

2021-2022 ANNUAL REPORT



GISBORNE MUSEUM OF ART AND
HISTORY TRUST

TAIRĀWHITI MUSEUM



www.tairawhitimuseum.org.nz



CONTENTS

PART 1

from the Chairman of the Board of Trustees and the Museum Director 2-3

Museum trustees and staff 4

Director's Review of the Year 5

PART 2

Audited Performance Report 1

Independent Auditor's Report 2

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

Aldis, Albert. Waiau River. Tairāwhiti Museum, acquired 2021/22

Tēnā koutou katoa

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 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 33,024 visitors used the museum (44,716 2020/21). With a 85% approval rating in the 2021/22 Gisborne District Council residents' survey the museum continues to be a highly-rated community facilities in the Tairāwhiti 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 2021/22 5,636 (7,001 in 2020/21) students participated in museum education programmes. The museum was successfully awarded a new two and half year contract to continue delivery of education services from July 2022.

We continue to make significant improvements to the standard of care we provide to our region's collections. The collection continues to develop, with 203 new items added to the collection over the year, most of these gifted by the community or purchased by the Friends of the Museum.

The museum continues to showcase material from the region's collections, along with exhibitions from New Zealand and overseas. 17 new temporary exhibitions were opened in 2021/22 in addition to five long-term display areas and exhibitions. 132 contemporary artists, most from Tairāwhiti, were represented in solo and group exhibitions.

The major exhibition *Tū te Whaihanga: a recognition of creative genius* which opened in October 2019 and included 37 taonga held in European museums was extended until 1 May 2022, and the taonga were sent back to Europe by the 1 June as the borders reopened. The museum also welcomed the return of a significant number of taonga with the closure of the *Ko Rongowhakaata* exhibition at Te Papa Tongarewa.

The Jack C Richards Gallery also closed in its current form in March 2022. We are grateful to Professor Jack Richards for lending the museum objects from his personal collections for display in a unique exhibiting partnership over the past nine years. While his collection has been sold, the gallery itself will continue to acknowledge Professor Jack Richards' enduring contribution to the arts in Tairāwhiti and future exhibitions will focus on displaying the museum's art and heritage collections.

40 events, including school holiday programmes, talks and concerts were delivered in 2021/22, although attendance was limited because of Covid restrictions.

A key objective for this year was renewing the museum lease and negotiating a new Contract for Services with Gisborne District Council for July 2022 onwards. While this work hasn't yet been completed, the trust has been working with council officers throughout 2021/22 and both parties have a continued commitment to ensuring the continued delivery of museum services in the district in line with the 2021-2031 Long Term Plan.

Over the year the museum has continued to work closely with the Nga Taonga a Nga Tama Toa Trust, supporting exhibitions, education programmes and collection access. It has also worked with many other partners including iwi organisations, Lysnar House arts organisations, Te Tairāwhiti Arts Festival, Eastwoodhill Arboretum 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

November 2022

TRUSTEES & STAFF

Costello, Doreen. Man of Hikuwai III, 1983. Tairāwhiti Museum, acquired 2021/22

TRUSTEES

Michael Muir, OBE, Chair
Hineiromia Whaanga, Deputy Chair
Allan de Lautour, Treasurer
Pene Brown
Steve Gibbs
Cynthia Sidney
Lilian Baldwin
Glenis Philip-Barbara
Fleur Gardiner
Graeme Nicoll
Kristine Walsh

APPOINTING BODY

Friends of the Museum
Rongowhakaata
Gisborne District Council
Te Aitanga-ā-Mahaki
Ngai Tāmanuhiri
Te Aitanga-a-Hauiti
Ngāti Porou
Gisborne District Council
Friends of the Museum
Friends of the Museum
Friends of the Museum

MUSEUM STAFF

Eloise Wallace
Jolene Douglas
Dudley Meadows
Madeleine Jones
Megan Hansen-Knarhoi
Jonty Hall
Tapunga Nepe / Taharakau Stewart
Christine Page
Te Manuhuia Paenga
Huia Brown / Joanna Barbarich
Ora Taukamo
Fiona Challies
Sue Lloyd
Jill Hudson
Maia Keane
Katie Kennedy

Director
Curator of Art & Exhibitions
Curator of Photography
Collection Manager
Collection Technician
Exhibition and Maintenance Officer
Kaitieki Māori
Archivist
Education Team Leader
Educator
Educator
Visitor Services Officer
Weekend Reception Supervisor
Weekend Receptionist
Weekend Receptionist
Special Projects Manager

DIRECTOR'S REVIEW OF THE YEAR

McCann, Leah Green Sea Sponge, 2020, Tairāwhiti Museum, acquired 2021/22

This report reviews the Museum's progress for the 2021–22 financial year and evaluates performance against the KPI's set out in the Annual Plan 2021–22. The Museum has met many of its key performance targets for 2021–22; targets not met were primarily due to the impact of Covid-19.

Engaging our communities

33,024 visitors (44,716 in 2020/21)

Target 45,000* **not achieved**

*unadjusted pre-Covid target, not expected to be reached in 2021/22

Sustaining high visitor satisfaction

85% satisfied (94% in 2020/21)*

Target 90% **not achieved**

*GDC residents survey results

Supporting significant collections

Targets **achieved**

Most key priorities for 2021/22 **achieved**

Celebrating Tairāwhiti arts, culture and history

17 temporary exhibitions opened

40 public programmes delivered

Targets achieved

Maintaining a high quality facility

Most key priorities for 2021/22 **achieved**

Maintaining positive partnerships

Achieved

Delivering excellence in education

5,636* students took part in museum education programmes in 2021/22 (7001 in 2020/21)

Targets achieved

*targets adjusted by Ministry of Education due to expected Covid-19 impacts in 2021/22

Maintaining revenue generation

Earned income \$62,972 (\$103,894 in 20/21)
Grants and donations \$232,774 (\$187,004 in 20/21)

Contract for services funding from Gisborne District Council and Ministry of Education
\$899,380 (\$886,875 in 2020/21)

Targets mostly achieved

FUNDING

Maintaining revenue generation

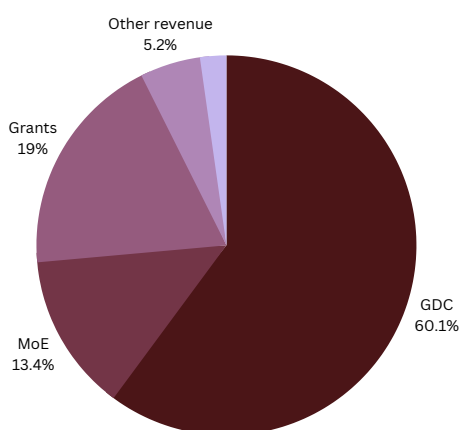
Kerr, Michelle. Te Kaha o te Wai, 2022. Tairāwhiti Museum, acquired 2022

Tairāwhiti Museum will focus on continuing to provide museum services within a sustainable financial model with a particular focus on sustaining levels of earned income and actively seek grants, sponsorship and partnerships to undertake and support special activities.

Key success measures	Supports trust objectives	Achieved Y/N
Demonstrating a steady level of income generated through museum activities	H, I	N*
Demonstrating an active and successful grants, sponsorship and partnership funding programme to deliver special projects and exhibitions		Y
Delivering an Annual Report which demonstrates that museum services are being delivered sustainably		Y

A total of **\$232,774** in external grants and donations was received in 2021/22 and represented **19%** of total revenue. (\$187,004 / 16% in 2020/21)

The museum's other sources of revenue* included shop sales, entrance fees, exhibition income, venue hire, photographic sales, cafe lease and interest received generated **\$62,972** and represented **5.2%** of total revenue (\$103,894 / 9% in 2020/21)



Gisborne District Council funding to the museum (excluding insurance) through the Agreement for the Provision of Museum Services for 2021-22 was **\$735,000** and represented **60%** of total museum revenue. (\$722,495/60% in 2020/21)

Insurance paid by GDC through the Lease Agreement was **\$27,352.**

Ministry of Education funding to the museum through the LEOTC Contract was **\$164,380** and represented **13.4%** of total revenue (164,380 and 14% in 2020/21)

*These revenue sources were significantly impacted by the Covid-19 pandemic in 2021/22

FUNDING

Acknowledgements

May, Helen. Individual Dressmaker dress, Tairāwhiti Museum, acquired 2021/22

We would like to acknowledge the significant support provided this year by the following people and organisations:

TRUST TAIRĀWHITI for grants in support of the *Tū te Whaihanga* exhibition and the Arts Guide 2022. **EASTERN & CENTRAL COMMUNITY TRUST** for a grant in support of the *Pride Tairāwhiti* exhibition.

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.

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 2021–22 year with an audited deficit of \$124,231, and cash loss of \$15,548.

The audited accounts for Tairāwhiti Museum for 2021–22 are attached as Part 2 of this Annual Report.

COLLECTIONS

Supporting significant collections

Rainbow Flag, flown at GDC for Pride Week 2021 Tairāwhiti Museum, acquired 2021/22

Tairāwhiti Museum has continued to develop, care for and make accessible the region's art and heritage collections in 2021/22. Some of this work was impacted by Covid-19 and staffing changes but we were able to provide continuity of service, supported by our digital initiatives despite these challenges.

Key success measures	Supports trust objectives	Achieved Y/N
Collection is developed according to policies	A, B, C, D, E, F, G, H	Y
Collection research enquiries responded to within 10 working days		Y
Level of collection acquisition via gift, donation and bequest at least 80%		Y
Collections are cared for to national museum standards with no preventable incidents of loss, theft or damage		Y



6 volunteers worked **294*** hours

*volunteering was significantly impacted by Covid-19 in 2021/22



3557 collection items added to *Collections Online*



203 new acquisitions to the museum collection

Lalique, Rene, Satyre decanter, 1923; Gisborne High School cap, 1924; Toki (found near Tuahine point) Tairāwhiti Museum, acquired 2021/22

COLLECTIONS

Collection development

Paterson, A S. Dead Trees East Coast, Tairāwhiti Museum, acquired 2021/22

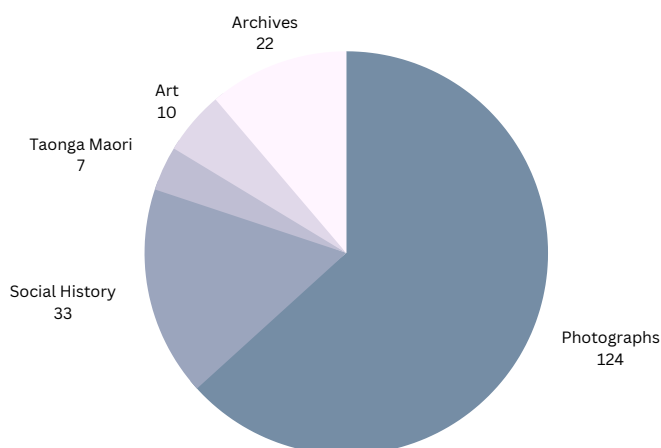
The museum collection continues to develop with a focus on the art and objects that tell the stories of the people and places of Tairāwhiti, past and present. A collection acquisition committee ensures the collection develops in accordance with museum policies.

203 items were added to the collection in 2021/22

Newly acquired artworks include mid 20th century paintings by Gisborne artists Barbara Norman and Lillias Spencer; a collection of prints by Doreen Costello, a landscape by Albert Aldis (1865 -1921) of the Waiau River, painted around 1900; and a contemporary painting, *Witi* by Heremaia Barlow. Newly acquired sculpture and decorative arts included a woven/sculptural work *Te Kaha o Te Kai* by Michelle Kerr; a kauri lintel carved by Graeme Mudge, two decaners (1923) by Rene Lalique and a collection of ceramics by Ian Smail, Len Castle and Harry and May Davis.

33 Social history, 124 photographic and 22 archival items and collections relating to families, businesses, clubs and societies from the Tairāwhiti region were acquired this year. Highlights include a collection of protest, anti-nuclear and women's rights posters; home videos made by Esme and Tom Tombleson, a scrapbook of local material relating to 19th century local history collated by George Wilson (1832-1905) and the Rainbow flag flown outside Gisborne District Council for Pride Week 2021. Four toki from the region were added to the Taonga Māori collection.

Collection acquisitions 2021/22



COLLECTIONS

Collection care

In addition to these collections acquisitions the museum continued to support the care of taonga tūturu, in-line with the museums obligations under the Protected Objects Act; taonga Māori on long term loan; support access to taonga at the museum and across the district and support a number of taonga conservation and repatriation initiatives in partnership with whānau, hapū and iwi.

The Museum does not have a budget for the purchase of items for the collection, its development is reliant on gifts (which made up 96% of acquisitions in 2021/22) 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 35 individuals, families and organisations that gifted items to the museum collection in 2021/22.

Collection projects 2021/22

Progress was made with most collection care priority projects for 2021/22 although development and delivery timelines were impacted due to Covid-19 and staffing changes.

Project

Progress

Complete a feasibility study for the possible redevelopment of the taonga Māori storage area

Some pre-feasibility study work done however, scope of project reassessed and paused pending internal and external resourcing

Furniture collection preventive conservation and photography

Completed

Star of Canada clean and object inventory

Completed

Taonga Māori store rearrangement and cloak storage improvements

Partially completed, new cloak storage drawers are finished and project will commence 2022/23 pending successful project funding

EDUCATION

Delivering excellence in education

Covid-19 has impacted heavily on the delivery of museum education programmes in 2021-2022 and targets were adjusted accordingly. Despite this disruption the museum has been able to offer engaging programmes to schools and students across the district.

Key success measures	Supports trust objectives	Achieved Y/N
8,600 student visits (primary and secondary students enrolled in state or integrated schools) take part in programmes 5,636 students participated in programmes in 2021/22	C,E,F,G,H,I J	Y* *targets adjusted due to Covid-19
Meet Ministry of Education targets regarding provision as per service contract: <ul style="list-style-type: none">• programme promotion to all schools in district• regional outreach• teacher feedback and assessed quality assurance		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 ended in June 2022 and the museum successfully negotiated a new 2 ½ year contract to deliver our programmes as an ELC (Enriched Local Curriculum) provider.

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 also align with the Aotearoa New Zealand Histories Curriculum and local history and pūrākau are utilised as the learning context throughout our programmes. The museum caters for all kura as programmes are delivered in English and Te Reo Māori.

**5,636 students
took part in
programmes**



**42 schools
participated
in programmes**

EDUCATION

Delivering excellence in education

Programme Highlights

Education programme highlights for the year included the museum's popular Matariki programme. Ākonga enjoyed learning about Matariki and its connections to whenua, whānau, kai, and kōrero, exploring taonga from our handling and museum collection and spending time in the star dome learning pūrakau about Matariki.

With the release of the Aotearoa New Zealand Histories Curriculum, the museum's First Meetings and East Coast Land Wars programmes have been popular choices with local kura. In the First Meetings programme ākonga explore taonga to gain an insight into the rich voyaging history of Māori tīpuna, the life and culture of the tangata whenua pre-European arrival, and the journey and people who travelled to Aotearoa on the Endeavour in 1769. In the East Coast Land Wars programme ākonga learn about the conflict over sovereignty and land with a special learning focus investigating the turbulent times in which Te Kooti Rikirangi lived here in Tūranganui-ā-Kiwa and uncovering the impact and consequences of the land wars for the people of Te Tairāwhiti.

The Taiao continues to be an important theme for kura and the museum's Tāne-mahuta and Tangaroa programmes were both popular programmes this year. Through these Atua ākonga learn about the interconnected relationship of tangata whenua to the moana and whenua and appropriate tikanga to follow in these environments, enabling them to be kaitieki of our taiao.



We have also continued to offer programmes in collaboration with **Eastwoodhill Arboretum**. Students love visiting this special place and enjoy learning about the nation's largest collection of exotic trees.



We have continued to deliver programmes with our valued partner Nga Taonga a Nga Tama Toa Trust. Schools have visited **C Company Memorial House** to learn about the history of the 28th Māori Battalion and the topic of war.

EXHIBITIONS

Celebrating Tairāwhiti arts, culture and history

Kerr, Michelle Te Puna Kōrero, Tairāwhiti Museum, exhibited 2021/22

Each year the museum provides a programme of temporary exhibitions by local artists, touring and museum collection-based exhibitions. The museum also maintains long-term exhibitions and facilitates outgoing loans to other museums and galleries.

Key success measures	Supports trust objectives	Achieved Y/N
Deliver a diverse programme of temporary exhibitions annually	A,C,D,E,I,J	Y
Deliver at least five exhibitions focusing on Tairāwhiti arts and history		Y
Deliver at least five exhibitions utilising museum collections		Y
Deliver at least ten public programmes		Y





EXHIBITIONS

Celebrating Tairāwhiti arts, culture and history

Gisborne 75th anniversary commemorations, Tairāwhiti Museum, acquired 2021/22

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 132 local and national artists were represented in this year's programme and an additional 13 artists represented in works displayed from the museum's fine arts collection. Five exhibitions were large group shows, nine were small group or solo shows and four exhibitions had a toi Māori focus.

Collection exhibitions

The museum creates exhibitions to showcase Tairāwhiti art and heritage collections, either in standalone temporary exhibitions or within other exhibitions. The museum often works with other organisations and individuals with specific research interests and knowledge to undertake these projects.

Long-term exhibitions

The museum has five long-term exhibitions: *Watersheds*, *Te Moana*, *Star of Canada*, *Wyllie Cottage* and the *Jack C Richards Gallery*. Staff maintain and develop these exhibitions over the course of the year.

After an exhibiting partnership of nine years the Jack C Richards Gallery closed in its current form in February 2022, and artefacts on loan from Professor Jack Richards were returned for sale at public auction. The museum thanks Professor Jack Richards for his generosity in lending artefacts from his personal collections for so many years for display in the museum.

Outgoing loans

The museum also loans objects from its collections to other museums, a large number of taonga were displayed in the *Ko Rongowhakaata* exhibition at Te Papa Tongarewa, before it closed in February 2022. Two works by Sandy Adsett are on loan to Pataka Art and Gallery for the Retrospective exhibition *Toi Koru* and the exhibition's national tour.



EXHIBITIONS

2021/22 Exhibition highlights

Hoe (paddles) in Tu te Whaihanga exhibition, Tairāwhiti Museum

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 closed in 2022 after an extended run due to Covid-19. This exhibition 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 and the funding organisations that made it possible.

THE WORD – TE KUPU

written and printed material from the Anaru Rondon and Sally August Collection, including a selection of texts from the late-medieval period through to the nineteenth century.

COLONIES

a group exhibition of craftwork by Tairāwhiti artists inspired by the diverse ecosystems in coral reefs and highlighting the importance of sharing and sustaining the art of 'handcrafts'.

BE THE TANIWHA

created by Rina and Tai Kerekere, a series of mixed media art in response to the many challenges, issues and struggles of today.

PRIDE TAIRĀWHITI

the inaugural exhibition in a partnership between Tairāwhiti Rainbow Collective and Tairāwhiti Museum coinciding with and celebrating New Zealand's annual Pride month in February.

LET ME BE MYSELF – THE STORY OF ANNE FRANK

International touring exhibition covered the story of Anne Frank's birth in 1929 to her death in the Bergen-Belsen concentration camp in 1945

WE CAN'T STOP NOW – 45 YEARS OF PRINTMAKING IN LYSNAR HOUSE STUDIOS

a mixture of eleven works from the collection alongside ninety-three prints on paper from participating local printmakers, accompanied by a catalogue



EXHIBITIONS

Changing exhibition programme 2021/22

Date	Exhibition title	Subject
Ongoing	Places and Faces <i>Tairāwhiti Museum curated</i>	Photography exhibition – Fred Foster photographs from the museum collection Collection
Ongoing	Posing not Posing <i>Tairāwhiti Museum curated</i>	Photography exhibition – portraits from the museum collection Collection
Closed May 2022	Tū te Whaihanga a recognition of creative genius <i>Tairāwhiti Museum curated</i>	37 taonga Māori on loan from 5 museums in Europe International Loans and Collection
30.7–19.9.21	Gisborne Artists, Potters and Photographers annual exhibition	Annual group show 132 exhibits, 55 artists Local contemporary art
6.8–3.10.2021	Colonies Curator: Lina Marsh	A series of mixed media artworks inspired by the diverse ecosystems seen in thriving coral reefs. 14 artists Local contemporary art
16.8–12.9.21	The Word – Te Kupu Anaru Rondon and Sally August	Local collection of manuscripts, newspapers, printed books and printing blocks from the 13th to 20th century. International, Local collection
17.9 – 21.11.2021	Worlds of Wonder by Julia Rae	Solo exhibition of surrealist contemporary photography Local contemporary art
24.9–28.11.2021	Weathered Beauty by Sarah Gordon	Solo exhibition of abstract paintings Local contemporary art
8.10 – 5.12.2021	We Can't Stop Now. Gisborne Printmakers Group: 45 Years of Printmaking in Lysnar House	Group exhibition 93 artworks and 11 prints from the collection 31 artists affiliated to the Gisborne Printmakers Group Local art and collection
26.11.21 – 23.01.2022	The Creative Gene Raymond Crafts – Heather Van Wyk	Calligraphy and ceramics Local art

EXHIBITIONS

Changing exhibition programme 2021/22 cont.

Menswear counter Melbourne Cash, Tairāwhiti Museum. Acquired 2021/22

3.12.2021 – 20.3.2022	Be the Taniwha Rina and Tai Kerekere	new series of mixed media art works Local art - toi Māori focus
28.1 – 27.2.2022	Pride Tairāwhiti co-curated TRC and Tairāwhiti Museum	Stories and artwork relating to Pride in Tairāwhiti Local art and Collection
11.2.2021-13.1.2022	Koako o Whakaaro Toihoukura group exhibition	new mixed media art works by Toihoukura students Local art - toi Māori focus
18.2 – 3.4.2022	Out of the Closet Stewart whānau	Family exhibition of weaving, paintings carvings. Local art - toi Māori focus
4.3 – 1.5.2022	Shine On Kathy Grimson and Bronwyn Furlan	Exhibition of contemporary textile art Local art
25.3– 8.5.2022	Harikoa te Ngakau Michelle Hinekura Kerr, Fiona and Claudette Collis	Group exhibition of weaving and multi media work Local art - toi Māori focus
8.4 – 12.6.2022	Textiles Alive	Group exhibition of contemporary quilting Local art
6.5 – 3.7.2022	Sea of Positivity – Leah McCann	Solo exhibition – paintings and mixed media Local art
26.5 – 24.7.2022	Let Me Be Myself – Anne Frank ANNE FRANK Stitching (Foundation) The Holocaust Centre of New Zealand	Social history Touring International/national
17.6 – 21.8.2022	Salt Phil Yeo	Solo exhibition – photography Local art
ongoing	Jack Richards gallery changes: Lalique, textiles and sculpture	Items from Jack Richards collection and museum collection Local and international arts & Collection
ongoing	reception foyer displays: John Hovell, East Cape Garden; Para Matchitt Te Kooti at Waikaremoana; Heremaia Barlow, Witi; Heeni Kereker, Te Whanau Marama; Steve Gibbs, Hokioi	Collection

PUBLIC PROGRAMMES & PUBLICATIONS

Celebrating Tairāwhiti arts, culture and history

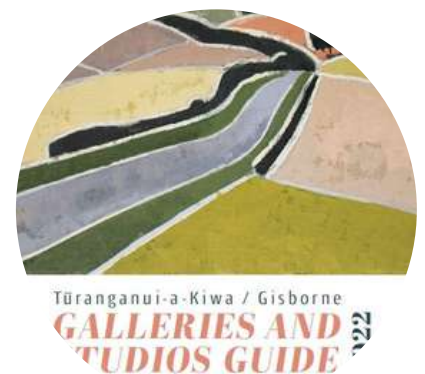
Stop the Tour poster, 1981. Tairāwhiti Museum, acquired 2021/22

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 are free or low cost and delivered in collaboration with other organisations or community groups. The Friends of the Museum provide vital support to many of these activities.

This year the museum produced the first Tūranganui-a-Kiwa / Gisborne Galleries and Studios guide. This was supported by The Gisborne Herald and Trust Tairāwhiti. This free guide has been distributed throughout the region and aims to build awareness and support for arts venues in Tairāwhiti.

The events programme continued to be heavily disrupted in 2021/22 by Covid 19 however, highlights for the 2021/22 year included:

- Sunday afternoon concert series supported by Professor Jack Richards
- Friends of the Museum Staff Talk series
- Artists and collectors talks
- School holiday art workshops
- 1981 Springbok tour anniversary talk
- Tū te Whaihanga wānanga



FACILITIES

Maintaining a high quality facility

Progress was made with most facilities maintenance priority projects for 2021/22 although development and delivery timelines were impacted due to Covid-19 and staffing changes.

Key success measures	Supports trust objectives	Achieved Y/N
Meet obligations of lease agreement with Gisborne District Council	A,G	Y
Progress towards meeting museum facilities standards		Y

Facilities projects 2021/22

Project	Progress
Complete a feasibility study for the possible redevelopment of the taonga Māori storage area	Some pre-feasibility study work done however scope of project reassessed and paused for now pending internal and external resourcing
Complete a full Building Condition Assessment – including property, roof, HVAC, fire, plumbing and drainage	Completed remediations continue as per report recommendations
Full survey and remediation for poorly performing HVAC	Completed and plant recommissioned remediations continue as per report recommendations
Ongoing issues relating to roof leaks	Ongoing repairs undertaken, no substantive progress. Issues with the museum roof continue and have been considered in regard to the Building Assessment above

PARTNERSHIPS

Sustaining positive partnerships

Norman, Barbara. Farewell Kelvin Rise, 1975. Tairāwhiti Museum, acquired 2021/22

GISBORNE DISTRICT COUNCIL: Building and grounds maintenance as per lease agreement; sustaining positive communications; supporting council activities; collaborating with library and archives; reporting as per Agreement for Delivery of Museum Services.

MINISTRY OF EDUCATION: Continued relationships as per LEOTC agreement and successful award and negotiation of new ELC service contract for July 2022 onward.

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.

HEI KANOHI ORA: the museum has worked in partnership with Hei Kanohi Ora Iwi Governance Group, a reference group established to lead the development of the exhibition Tu te Whaihanga.

TAIRĀWHITI RAINBOW COLLECTIVE: the museum worked in partnership with TRC to undertake the development and delivery of the inaugural Pride Tairāwhiti exhibition in 2021.

EXHIBIT CAFE: The museum manages a license for the operation of Exhibit Cafe.

EASTERN INSTITUTE TECHNOLOGY: Exhibitions - Toi Houkura annual exhibitions; student visits to the museum for a variety of programmes

NGA TAONGA A NGA TAMA TOA TRUST: Staff work on exhibitions and displays, care for and provide access to collections, deliver education programmes, support promotion and visitor services. An updated MoU has been progressed.

LYSNAR HOUSE ARTS GROUPS: The museum continues to support the Gisborne Artists' Society; Gisborne Pottery Group; Gisborne Camera Club through the Lease of Lysnar House with Gisborne District Council. The museum and these community arts groups collaborate on a variety of activities including an annual exhibition.

OTHER PARTNERSHIPS: The museum also worked with the following organisations in 2021/22: East Coast Museum of Transport and Technology; Wairoa Museum; The Gisborne Herald; Historic Places Tairāwhiti; Eastwoodhill Arboretum; Tairāwhiti Arts Festival; Te Runanga o Tūrangānui-a-Kiwa; Tūrangā FM; Manatū Taonga; Trust Tairāwhiti

Performance Report

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

For the year ended 30 June 2022

Contents

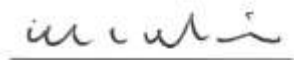
3	Approval of Financial Report
4	Entity Information
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
12	Notes to the Performance Report
18	Independent Auditor's Report

Approval of Financial Report

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2022

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 2022.

APPROVED



Michael Muir

Chairman

Date 15.11.2022



Allan de Lautour

Trustee

Date 15/11/2022

Entity Information

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2022

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 2022

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 33,024 (2021: 44,716) visitors used the museum in 2021/22. Of those 5,636 (2021: 7,001) were students attending museum education programmes.

Please note that the impact of Covid-19 had an impact on attendance and participation numbers in the 2021/22 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 17 temporary art and social history exhibitions in 2021/22. The museum also delivered 40 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 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	260,126	212,425
Revenue from providing goods or services	1	962,097	989,360
Interest, dividends and other investment revenue	1	255	1,409
Total Revenue		1,222,478	1,203,194
Expenses			
Volunteer and employee related costs	2	768,879	721,020
Costs related to providing goods or service	2	455,021	336,536
Other expenses	2	122,809	125,417
Total Expenses		1,346,709	1,182,973
Surplus/(Deficit) for the Year		(124,231)	20,220

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 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Bank accounts and cash	3	162,681	382,541
Debtors and prepayments	3	40,771	26,739
Inventory	3	23,071	21,260
Other Current Assets	3	78,150	78,150
Total Current Assets		304,672	508,690
Non-Current Assets			
Property, Plant and Equipment	5	3,323,037	3,381,019
Other non-current assets	3	35,248	35,248
Total Non-Current Assets		3,358,285	3,416,267
Total Assets		3,662,957	3,924,957
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	52,739	35,559
Employee costs payable	4	76,371	53,286
GST		21,712	32,945
Unused donations and grants with conditions	4	18,911	185,712
Total Current Liabilities		169,733	307,502
Total Liabilities		169,733	307,502
Total Assets less Total Liabilities (Net Assets)		3,493,224	3,617,455
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,525,998	1,650,229
Reserves	7	1,967,226	1,967,226
Total Accumulated Funds		3,493,224	3,617,455

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 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	(63,391)	114,395
Receipts from providing goods or services	1,094,307	1,140,192
Interest, dividends and other investment receipts	255	1,409
GST	(107,338)	(102,055)
Payments to suppliers and employees	(1,104,851)	(1,098,696)
Total Cash Flows from Operating Activities	(181,017)	55,244
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	-	(1,220)
Payments to acquire property, plant and equipment	(48,843)	(62,014)
National Services Te Paerangi Grant	10,000	-
Sunrise Endowment Fund	-	(35,248)
Total Cash Flows from Investing and Financing Activities	(38,843)	(98,482)
Net Increase/(Decrease) in Cash	(219,860)	(43,238)
Cash Balances		
Cash and cash equivalents at beginning of period	382,541	425,779
Cash and cash equivalents at end of period	162,681	382,541
Net change in cash for period	(219,860)	(43,238)



Statement of Accounting Policies

Gisborne Museum of Art and History Trust - trading as Tairawhiti Museum For the year ended 30 June 2022

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.

Donations

Donations are recognised as revenue upon receipt.

Grants

Grants received are recognised as revenue, unless there are unfulfilled conditions attached to the grant. In these cases, the grant is treated as a liability until the conditions are fulfilled.

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 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Specific	231,925	186,169
GDC Insurance	27,352	25,421
Koha/Donations	849	835
Total Donations, fundraising and other similar revenue	260,126	212,425
Revenue from providing goods or services		
Retail	36,967	59,316
Entry/Admissions	16,138	32,239
Exhibit Café Rental	6,600	7,200
Exhibition Previews	791	741
GDC Monthly Operating	735,000	722,495
MOE Income	164,380	164,380
Photocopying Charges	9	-
Photographic Sales	791	1,312
Sundry Income	289	840
Venue Hire	1,130	837
Total Revenue from providing goods or services	962,097	989,360
Interest, dividends and other investment revenue		
Interest Received	255	1,409
Total Interest, dividends and other investment revenue	255	1,409
	2022	2021

2. Analysis of Expenses

Volunteer and employee related costs		
Staff		
ACC Levies	2,155	2,007
Professional Development	417	4,649
Salaries & Wages - Education	152,211	105,577
Salaries & Wages - General	607,691	601,974
Staff Expenses	6,405	6,813
Total Volunteer and employee related costs	768,879	721,020
Costs related to providing goods or services		
Collection	10,136	10,929
Education	10,189	16,763
Exhibitions	161,851	49,500
Finance	2,696	2,864
Insurance	48,291	38,330
Maintenance	72,614	36,334



	2022	2021
Operations	98,131	119,763
Power & Heating	39,462	43,814
Retail Costs	11,651	18,240
Total Costs related to providing goods or services	455,021	336,536
Other expenses		
Accountancy Fees	9,000	9,000
Audit Fee	5,000	4,800
Interest	126	53
Depreciation	108,683	111,564
Total Other expenses	122,809	125,417
	2022	2021

3. Analysis of Assets

Bank accounts and cash		
Petty Cash	480	153
Shop Till Float	200	200
Westpac - Cheque Account	104,791	290,707
Westpac - Project Account	13,201	13,181
Westpac - Savings Account	43,414	78,300
Total Bank accounts and cash	162,085	382,541
Debtors and prepayments		
Accounts Receivables	28,059	10,038
Prepayments	12,711	16,701
Total Debtors and prepayments	40,771	26,739
Inventory		
Stock on Hand	23,071	21,260
Total Inventory	23,071	21,260
Other current assets		
ANZ Bank Term Investment	78,150	78,150
Total Other current assets	78,150	78,150
Other non-current assets		
Sunrise Endowment Fund	35,248	35,248
Total Other non-current assets	35,248	35,248
	2022	2021

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	52,739	35,559
Total Creditors and accrued expenses	52,739	35,559
Unused donations and grants with conditions		
Eastland Community Trust - Tu Te Whaihangā Exhibition	-	132,922



	2022	2021
GDC	8,000	8,000
Jean Bright Grant	99	99
Lottery Grant - Taonga Store Redevelopment Project	812	44,691
National Services Te Paerangi Grant	10,000	-
Total Unused donations and grants with conditions	18,911	185,712

Employee Costs Payable

Provision for Holiday Pay	37,804	38,442
Wages Payable	38,568	14,844
Total Employee Costs Payable	76,371	53,286

	2022	2021
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5. Property, Plant and Equipment**Buildings**

Buildings at cost	3,547,452	3,547,452
Accumulated depreciation - buildings	(628,645)	(593,170)
Total Buildings	2,918,807	2,954,282

Motor Vehicles

Vehicles owned	55,934	55,934
Accumulated depreciation - vehicles owned	(52,847)	(52,170)
Total Motor Vehicles	3,087	3,764

Furniture and Fittings

Furniture and fittings owned	917,099	868,567
Accumulated depreciation - furniture and fittings owned	(684,181)	(618,206)
Total Furniture and Fittings	232,918	250,361

Office Equipment

Office Equipment owned	35,658	35,658
Accumulated depreciation - office equipment owned	(27,114)	(20,558)
Total Office Equipment	8,545	15,101

Other Fixed Assets

Collections & Display	128,751	126,582
Stable & Sledhouse	1,324	1,324
Star of Canada	27,448	27,448
Wylie Cottage	2,157	2,157
Total Other Fixed Assets	159,680	157,511

Total Property, Plant and Equipment

	2022	2021
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3,323,037 **3,381,019**

6. Accumulated surpluses or (deficits)**Accumulated surpluses or (deficits)**

Opening Balance	1,650,229	1,630,009
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Accumulated surpluses or (deficits)	(124,231)	20,220
Total Accumulated surpluses or (deficits)	1,525,998	1,650,229
	2022	2021

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 2022. (Last year - nil).

9. Contingent Assets and Liabilities and Guarantees

Sunrise Endowment Fund: The balance of the Sunrise Endowment Fund at 31 March 2022 was \$43,236 (Last year - \$41,612).

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

Description of Related Party Relationship	Description of the Transaction	2022 Value of Transactions	2021 Value of Transactions	2022 Amount Outstanding	2021 Amount Outstanding
Expenses (ex GST)					
Te Rau Print (publications) -A trustee is a Director and Shareholder of this company	Purchases	6,208	11,052	869	848
The Gisborne Herald (newspaper subscriptions and advertising) -A trustee is a Director and Shareholder of this company	Purchases	11,297	9,719	734	293
Gisborne Office Products Depot (office materials) -A trustee is a Director and Shareholder of this company	Purchases	915	2,955	140	573



Chrisp & Davidson Ltd (accountancy services) -A trustee is a Director and Shareholder of this company	Purchases	9,000	9,000	0	0
Historic Places Tairawhiti (book purchases) -The Director is an Officer of this Charitable Entity	Purchases	87	0	0	0
Gisborne District Council (insurance, water rates, Building WOF, book purchases, exhibition expense) -Two Trustees are appointed by the Council as Council Representatives	Purchases	28,173	25,494	0	13
Total Purchases		56,138	58,220	56,138	58,220
Revenue (ex GST)					
Gisborne District Council (Insurance & Operating Grants, Revenue, Received in Advance) - Two Trustees are appointed by the Council as Council Representatives	Sales	749,847	747,916	9,000	9,000
Gisborne Artists' Society Incorporated (Exhibition Previews) - A Trustee is an Officer of this Charitable Entity				0	0
Friends of Tairawhiti Museum (newsletters & painting sale) - Four trustees are appointed by Friends of Tairawhiti Museum as Incorporation representatives	Sales	7,485	1,881	0	541
Historic Places Trust (sales)	Sales	425	0	0	0
Te Tairawhiti Arts Festival Trust (grant funding)	Sales	250	0	0	0
Total Revenue				758,007	749,797

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 17, which comprises the Entity Information, Statement of Service Performance, Statement of Financial Performance and Statement of Cash Flows for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, 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 performance report on pages 4 to 17 presents fairly, in all material respects:
 - the entity information for the year ended 30 June 2022;
 - the service performance for the year then ended; and
 - the financial position of Gisborne Museum of Art & History Trust as at 30 June 2022, and its financial performance, and cash flows for the year then ended in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board (PBE SFR-A (NFP)).

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 service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS1) "The Audit of Service Performance Information". 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 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand), 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.

Board of Trustees Responsibility for the Performance Report

The Board of Trustees are responsible on behalf of the entity for:

- (a) service performance criteria that are suitable in order to prepare service performance information in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard issued in New Zealand by the New Zealand Accounting Standards Board (PBE SFR-A (NFP));
- (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 PBE SFR-A (NFP), and
- (c) such internal control as Board of 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 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 NZ AS1 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.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the PBE SFR-A (NFP) framework.
- 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

15 November 2022
Graham & Dobson Ltd
Chartered Accountants
Gisborne