
GISBORNE MUSEUM OF ART &
HISTORY TRUST

2020 - 2021
ANNUAL
REPORT

ANNUAL REPORT 2020-2021

GISBORNE MUSEUM OF ART AND HISTORY TRUST

TRADING AS TAIRĀWHITI MUSEUM

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FROM THE CHAIRMAN OF THE BOARD OF TRUSTEES AND THE MUSEUM DIRECTOR

Tēnā koutou

Tairāwhiti Museum is the leading arts and heritage institution in Tairāwhiti, providing a major tourism, learning and leisure-time destination for local, national and international visitors. Core museum functions include the development and care of the region's collections of art and history and the provision of a varied programme of exhibitions and programmes. A strong and vibrant education programme services the many school children in Tairāwhiti.

Covid-19 has continued to have a significant impact on the museum this year, particularly on the overall number of visitors and museum's education and events programme. Fortunately, the museum's strong community focus and high local and domestic rates of visitation (accounting for 95% of our total audiences), as well as ongoing support from Gisborne District Council and the Ministry for Education has meant that the museum has not been impacted to the same extent as many other operators within the sector.

This year a total of 44,716 visitors used the museum (40,325 2019/20). With a 94% approval rating in the 2019/20 Gisborne District Council residents' survey the museum continues to be one of the highest-rated community facilities in the district. The Learning Experiences Outside the Classroom (LEOTC) education service, funded by the Ministry of Education, has continued to provide high quality programmes with a well-deserved national reputation for innovation. In 2020/21 7,001 (5,679 in 2019/20) students participated in museum education programmes.

We continue to make significant improvements to the standard of care we provide to our region's collections. In 2020/21 we made significant upgrades to the quality of storage for the museums photographic and archive collections. Museum staff also completed a complex project to clean, treat for pests and rehouse large carvings held in the taonga Māori collection. The Taonga Store redevelopment project also moved forward this year as we work toward the completion of a feasibility study. The collection continues to develop, with 296 new items added to the collection over the year, all of these gifted by the community or purchased by the *Friends of the Museum*.

A significant achievement for Tairāwhiti Museum this year was the public delivery of our new Collections Online website. This is the result of many years of work, and provides an ever-growing portal for people to explore the museum's collections virtually. By the end of the financial year over 6589 objects were available online. Visitors to the site can also access online exhibitions, provide feedback on collection items and share them on social media.

The museum continues to showcase material from the region's collections, along with exhibitions from New Zealand and overseas. 16 temporary exhibitions were delivered in 2020/21 in addition to five long-term display

areas and exhibitions. Over 100 contemporary artists, 98% from Tairāwhiti, were represented in solo and group exhibitions.

The exhibition *Tū te Whaihanga: a recognition of creative genius* which opened in October 2019 and includes 37 taonga held in European museums has been extended until June 2022. 38 events, including school holiday programmes, talks and concerts were delivered in 2020/21.

Over the year the museum has continued to work closely with the Ngā Taonga a Ngā Tama Toa Trust, supporting exhibitions, education programmes and collection access. It has also worked with many other partners including iwi organisations, The Gisborne Artists' Society, Te Tairāwhiti Arts Festival, Eastwoodhill Aoretum and Toihoukura, EIT.

Museum trustees, staff and volunteers work diligently throughout the year to ensure Tairāwhiti Museum performs to a consistently high standard and the museum continues to receive national recognition for innovation.

We thank all those involved and acknowledge the ongoing support from the Gisborne District Council, benefactors, granting bodies and the wider community throughout the year.

Ngā mihi nui ki a koutou katoa

Michael Muir OBE
Chair

Eloise Wallace
Director

October 2021

GISBORNE MUSEUM OF ART & HISTORY TRUST BOARD MEMBERS

BOARD MEMBERS	POSITION	APPOINTED BY
Michael Muir, OBE	Chair	Friends of the Museum
Hineiromia Whaanga	Deputy Chair	Rongowhakaata
Allan de Lautour	Treasurer	Gisborne District Council
Pene Brown		Te Aitanga-ā-Mahaki
Steve Gibbs		Ngai Tāmanuhiri
Cynthia Sidney		Te Aitanga-a-Hauiti
Ani Pahuru-Huriwai		Ngāti Porou
Glenis Philip-Barbara		Gisborne District Council
Fleur Gardiner		Friends of the Museum
Kristine Walsh		Friends of the Museum
Graeme Nicoll		Friends of the Museum

TAIRĀWHITI MUSEUM STAFF

MUSEUM STAFF	POSITION
Eloise Wallace	Director
Fiona Challies	Visitor Services Officer
Jolene Douglas	Curator of Art & Exhibitions
Jonty Hall	Maintenance Officer
Megan Hansen-Knarhoi	Collection Technician
Madeleine Jones	Collections Manager
Maia Keane	Weekend Receptionist / Curatorial Intern
Sue Lloyd	Weekend Reception Supervisor
Jill Hudson	Weekend Receptionist
Dudley Meadows	Curator of Photography
Tapunga Nepe	Kaitieki Māori
Huia Brown	Educator
Ora Taukamo	Educator
Te Manuhua Paenga	Education Team Leader
Christine Page	Archivist
Madeleine Stonehouse	Education Officer
Katie Kennedy	Project Manager: Special Projects – fixed term contract
Poutu Puketapu	Kaitieki a-Iwi – fixed term contract
Claudette Collis	Kaitieki a-Iwi – fixed term contract

DIRECTOR'S REVIEW OF THE YEAR

This report reviews the Museum's progress for the 2020-21 financial year and evaluates performance against the KPI's set out in the Annual Plan 2020-21. The Museum has met most of its key performance targets for 2020-21; targets not met were due to the impact of Covid-19 facility closures and restrictions.

ENGAGING OUR COMMUNITIES

44,716 visitors (40,325 in 2019/20)

Target 45,000 **not achieved***

*target not achieved due to Covid-19 impacts



INCREASING REVENUE- GENERATION

Total earned income was \$103,894, compared to \$80,997 in 2019/20.
Earned income represented 9% of revenue.

Grants and donations received totalled \$187,004, compared to \$401,092 in 2019/20. Grant funding represented 16% of total revenue.

Contract for Services funding from Gisborne District Council and Ministry of Education totalled \$886,875. Contract funding represented 74% of total revenue.

Targets **achieved**

SUSTAINING HIGH VISITOR SATISFACTION

94% satisfied (91% in 2019/20)*

Target 90% **achieved**

*GDC residents survey results



DELIVERING EXCELLENCE IN EDUCATION

7001 students took part in museum education programmes in 2019/20 (5,679 in 19/20)

Targets **achieved**

*targets adjusted due to Covid-19 impacts

MAINTAINING A HIGH QUALITY FACILITY

Key priorities for 20/21 **achieved**



CELEBRATING TAIRĀWHITI'S ART CULTURE AND HISTORY

16 temporary exhibitions, 38 public programmes delivered

Targets **achieved**

SUSTAINING POSITIVE PARTNERSHIPS

Achieved

SUPPORTING SIGNIFICANT COLLECTIONS

Targets **achieved**
All key priorities for 20/21 were **achieved**



FUNDING

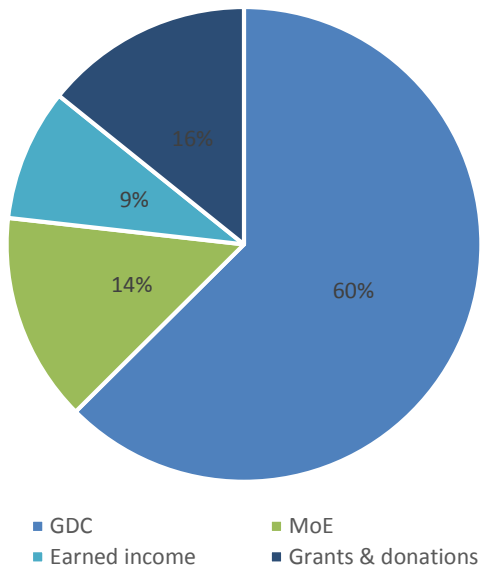
INCREASING REVENUE GENERATION

Key Success Measures	Supports Trust Objectives (see Business Plan)	2020/21 ACHIEVED YES/NO
Increase museum-generated revenue each year	H, I	Achieved
Deliver Annual financial report demonstrating financial sustainability		Y

MUSEUM REVENUE SOURCES

A total of **\$186,169** in external **grants and donations** was received in 2020/21 and represented **16%** of total revenue. (\$364,992 / 28% in 2019/20).

The museum's other sources of revenue including **shop sales, entry fees, exhibition income, venue hire, photographic sales, café lease and interest received** generated **\$102,485** and represented **9%** of total revenue. (\$78,381 / 6% in 2019/20)



Gisborne District Council funding to the museum (excluding insurance) through the *Agreement for Provision of Museum Services* for 2020-21 was **\$722,495** and represented **60%** (\$722,495 / 51.3% in 2019/20) of total museum revenue of **\$1,203,194** (\$1,407,472 in 2019/20)

Ministry of Education funding to the museum through the LEOTC Contract was **\$164,380** and represented **14%** of total revenue. (180,818 / 12.8% in 2019/20)

WE WOULD LIKE TO ACKNOWLEDGE THE SIGNIFICANT SUPPORT PROVIDED THIS YEAR BY THE FOLLOWING PEOPLE AND ORGANISATIONS:

TRUST TAIRĀWHITI and THE NEW ZEALAND LOTTERY GRANTS BOARD for grants in support of the *Tū te Whaihanga* exhibition.

CLARK CHARITABLE TRUST for a grant to purchase new photographic lights.

TRUST TAIRĀWHITI for support in progressing the Taonga Store redevelopment project.

Sponsorship from SUNSHINE BREWERY and SPADE OAK in support of exhibition previews and museum events.

The FRIENDS OF TAIRĀWHITI MUSEUM for supporting museum events, collection acquisitions and publications.

PROFESSOR JACK RICHARDS for supporting the Sunday afternoon concert series and other performances.

The JEAN EVELYN BRIGHT TRUST BEQUEST for supporting collection acquisitions.

Artists, curators, authors, researchers and exhibitors who received grants from Creative New Zealand and others in their own name within the financial year for the delivery of museum exhibition projects. Without this support, many projects would not have been possible.

The Tairāwhiti community for their ongoing generous support of the activities of the museum: gifting items to the museum collection to the value of many thousands of dollars; supporting the *Friends of the Museum*; and volunteering their time and expertise for collections projects, exhibitions and public programmes.

While this support is not always visible in the annual accounts it is vital in ensuring the museum is able to consistently and successfully deliver an extensive programme of museum services within our current budget.

The museum finished the 2020-21 year with an audited surplus of \$20,221.

The audited accounts for Tairāwhiti Museum for 2020-21 are attached as Part 2 of this Annual Report.

COLLECTIONS

SUPPORTING SIGNIFICANT COLLECTIONS

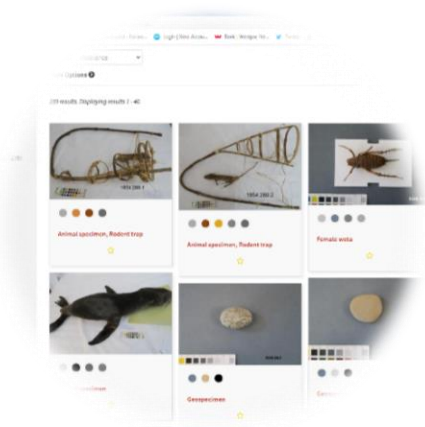
Key Success Measures	Supports Trust Objectives (see Business Plan)	2020/21 ACHIEVED YES/NO
Collection research enquiries responded to within 10 working days	A, B, C, D, E, F, G, H	Y
Collections are cared for to museum standards (no theft/loss or damage)		Y
Collection is developed according to policies		Y
Level of collection acquisition via gift, donation and bequest at least 80%		Y – 98% Gift – 291 / Purchase - 5



SIX

VOLUNTEERS
WORKED

465 HOURS



6589

ITEMS ON
COLLECTIONS
ONLINE



296

NEW COLLECTION
ACQUISITIONS

COLLECTION DEVELOPMENT

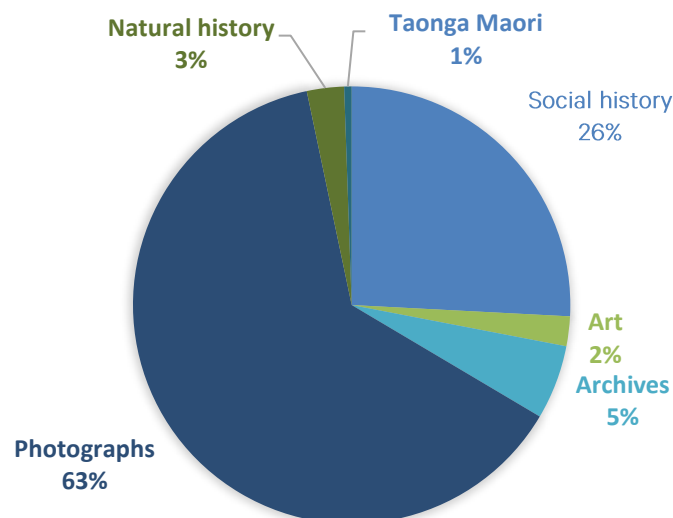
The museum's collection continues to develop with a focus on art and objects that tell the stories of the people and places of Tairāwhiti, past and present. A collections acquisition committee ensures the collection develops according to museum's policies.

296 NEW ITEMS WERE ADDED TO THE COLLECTION IN 2020/21

Newly acquired artworks include pieces by Tairāwhiti artists Frances Potter, Peter Ireland, Pat Wakelin, Robin Kay and others.

Social history, photographic and archival items relate to local families, businesses, clubs and societies in the Tairāwhiti region. Highlights in 2020/21 include a nationally significant collection of paintings and photographs by Gisborne artist/photographer E A Millard; archives of the Gisborne Women Teachers' War Service Association (1940s); the Otoko Country Women's Institute archive (1947 – 2018); Pride in Gisborne Trust archive (2000-2008). Individual archives and photographs relating to Gisborne man John Hogan and his experiences in the Second World War; a series of photographs for Pamoia Station and an extensive collection of Second World War photographs featuring Gisborne men. The museum also acquired a scale model of HMS Endeavour from Gisborne District Council.

COLLECTION ACQUISITIONS 2020/21




In addition to these collection acquisitions the museum also took in two Taonga Tūturu, in-line with the museum's obligations under the Protected Objects Act; three taonga Māori on long-term loan; and made 121 digital reproductions of photographs which will also form part of the museum collection.

The museum does not have a budget for the purchase of items for the collection, its development is reliant on gifts (which made up 98% of acquisitions in 2020/21) with the remainder being purchased by the museum (using a bequest fund) or by the Friends of the Museum (via member subscription). Our special thanks to the 45 individuals, families and organisations that gifted items to the museum collection in 2020/21.

COLLECTION PROJECTS

Progress was made with all collection care priority projects for 2020/21, although development and delivery timelines were impacted due to Covid-19.

PROJECT	PROGRESS	DELIVERY
<p>Large carving project</p> 	<p>Large carvings cleaned, fumigated, photographed and stored safely.</p> <p>Project supported by two contract positions.</p>	<p>Project completed</p>
<p>Upgrade to photograph and archives storage</p>	<p>New storage units purchased and installed.</p>	<p>Project completed</p>
<p>Collections Online project</p>	<p>Collections Online website for public access to museum collections live.</p>	<p>Project completed</p>

EDUCATION

DELIVERING EXCELLENCE IN EDUCATION

Key Success Measures	Supports Trust Objectives (see Business Plan)	2020/21 ACHIEVED YES/NO
8,600 student visits (primary and secondary students enrolled in state or integrated schools) take part in programmes	C, E, F, G H, I, J	Y* *Target removed as a result of Covid 19 A total of 7,001 took part in programmes during 20/21
Meet Ministry of Education targets regarding service provision as per contract		Y

The museum education programme offers a museum, place-based education programme for primary and secondary schools and is funded through a contract with the Ministry of Education (MOE) under the Learning Experiences Outside the Classroom (LEOTC) initiative. This contract runs until June 2022. The learning experiences are linked to schools' local curriculum, provide opportunities that are authentic hands-on, interactive and are not easily replicated in a classroom setting. Programmes are delivered in English and te reo Māori.



PROGRAMMES

The **VOYAGERS** programme has continued to be a popular choice with schools. Students enjoy exploring waka hourua related taonga from the museum's collections and examining materials used in their construction. Students have time in our planetarium where students learn how to find the constellations that navigators used in the past and still use today to guide their ocean journeys. We also tie in the local pūrākau from our area including the story of Horouta and Maia Poroaki.



Matariki has been another popular programme this year. Our kaupapa for Matariki was **MAHINGA KAI** where we looked at food cultivation, hunting, fishing, gathering, and preserving of kai. We worked with local exhibiting kai whakairo artists. Students were able to observe the making of traditional gardening tools and learn all the kōrero around how they are made, what resources are used and why, and their functionality for local maara during the time of Matariki. Students loved being able to handle the tools, ask questions of the artists and be a part of the tool making process.

Our local history has continued to be a focus for schools who are booking in for our **TŪ TE WHAIHANGA** programme, the **MONUMENTS TOUR** and the **TARUHERU TOUR**. Students learn about important people of Tairāwhiti and events that have shaped our region, leaving a lasting legacy in the community.

Other popular topics for schools include looking at our environment and thinking about how we can be kaitieki of our taiao. **OUR SUSTAINABLE PAST** and **ENVIRO ART** programmes carry this theme. Through a study of the museum's collection items, students learn how sustainable living was integral to life for everyone in Aotearoa and how we can look to the past to help us be kaitieki of our taiao today.

EDUCATION PARTNERSHIPS

Thank you to the many organisations we have partnered with this year to deliver education programmes.



We have continued to deliver programmes with our valued partner the **C COMPANY MEMORIAL HOUSE**. Schools from the East Coast as well as local schools have visited the whare to learn about the history of the 28th Māori Battalion and the topic of war.



We have also continued to offer programmes in collaboration with **EASTWOODHILL ARBORETUM**.



As part of our Matariki celebrations in 2021, we collaborated with **HB WILLIAMS MEMORIAL LIBRARY** and took our Star Dome to the library. Members of the public were able to come in and learn how to identify Matariki, the whakapapa of Matariki and learn a waiata about Matariki.



As part of our school holiday programme in October 2020 we collaborated with **TE RUNANGA O TŪRANGANUI-A-KIWA** for tipuna stories storytelling in the galleries in te reo Māori and English.

EXHIBITIONS

CELEBRATING TAIRĀWHITI'S ART, CULTURE AND HISTORY

Key Success Measures	Supports Trust Objectives (see Business Plan)	2020/21 ACHIEVED YES/NO
Deliver a diverse range of temporary exhibitions annually	A, C, D, E, I, J	Y
Deliver at least 5 exhibitions focusing on Tairāwhiti artists and Tairāwhiti History		Y
Deliver at least 5 exhibitions utilising museum collections		Y
Deliver at least 10 public programmes		Y

Each year the museum provides a programme of exhibitions by local artists, touring exhibitions and museum collection-based exhibitions.

3

HISTORIC
BUILDINGS



OVER

100

EXHIBITING
ARTISTS



5

LONG-TERM
EXHIBITIONS



16

TEMPORARY
EXHIBITIONS



ART EXHIBITIONS

The museum seeks to provide a balanced programme of art exhibitions in the course of a year, covering historical and contemporary art, a range of artistic mediums, local and national/international artists, emerging and established artists, artists representing a cross-section of the Tairāwhiti community, a balance of solo and group exhibitions, and exhibitions which recognise ongoing relationships with art societies, clubs and arts education providers. Many of the works in these exhibitions are offered for sale, supporting local artists and the museum.

Works by 115 local and national artists were represented in this year's programme and additional 22 artists represented in works displayed from the museum's fine arts collection.

Highlights from this year's exhibition calendar include:

Te Hono Wai – Where Waters Meet, an exhibition by textile artist underscoring encounters between Māori and Europeans in the early 19th century.

Tuākana Tāina brought together the mentoring, research and development (skill, concept and mātauranga) of established, emerging and aspiring artists in Tairāwhiti, all working to extend their own practice and to support the development of each other during 2020 lock down.

Tātara e maru ana—The sacred rain cape of Waiapu, was an exhibition created as an adjunct to her PhD by Tairāwhiti artist Natalie Robertson and explores the devastating impact of deforestation on the Waiapu River.

COLLECTION EXHIBITIONS



The museum also creates exhibitions in order to showcase Tairāwhiti's art and heritage collections.

Pieces of You was curated from the museum's fine art collection and included 33 artworks by 14 artists associated with the museum and the local art community at some point in their art careers.

Off the Canvas celebrated local hero, Tom Heeney. This multi-media exhibition was curated by his biographer Lydia Monin and included objects from the



museum collection, and a newly acquired collection of archives.

For *Te Hau Tahito* – the old breeze objects from the museum's taonga Māori collection were displayed alongside contemporary equivalents made by local carvers.

The museum also loans objects from its collections to other museums. A large number of taonga continue to be displayed in the *Ko Rongowhakaata* exhibition at Te Papa Tongarewa.

LONG-TERM EXHIBITIONS

The museum has five long-term exhibitions: *Watersheds*, *Te Moana*, *Star of Canada*, *Wyllie Cottage* and *Jack C Richards Decorative Art Gallery*. Staff maintain and develop these exhibitions over the course of year. In 2020/21 there were significant and regular changes to the displays in the Decorative Arts gallery, with many displays including items from the museum collection.



TŪ TE WHAIHANGA: A RECOGNITION OF CREATIVE GENIUS

This major exhibition, delivered in partnership with Tūranganui-a-Kiwa and Te Aitanga a Hauiti iwi collective Hei Kanohi Ora, has been extended until 2022 due to the impact of Covid-19 on international travel. This exhibition, which opened in October 2019 was over three years in the making and brought 37 taonga, that left on the Endeavour in 1769 back to Tairāwhiti from five museums in Europe for the first time in 250 years. We are grateful for the agreement of lending organisations, and the NZ Government for supporting the extension of the exhibition.

CHANGING EXHIBITION PROGRAMME 2020/2021

Exhibition Dates	Exhibition Title	Details
Ongoing	<i>Places and Faces</i>	Photography exhibition – Fred Foster photographs from the museum collection <i>Collection</i>
Ongoing	<i>Posing not Posing</i>	Photography exhibition – portraits from the museum collection <i>Collection</i>
Ongoing	<i>Tū te Whaihanga a recognition of creative genius</i>	37 taonga from five museums in Europe <i>Collection</i>
10 July – 6 September	<i>Po! Po!</i>	Contemporary Māori art installation by local artists - Rangimarie Makowharemahihi Tuanui Pahi and Nikora Tahuri King Te Kahu <i>Local artists</i>
7 August – 20 September	<i>Landscapes by Pru Davies</i>	Solo exhibition of paintings by local artist <i>Local artist</i>
28 August – 1 November	<i>Gisborne Artists, Potters and Photographers</i>	Annual group exhibition 131 exhibits, 55 exhibitors <i>Local artists</i>
11 September – 6 December	<i>Te Hono Wai – Where Waters Meet</i> by Jo Torr	Solo exhibition by national artist of touring exhibition <i>National touring exhibition</i>
25 September – 22 November	<i>Pieces of you: from the collection</i>	33 artworks from the collection, 14 artists <i>Collection</i>
6 November – 31 January 2021	<i>Tātara e maru ana - The sacred rain cape of Waiapu</i> by Natalie Robertson	Photographic and moving image, PhD exhibition <i>Local artist, collection</i>
27 November – 24 January 2021	<i>Tokorau</i> – recent works by Toi Houkura students and staff	Annual group exhibition 41 artworks/ 23 artists <i>Local artists</i>
11 December – 28 February 2021	<i>Off the Canvas</i> Tom Heeney	Multi-media social history exhibition <i>Collection</i>
29 January – 21 March 2021	<i>Tuākana Tāina</i>	Group exhibition 19 artists – 37 artworks <i>Local artists</i>

12 Feb – 2 May 2021	<i>VHoycreative</i>	Digital photography, solo exhibition by Hawkes Bay based artist with contributions from local models and artists
5 March – 9 May 2021	<i>Flight Path</i> by Nova Avni	Solo exhibition – weaving Local artist
26 March – 23 May 2021	<i>Liminal Space</i> by Cyndy McKenzie	Solo exhibition – kinetic art Local artist (currently based in Dunedin)
7 May – 25 July 2021	<i>Geologica</i> by Margaret Hansen	Solo exhibition of paintings by local artist <i>Local artist</i>
14 May – 11 July 2021	<i>Te Pō Uriuri</i> by Poutu Puketapu.	Solo immersive exhibition by local artist <i>Local artist</i>
4 June – 1 August	<i>Te Hau Tahito - The Old Breeze</i>	Group exhibition by 8 local kaiwhakairo and taonga from the museum collection <i>Collection</i>
Museum foyer displays from the collection		
7 Aug – 19 Oct	In association with Pru Davies – Landscapes exhibition	Paintings by Lois E Davis (nee) Watkins; Josephine Davis; Christine L Watkins
20 Oct – 27 Nov		Marion Maguire - Athena is dismayed at the lack of progress
27 Nov – 29 Jan	Toihoukura exhibition	NA Huia Edwards
29 Jan – 8 March	Bob Marley Collection	Bruce W. Talamon - Natural Mystic - 1996-141-85 Arthur H. Gorson- Talkin' Blues/2 - 1996-141-7
9 March – 31 April		REI HAMON CBE 1919 – 2008. Mt Hikurangi 1968 - 1980.24.4
7 May – 7 July		Robyn Kahukiwa. He Whare Tangata. 2003 Silk Screen Print. 2010.27
Decorative Arts Gallery changing displays		
July 2019-June 2020 Total	Yellow floral/games themes	40 items from Tairāwhiti Museum 52 items from Jack C Richards
Oct 2020-Jul 2021	Birds/rocks/theatre themes	14 items from Tairāwhiti Museum 56 items from Jack C Richards

PUBLIC PROGRAMMES AND PUBLICATIONS 2020/21

Each year the museum provides a programme of events and activities for the community to engage with the arts, culture and heritage of Tairāwhiti. Most of these programmes were free, or low cost, and delivered in collaboration with other Tairāwhiti organisations and community groups. The Friends of the Museum provide vital support, both financially, and through volunteer assistance at many of these events.

In 2021 the museum published a new book - **AMBITIOUS GISBORNE WOMEN:** the organisations they established and their impact on Tairāwhiti 1875 - 1920. This book was written by Jean Johnston and extends an exhibition held at the museum in 2018 – 19 to mark the 125th anniversary of women in New Zealand being able to vote in national elections. The museum is grateful for the Friends of the Museum and Trust Tairāwhiti in making this publication possible.



The events programme continued to be disrupted in 2019/2020 due to Covid-19. Some events scheduled were cancelled or postponed.

Highlights for the 20/21 year included:

- **SUNDAY CONCERT SERIES** with young classical musicians studying at New Zealand School of Music. This programme was generously sponsored by Professor Jack Richards.
- A three-day **LECTURE SERIES NGA KURA HUNA: RECOVERING CULTURAL HERITAGE** with Dr Patricia Te Arapo Wallace.
- Partnering for the inaugural **TAIRAWHITI LANTERN FESTIVAL** with a competition and performance.
- **FRIENDS OF THE MUSEUM STAFF TALK SERIES** – behind-the-scenes talks and tours on all aspects of museum practice
- **LOCAL HISTORY FILMS** researched and presented by museum director in partnership with The Gisborne Herald and Historic Places Tairāwhiti.
- **RACE UNITY SPEECH AWARDS** – regional heats
- **SCHOOL HOLIDAY CREATIVE PROGRAMMES** for children, families and adults

FACILITIES

MAINTAINING A HIGH QUALITY FACILITY

Most key priorities for 2020/21 were achieved, although some projects were delayed due to Covid-19.

PROJECT	PROGRESS	DELIVERY
Museum roof repairs <ul style="list-style-type: none">Ongoing building leaks	ONGOING	GDC completed some maintenance work on the roof in 2019/20 including patch repairs and installation of anchor points, though leaks are continuing to be a problem for the building.
General improvements <ul style="list-style-type: none">internal building upgrades to wall linings, flooring in foyer and older galleries	NIL	Because of the ongoing roof leaks we have not been able to progress internal upgrades.
Taonga store redevelopment	IN PROGRESS	The museum has continued to work toward the preparation of a feasibility study.

PARTNERSHIPS

SUSTAINING POSITIVE PARTNERSHIPS

GISBORNE DISTRICT COUNCIL: Building and grounds maintenance as per lease agreement; support for council events. Reporting as per Agreement for Delivery of Museum Services.

MINISTRY OF EDUCATION: Continued relationships as per LEOTC agreement

FRIENDS OF TAIRĀWHITI MUSEUM: The Friends continue to be an active membership organisation that supports and enhances the activities of the museum. The committee meet regularly, with the Director and Curator of Art in attendance.

IWI ORGANISATIONS: Five Tairāwhiti iwi appoint a trustee to the museum board. Museum staff and iwi-employees also maintain active relationships related to exhibitions, programmes and collections.

LEOTC EDUCATION REFERENCE GROUP: a group of educators within the community provide advice and support to museum educators regarding delivery of the LEOTC contract

HEI KANOHI ORA: the museum has been working in partnership with Hei Kanohi Ora Iwi Governance Group, a reference group established to lead the development of the exhibition *Tū te Whaihanga* in October 2019.

EXHIBIT CAFÉ: The museum manages a license for the operation of Exhibit Café.

EASTERN INSTITUTE TECHNOLOGY: Exhibitions – Toihoukura annual exhibitions; student visits to the museum for a variety of programmes

NGĀ TAONGA A NGĀ TAMA TOA TRUST: Staff work on exhibitions and displays, care for and provide access to collections, deliver education programmes, support promotion and visitor services.

OTHER PARTNERSHIPS: The museum also partnered with the following organisations in 2020/21: Gisborne Artists' Society; Gisborne Pottery Group; Gisborne Camera Club; Gisborne Aviation Preservation Society; East Coast Museum of Transport and Technology; Wairoa Museum; The Gisborne Herald; Historic Places Tairāwhiti; Eastwoodhill Arboretum; Tairāwhiti Arts Festival; Te Runanga o Tūranganui-a-Kiwa

Performance Report

Gisborne Museum of Art and History Trust - trading as Tairawhiti
Museum

For the year ended 30 June 2021

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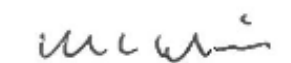
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Approval of Financial Report

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum for year ended 30 June 2021.

APPROVED



Michael Muir

Chairman

Date 20.10.2021



Allan de Lautour

Trustee

Date 19/10/2021

Entity Information

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

Legal Name of Entity

Gisborne Museum of Art and History Trust

Other Name of Entity

Tairawhiti Museum

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC 30686

Entity's Purpose or Mission

Gisborne Museum of Art and History Trust's mission is to operate Tairāwhiti Museum as a gateway/waharoa and resource for the art, culture and heritage of our communities.

Our aims are:

1. To foster the recognition and interpretation of Tairāwhiti's heritage landscape and develop the Museum as a key point from which this landscape is interpreted;
2. To educate individual children and adults and the broader community to appreciate, enjoy, and learn more about the Tairāwhiti region and its history, art and culture;
3. To refine our approach to collections to enable sustainable storage, care and respect for, and access to, collection items;
4. To build our collection of locally significant art and strengthen the public awareness of our art gallery role;
5. To strengthen our business infrastructure and capability and relationships within the communities of the region.

Entity Structure

The Board consists of not fewer than six members and not more than twelve members of whom

a) Five may be appointed one each from the following iwi

- Te Aitanga-a-Mahaki
- Ngai Tamanuhiri
- Rongowhakaata
- Te Aitanga-a-Hauiti
- Ngati Porou

b) Four may be appointed by Gisborne Museum and Arts Centre

c) Two may be appointed by the Gisborne District Council

Every board member is appointed for a term of three years

The Chairperson and Deputy Chairperson are elected annually

Main Sources of Entity's Cash and Resources



Gisborne District Council; Ministry of Education; museum generated income including: admissions, retail operation, lease income, grants and donations.

Main Methods Used by Entity to Raise Funds

Retail operation, admissions charging, venue hire, private donations, photographic sales, exhibition, contracts for services, grants, donations and sponsorship in cash and in kind.

Entity's Reliance on Volunteers and Donated Goods or Services

The trust has a number of active volunteers who work in a variety of activities across the organisation. The museum also has a number of one-off and ongoing sponsorship in cash and in kind arrangements. The growth of the museum's collection is primarily reliant on gifts and bequests.

Physical Address

10 Stout Street
Gisborne
New Zealand 4010

Postal Address

P O Box 716
Gisborne
New Zealand 4040



Statement of Service Performance

Gisborne Museum of Art and History Trust - trading as Tairāwhiti Museum For the year ended 30 June 2021

Description of Entity's Outcomes

Tairāwhiti Museum is the leading arts and heritage institution in Tairāwhiti, providing a major tourism and leisure-time destination for local, national and international visitors. Core museum functions include the development and care of art, taonga Māori, general history, photography and archival collections, and the provision of a varied programme of art and heritage exhibitions drawing on the museum's collection and bringing cultural treasures from other parts of Aotearoa New Zealand and overseas.

Description and Quantification of the Entity's Outputs

A total of 44,716 (2020: 40,325) visitors used the museum in 2020/21. Of those 7,001 (2020: 5,679) were students attending museum education programmes.

Please note that the impact of Covid-19 had an impact on attendance and participation numbers in the 2020/21 financial year.

Additional Information

The Learning Experiences Outside the Classroom (LEOTC) education service, funded by the Ministry of Education, has continued to provide high quality programmes with a well-deserved national reputation for innovation to the many schools and children in Tairāwhiti. The museum continues to showcase material from within the collection and from around the country and opened 16 temporary art and social history exhibitions in 2020/21. The museum also delivered 38 events including school holiday programmes, exhibition openings, talks, concerts and book launches.



Statement of Financial Performance

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	212,425	423,162
Revenue from providing goods or services	1	989,360	981,694
Interest, dividends and other investment revenue	1	1,409	2,616
Total Revenue		1,203,194	1,407,472
Expenses			
Volunteer and employee related costs	2	721,020	687,685
Costs related to providing goods or service	2	336,536	603,721
Other expenses	2	125,417	125,507
Total Expenses		1,182,973	1,416,912
Surplus/(Deficit) for the Year		20,221	(9,440)

This statement should be read in conjunction with the Notes to the Performance Report.



Statement of Financial Position

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Bank accounts and cash	3	382,541	425,779
Debtors and prepayments	3	26,739	25,671
Inventory	3	21,260	23,472
Other Current Assets	3	78,150	76,930
Total Current Assets		508,690	551,853
Non-Current Assets			
Property, Plant and Equipment	5	3,381,019	3,444,411
Other non-current assets	3	35,248	-
Total Non-Current Assets		3,416,267	3,444,411
Total Assets		3,924,957	3,996,263
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	35,559	56,566
Employee costs payable	4	53,286	55,210
GST		32,945	33,518
Unused donations and grants with conditions	4	185,712	253,735
Total Current Liabilities		307,502	399,029
Total Liabilities		307,502	399,029
Total Assets less Total Liabilities (Net Assets)		3,617,455	3,597,235
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,650,229	1,630,009
Reserves	7	1,967,226	1,967,226
Total Accumulated Funds		3,617,455	3,597,235

This statement should be read in conjunction with the Notes to the Performance Report.



Statement of Cash Flows

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

	2021	2020
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	114,365	682,564
Receipts from providing goods or services	1,140,222	1,127,396
Interest, dividends and other investment receipts	1,409	2,616
GST	(102,055)	(83,604)
Payments to suppliers and employees	(1,098,696)	(1,342,748)
Total Cash Flows from Operating Activities	55,244	386,224
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	(1,220)	(2,346)
Payments to acquire property, plant and equipment	(62,014)	(79,836)
Sunrise Endowment Fund	(35,248)	-
Total Cash Flows from Investing and Financing Activities	(98,482)	(82,182)
Net Increase/(Decrease) in Cash	(43,238)	304,042
Cash Balances		
Cash and cash equivalents at beginning of period	425,779	121,737
Cash and cash equivalents at end of period	382,541	425,779
Net change in cash for period	(43,238)	304,042

This statement should be read in conjunction with the Notes to the Performance Report.



Statement of Accounting Policies

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

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

Gisborne Museum of Art and History 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. Policies have been applied on a consistent basis with those of the previous reporting period.

Accounts Receivable

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

Property, Plant and Equipment

(a) Valuation of Assets

(i) Buildings:

Ownership of all buildings situated on Kelvin Park is vested in the Gisborne District Council but they are recorded as assets in the accounts of the Trust to the extent that the cost price was contributed by Trust funds or special appeals conducted under the auspices of the Trust. The Trust has the right of occupation under the terms of a 21 year lease. The building complex is valued at actual expenditure less accumulated depreciation to date. Depreciation has been written off using the straight line method, based on their estimated economic life.

(ii) Vehicles, Furniture, Fittings & Equipment:

These are valued at cost price less accumulated depreciation to date. Depreciation has been written off using the straight line and diminishing value method, based on economic life.

(iii) Pictures & Artefacts

Pictures and Artefacts purchased from Trust funds are valued at their cost price without charging any depreciation. The countless items donated or bequeathed to the Trust are not recorded in the accounts.

(b) Depreciation



Depreciation has been charged at the applicable rates as outlined below:

Buildings - 1% of Cost

Furniture & Fittings - 10% Straight Line and 13-50% Diminishing Value

Vehicles - 18% Diminishing Value

Office Equipment - 50% Diminishing Value

Other Fixed Assets - 0%

From 2014 new assets are depreciated from the date of purchase.

Inventories

Inventories are recorded at the lower of cost and net realisable value, using a first in, first out basis, after due consideration for obsolete stock.

Investments

Investments are recorded at cost.



Notes to the Performance Report

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Specific	186,169	364,992
GDC Insurance	25,421	22,070
Koha/Donations	835	36,101
Total Donations, fundraising and other similar revenue	212,425	423,162
Revenue from providing goods or services		
Retail	59,316	44,433
Entry/Admissions	32,239	23,123
Exhibit Café Rental	7,200	6,174
Exhibition Previews	741	1,522
GDC Monthly Operating	722,495	722,495
MOE Income	164,380	180,818
Photocopying Charges	-	81
Photographic Sales	1,312	994
Sundry Income	840	1,180
Venue Hire	837	874
Total Revenue from providing goods or services	989,360	981,694
Interest, dividends and other investment revenue		
Interest Received	1,409	2,616
Total Interest, dividends and other investment revenue	1,409	2,616
	2021	2020

2. Analysis of Expenses

Volunteer and employee related costs		
Staff		
ACC Levies	2,007	1,857
Professional Development	4,649	2,436
Salaries & Wages - Education	105,577	140,960
Salaries & Wages - General	601,974	541,282
Staff Expenses	6,813	1,149
Total Volunteer and employee related costs	721,020	687,685
Costs related to providing goods or services		
Collection	10,929	3,363
Education	16,763	25,258
Exhibitions	49,500	336,652
Finance	2,864	2,768
Insurance	38,330	41,544
Maintenance	36,334	24,071



	2021	2020
Operations	119,763	106,862
Power & Heating	43,814	44,263
Retail Costs	18,240	18,939
Total Costs related to providing goods or services	336,536	603,721
Other expenses		
Accountancy Fees	9,000	9,000
Audit Fee	4,800	4,800
Interest	53	-
Depreciation	111,564	111,707
Total Other expenses	125,417	125,507
	2021	2020

3. Analysis of Assets

Bank accounts and cash		
Petty Cash	153	78
Shop Till Float	200	200
Westpac - Cheque Account	290,707	334,066
Westpac - Project Account	13,181	13,174
Westpac - Savings Account	78,300	78,261
Total Bank accounts and cash	382,541	425,779
Debtors and prepayments		
Accounts Receivables	10,038	12,999
Prepayments	16,701	12,672
Total Debtors and prepayments	26,739	25,671
Inventory		
Stock on Hand	21,260	23,472
Total Inventory	21,260	23,472
Other current assets		
ANZ Bank Term Investment	78,150	76,930
Total Other current assets	78,150	76,930
Other non-current assets		
Sunrise Endowment Fund	35,248	-
Total Other non-current assets	35,248	-
	2021	2020

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	35,559	56,566
Total Creditors and accrued expenses	35,559	56,566
Unused donations and grants with conditions		
Eastland Community Trust - Tu Te Whaihanga Exhibition	132,922	245,453



	2021	2020
GDC	8,000	8,000
Jean Bright Grant	99	282
Lottery Grant - Taonga Store Redevelopment Project	44,691	-
Total Unused donations and grants with conditions	185,712	253,735
Employee Costs Payable		
Provision for Holiday Pay	38,442	41,518
Wages Payable	14,844	13,692
Total Employee Costs Payable	53,286	55,210
	2021	2020
5. Property, Plant and Equipment		
Buildings		
Buildings at cost	3,547,452	3,544,877
Accumulated depreciation - buildings	(593,170)	(557,711)
Total Buildings	2,954,282	2,987,166
Motor Vehicles		
Vehicles owned	55,934	55,934
Accumulated depreciation - vehicles owned	(52,170)	(51,343)
Total Motor Vehicles	3,764	4,591
Furniture and Fittings		
Furniture and fittings owned	868,567	829,762
Accumulated depreciation - furniture and fittings owned	(618,206)	(551,636)
Total Furniture and Fittings	250,361	278,126
Office Equipment		
Office Equipment owned	35,658	29,323
Accumulated depreciation - office equipment owned	(20,558)	(11,906)
Total Office Equipment	15,101	17,416
Other Fixed Assets		
Collections & Display	126,582	126,182
Stable & Sledhouse	1,324	1,324
Star of Canada	27,448	27,448
Wylie Cottage	2,157	2,157
Total Other Fixed Assets	157,511	157,111
Total Property, Plant and Equipment	3,381,019	3,444,411
	2021	2020

6. Accumulated surpluses or (deficits)

Accumulated surpluses or (deficits)		
Opening Balance	1,630,009	1,639,449
Accumulated surpluses or (deficits)	20,221	(9,440)
Total Accumulated surpluses or (deficits)	1,650,229	1,630,009



2021

2020

7. Breakdown of Reserves

Reserves

Donations Specific - Equity	348,482	348,482
Grant Received	38,590	38,590
Grants - Park Extension	1,580,154	1,580,154
Total Reserves	1,967,226	1,967,226

8. Commitments

There are no commitments as at 30 June 2021. (Last year - nil).

9. Contingent Assets and Liabilities and Guarantees

Lotteries Environment and Heritage Grant: A grant of \$44,691.00 was received for Feasibility Study in 2021. However, \$40,513.14 (Full amount less Objectlab invoice to be paid in September 2021) will be returned in 2022 as the project has been delayed.

Sunrise Endowment Fund: The balance of the Sunrise Endowment Fund at 31 March 2021 was \$41,612 (Last year - \$4,892). \$500 of external donations and bequests were received by the fund during the year.

10. Assets Held on Behalf of Others

The Museum holds a portion of the collection through short and long term loan agreements for both ongoing care, research and exhibition purposes. This includes a large collection of material owned by the Nga Taonga a Nga Tama Toa Trust who own and operate the neighbouring C Company Memorial House.

11. Related Parties

Purchases (ex GST)	2021	2020
Te Rau Print (publications) -A trustee is a Director and Shareholder of this company	11,052	4,414
The Gisborne Herald (newspaper subscriptions and advertising) -A trustee is a Director and Shareholder of this company	9,719	7,431
Gisborne Office Products Depot (office materials) -A trustee is a Director and Shareholder of this company	2,955	3,649
Chrisp & Davidson Ltd (accountancy services) -A trustee is a Director and Shareholder of this company	9,000	9,000
	0	654



Historic Places Tairawhiti (book purchases)		
-The Director is an Officer of this Charitable Entity		
Gisborne District Council (insurance, water rates, Building WOF, book purchases, exhibition expense)	25,494	22,927
-Two Trustees are appointed by the Council as Council Representatives		
Steve Gibbs (Design contract & commission)	0	8,891
-Trustee appointed by Ngai Tamanuhiri as representative		
Rongowhakaata Iwi Trust (Te Papa project salary)	0	4,525
-One Trustee is appointed by Rongowhakaata as a representative		
Total Purchases	58,220	62,491
Revenue (ex GST)		
Gisborne District Council (Insurance & Operating Grants, Revenue, Received in Advance)	747,916	744,564
- Two Trustees are appointed by the Council as Council Representatives		
Gisborne Artists' Society Incorporated (Exhibition Previews)	0	217
- A Trustee is an Officer of this Charitable Entity		
Friends of Tairawhiti Museum (newsletters & painting sale)	1,881	3,141
- Four trustees are appointed by Friends of Tairawhiti Museum as Incorporation representatives		
Total Revenue	749,797	747,922

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 (Last year - nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



Independent Auditor's Report

To the Board of Trustees of Gisborne Museum of Art & History Trust

Trading as Tairawhiti Museum

Opinion

We have audited the performance report of Gisborne Museum of Art & History Trust on pages 4 to 16, which comprises the Entity Information, Statement of Service Performance, Statement of Financial Performance and Statement of Cash Flows for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, and the Statement of Accounting Policies 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 accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Gisborne Museum of Art & History Trust as at 30 June 2021, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

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 *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Gisborne Museum of Art & History Trust 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, the Gisborne Museum of Art & History Trust.

Information other than the performance report and auditor's report thereon

The Board of Trustees are responsible for the other information. The other information comprises Part 1 of the Annual Report; From the Chairman of the Board of Trustees, Board Members, Museum Staff and Director's Review of the Year but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Trustees for the Performance Report

The Board of Trustees are responsible 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 on behalf of the entity 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 by the New Zealand Accounting Standards Board, and

- (c) such internal control as Board of Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board of Trustees are responsible on behalf of Gisborne Museum of Art & History Trust for assessing the Trust'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 Board of Trustees either intend to liquidate Gisborne Museum of Art & History Trust 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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), 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 Board of 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 Trust'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 Trust 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 Board of 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.

Graham & Dobson Ltd

20 October 2021

Graham & Dobson Ltd
Chartered Accountants
Gisborne