial Report
- 5 Statement of Financial Performance
- 6 Statement of Financial Position
- 7 Statement of Cash Flows
- 8 Statement of Accounting Policies
- 9 Notes to the Performance Report

Financial Statements  
Tainui Historical Society  
For the year ended 31 March 2020

# Entity Information

Tainui Historical Society  
For the year ended 31 March 2020

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

## Legal Name of Entity

Tainui Historical Society Incorporated, also known as at the Mokau Museum

## Entity Type and Legal Basis

Tainui Historical Society is an Incorporated Society

## Registration Number

CC42157

## Entity's Purpose or Mission

To collect, preserve, document, research and display taonga, natural history and cultural heritage relating to the Tainui region - that geographical area loosely encompassed by the four tunnels at Waikawau, Awakino, Okau and Mt Messenger

## Entity Structure

The Society is administered by a Committee elected by its membership. The day-to-day operation of the museum is by volunteers who may or may not be members.

## Committee Member

Murray Seamark  
Paul Jones  
Kerry O'Sullivan  
Maxine Lovell  
Janice Moynihon  
Jennifer Topless  
Rae Wetere  
Moewai Terry  
Elish Hagenson

## Role

Chairperson  
Treasurer  
Secretary  
Minute Taker  
Vice Chairperson & Volunteer Co-ordinator  
Volunteer  
Volunteer/Cultural Advisory  
Volunteer/Cultural Advisory  
Volunteer

## Main Sources of Entity's Cash and Resources

The society is funded mainly through donations and

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

The Society relies on volunteers and a voluntary committee.

## Physical Address

33 North Street  
Mokau, Waitomo 4350

## Postal Address

P O Box 11, Mokau, New Plymouth, New Zealand, 7350



# Approval of Financial Report

Tainui Historical Society

For the year ended 31 March 2020

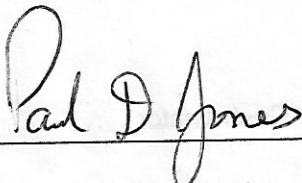
The Committee are pleased to present the approved financial report including the historical financial statements of Tainui Historical Society for year ended 31 March 2020.

APPROVED



Murray Seamark (Chairperson)

Date ..... 17/7/2020



Paul Jones (Treasurer)

Date ..... 8 July 2020

Role  
Chairperson  
Treasurer  
Secretary  
Minute Taker  
Vice Chairperson & Volunteer  
Volunteer/Cultural Advisor  
Volunteer/Cultural Advisor  
Volunteer

Committee Member  
Murray Seamark  
Paul Jones  
Kary O'Sullivan  
Magne Lovell  
Janice Moynihan  
Jennifer Toopless  
Pae Whelan  
Mowal Terry  
Elin Hagenson

Main sources of Entry's Cash and Resources  
The society is funded mainly through donations and  
Entry's Reliance on Volunteers and Donated  
Goods or Services  
The Society relies on volunteers and a voluntary committee  
Physical Address  
33 North Street  
Mokau, Waikato 3300  
Postal Address  
P O Box 11, Mokau, New Plymouth, New Zealand 7350

# Statement of Financial Performance

Tainui Historical Society

For the year ended 31 March 2020

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

Account	Notes	2020	2019
<b>Revenue</b>			
Revenue from providing goods or services	1	201,987	67,997
<b>Total Revenue</b>		<b>201,987</b>	<b>67,997</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	66,078	53,232
Costs related to providing goods or service	2	53,510	29,722
<b>Total Expenses</b>		<b>119,588</b>	<b>82,954</b>
<b>Surplus/(Deficit) for the Year</b>		<b>82,399</b>	<b>(14,957)</b>

# Statement of Financial Position

Tainui Historical Society

As at 31 March 2020

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

Account	Notes	31 Mar 2020	31 Mar 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	28,317	63,607
Debtors and prepayments	3	115	0
Other Current Assets	3	1,049	0
<b>Total Current Assets</b>		<b>29,481</b>	<b>63,607</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	549,820	548,999
Investments	3	130,000	0
<b>Total Non-Current Assets</b>		<b>679,820</b>	<b>548,999</b>
<b>Total Assets</b>		<b>709,300</b>	<b>612,606</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	11,064	(3,231)
<b>Total Current Liabilities</b>		<b>11,064</b>	<b>(3,231)</b>
<b>Total Liabilities</b>		<b>11,064</b>	<b>(3,231)</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>698,236</b>	<b>615,837</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	698,236	615,837
<b>Total Accumulated Funds</b>		<b>698,236</b>	<b>615,837</b>

# Statement of Cash Flows

Tainui Historical Society

For the year ended 31 March 2020

'How the entity has received and used cash'

Account	2020	2019
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	225,655	67,997
GST	(16,964)	(1,353)
Payments to suppliers and employees	(114,998)	(82,954)
<b>Total Cash Flows from Operating Activities</b>	<b>93,692</b>	<b>(16,310)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(821)	0
Cash Flows from Other Investing and Financing Activities	(128,162)	0
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(128,982)</b>	<b>0</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(35,290)</b>	<b>(16,310)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	63,607	79,917
Cash and cash equivalents at end of period	28,317	63,607
<b>Net change in cash for period</b>	<b>(35,290)</b>	<b>(16,310)</b>

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

# Statement of Accounting Policies

Tainui Historical Society

For the year ended 31 March 2020

'How did we do our accounting?'

## 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 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.

## 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

Tainui Historical Society is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

## 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

Tainui Historical Society

For the year ended 31 March 2020

Account	2020	2019
<b>1. Analysis of Revenue</b>		
<b>Revenue from providing goods or services</b>		
Donations	34,563	35,740
Fundraising Income	1,787	0
Interest Income	1,467	192
Sponsorship Income	6,000	0
Grants	154,446	19,429
<b>Sundry Income</b>		
Book Sales	1,223	0
Calendars	120	0
Cards	666	0
DVD	35	0
Electric Vehicle Power	39	0
Gallery Commission	575	0
Printing Income	81	0
Rubbish Bags	785	0
Sundry Income	201	12,636
<b>Total Sundry Income</b>	<b>3,725</b>	<b>12,636</b>
<b>Total Revenue from providing goods or services</b>	<b>201,987</b>	<b>67,997</b>

Account	2020	2019
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
Contractors	11,800	53,232
KiwiSaver Employer Contributions	1,497	0
Salaries	49,892	0
Salaries - Holiday Pay	2,889	0
<b>Total Volunteer and employee related costs</b>	<b>66,078</b>	<b>53,232</b>
<b>Costs related to providing goods or services</b>		
Advertising	461	89
Bank Fees	34	39
Bone Carving	2,100	2,119
Books Purchased	730	330
Calendar	172	0
Cards Purchases	745	0
Constitution	14,294	0
Consulting & Accounting	495	0
Donations	60	411
Eftpos	317	0
Exhibit Maintenance	1,822	0
Freight & Courier	12	0
Fundraising Expenses	919	0
Gallery	115	0
General Expenses	1,343	0
Insurance	2,514	2,476
Light, Power, Heating	4,405	3,724
Membership Fees	236	30
Paintings	0	2,035
Printing & Stationery	999	2,003
Rates	1,130	1,316
Refund Grants	9,348	0
Repairs and Maintenance	3,112	11,937
Rubbish Bags Purchased	822	0
Security	5,299	0
Subscriptions	612	0
Sundry Expenses	1,153	2,914
Travel	261	0
Trade Goods	0	299
<b>Total Costs related to providing goods or services</b>	<b>53,510</b>	<b>29,722</b>

# Notes to the Performance Report

Tainui Historical Society

For the year ended 31 March 2020

Account	2020	2019
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Society Cheque	9,248	44,559
Statement Savings	19,068	19,048
<b>Total Bank accounts and cash</b>	<b>28,317</b>	<b>63,607</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	115	0
<b>Total Debtors and prepayments</b>	<b>115</b>	<b>0</b>
<b>Other current assets</b>		
Centenary	1,049	0
<b>Total Other current assets</b>	<b>1,049</b>	<b>0</b>
<b>Investments</b>		
TSB Bank Term Deposit 0003	60,000	0
TSB Bank Term Deposit 0008	25,000	0
TSB Bank Term Deposit 0009	25,000	0
TSB Bank Term Deposit 0010	20,000	0
<b>Total Investments</b>	<b>130,000</b>	<b>0</b>

Account	2020	2019
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	9,708	0
GST	(4,382)	(3,231)
PAYE Payable	2,850	0
<b>Total Creditors and accrued expenses</b>	<b>8,176</b>	<b>(3,231)</b>
<b>Employee Costs Payable</b>		
Holiday Pay	2,889	0
<b>Total Employee Costs Payable</b>	<b>2,889</b>	<b>0</b>

Account	2020	2019
<b>5. Property, Plant and Equipment</b>		
<b>Land</b>		
Land at cost	90,000	90,000
<b>Total Land</b>	<b>90,000</b>	<b>90,000</b>
<b>Buildings</b>		
Buildings at cost	380,000	380,000
<b>Total Buildings</b>	<b>380,000</b>	<b>380,000</b>
<b>Furniture and Fittings</b>		
Furniture and fittings owned	10,821	10,000
<b>Total Furniture and Fittings</b>	<b>10,821</b>	<b>10,000</b>
<b>Artefacts</b>		
Artefacts	68,999	68,999
<b>Total Artefacts</b>	<b>68,999</b>	<b>68,999</b>
<b>Total Property, Plant and Equipment</b>	<b>549,820</b>	<b>548,999</b>

Account	2020	2019
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	615,837	630,794
Accumulated surpluses or (deficits)	82,399	(14,957)
<b>Total Accumulated Funds</b>	<b>698,236</b>	<b>615,837</b>
<b>Total Accumulated Funds</b>	<b>698,236</b>	<b>615,837</b>

## 7. Commitments

There are no commitments as at 31 March 2020 (Last year - nil).

# Notes to the Performance Report

Tainui Historical Society

For the year ended 31 March 2020

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2020 Last year - nil).

Account	2020	2019
<b>9. Significant Grants and Donations with Conditions not Recorded as a Liability</b>		
Crown		
TSB Bank	10,550	2,500
Museum of New Zealand Te Papa Tongarewa	25,000	25,000
Lotteries Commission	1,834	0
Waitomo District Council	124,766	4,929
Government Wage Subsidy - Covid 19	10,274	12,000
<b>Total Significant Grants and Donations with Conditions not Recorded as a Liability</b>	<b>179,454</b>	<b>44,429</b>
	<b>2020</b>	<b>2019</b>

## 10. Related Parties

### Wages and Salaries paid to Committee Members

Moewai Terry		
Rae Wetere	3,190	0
<b>Total Wages and Salaries paid to Committee Members</b>	<b>3,190</b>	<b>0</b>
	<b>6,380</b>	<b>0</b>

## 11. Ability to Continue Operating

The Incorporated Society is dependent on the continuance of community based donations from the general public and local businesses for it to continue providing services to the community. Continuing donation income by its nature is uncertain. The Incorporated Society has continued with fundraising activities to obtain this support. The Incorporated Society will continue to be active in applying for community and national Grants. In the event that the Incorporated Society is unable to retain the support it has had, this may affect its ability to continue as a going concern and therefore may be unable to realise its assets and discharge its liabilities in the normal course of business.



22 June 2020

Review Report

To the Members of the Tainui Historical Society Committee

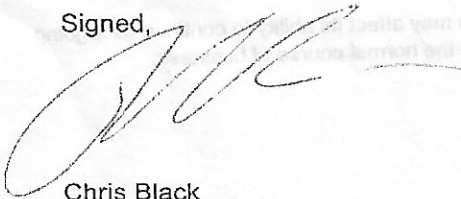
I have carried out a review of the accompanying special purpose financial statements of Tainui Historical Society for the year ended 31 March 2020. These comprise of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report.

A review provides a lower level of assurance than an audit. I have not performed an audit, and accordingly do not express an audit opinion.

I have examined on a test basis, evidence relevant to the amounts disclosed in the financial statements. I have also confirmed the closing balance of the bank accounts.

Based on my review I confirm that nothing has come to my attention that causes me to believe that the accompanying financial statements do not give a true and fair view, or materially misstated.

Signed,



Chris Black

Chartered Accountant

New Plymouth



Te Kuiti and District Historical Charitable Trust - Trading as Te Kuiti Museum & Gallery  
123 Rora Street, Te Kuiti 3910 Ph. 07 878 7687 e-mail [tekuitimuseumandgallery@gmail.com](mailto:tekuitimuseumandgallery@gmail.com)

## **Provisions of Services Report – 2019/2020**

Our second year of trading as Te Kuiti Museum and Gallery has been a very busy, positive and amazing experience for the Te Kuiti & District Historical Society Inc. and then the Te Kuiti and District Historical Charitable Trust board.

We continue to follow the Code of Ethics & Professional Practice for museums. We have our policies in place, code of compliances, insurances, rates and building compliances, are all up to date.

### **VISITORS**

We have had many visitors to the Museum, well over 320 paying visitors. This does not include our 170 members who are entitled to visit for no charge and regularly bring family or paying guests.

Our schools and clubs continue to support us.

Visitors to the Railway House total approximately 200. We have had visitors from all over the world to both museums as well as many New Zealanders. Many local families have come in to access their history and find out more about their ancestry. We were closed for the two month period through Covid19 which is usually a very busy time for us so entry is down for the year especially as one of our main fundraising events in conjunction with the Muster weekend had to be cancelled due to the Covid19 restrictions.

### **RESOURCING**

We are now inundated with requests for resources and information on all sorts of topics and family history. We have had a few wanting information for their new books and even government agencies wanting information and resources for their records. This has become a huge resource for volunteers and will continue to be a popular service for the museum but really saps the time from our volunteer helpers.

### **LEGAL MATTERS**

Another busy year entailed having to change from being an Incorporated Society to a Charitable Trust and our transition has been rather smooth as we have had the help of Max Lamb from Ibl Lawyers. We are indebted to him for this service as he has donated his time as well as the dealings with Mrs O'Halloran regarding the interest reviews and any matters pertaining to the changes.

### **DISPLAYS AND UPGRADING**

We have continually looked at our displays and upgraded a few while continually assessing what we need to do next. We have finished painting the upstairs room so we can use for future exhibitions.

We had planned to open a huge exhibition in this new display room but unfortunately Covid19 put a stop to that. We intend opening this exhibition now for the 2021 Muster weekend.

### **FUNDING**

We have been very appreciative of the \$15,000 + gst funding we receive from the Waitomo District Council under the Provisions of Services Grant. Without this we would not be able to cover our operating expenses for the year and hate to think what the next step would be.

Administration costs continue with other fixed costs, security, heating, telephone and eftpos, insurance, rates and electricity. The increase in our loan interest rate to Mrs O'Halloran is now 6.49 % an increase from 5% until June 2022 when the rate will be reviewed. Bank levels will determine the next rate.

### **VOLUNTEERS**

We are looking at closing one or two days due to losing some volunteer help but will still manage to keep within the 30 hours per week set out by the Waitomo District Council and continue opening hours 10am to 3pm. All workers remain as a volunteer group. Volunteers also cover the Railway Cottage at 119 Rora

Street, Te Kuiti. This is a huge resource for the museum and we are continually looking for more volunteers to help with the Trust board commitments.

### **ADVERTISING**

We promote ourselves via a new Facebook page, Te Kuiti Museum and Gallery while the old Te Kuiti & District Historical Society Inc. still open for now but will eventually close. And Legendary Te Kuiti. We have a twice yearly newsletter, a pamphlet that is advertised around town, and we now advertise in a Museum Matters page in the Waitomo news. We also communicate with the History Federation and hope to be included in their processes which help small museum and historical places around the Waikato District. We lost Kate Elliott as a contact as she has resigned as representative for the Waikato Museum.

### **ARTEFACTS**

We continue to receive many new items of interest or artefacts from the public. This can also be extremely time consuming to collate as sometimes it means pick-ups of items and sorting as we especially target those pertaining to our area and history.

Once received there is then the process to curate and document all the new items. These are then given an Accession number, and then finally a data entry process begins. Some even requiring a photograph taken. This takes time to get the exact history resourced and noted.

### **FINANCE**

Financial Statement as at 30<sup>th</sup> September 2019 for Te Kuiti & District Historical Society Inc. is attached. This is for the first 6 months from 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019.

Financial Statement as at 31<sup>st</sup> March 2020 for Te Kuiti & District Historical Charitable Trust is from 1<sup>st</sup> October 2019 to 31<sup>st</sup> March 2020.

### **O'HALLORAN LOAN**

As we are now repaying the Principle back to Mrs O'Halloran, (which commenced June 2018), we now have a reduced debt of \$160,327.29. Full payment due by 2026. Reviews of Interest rate are due in June 2021. We still hope to repay Mrs O'Halloran in full so may apply to ANZ Bank Te Kuiti for a loan if our situation changes.

All funds in reserves are tagged for our Operating Expenses. Increases in rental income reviews are not due for a further 2 years with Aotahi Ltd and 5 years for NZPO.

### **OUTCOMES**

We believe we have achieved our goals to help Te Kuiti become a vibrant community. Everyone is welcome to the museum and the responses have been very positive. Schools have enjoyed visits and wish to return. We continue to provide a service of resourcing which has now become a huge focus for our volunteers. We continually strive for new avenues to promote the museum.

We have a warm safe environment for our visitors and have enabled a few businesses to have a good working environment for these companies. We can potentially increase that capability for more tenants. We are here for anyone to learn, enjoy and have input into our local community.



*Jan Kearins – Secretary*

*29<sup>th</sup> July 2020*

## **VISITORS TO MUSEUM – 2018 to 2019**

### **2018**

- 7<sup>th</sup> April 2018 Grand Opening - 240 paying visitors plus invited guests and donations.
- 12<sup>th</sup> June 2018 St. Joseph's School – Rooms 4 and 5. Comments – “We appreciate your time and knowledge.” “We are very lucky to have this amazing museum in town. We will be back.”
- Te Kuiti Primary school – 60 students
- Te Kuiti Scouts – Kea's group
- Te Kuiti Rotary
- 8<sup>th</sup> September 2018 Waikato Historical Group & NZ History Foundation – 10 members
- 21<sup>st</sup> September 2019 Holland Whanau visit from Australia.
- 4<sup>th</sup> October 2018 The Kiwi Kids Club Otorohanga – Otorohanga Primary.  
“I liked listening to the record.” “I liked the Piano.”
- 7<sup>th</sup> October 2018 N.P. 7 visitors
- 18<sup>th</sup> November 2018 China visitors. 3 comments translated. “The meaningful collection allow us to look back at the history and understand the culture.”
- 19<sup>th</sup> November 2018 Matangi Dairy Factory – Museum Hamilton
- December 2018 Te Kuiti Altrusa Group – Entry and dinner 30 attended
- For the year 2018 We also had visitors from the following countries: England, Australia, Holland, Scotland, South Africa, Japan, Cambodia and all around New Zealand.

We estimate over 1000 paying visitors to the Museum to 31/3/19 end of our Financial Year. Many more have visited but members and guests are entitled to entry without paying.

### **2019**

- Muster Weekend Various visitors to the town
- 19<sup>th</sup> June 2019 Barbara Purdie – Garden group. “A very interesting tour”.
- Home School Group Mrs Graham parents and children - 20
- 7<sup>th</sup> October Wilkin family-Paraparaumu – Interesting Exhibits
- 18<sup>th</sup> October Noble Whanau – Great maori history

### **2020**

- 8<sup>th</sup> January Druitt family – White Rock - Australia
- February Hursthouse Family re-union
- April Muster Cancelled due to Covid19 closed for 2 months
- April/May Closed Covid19
- 13<sup>th</sup> June Since we opened we have had 70 paying visitors including Visitors from Scotland

We also have 160 members and they are entitled to visit the museum for free and many quite often return for information and another look at our displays or bring their family members and guests.

**Te Kuiti & District  
Historical Society Inc**  
**Financial Statements**  
**For the 6 Months Ended 30 September 2019**



# **Te Kuiti & District Historical Society Inc Financial Statements for the 6 Months Ended 30 September 2019**

---

<b>CONTENTS</b>	<b>PAGE</b>
Compilation Report .....	1
Directory .....	2
Rental Statement of Profit or Loss .....	3
Income & Expenditure .....	4
Accumulated Funds .....	5
Balance Sheet .....	6
Fixed Assets & Depreciation Schedule .....	7
Notes to the Accounts .....	9

# Te Kuiti & District Historical Society Inc Compilation Report for the 6 Months Ended 30 September 2019

Compilation Report to the Committee of Te Kuiti & District

## Scope

On the basis of information you provided, we have compiled, in accordance with Service Engagement Standard No. 2: Compilation of Financial Information, the financial statements of Te Kuiti & District Historical Society Inc for the period ended 30 September 2019. As described in Note 1 to the financial statements, these financial statements are a special purpose report and have been prepared for taxation purposes on the principles contained in the Income Tax Act 2007 and internal management purposes.

## Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

## No audit or review engagement undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

## Departure from Reporting Framework

The accounting policies adopted are not in conformity with generally accepted accounting practice. Accordingly the financial statements should only be relied on for the expressly stated purpose.

## Disclaimer

As mentioned earlier in our report, we have compiled the financial information based on information provided to us which has not been subject to an audit or review engagement. Accordingly, neither we, nor any of our employees accept any responsibility for the reliability, accuracy or completeness of the compiled financial information nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.

**Murray Kidd Falconer Ltd**  
Chartered Accountants  
Te Kuiti

26 June 2020

# Te Kuiti & District Historical Society Inc Directory as at 30 September 2019

---

Nature of Business	Not For Profit Organisation
Accountants	Murray Kidd Falconer Ltd Te Kuiti
Bankers	Kiwibank / ANZ



**Te Kuiti & District  
Historical Society Inc  
Rental Statement of Profit or Loss  
for the Year Ended 30 September 2019**

	Note	2019 \$	2019 \$
<b>INCOME</b>			
Rent & Reimbursements - NZ Post		10,295	24,298
Rent & Reimbursements - Aotahi		<u>9,285</u>	<u>19,160</u>
<b>Total Income</b>		<b>19,580</b>	<b>43,458</b>
<b>LESS EXPENSES</b>			
Security Expenses		1,142	2,614
J O'Halloran - Interest		5,221	9,526
Electricity		3,230	8,154
Heating Costs		<u>5,960</u>	<u>5,227</u>
<b>Total Expenses</b>		<b>15,553</b>	<b>25,521</b>
<b>NET RENTAL SURPLUS</b>		<b>\$4,027</b>	<b>\$17,937</b>

The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review, and should be read in conjunction with the attached Compilation Report.

# Te Kuiti & District Historical Society Inc Income and Expenditure Account For the 6 Months Ended 30 September 2019

	2019 \$	2019 \$
<b>INCOME</b>		
Grant - WDC	15,000	15,000
Grant - Trust Waikato	-	3,043
Grant - Helping Hands Te Papa	-	1,304
Interest Received	7	-
Sales	274	1,299
Subs Received	2,552	2,591
Entry Fees	1,551	5,905
Donations	1,584	4,436
Donations - Heritage House	369	1,075
Donations - Research	122	-
Fundraising Income	21	2,437
<b>Total Income</b>	21,480	37,091
<b>LESS EXPENSES</b>		
Repairs & Maintenance	1,223	4,862
Museum Supplies	-	1,957
Grounds Maintenance	420	800
Accountancy Fees	1,578	2,000
Kitchen Expenses	-	53
Stationery, Computer & Printing Supplies	282	1,172
Fees & Subscriptions	241	136
AGM Expenses	-	79
Telephone & Tolls	803	1,895
Eftpos Charges	350	420
Bank Charges	17	378
Advertising	474	2,229
Insurance	-	5,402
Rates	5,858	12,370
Depreciation	1,769	5,895
<b>Total Expenses</b>	13,015	39,648
<b>EXCESS INCOME OVER EXPENDITURE</b>	<b>\$8,465</b>	<b>(\$2,557)</b>

The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review, and should be read in conjunction with the attached  
Compilation Report.

**Te Kuiti & District  
Historical Society Inc  
Statement of Accumulated Funds  
As At 30 September 2019**


	2019	2019
	\$	\$
<b>Accumulated Funds</b>		
 <b>INCOME AND CREDITS</b>		
Opening Balance	163,262	147,882
Plus Net Profit/(Loss)	8,465	(2,557)
Rental Profit/(Loss)	4,027	17,937
Assets & Liabilities gifted to Charitable Trust	175,754	-
<b>CLOSING BALANCE</b>	<u>-</u>	<u>\$163,262</u>

The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review, and should be read in conjunction with the attached  
Compilation Report.

# Te Kuiti & District Historical Society Inc Balance Sheet As at 30 September 2019

	2019	2019
	\$	\$
<b>CURRENT ASSETS</b>		
Kiwi Bank 00 Account	-	897
Kiwi Bank 01 Account	-	18,974
Debtors	-	2,748
GST Overpaid	-	309
<b>Total Current Assets</b>	-	22,928
<b>NON-CURRENT ASSETS</b>		
Fixed Assets (per Schedule)	-	325,674
<b>TOTAL ASSETS</b>	-	<u>\$348,602</u>
<b>CURRENT LIABILITIES</b>		
Taxation Paid	-	1,401
Creditors	-	4,797
<b>Total Current Liabilities</b>	-	6,198
<b>NON-CURRENT LIABILITIES</b>		
J O'Halloran Advance	-	179,142
<b>TOTAL LIABILITIES</b>	-	<u>185,340</u>
<b>NET ASSETS</b>	-	<u>\$163,262</u>
<b>Represented by:</b>		
<b>ACCUMULATED FUNDS &amp; RESERVES</b>		
Opening Balance	163,262	147,882
Plus: Surplus/(Deficit) for year	(163,262)	15,380
<b>TOTAL ACCUMULATED FUNDS &amp; RESERVES</b>	-	<u>\$163,262</u>

It is hereby certified that the foregoing financial statement was submitted to and adopted at the Annual General Meeting of the Te Kuiti & District.

 \_\_\_\_\_ Dated 30/6/2020

# Te Kuiti & District Historical Society Inc Fixed Assets & Depreciation Schedule for the 6 Months Ended 30 September 2019

Asset	Private Use	Purchase Date	Cost Price	Book Value 01/04/2019	Additions Disposals	---- Depreciation ---- Mth Rate	Accum Deprec 30/09/2019	Book Value 30/09/2019
<b>BUILDINGS</b>								
Heritage House - Rora Street		Apr 2016	65,000	65,000	(65,000)			0
Post Office Building - 123 Rora Street			250,000	250,000	(250,000)			0
<b>TOTAL BUILDINGS</b>			<b>315,000</b>	<b>315,000</b>	<b>(315,000)</b>			<b>0</b>
<b>PLANT &amp; EQUIPMENT</b>								
Micrographics Film Reader		Apr 2012	9,338	3,362	(2,689)	6 40.0% DV	673	0
Display Cabinet		Dec 2011	1,100	891	(846)	6 10.0% DV	45	0
HP ProBook 4740 & Accessories		Oct 2013	2,419	604	(453)	6 50.0% DV	151	0
Past Perfect Software		Apr 2016	1,957	489	(366)	6 50.0% DV	123	0
Anvil		Jun 2013	700	494	(454)	6 16.0% DV	40	0
Fire Extinguishers		Jun 2017	1,442	1,119	(1,046)	6 13.0% DV	73	0
Blinds		Dec 2017	1,786	1,228	(1,074)	6 25.0% DV	154	0
Laminator		Jan 2018	434	305	(267)	6 25.0% DV	38	0
Desktop Computer		Jan 2018	1,597	698	(523)	6 50.0% DV	175	0
Canon Photocopier		Jan 2018	2,750	1,485	(1,188)	6 40.0% DV	297	0
<b>TOTAL PLANT &amp; EQUIPMENT</b>			<b>23,523</b>	<b>10,675</b>	<b>(8,906)</b>		<b>1,769</b>	<b>0</b>
<b>TOTAL FIXED ASSETS</b>			<b>338,523</b>	<b>325,675</b>	<b>(323,906)</b>		<b>1,769</b>	<b>0</b>

The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review, and should be read in conjunction with the attached Compilation Report.



# Te Kuiti & District Historical Society Inc Fixed Assets & Depreciation Schedule for the 6 Months Ended 30 September 2019

Asset	Purchase Date	Cost Price	Book Value 01/04/2019	Sale Price	Dep'n Recovered	Loss on Sale	Capital Profit	Sale Date
Heritage House - Rora Street	Apr 2016	65,000	65,000	65,000				Sep 2019
Post Office Building - 123 Rora Street		250,000	250,000	250,000				Sep 2019
Micrographics Film Reader	Apr 2012	9,338	3,362	2,689				Sep 2019
Display Cabinet	Dec 2011	1,100	891	846				Sep 2019
HP ProBook 4740 & Accessories	Oct 2013	2,419	604	453				Sep 2019
Past Perfect Software	Apr 2016	1,957	489	366				Sep 2019
Avnil	Jun 2013	700	494	454				Sep 2019
Fire Extinguishers	Jun 2017	1,442	1,119	1,046				Sep 2019
Blinds	Dec 2017	1,786	1,228	1,074				Sep 2019
Laminator	Jan 2018	434	305	267				Sep 2019
Desktop Computer	Jan 2018	1,597	698	523				Sep 2019
Canon Photocopier	Jan 2018	2,750	1,485	1,188				Sep 2019
		<u>338,523</u>	<u>325,675</u>	<u>323,906</u>				

The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review, and should be read in conjunction with the attached Compilation Report.

# Te Kuiti & District Historical Society Inc Notes to the Accounts for the 6 Months Ended 30 September 2019

---

## 1. STATEMENT OF ACCOUNTING POLICIES

These financial statements are for Te Kuiti & District. Te Kuiti & District is engaged in the business of Not For Profit Organisation.

These financial statements are of special purpose and have been prepared for taxation purposes on the principles contained in the Income Tax Act 2007 and internal management purposes.

The accounting policies adopted are not in conformity with generally accepted accounting practice. Accordingly, the financials statements should only be relied on for the expressly stated purpose.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on a historical cost basis have been used, with the exception of certain items for which specific accounting policies are noted otherwise below.

### CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

### SPECIFIC ACCOUNTING POLICIES

In the preparation of these financial statements, the specific accounting policies are as follows:

(a) **Fixed Assets**

Fixed assets have been recorded at cost less depreciation. Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

(b) **Goods & Services Tax**

These financial statements have been prepared on a GST exclusive basis with the exception of receivables and payables which are shown inclusive of GST.

(c) **Taxation**

Income tax is accounted for using the taxes payable method. The income tax expense charged to the Accumulated Funds and is the estimated tax payable in the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

(d) **Receivables**

Accounts receivable have been recorded at their estimated net realisable value. All known bad debts have been written off and no general provision for doubtful debts is considered necessary.

## 2. TAX EXPENSE

The total income liable for tax is calculated from the Rental Statement of Profit or Loss net result, reduced by the Income and Expenditure Account total expenses plus Fundraising Income. A tax deduction of \$1,000 is then applied. Tax is payable at 28%.

Grants, Subscriptions and Donations are not liable for tax.

# Te Kuiti & District Historical Charitable Trust

## Performance Report

for the six months ended  
31 March 2020

### Contents

#### **Non-Financial Information:**

Entity Information

Page

1

Statement of Service Performance

2

#### **Financial Information:**

Statement of Financial Performance

3

Statement of Financial Position

4

Statement of Cash Flows

6

Statement of Accounting Policies

7

Notes to the Performance Report

8



# Te Kuiti & District Historical Charitable Trust

## Entity Information

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

for the six months ended  
31 March 2020

Legal Name of Entity:*	Te Kuiti & District Historical Charitable Trust
------------------------	---

Other Name of Entity (if any):	Te Kuiti Museum & Gallery
--------------------------------	---------------------------

Type of Entity and Legal Basis (if any):*	Charitable Trust and Registered Charity
---	---

Registration Number:	CC56126
----------------------	---------

Entity's Purpose or Mission: \*

To receive monies from the Museum and Gallery Exhibition and distribute proceeds enhancing and growing the Gallery and Exhibition, and also to other charitable purposes in the Waitomō District community.

Entity Structure: \*

Charitable Trust governed by a Board of Trustees.

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

Our charity's activities are funded by rent paid by our tenants, grants and donations. We are paid entry fees from visitors to the museum and sell merchandise. Our members pay subscriptions and help us with fundraising activities.

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

We apply for grants and fundraise.

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

Our charity relies on volunteers to run our charity.

Additional Information\*

Our charity was formed during the year to take over the Te Kuiti & District Historical Society Inc to enable "Charitable Status" which is not taxable.

### Contact details

Physical Address:	123 Rora Street, Te Kuiti
-------------------	---------------------------

Postal Address:	123 Rora Street, Te Kuiti
-----------------	---------------------------

Phone/Fax:	07 878 7687
------------	-------------

Email/Website:	tekuitimuseumandgallery@gmail.com
----------------	-----------------------------------

# Te Kuiti & District Historical Charitable Trust

## Statement of Service Performance

"What did we do?", When did we do it?"

for the six months ended

31 March 2020

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

To promote Te Kuiti through the Museum and Gallery and Railway House.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Last Year
Number of Visitors to Museum and Gallery	320	
Number of Visitors to Railway House	200	

### Additional Information:

# Te Kuiti & District Historical Charitable Trust

## Statement of Financial Performance

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

for the six months ended

31 March 2020

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>	1		
Donations, fundraising and other similar revenue*		11,236	
Fees, subscriptions and other revenue from members*		135	
Revenue from providing goods or services*		27,312	
Interest, dividends and other investment revenue*		6	
Other revenue		-	
<b>Total Revenue*</b>		<b>38,689</b>	-
<b>Expenses</b>	2		
Expenses related to public fundraising*		-	
Volunteer and employee related costs*		-	
Costs related to providing goods or services*		16,751	
Grants and donations made*		-	
Other expenses		5,481	
<b>Total Expenses*</b>		<b>22,232</b>	-
<b>Surplus/(Deficit) for the Year*</b>		<b>16,457</b>	-

# Te Kuiti & District Historical Charitable Trust

## Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at  
31 March 2020

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*	3	29,342	
Debtors and prepayments*			
Inventory*			
Other current assets			
<b>Total Current Assets</b>		<b>29,342</b>	-
<b>Non-Current Assets</b>			
Property, plant and equipment*	4	323,906	
Investments*			
Other non-current assets			
<b>Total Non-Current Assets</b>		<b>323,906</b>	-
<b>Total Assets*</b>		<b>353,248</b>	-
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Bank overdraft*			
Creditors and accrued expenses*	3	1,725	
Employee costs payable*			
Unused donations and grants with conditions*			
Other current liabilities	3	743	
<b>Total Current Liabilities</b>		<b>2,468</b>	-
<b>Non-Current Liabilities</b>			
Loans*	3	158,570	
Other non-current liabilities			
<b>Total Non-Current liabilities</b>		<b>158,570</b>	-
<b>Total Liabilities*</b>		<b>161,038</b>	-
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>192,210</b>	-

<b>Accumulated Funds</b>			
Capital contributed by owners or members*		175,753	-
Accumulated surpluses or (deficits)*		16,457	-
Reserves*		-	-
<b>Total Accumulated Funds*</b>	5	<b>192,210</b>	-

This performance report has been approved by the Trustees for and on behalf of Te Kuiti & District Historical Charitable Trust.

Date 30/6/2020  
 Signature Baker  
 Name Sheryl Baker  
 Position Treasurer

# Te Kuiti & District Historical Charitable Trust

## Statement of Cash Flows

"How the entity has received and used cash"

for the six months ended  
31 March 2020

	Actual* This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts*	11,236	
Fees, subscriptions and other receipts from members*	135	
Receipts from providing goods or services*	27,312	
Interest, dividends and other investment receipts*	6	
<b>Cash was applied to:</b>		
Payments to suppliers and employees*	20,507	
Donations or grants paid*		
<b>Net Cash Flows from Operating Activities*</b>	<b>18,182</b>	-
<b>Cash flows from Investing and Financing Activities*</b>		
<b>Cash was received from:</b>		
Receipts from the sale of property, plant and equipment*		
Receipts from the sale of investments*		
Proceeds from loans borrowed from other parties*		
Capital contributed from owners or members*	22,609	
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment*		
Payments to purchase investments*		
Repayments of loans borrowed from other parties*	11,449	
Capital repaid to owners or members*		
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>11,160</b>	-
<b>Net Increase / (Decrease) in Cash*</b>	<b>29,342</b>	-
Opening Cash*	-	-
Closing Cash*	29,342	-
<b>This is represented by:</b>		
Bank Accounts and Cash*	29,342	-

## **Te Kuiti & District Historical Charitable Trust**

### **Statement of Accounting Policies**

**"How did we do our accounting?"**

**for the six months ended**

**31 March 2020**

#### **Basis of Preparation\***

Te Kuiti & District Historical Charitable Trust 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.

#### **Goods and Services Tax (GST)\***

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST

#### **Income Tax**

Te Kuiti & District Historical Charitable 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 Cash Flows 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 during the financial year (last year - nil)

# Te Kuiti & District Historical Charitable Trust

## Notes to the Performance Report

for the six months ended  
31 March 2020

### Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
Fundraising revenue	Fundraising Income	\$	\$
	Trust Waikato Grant	2,276	
	Helping Hands Te Papa Grant	3,043	
		1,304	
	<b>Total</b>	6,623	-

Revenue Item	Analysis	This Year	Last Year
Donations and other similar revenue	Donations	\$	\$
		4,613	
	<b>Total</b>	4,613	-

Revenue Item	Analysis	This Year	Last Year
Fees, subscriptions and other revenue from members	Subscriptions	\$	\$
		135	
	<b>Total</b>	135	-

Revenue Item	Analysis	This Year	Last Year
Revenue from providing goods or services	Merchandise Sales	\$	\$
	Rental Income	325	
	Entry Fees	26,089	
		898	
	<b>Total</b>	27,312	-

Revenue Item	Analysis	This Year	Last Year
Interest, dividends and other investment revenue	Interest revenue	\$	\$
		6	
	<b>Total</b>	6	-

Revenue Item	Analysis	This Year	Last Year
Other revenue		\$	\$
	<b>Total</b>	-	-



# Te Kuiti & District Historical Charitable Trust

## Notes to the Performance Report

for the six months ended  
31 March 2020

### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
Expenses related to public fundraising		\$	\$
	<b>Total</b>	-	-

Expense Item	Analysis	This Year	Last Year
Volunteer and employee related costs		\$	\$
	<b>Total</b>	-	-

Expense Item	Analysis	This Year	Last Year
Costs related to providing goods or services	Security Expenses	778	
	Electricity	3,170	
	Heating Costs	1,047	
	Repairs & Maintenance	1,808	
	Office Expenses	286	
	Telephone Expenses	898	
	Eftpos Charges	324	
	Advertising	983	
	Insurance	525	
	Rates	5,372	
	Accounting	1,560	
		<b>Total</b>	16,751

Expense Item	Analysis	This Year	Last Year
Grants and donations made		\$	\$
	<b>Total</b>	-	-

Expense Item	Analysis	This Year	Last Year
Other expenses		\$	\$
	J O'Halloran - Interest	5,333	
	Legal Expenses	148	
	<b>Total</b>	5,481	-

## Te Kuiti & District Historical Charitable Trust

### Notes to the Performance Report

for the six months ended  
31 March 2020

#### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
Bank accounts and cash		\$	\$
	ANZ Bank	29,242	
	Petty Cash	100	
	<b>Total</b>	<b>29,342</b>	<b>-</b>

Asset Item	Analysis	This Year	Last Year
Property, plant and equipment		\$	\$
	Buildings & Plant & Equipment	323,906	
	<b>Total</b>	<b>323,906</b>	<b>-</b>

Liability Item	Analysis	This Year	Last Year
Creditors and accrued expenses		\$	\$
	Accounting Fees	1,725	
	<b>Total</b>	<b>1,725</b>	<b>-</b>

Liability Item	Analysis	This Year	Last Year
Other current liabilities		\$	\$
	GST Payable	743	
	<b>Total</b>	<b>743</b>	<b>-</b>

Liability Item	Analysis	This Year	Last Year
Loans		\$	\$
	J O'Halloran	158,570	
	<b>Total</b>	<b>158,570</b>	<b>-</b>

## Te Kuiti & District Historical Charitable Trust

### Notes to the Performance Report

for the six months ended  
31 March 2020

#### Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-	315,000			315,000
Motor Vehicles*	-				-
Furniture and fixtures*	-				-
Office equipment*	-	8,906			8,906
Computers (including software)*	-				-
Machinery*	-				-
Heritage assets	-				-
<b>Total</b>	-	<b>323,906</b>	-	-	<b>323,906</b>

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*				-	-
Buildings*					-
Motor Vehicles*					-
Furniture and fixtures*					-
Office equipment*					-
Computers (including software)*					-
Machinery*					-
Heritage assets					-
<b>Total</b>	-	-	-	-	-

# Te Kuiti & District Historical Charitable Trust

## Notes to the Performance Report

for the six months ended  
31 March 2020

### Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	-	-	-	-
Capital contributed by owners or members*	175,753	-	-	175,753
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	16,457	-	16,457
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
<b>Closing Balance</b>	<b>175,753</b>	<b>16,457</b>	<b>-</b>	<b>192,210</b>

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	-	-	-	-
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	-	-	-
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Te Kuiti & District Historical Charitable Trust

## Notes to the Performance Report

for the six months ended  
31 March 2020

### Note 6 : Commitments and Contingencies

#### Commitments

There are no commitments as at balance date (Last Year - nil )

#### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil )

### Note 7 : Related Party Disclosures

#### Related Party Disclosures:

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

### Note 8 : Events After the Balance Date

#### 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)

### Note 9 : Ability to Continue Operating

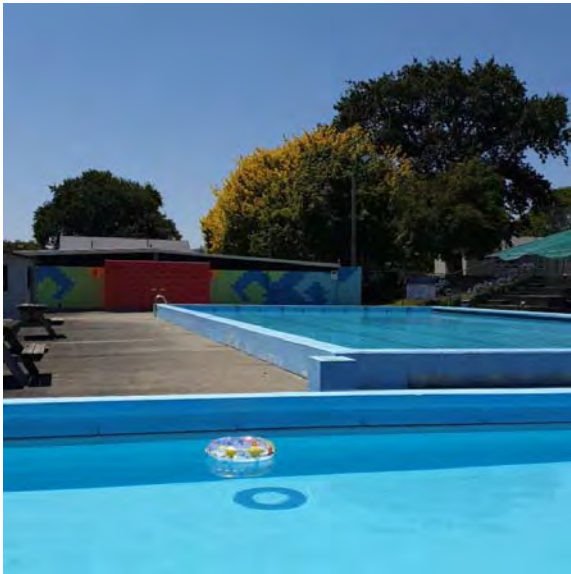
#### Ability to Continue Operating

The Trust is able to continue operating for the foreseeable future.

# FUNDING REPORT 2020

## Piopio Community Swimming Pools Charitable Trust

The 2019/2020 swimming season ran from the 9<sup>th</sup> of December 2019 to 18<sup>th</sup> March 2020. Highlights for the season included approximately 400 hours of use across a wide group of user groups. Fifty-four school children from around the district attended the Learn to Swim programme held at the pool complex and the pool opened for 50 public swimming sessions.



Below is an overview of the information requested by the Council:

***The safe and efficient operation and administration of the Piopio Community Swimming Pool complex is maintained.***

**Safe and efficient operation and maintenance of the pool complex is demonstrated.**

The pools' Trust, committee and its contractors are committed to the safe and efficient operation of the complex. The pool's pump equipment is serviced regularly, and a maintenance programme is in place.

Maintenance work during the 19/20 season included resurfacing of the changing room floors with a non-skid surface, painting fences and the clearing of trees that were dropping debris in the small pool.

The pool's changing rooms are cleaned daily and swimming pools are vacuumed every two to three days depending on the need. The pool water is tested and monitored twice daily to ensure not only an efficient use of chemicals but also that it is kept clean and safe for swimmers.

A video monitor is in place to ensure that any issues can be investigated appropriately.

**Water quality is effectively managed, monitored and tested during the swimming season.**

In the lead up to the pool opening and throughout the swimming season both pools are manually tested twice daily and also monitored by our auto doser which monitors ph and chlorine levels. Based on this it feeds the appropriate amount of acid or chlorine as needed into the pools through the filter. The monitor is 98% accurate. In addition, filter baskets are hosed daily to ensure they remain clean and free of debris. Both pools are vacuumed four times weekly throughout the season.

**Trained pool attendants, or preferably qualified lifeguards, are on duty at all times when the pool complex is open.**

Lifeguards live locally and hold first aid certificates only (and one is also a first responder) and are on site from opening to closing (1pm to 5pm), seven days a week. To get trained lifeguards to travel to Piopio for four hours per day over our swimming season proves to be a challenge.

***Community access for recreational and sports swimming is maximised.***

The complex is open to the school, community and general public during the swimming season. Outlined below are the number of participants and hours the community spent at the pool during the 2019/2020 swimming season.

General Public

Summer 2019/2020 was another positive season for the pool and the pool was open for 50 public swimming sessions. Due to good weather, the pool was still operating up until mid-March however the Trust made a decision to close the pool on the 18<sup>th</sup> of March prior to the Covid 19 lockdown period.

Schools

The pool was well utilised by both local schools across all age groups. The pools were used by both schools from early December until early March and was used a total of 91.00 hours. Swimming and water safety is a key part of the summer curriculum and the pools are utilised as much as the weather allows.

Breakdown of hours:

Piopio College 48 hours

Piopio Primary School: 43 hours

Community

The Piopio community has a very active swimming club and learn to swim programme. Over the season the Piopio Amateur Swimming Club, which has 31 members (approximately 20 families) used the pool for a total of 60 hours, which included, two club nights per week, one swimming carnival and the learn to swim programme. The learn to swim programme is an intensive block of swimming lessons for primary aged children, in which community members volunteer their time three nights a week for five weeks to coach the children. The programme saw 54 children (from Piopio, Aria and surrounding areas) enrolled in the programme.

***A minimum of two community events that promote public awareness of the pool complex and water education are provided each swimming season.***

During the 19/20 season the Trust attracted and supported several groups that wished to utilise the swimming complex's facilities for swimming and water safety education.

- Firstly, Piopio College had a group learning Waka Ama in February. Part of their training included practising safety manoeuvres before being allowed on the river. The Trust provided the group and their waka, access to the pool free of charge.
- Sport Waikato provided Piopio Primary school the opportunity to run a mini triathlon for the children that included a short swim. The Trust ensured that the school had full access to the pool during this time.
- The Trust also supported the Piopio Amateur Swimming Club's annual carnival with the presence of most Trust members and pool supervisor/lifeguards. The Club attracted many swimmers and their families from around the Waitomo District.
- The Trust's planned event, a fun relay event to raise funds for the painting of the pool, unfortunately did not proceed. It was promoted widely via the Trust's Facebook page, which has approximately 400 Followers. The event did attract a lot of interest however its timing clashed with other events going on in the district. A decision was made to try running the event again, next time aimed at the beginning of the season.





## Piopio Community Swimming Pool Charitable Trust

### PRESENTS:

### “RURAL RELAYS”

\$20 per team of four  
2 male & 2 female in each  
category

**SUNDAY 8TH  
MARCH  
3PM**

Get together a team or teams to compete in a work, business, family or friends. Hawaiian theme dress up.

The winner from each category will compete in the 1st ever GRAND final, taking the title of  
**Piopio Relay Champions 2020**

- Family teams **MUST** include two school aged children...lineage will not be investigated
- *Geriatrics over 50's relay event.*
- Presentation of driver's licenses will be required for entry into the geriatrics race

To register your team name or for more information post on this page or email: [rvoyce@gmail.com](mailto:rvoyce@gmail.com)

**FOOD AVAILABLE  
CASH ONLY!!!**

### “Spot Prizes”

- **Steak Sammies**
- **Sausages**
- **Drinks**
- **Lollies**
- **Slushies**
- **Ice Blocks**



# Transaction List

## Non Profit Organisation - 03-0449-0001759-000

Current Balance as at 17/09/2020:

\$48,144.37 CR

Payment Date	Description	Other Party Name	Particulars	Analysis Code	Reference	Debit	Credit
19/06/2019	DIRECT CREDIT	PIOPIO COLLEGE	Piopio Colle	PPCMAY19			\$1,138.50
20/06/2019	DIRECT CREDIT	Piopio Primary Schoo	Piopio Prima		Invoice Paid		\$856.37
28/06/2019	Credit Interest	CREDIT INTEREST	\$2.58	Exempt			\$2.58
28/06/2019	DIRECT CREDIT	Silver Fern Farms Li		Sffarms			\$500.00
31/07/2019	Credit Interest	CREDIT INTEREST	\$3.21	Exempt			\$3.21
30/08/2019	Credit Interest	CREDIT INTEREST	\$2.92	Exempt			\$2.92
23/09/2019	DIRECT CREDIT	Mangaotaki Rock	Hairy Feet	1xteeshirt	onbehalf		\$30.00
30/09/2019	Credit Interest	CREDIT INTEREST	\$1.60	Exempt			\$1.60
02/10/2019	Payment	Sheryl Johnson	Sheryl	Event exp	30916815	\$200.00	
02/10/2019	Payment	Piopio Primary Schoo	Internet	Payment	31565254	\$7,119.01	
02/10/2019	Payment	Piopio Primary Schoo	Internet	Payment	31565260	\$732.05	
31/10/2019	Credit Interest	CREDIT INTEREST	\$1.18	Exempt			\$1.18
13/11/2019	DIRECT CREDIT	Mangaotaki Rock	Hairy Feet	1xteeshirt	onbehalf		\$30.00
18/11/2019	Payment	PGG Wrightson Limite	Padlocks	Equipment	32020855	\$28.07	
29/11/2019	Credit Interest	CREDIT INTEREST	\$1.09	Exempt			\$1.09
05/12/2019	Payment	select chemical	Select Chem	Op costs	32265915	\$1,590.91	
19/12/2019	Payment	Paul Clark	Wages	Payment	32516168	\$170.00	
19/12/2019	Payment	Sheryl Johnson	Equipment	Payment	32516173	\$140.72	
19/12/2019	Payment	Laurel Muraahi	Wages	Payment	32516176	\$360.00	
19/12/2019	Payment	TA Floor Sanders	R&M	Payment	32516180	\$3,159.99	
19/12/2019	Payment	Rothbury Insurance B	Insurance	Payment	32516185	\$685.69	
24/12/2019	DIRECT CREDIT	WAITOMO DISTRICT COU	Waitomo DC				\$10,500.00
31/12/2019	Credit Interest	CREDIT INTEREST	\$1.18	Exempt			\$1.18
07/01/2020	Payment	Amanda Butler	Wages	Payment	32641878	\$621.00	
09/01/2020	Payment	Laurel Muraahi	Wages	Payment	32700249	\$396.00	
13/01/2020	BILL PAYMENT	CODY K M	anneteki	cody family	key		\$52.00
16/01/2020	Payment	Sheryl Johnson	Reimbursemt	Supplies	32754561	\$236.74	
16/01/2020	Payment	select chemical	4301	Chemicals	32754567	\$229.63	
16/01/2020	Payment	Food and Health Envi	Water test	4301	32754569	\$172.50	
21/01/2020	Payment	Amanda Butler	Wages	Payment	32809899	\$270.00	
21/01/2020	Payment	Laurel Muraahi	Wages	Payment	32809900	\$216.00	
23/01/2020	Payment	select chemical	Pool chemica	4301	32837457	\$2,367.94	
23/01/2020	Payment	Paul Clark	Wages	4200	32837462	\$330.00	
28/01/2020	Payment	Laurel Muraahi	Internet	Payment	32883088	\$288.00	
31/01/2020	Credit Interest	CREDIT INTEREST	\$1.27	Exempt			\$1.27
31/01/2020	DIRECT CREDIT	Grassroots T	Grassroots	Grant	GR17216		\$1,800.00
05/02/2020	DEPOSIT						\$1,368.40
07/02/2020	Payment	Amanda Butler	Wages	Payment	33006635	\$513.00	
17/02/2020	Payment	PGG Wrightson Limite	PGG	Payment	33076486	\$562.23	
17/02/2020	Payment	select chemical	Select Chem	Payment	33076487	\$2,111.61	
20/02/2020	BILL PAYMENT	K M CODY	k Cody	heath x 5			\$10.00
24/02/2020	Payment	Paul Clark	Wages	Payment	33175544	\$250.00	
24/02/2020	Payment	Rachael Laver	Reimburse	Payment	33175546	\$27.98	
25/02/2020	Payment	Piopio Primary Schoo	ry PTA	Donation			\$200.00
27/02/2020	TELLER	Swimming Club	TELLER DEP	USage Fees			\$2,670.00
27/02/2020	TELLER		TELLER DEP	Public Swimm			\$50.00
28/02/2020	Credit Interest	CREDIT INTEREST	\$1.09	Exempt			\$1.09
04/03/2020	DIRECT CREDIT	NZ LOTTERY GRANTS BO	NZLGB	1700014406	40879		\$10,000.00
05/03/2020	Payment	Tony Williams	R&M	Payment	33311464	\$515.00	
05/03/2020	Payment	Laurel Muraahi	Wages	Payment	33311465	\$72.00	
05/03/2020	Payment	K. Cody	Reimbursemt	Op costs	33311467	\$40.00	
05/03/2020	Payment	Good Guys Hire Centr	Loo hire	Op costs	33311468	\$50.00	
05/03/2020	Payment	K. Cody	Reimburse	Op costs	33342332	\$90.00	
05/03/2020	BILL PAYMENT	GGHIRE	Refund	Double Paid			\$50.00
17/03/2020	Payment	Laurel Muraahi	Wages	Payment	33439418	\$108.00	
17/03/2020	Payment	Paul Clark	Wages	Payment	33439419	\$400.00	
18/03/2020	Payment	PGG Wrightson Limite	Pool operat	Payment	33439437	\$357.37	

# Transaction List

## Non Profit Organisation - 03-0449-0001759-000

						Current Balance as at 17/09/2020:	\$48,144.37 CR
Payment Date	Description	Other Party Name	Particulars	Analysis Code	Reference	Debit	Credit
23/03/2020	Payment	Kate Carter	Internet	Payment	33541251	\$148.60 ✓	
23/03/2020	DEPOSIT						\$467.20
23/03/2020	DIRECT CREDIT	Piopio Primary Schoo	Piopio Prima		Invoice Paid		\$2,250.00 ✓
25/03/2020	DIRECT CREDIT	PIOPIO COLLEGE	Piopio Colle	2020 Part 1			\$2,000.00 ✓
27/03/2020	Payment	DIA Charities Servic	Annual fee	Payment	33589126	\$51.11	
27/03/2020	BILL PAYMENT	PIOPIO AMATEU			Ppsclub		\$2,670.00 ✓
31/03/2020	Credit Interest	CREDIT INTEREST	\$1.70	Exempt			\$1.70
06/04/2020	Payment	PGG Wrightson Limite	Interest	Payment	33699715	\$7.18 ✓	
20/04/2020	DIRECT CREDIT	Piopio Primary Schoo	Piopio Prima		Invoice Paid		\$1,577.00 ✓
30/04/2020	Credit Interest	CREDIT INTEREST	\$1.87	Exempt			\$1.87
26/05/2020	DIRECT CREDIT	PIOPIO COLLEGE	Piopio Colle	PPC Mar 2020			\$2,272.00 ✓
29/05/2020	Credit Interest	CREDIT INTEREST	\$1.86	Exempt			\$1.86 ✓
29/05/2020	Closing Balance:						\$48,892.14 CR
26/05/2020	Closing Balance:						\$48,890.28 CR
30/04/2020	Closing Balance:						\$46,618.28 CR
20/04/2020	Closing Balance:						\$46,616.41 CR
06/04/2020	Closing Balance:						\$45,039.41 CR
31/03/2020	Closing Balance:						\$45,046.59 CR
27/03/2020	Closing Balance:						\$45,044.89 CR
25/03/2020	Closing Balance:						\$42,426.00 CR
23/03/2020	Closing Balance:						\$40,426.00 CR
18/03/2020	Closing Balance:						\$37,857.40 CR
17/03/2020	Closing Balance:						\$38,214.77 CR
05/03/2020	Closing Balance:						\$38,722.77 CR
04/03/2020	Closing Balance:						\$39,439.77 CR
28/02/2020	Closing Balance:						\$29,439.77 CR
27/02/2020	Closing Balance:						\$29,438.68 CR
25/02/2020	Closing Balance:						\$26,718.68 CR
24/02/2020	Closing Balance:						\$26,518.68 CR
20/02/2020	Closing Balance:						\$26,796.66 CR
17/02/2020	Closing Balance:						\$26,786.66 CR
07/02/2020	Closing Balance:						\$29,460.50 CR
05/02/2020	Closing Balance:						\$29,973.50 CR
31/01/2020	Closing Balance:						\$28,605.10 CR
28/01/2020	Closing Balance:						\$26,803.83 CR
23/01/2020	Closing Balance:						\$27,091.83 CR
21/01/2020	Closing Balance:						\$29,789.77 CR
16/01/2020	Closing Balance:						\$30,275.77 CR
13/01/2020	Closing Balance:						\$30,914.64 CR
09/01/2020	Closing Balance:						\$30,862.64 CR
07/01/2020	Closing Balance:						\$31,258.64 CR
31/12/2019	Closing Balance:						\$31,879.64 CR
24/12/2019	Closing Balance:						\$31,878.46 CR
19/12/2019	Closing Balance:						\$21,378.46 CR
05/12/2019	Closing Balance:						\$25,894.86 CR
29/11/2019	Closing Balance:						\$27,485.77 CR
18/11/2019	Closing Balance:						\$27,484.68 CR
13/11/2019	Closing Balance:						\$27,512.75 CR
31/10/2019	Closing Balance:						\$27,482.75 CR
02/10/2019	Closing Balance:						\$27,481.57 CR
30/09/2019	Closing Balance:						\$35,532.63 CR
23/09/2019	Closing Balance:						\$35,531.03 CR
30/08/2019	Closing Balance:						\$35,501.03 CR
31/07/2019	Closing Balance:						\$35,498.11 CR
28/06/2019	Closing Balance:						\$35,494.90 CR
20/06/2019	Closing Balance:						\$34,992.32 CR
19/06/2019	Closing Balance:						\$34,135.95 CR