



Performance Report

Manurewa Marae Trust Board 2008 Incorporated
For the 15 months ended 30 June 2018

Prepared by Red Office Ltd

Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows - Direct Method
10	Statement of Accounting Policies
11	Notes to the Performance Report
14	Audit Report
15	Audit Report Continued
16	Audit Report Continued

Entity Information

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

Legal Name of Entity

Manurewa Marae Trust Board 2008 Inc

Entity Type and Legal Basis

Community Development Incorporated Society

Registration Number

CC35910

Entity's Purpose or Mission

To be a place where, maori can rise tall in oratory, weep for their dead, house their guests, have their meetings, hakari, weddings, and reunions, sing and dance, hold wanaga, seminars, conferences and workshop and any other activities.

To ensure that the marae is a place with an atmosphere that is welcoming, friendly and really accessible to all.

To upgrade, beautify and maintain the Marae and its facilities into a vibrant community hub, especially for those seeking a "Marae away from their home Marae"

Acknowledges all kaumatua and kuia and for the purpose of - Kaumatau and Kuia presence at the Manurewa Marae.

To support and raise awareness of historical and cultural sites located within the Manurewa district and to support initiatives to protect such sites and their taonga.

To foster and develop the successful participation of the community in education, health, housing, recreational, social development, cultural and other activities.

Entity Structure

Chairman - Rangi McLean

Treasurer - Greg Whaiapu

Trustee - Te Miharo Munro

Trustee - Martin Cooper

Trustee - Kristine Bishop

Trustee - Natasha Kemp

Trustee - Clifly Reddy

Trustee - Helena Stevens

Trustee - Rory Katipa



Main Sources of Entity's Cash and Resources

Marae - Rental, Marae Hireage and Youth Court

Taiohi - Revenue from the Government/Grants to provide youth services to the South Auckland area (April to October 2017)

Whare Oranga - Revenue from the Government and grants to provide health and social services to the Counties Manukau Community -Manurewa.

Main Methods Used by Entity to Raise Funds

Contracts and Grants

Entity's Reliance on Volunteers and Donated Goods or Services

Minimal Reliance

Physical Address

81 Finlayson Avenue, Clendon Park, Auckland, New Zealand, 2103

Postal Address

PO BOX 88161, Clendon, Auckland, New Zealand, 2242

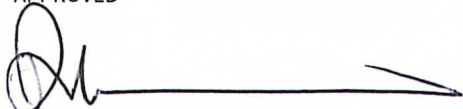


Approval of Financial Report

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

The Manurewa Marae Trust Board 2008 Incorporated are pleased to present the approved financial report including the historical financial statements of Manurewa Marae for the fifteen months ended 30 June 2018.

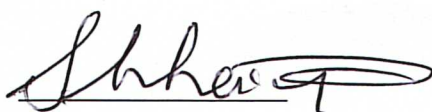
APPROVED



Rangi McLean

Chairman

Date 02/12/18



Greg Whaiapu

Treasurer

Date 02/12/18

Statement of Service Performance

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

Description of Entity's Outcomes

The Marae is appropriately referred to as a one stop shop, striving to provide the basic needs of our community - educational, health, social and cultural services in the one location. The Marae reaches thousands of whanau/families in the South Auckland area through our culturally relevant & holistic approach to community development. Manurewa Marae, in collaboration with several community partners, shares a vision for sustainable grassroots development which follows the values, protocols & concepts guiding daily life and interaction in Maori culture (Tikanga). Values include the importance of Te Reo (language), Whenua (land) and in particular Whanau (family and extended family group), with an emphasis on community ties. Manurewa Marae aims to provide the safe haven in which to heal, learn and grow. We aim to provide pathways that value both Manaakitanga and Kaitiakitanga as necessary skills for the journey to wellness and Mana Motuhake.

The following are the Manurewa Marae Strategic Goals/Pou:

- Tangata Ora – Developing our People - Connection to Whakapapa, whanau and my community
- Mahi Ora – Development of our Services - Ko te kai te rongoa ko te rongoa tekai - Self Love, knowing and valuing ones skills and talents
- Marae Ora – Development of our Marae - Ko au te Marae, Ko te Marae ko au – I am able to give and receive
- Mana Ora – Development of Kaitiakitanga and Te Ao Maori - Connection to our environment and my community through reciprocity and contribution

1 APRIL 2017 TO 30
JUNE 2018 2017

Description and Quantification (to the extent practicable) of the Entity's Outputs

Educational = # of Youth Group or number attending education value culture for the Marae	1,420	292
Health - @ of clients visited the clinic	16,549	13,566
Health - # of registered clients in whare oranga clinic	3,442	2,846
Health - # of successful health outcomes	3,406	1,745
Culture - # Attendance of Cultural activities meeting Marae cultural objectives	14,437	276
Other - # of successful clients received integrated support	1,316	1,453



Statement of Financial Performance

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

	NOTES	APR 2017-JUN 2018	APR 2016-MAR 2017
Revenue			
Donations, fundraising and other similar revenue	1	29,311	33,584
Revenue from providing goods or services	1	2,516,399	2,240,767
Interest, dividends and other investment revenue	1	1,050	961
Other revenue	1	34,144	(4,335)
Total Revenue		2,580,903	2,270,977
Expenses			
Volunteer and employee related costs	2	1,698,376	1,438,510
Costs related to providing goods or service	2	910,878	685,573
Grants and donations made	2	14,940	1,560
Other expenses	2	151,937	160,737
Total Expenses		2,776,131	2,286,380
Surplus/(Deficit) for the Year		(195,228)	(15,403)



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

Statement of Financial Position

Manurewa Marae Trust Board 2008 Incorporated As at 30 June 2018

	NOTES	30 JUN 2018	31 MAR 2017
Assets			
Current Assets			
Bank accounts and cash	3	261,432	346,126
Debtors and prepayments	3	212,190	371,334
Total Current Assets		473,622	717,460
Non-Current Assets			
Property, Plant and Equipment	5	2,552,181	2,510,131
Other non-current assets	3	1,285,601	524,975
Total Non-Current Assets		3,837,781	3,035,106
Total Assets		4,311,404	3,752,566
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	36,908	44,689
Employee costs payable	4	79,929	147,461
Unused donations and grants with conditions	4	2,500	64,833
Total Current Liabilities		119,337	256,983
Non-Current Liabilities		1,364,481	472,770
Total Liabilities		1,483,818	729,753
Total Assets less Total Liabilities (Net Assets)		2,827,586	3,022,813
Accumulated Funds			
Accumulated surpluses or (deficits)	6	2,827,586	3,022,813
Total Accumulated Funds		2,827,586	3,022,813



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

Statement of Cash Flows - Direct Method

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

APR 2017-JUN 2018

Operating Activities

Payments to suppliers and employees	(2,265,136)
GST	(179,690)
Cash receipts from other operating activities	2,584,550
Net Cash Flows from Operating Activities	139,724

Investing Activities

Other cash items from investing activities	128,196
Net Cash Flows from Investing Activities	128,196

Financing Activities

Other cash items	(352,614)
Net Cash Flows from Financing Activities	(352,614)

Net Cash Flows	(84,694)
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Cash and Cash Equivalents

Cash and cash equivalents at beginning of period	346,126
Cash and cash equivalents at end of period	261,432
Net change in cash for period	(84,694)



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

Statement of Accounting Policies

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

Basis of Preparation

Manurewa Marae Trust Board 2008 Inc 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.

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

Manurewa Marae Trust Board 2008 Incorporated also known as Maori Trust Board O Manurewa is a charitable organisation and 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 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 to accounting policies. All accounting policies have been applied consistently throughout the year.

Change in Balance Date

The Performance Report covers the fifteen month period 1 April 2017 to 30 June 2018. The comparative figures are for the twelve month period 1 April 2016 to 31 March 2017. Interim (verbal) approval has been given for this change of balance date by the Charities Commission.



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

Notes to the Performance Report

Manurewa Marae Trust Board 2008 Incorporated For the 15 months ended 30 June 2018

APR 2017 - JUN 2018 1 APR 2016 - 31
MAR 2017

1. Analysis of Revenue

Donations, fundraising and other similar revenue		
Marae - Koha/Donations	18,387	5,412
Taiohi - Koha/Donations	5,000	-
Whakapiki - Koha/Donations	-	26,477
Whare Oranga - Koha/Donations	5,924	1,695
Total Donations, fundraising and other similar revenue	29,311	33,584
Revenue from providing goods or services		
Marae - Revenue from providing goods or services	622,241	582,282
Taiohi - Revenue from providing goods or services	201,328	803,572
Whare Oranga - Revenue from providing goods or services	1,692,830	854,913
Total Revenue from providing goods or services	2,516,399	2,240,767
Interest, dividends and other investment revenue	1,050	961
Other revenue	34,144	(4,335)
	APR 2017 - JUN 2018	1 APR 2016 - 31 MAR 2017

2. Analysis of Expenses

Volunteer and employee related costs		
Marae - Volunteer and employee related costs	180,568	170,620
Taiohi - Volunteer and employee related costs	283,015	610,529
Whare Oranga - Volunteer and employee related costs	1,234,793	657,361
Total Volunteer and employee related costs	1,698,376	1,438,510
Costs related to providing goods or services		
Marae - Costs related to providing goods or services	295,659	304,678
Whare Oranga - Costs related to providing goods or services	522,131	207,178
Taiohi - Costs related to providing goods or services	93,088	173,717
Total Costs related to providing goods or services	910,878	685,573
Grants and donations made		
Marae - Donations	2,840	875
Marae - Gifted Assets to Taiohi	11,870	-
Whare Oranga - Donations	230	685
Total Grants and donations made	14,940	1,560
Other expenses		
Marae - Other expenses	120,182	125,278
Taiohi - Other Expenses	2,401	2,389
Whare Oranga - Other Expenses	29,354	33,070
Total Other expenses	151,937	160,737



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

	APR 2017- JUN 2018	1 APR 2016 - 31 MAR 2017
3. Analysis of Assets		
Total Bank accounts and Cash	261,432	346,126
Total Debtors and Prepayments	212,190	371,334
Other non-current assets	1,285,601	524,975

	APR 2017- JUN 2018	1 APR 2016 - 31 MAR 2017
4. Analysis of Liabilities		
Creditors and accrued expenses	36,908	44,689
Employee costs payable	79,929	147,461
Unused donations and grants with conditions	2,500	64,833
Other non-current liabilities	1,364,481	472,770

	APR 2017- JUN 2018	1 APR 2016 - 31 MAR 2017
5. Property, Plant and Equipment		
Buildings		
Buildings at cost	2,388,958	2,289,856
Accumulated depreciation - buildings	(145,188)	(90,530)
Total Buildings	2,243,770	2,199,326

Motor Vehicles		
Vehicles owned	4,549	2,793
Accumulated depreciation - vehicles owned	(3,283)	(838)
Total Motor Vehicles	1,266	1,955

Furniture and Fittings		
Furniture and fittings owned	190,353	183,234
Accumulated depreciation - furniture and fittings owned	(28,708)	(9,027)
Total Furniture and Fittings	161,645	174,208

Plant and Equipment		
Plant and machinery owned	237,429	172,506
Accumulated depreciation - plant and machinery owned	(91,930)	(37,865)
Total Plant and Equipment	145,500	134,642

Total Property, Plant and Equipment	2,552,181	2,510,131
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Significant Donated Assets Recorded

Assets gifted from the Marae to Taiohi on 30 November 2017 \$11,870 (2017 - Nil)

Significant Donated Assets - Not Recorded

Nil (2017 - Nil)



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

APR 2017-JUN 2018 1 APR 2016 - 31
 MAR 2017

6. Accumulated Funds

Accumulated Funds	APR 2017-JUN 2018	1 APR 2016 - 31 MAR 2017
Opening Balance	3,022,813	3,038,216
Accumulated surpluses or (deficits)		
Current year earnings	(195,228)	(15,403)
Total Accumulated surpluses or (deficits)	(195,228)	(15,403)
Total Accumulated Funds	2,827,586	3,022,813
Total Accumulated Funds	2,827,586	3,022,813

7. Commitments

In June 2015, The Manurewa Marae signed a Hire Purchase Agreement with the Rental Plus Limited to purchase a new Avaya IP phone system. The agreement started in July 2015 and will end in June 2019, a total of 48 months. The monthly payment is \$473.65. The total payable is \$ 5,210.15 (2017 - \$12,314.85)

8. Contingent Liabilities and Guarantees (Alternative)

There are no contingent liabilities or guarantees as at 30 June 2018 (2017 - Nil).

9. Significant Grants and Donations with Conditions not Recorded as a Liability

Nil (2017 - Nil)

APR 2017-JUN 2018 1 APR 2016 - 31
 MAR 2017

10. Goods or Services Provided to the Entity in Kind

None noted	-	-
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11. Related Parties

There were no transactions involving related parties during the financial year (2017 - Nil)

12. 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 (2017 - Nil).

13. Ability to Continue Operating

The nature of the organisation is that it is reliant on the continue support of its members and funding bodies. The management is confident of receiving this ongoing support, and accordingly has adopted the going concern assumption, in the preparation of these financial statements.

14. Correction of Errors

Management are not aware of any errors.



This Performance Report should be read in conjunction with the attached Statement of Accounting Policies, Notes and the accompanying Audit Report.

INDEPENDENT AUDITORS' REPORT

To the Trustees of Manurewa Marae Trust Board 2018 Incorporated

Opinion

We have audited the accompanying performance report of Manurewa Marae Trust Board 2018 Incorporated on pages 3 and 6 to 13, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the fifteen months ended 30 June 2018; depreciation schedule and the statement of financial position as at 30 June 2018, and notes to the performance report and other explanatory information.

In our opinion,

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 3 and 6 to 13 presents fairly, in all material respects:
 - the entity information for the fifteen months ended 30 June 2018; the
 - service performance for the fifteen months then ended; and
 - the financial position of Manurewa Marae Trust Board 2018 Incorporated as at 30 June 2018, and its financial performance, and cash flows for the fifteen months then ended in accordance with Public Benefit Entity Simple Format Reporting Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Performance Report section of our report. We are independent of Manurewa Marae Trust Board 2018 Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Manurewa Marae Trust Board 2018 Incorporated.

Other Matter- Comparative figures

As stated in the accounting policies and other explanatory information, the performance report of Manurewa Marae Trust Board 2018 Incorporated has been realigned to 30th June 2018 to correspond with its main funding contracts. Consequently, the performance report of Manurewa Marae Trust Board 2018 Incorporated for 2018 covers a fifteen month period, and the performance report for Manurewa Marae Trust Board 2018

Incorporated for 2017 covers a 12 month period. As a result, no real comparison can be made between the 2018 and 2017 periods.

Emphasis of Matter

As stated in the basis of preparation note, the Marae has adopted Tier 3 Public Benefit Reporting standard. The threshold for Tier 3 reporting is annual expenditure of less than \$2 million dollars per annum (12 months). Manurewa Marae Trust Board 2018 Incorporated has exceeded this threshold for the fifteen month period to June 2018 and also in the 2017 financial year. Given the 2018 financial year covers a fifteen month period, the Trustees will monitor and address the expenditure total for the twelve month period in 2019, and will move Manurewa Marae Trust Board 2018 Incorporated into Tier 2 Public Benefit reporting category if the \$2 million dollar threshold is exceeded for the twelve month period ending 30 June 2019. It is the Trustee's view that there would be no fundamental differences in regard to the overall level of useful/relevant information provided under Tier 2 reporting standards to that currently being provided under Tier 3 Public Benefit Reporting.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees is responsible on behalf of the entity for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting Accrual (Not-For-profit) issued in New Zealand by the New Zealand Accounting Standards Board, and;
- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees is responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Jefferies Nock

Jefferies Nock & Associates
Hamilton
02 December 2018