

# STATEMENT OF INTENT 2024–2027

## WHIRINAKI WHARE TAONGA



 **Whirinaki Whare Taonga**  
ARTS | CULTURE | EVENTS

# PURPOSE STATEMENT

To build social cohesion and improve citizen wellbeing through engaging, enriching, inspiring and connecting people with arts, culture and events in the Upper Hutt community.



# SECTION 1

## CONTEXT

Whirinaki Whare Taonga is owned by the Upper Hutt City Council. It is leased to, and operated under contract by, a not-for-profit Council Controlled Organisation, the Whirinaki Whare Taonga Trust. The Trust is a Charitable Trust accepted as such by the IRD and is incorporated under Part II of the Charitable Trust Act 1957. The Trust is registered with the Charities Commission.

The Trust was established under a Declaration of Trust dated 18 December 2001 and incorporated on 15 January 2002. The Contract between the Trust and the Council was established on 22 July 2002 by the execution of an Agreement. The current Agreement came into force on 1 July 2021 and is due to expire on 30 June 2024.

The Deed provides for all Trustees to be appointed by the Council. The Trustees elect a chairperson annually and are responsible for all aspects of the employment of Trust staff. The Trust's offices are located at Whirinaki Whare Taonga, 836 Fergusson Drive, Upper Hutt. The postal address for all communications is PO Box 40 594, Upper Hutt 5014.

The Chairperson of the Trust is Zoë Juniper, and the Director is Leanne Wickham.

This Statement of Intent for the Trust covers the period 1 July 2024 to 30 June 2027 in summary and 1 July 2024 to 30 June 2025 in detail.

For the 2024-2027 years Upper Hutt City Council has cut budgets to meet Upper Hutt City's increasing deficit and to combat rates rises. This has had an effect on the operating subsidy given to the Trust by Council for the 2024 year. Additional changes that are not included within the current agreement between the Council and Trust has meant that the funding for the Upper Hutt site service and Community Arts and Cultural Advisor has been disestablished. This reduction in funding and services has been encapsulated in this Statement of Intent.

# 2024 STRATEGIC FRAMEWORK

## PURPOSE STATEMENT

**(this is why we are here)**

To build social cohesion and improve citizen wellbeing through engaging, enriching, inspiring and connecting people with art, culture and events in the Upper Hutt community.

## OBJECTIVES OF THE TRUST

**(this is what we do)**

1. To provide arts, cultural and event opportunities, and learning for the people in Upper Hutt and beyond
2. To be an integral part of the Upper Hutt Community, attracting diverse audiences
3. To bring to life art, culture, heritage, and recreation, and promote the utilisation of the Centre
4. To provide stewardship, education, and promotion of the Pumpkin Cottage Collection
5. To celebrate and showcase our local Upper Hutt stories across all cultures

## GUIDING PRINCIPLES

**(this is what guides what we do and our decisions)**

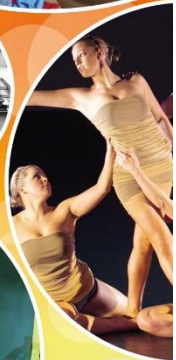
1. Accessible: we will meet the needs of the community by being accessible
2. Quality: everything we do will be of a professional standard
3. Diverse: we will have broad community and cultural appeal with a popular, engaging, and inclusive programme
4. Inspiring: our exhibitions and events will challenge us and our audiences
5. Bicultural: we will embrace the principles of the Treaty of Waitangi
6. Sustainable: we will consider the environment in our operations

## OUR VALUES

**(this is how we do what we do)**

1. Creative: we will be inspiring, passionate, and nurture creativity
2. Welcoming: we will be customer centered within our team and with those we work with
3. Innovative: we will be clever and resourceful, with a can do, positive attitude
4. Responsive: we will work with each other and with the community with openness and flexibility
5. Responsible: we will be stewards of this great asset and run a financially (efficient and effective) organisation
6. Kind: we will look after each other and ensure our people's wellbeing is not harmed

 **Whirinaki Whare Taonga**  
ARTS | CULTURE | EVENTS



## SECTION 2

### NATURE AND SCOPE OF ACTIVITIES

The Trust is party to consultation on the development of Council's 2024 – 2034 Long Term Plan document and will continue to ensure the Trust's objectives align with Council's upcoming Long-Term Plan.

The Trust activities are grouped under headings which indicate the major elements of the Trust's operations as outlined in the Trust's Strategic Framework developed in 2023. These are:

- To provide arts, culture and event opportunities and learning for the people in Upper Hutt and beyond.
- To be an integral part of the Upper Hutt community, attracting diverse audiences.
- To bring to life art, culture, heritage, and recreation and promote the utilisation of the Centre.
- To provide stewardship, education and promotion of the Pumpkin Cottage Collection.
- To celebrate and showcase our local Upper Hutt stories across all cultures.

This Statement of Intent also aligns with the seven goals of the 2022 Council's Arts, Culture and Heritage Strategy, which are:

- Support arts, culture, and heritage organisations and practitioners.
- Identify, protect, and conserve Upper Hutt's arts, culture, and heritage.
- Grow community participation in and engagement with the arts.
- Grow community understanding of and engagement with Upper Hutt's heritage.
- Showcase Upper Hutt's Māori history and cultural activities.
- Celebrate Upper Hutt's cultural diversity.
- Support destination marketing for the city.

#### **Closure of Upper Hutt isite**

Council has proposed that from 1 July 2024 they will no longer fund the Upper Hutt isite service. As the Trust relies on this funding to provide this service the Upper Hutt isite will be disestablished for the 2024 – 2027 year. The isite will close from 10 June 2024, allowing for an adjustment period 10 June – 1 July. The Council has indicated that despite the isite service removal, they wish the Trust to remain open seven days and not return to closing on a Monday. To encompass budget restraints, from 1 July 2024 Whirinaki will be open from 10am- not 9am. It is likely that on some public holidays Whirinaki will also close.

Subsequently the objective 'To be the welcoming face and point of contact for Upper Hutt' has been removed.



# 1. TO PROVIDE ARTS, CULTURE AND EVENT OPPORTUNITIES AND LEARNING FOR THE PEOPLE IN UPPER HUTT AND BEYOND

**Objective 1.1** Present a dynamic, responsive, balanced, and excellent exhibition programme which showcases a broad range of creative practice.

**Measure:** Ten (10) exhibitions are presented annually

**Measure:** Present a significant (block buster) exhibition annually.

**Measure:**-A semi- permanent interactive art space will be developed aimed at children and family audiences. At least one (1) other of the 10 exhibitions will have an interactive or alternative engagement elements specifically aimed at children and family audiences.

**Objective 1.2** Develop touring exhibitions to enhance the artistic reputation of the city.

**Measure:** One (1) exhibition will tour every two (2) years.

**Objective 1.3** Strive to meet the cultural, artistic, and recreational needs of the Upper Hutt community and contribute to their social cohesion and wellbeing.

**Measure:** 90% of respondents are satisfied or very satisfied with the range and quality of events and exhibitions at Whirinaki Whare Taonga as outlined in the Council's Community Satisfaction Survey.

**Measure:** Visitors tell us about the positive impact their participation in exhibitions, experiences and programme has had on them.

**Objective 1.4** Provide access to programmes which connect people to their culture, and which provide connection for increased wellbeing and social cohesion.

**Measure:** Three (3) performing arts programmes are presented and work to strengthen the diversity of the theatre. This may include Lunchtime Live! Classical Expressions, Upper Hutt Music Festival, Theatre@Whirinaki Whare Taonga Season and a contemporary (non-classical) music programme.

*The measure for Objective 1.4 of developing a number of free and accessible hands-on outreach art activities and cultural events at grass-roots level with the aim of fostering more creative activity and participation in the arts was associated with the Community Arts and Cultural Advisor position, which is no longer funded. This measure has been removed.*

*Objective 1.5 of developing a plan for Upper Hutt City's public sculptures and artworks that include the commissioning and creation of new works expressing our unique identity was associated with the Community Arts and Cultural Advisor position which is no longer funded. This objective has been removed.*

## 2. TO BE AN INTEGRAL PART OF THE UPPER HUTT COMMUNITY ATTRACTING DIVERSE\* AUDIENCES

**Objective 2.1** Attract audiences to Whirinaki from across different demographic groups and cater for a diverse range of interests and expectations.

**Measure:** A minimum of two (2) exhibitions annually will reflect the diverse and distinctive communities of Upper Hutt.

**Objective 2.2** Support arts, culture and heritage organisations and practitioners

**Measure:** Provide opportunities for local and national artists to sell work with at least three (3) exhibitions having works for sale.

**Objective 2.3** Offer an attractive and meaningful exhibition-based public programme that aids interpretation of the exhibition programme and engages and educates the visitor.

**Measure:** 10 different public programmes are presented.

**Measure:** A regular gallery programme for preschool children 'Little Whirinaki' is presented.

**Objective 2.4** Offer a curriculum-based learning programme throughout the year.

**Measure:** Education programmes are presented to at least 2000 students each year.

**Objective 2.5** Offer an annual arts award in collaboration with the Upper Hutt City Council Young Achievers Awards.

**Measure:** An annual art award is provided.

**Objective 2.6** Operate a Friends of Whirinaki Whare Taonga loyalty programme.

**Measure:** Four (4) Friends of Whirinaki Whare Taonga events are held annually, and four digital (4) newsletters presented annually.

*Three measures for Objective 2.2 which include actively promote, across a range of media and platforms, information about local arts, culture, and heritage activities, in an arts communication strategy such as the arts calendar, regular networking events and quarterly newsletters, maintaining an Upper Hutt visual and performing arts directory, were associated with the Community Arts and Cultural Advisor which is no longer funded. These measures have been removed.*

*The measure of an Upper Hutt 'open art studios' annual event to shine a spotlight on local arts has been removed as this will now occur through an independent incorporated society.*

\*What do we mean by diversity? The Board's strategic intent is to attract a wide range of audiences from across the Upper Hutt community and beyond. We achieve this by ensuring there are activities across a wide range of interests and groups, including but not limited to: age, ethnicity and culture, gender, socioeconomic, physical ability or attributes, cross generational audiences, and with international, national and local focus.



# 3. TO BRING TO LIFE ART, CULTURE, HERITAGE, AND RECREATION, AND PROMOTE THE UTILISATION OF THE CENTRE

**Objective 3.1** Maximise overall attendance at Whirinaki.

**Measure:** 95,000 visitors to Whirinaki during 2024-2025 (by Whirinaki Whare Taonga in-house monitoring).

**Objective 3.2** Ensure The Professionals Recreation Hall is responsive to the needs of active recreation and sports hirers, working in collaboration with Council's Recreation Services division.

**Measure:** Monitor hours of active recreation use.

**Objective 3.3** Manage the café on-site licence in order to attract usage of Whirinaki.

**Measure:** A café licensee is retained on site.

**Objective 3.4** Develop and promote the use of Whirinaki and its assets as a venue for hire.

**Measure:** Actively promote Whirinaki to potential hirers, both commercial and community.

**Measure:** The Whirinaki Whare Taonga website is updated, and usage data and online activity is reported. A new website will be developed in the 2024-2025 year. (Budget reliant)

**Objective 3.5** Generate operational revenue from venue hire, venue hire services, café lease, gallery sales commission, in-house events, ticketing services, sponsorship, grants and donations.

**Measure:** Budget revenues are met as per budget.

**Objective 3.6** Maintain governance, administrative, financial, policy, reporting and operational systems to protect Whirinaki, its assets, its visitors, and its staff.

**Measure:** Operate the venue consistent with practices in the EVANZ and National Services Te Paerangi New Zealand Museum Standards.

**Measure:** The Board receives regular organisational health measures covering financial, HR and operational matters

**Measure:** The Team actively looks for opportunities to adopt environmental sustainability practices throughout their operations and is reported on in Director's reports.

**Measure:** The Board regularly undertakes a risk management framework review in the context of the aims and objectives of Whirinaki, to protect and enhance its reputation and safety. This framework review includes the review of all risks identified on the risk register, reassessment of those risks and mitigations in place to remove or reduce identified risks (as per risk register) across the operations of the Trust.

## 4. TO PROVIDE STEWARDSHIP, EDUCATION AND PROMOTION OF THE PUMPKIN COTTAGE COLLECTION

**Objective 4.1** Build the Pumpkin Cottage Collection and proactively promote access to the Pumpkin Cottage Collection.

**Measure:** Potential gifts have been assessed.

**Measure:** One (1) exhibition every two years features work from the Collection.

**Measure:** A curriculum based Pumpkin Cottage education programme is offered to local schools.



## 5. TO CELEBRATE AND SHOWCASE OUR LOCAL UPPER HUTT STORIES ACROSS ALL CULTURES

**Objective 5.1** Provide a platform to tell and record local historical/cultural stories.

**Measure:** An exhibition with a local Upper Hutt social/cultural history focus will be presented annually.

**Objective 5.2** Toi Maori is reflected within the annual arts and event programme.

**Measure:** Local iwi and the Orongomai Marae community are involved with curatorial practice and presentation of programmes through consultation and engagement where appropriate, as per the principles of the Treaty of Waitangi.

**Measure:** A Special Trust Advisor from Orongomai Marae is appointed.

**Measure:** Te Reo is visible across Whirinaki.

**Measure:** At least three (3) Te Ao Maori exhibitions are presented throughout the year.

*The measure for Objective 5.2 of supporting and growing local multicultural festivals and/or history/cultural events to be regional drawcards was associated with the Community Arts and Cultural Advisor position, which is no longer funded. This measure has been removed.*



# SECTION 3

## FINANCIAL DISCLOSURE

### 3.1 General

The Trust carries out its own financial administration, appoints its own accountant and operates its accounts independently of the Council. The Trust is considered a public entity under the Public Audit Act 2001 and is required to be audited by the Auditor General.

### 3.2 Statement of Accounting Policies

- a. Reporting Entity. Whirinaki Whare Taonga Trust is a charitable trust set up to administer Whirinaki Whare Taonga under a three-year contract with the Upper Hutt City Council. It trades as Whirinaki Whare Taonga. Funding is received from operating activities, public donations, sponsorship, and grants from the Upper Hutt City Council.
- b. Financial Reports. The Financial Statements are special purpose financial reports.
- c. Measurement Base. The reports have been prepared using a historical cost basis.
- d. Specific Accounting Policies. The following accounting policies, which materially affect the measurement of financial performance and financial position, are applied:

**Income Tax.** No taxation is provided in these accounts as the Trust is exempt from paying tax and holds an Income Tax Exemption Certificate because of its status as a charitable trust.

**Fixed Assets and Depreciation.** The entity has three classes of fixed assets, Office Equipment, Plant & Equipment and Permanent Art Collection. All fixed assets are recorded at cost price and depreciated on a straight-line basis using the estimated useful life as set by the Inland Revenue Department. The Permanent Art Collection is recorded at current valuation and is not depreciated. Valuations are updated five yearly.

**Financial Instruments.** The Trust is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, term deposits, accounts receivable and accounts payable. Revenues and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.

**Statement of Cashflows.** Cash represents balances held in bank accounts and fixed term deposits. Operating activities include cash received from all income sources of the Trust and record the cash payments made for goods and services. Investing activities are those activities relating to the acquisition and disposal of non-current assets. Financing activities comprise the change in equity of the Trust.

**Goods & Services Taxation (GST).** The Trust is registered for GST. All items are recorded in the Financial Statements exclusive of GST, with the exception of receivables and payables, which are stated as GST inclusive.

### 3.3 Trust Fund Management and Investment

- a. The Trust Deed permits the Trust to sell, buy or lease Fund property, and invest money from the Trust Fund, at its absolute and uncontrolled discretion. However, the Fund must be applied solely towards the promotion of the Trust's objects.

- b. The Trust's policy is that all funds not currently required shall be invested in Term Deposit for an appropriate period.
- c. The Arts Scholarship Fund gifted by the former Community Gallery Committee is held in trust, with \$1000 from the interest earned on the term deposit to be awarded annually as one art award in collaboration with the Upper Hutt City Council Youth Awards. Any remainder of interest is accumulated to the principal.

### 3.4 Other Relationships

The Trust and the Council are parties to a number of agreements with sponsors and supporters of the Whirinaki. These relationships are listed at Appendix 2.

## 4. REPORTING POLICIES

- a. The Trust meets at least five times per year with the Director. The Director reports in writing to all meetings on the financial and non-financial performance of Whirinaki and on future plans.
- b. Meeting Reports comprise a Quarterly Statement of Financial Performance showing the income and expenditure position at the time of the quarter, budgeted income and expenditure and variances, and details of past, current, and planned activities and operations.
- c. Half-Yearly Reports cover Financial and non-Financial Performance, including:
  - d. A statement of financial performance
  - e. All activities undertaken to meet the Objectives laid down by the current Statement of Intent.
  - f. An assessment of the outcome of these activities against the Performance Targets and Measures specified for each.
  - g. A Schedule of Investments recommended for the Trust's consideration
  - h. Annual Reports include audited financial statements in accordance with Section 3 and summarise the performance of the Trust against the Statement of Intent and the Council's overall aims and objectives. Following Trust consideration, Half-Yearly and Annual Reports are passed to the Council for the purposes of monitoring and evaluation. A Draft 3-year Statement of Intent incorporating a draft three-year Budget is submitted to the Council for its approval by 28 February of each year. The Trust complies with the Statement of Intent and related reporting requirements of the Local Government Act 2002 relating to Council Controlled organisations including: The provision of a half yearly report by 28 February each year and the provision of an annual report by 30 September each year: the latter will be made available to the public. The Council may comment on or question any aspect of any report and may request meetings with the Trust or its officers, or copies of the Reports at any time to review reports and progress generally.

## **5. GOVERNANCE STATEMENTS**

### **5.1 Structure, functions, and obligations of the Trust**

- a. Structure. Trustees are appointed by the Council. Their appointment may be cancelled by the Council at any time. There will normally be seven Trustees, and never less than three. The Trustees annually elect a Chairperson and may appoint Special Trust Advisors at their discretion. Trustees are not remunerated, but the Deed provides for reimbursement of expenses. Appendix 1 lists current Trustees and Special Trust Advisors, and Trust Committees.
- b. Functions. The Trustees as a Board are responsible for furthering the objects of the Trust and for declaring general policy decisions relating to the implementation of the objectives of the Trust. Any individual conflicts of interest must be disclosed and affected trustees may not take part in deliberations in conflict areas.
- c. Obligations. The Agreement prescribes the Trust's obligations to the Council in its operations. These obligations include the Objectives given in Section 1; Goals and Performance Measures given at Section 2; proper Business Planning; Reporting as given in Section 4; and various administrative requirements, including those related to acting in all respects as a Good Employer to Trust staff.

### **5.2 Guidance and resources provided to Board by Council**

The Agreement provides for the Council to:

- a. Provide the Trust with an operational subsidy to assist the Trust to operate Whirinaki.
- b. Provide the Trust with all necessary Council documents which may be relevant to the Board's operation.
- c. Be responsible for funding all maintenance and upkeep in respect of Whirinaki, including fittings and chattels. The Council will develop and implement an Asset Management Plan for the Centre.
- d. Link City promotions to the promotion of the facilities and activities of Whirinaki.
- e. Provide administrative services for the Trust as agreed from time to time.
- f. Foster a good working relationship with the Trust through informal and formal communications and advice.
- g. Include the Trust in the Council's LTP and Annual Planning process.

### **5.3 Accountability Policies**

- a. The Trust is accountable to the Council under the Agreement for the proper use of all Council funds and assets to attain agreed goals. The Council is continually informed of Trust activities and plans through the reporting process and may at any time seek further information on trust activities: it holds the ultimate sanction of removal of any or all Trustees if dissatisfied with the Trust Board's results.

- b. The Council also provides a representative to attend all Trust meetings. This representative is given all material provided to Trustees for each meeting.
- c. The Trust appoints a competent Director as CEO who is accountable to the Trust for
  - Imbuing the employees of the Trust with a spirit of service to the community.
  - Promoting efficiency in the Trust.
  - Being a responsible manager.
  - Maintaining appropriate standards of integrity and conduct among the employees of the Trust.
  - Ensuring that the Trust is a good employer.
  - Promoting equal employment opportunities.

## Whirinaki Whare Taonga

### Statement of Financial Performance Budget

<i>July 2024 through June 2027</i>					
Notes		2023/2024	2024/2025	2025/2026	2026/2027
	<b>Income</b>				
1	Operational Revenues	\$332,500	265,600	285,600	295,600
2	Upper Hutt City Council Grant	883,205	883,205	909,701*	936,992*
	Upper Hutt City Council Community Arts Advisor	80,000	0	0	0
2	Upper Hutt City Council Top Up Grant (previously - isite Grant)	122,959	45,000	46,350*	47,740*
3	Maintenance Management Fee	21,500	21,500	21,500	21,500
4	Permanent Collection Fee	4,500	4,500	4,500	4,500
5	Donations	145,000	80,000	80,000	80,000
6	Interest	2,000	8,000	8,000	8,000
	<b>Total Income</b>	<b>1,591,664</b>	<b>1,307,805</b>	<b>1,355,651</b>	<b>1,394,332</b>
7	<b>Direct Operational Expenses</b>				
	<b>Total Direct Operational Expenses</b>	382,850	224,200	230,000	220,000
	<b>Gross Profit</b>	<b>1,203,814</b>	<b>1,083,605</b>	<b>1,125,651</b>	<b>1,174,332</b>
	<b>Expenses</b>				
8	Governance expenses	2,000	2,000	2,000	2,000
9	Office & Administration	62,000	61,500	63,500	65,400
10	Professional & Financial	17,000	18,000	20,000	22,000
11	Audit	15,000	17,000	20,000	22,000
12	Depreciation	25,000	14,000	14,000	14,000
13	Insurance	12,000	15,000	18,000	20,000
14	Employment Expenses	829,500	728,500	745,340	767,804
15	Occupancy Costs	200,500	213,500	225,500	232,500
16	Advertising & Promotion	45,500	28,500	28,500	28,500
17	<b>Total Expenses</b>	<b>1,208,500</b>	<b>1,098,000</b>	<b>1,136,840</b>	<b>1,174,204</b>
	<b>Net Surplus / (Deficit)</b>	<b>314</b>	<b>-14,395</b>	<b>-11,189</b>	<b>128</b>

\*The Trust is still waiting for a signed contract from UHCC. This budget is reliant on a 3% annual increase from the 2025 year.



## Notes for 2024-2025

The Statement of Financial Performance Budget was prepared using a zero-based budget methodology and using historical cost figures for reference. There is no CPI adjustment made to Council Funding for forecasting in the future year and a number of services for Council have been disestablished, totalling \$184,456 less income. This has meant that some budget cuts have been made.

Despite budget adjustments across all areas the operating budget of the Trust sits in a deficit until such time that a CPI adjustment or an increase to combat inflation from Council can be reinstated.

Specific notes are detailed below.

1. Operational Revenues includes income from hire activities, gallery sales, café lease, isite and in-house event revenues as well as sponsorship. This line has will decrease by \$67,900 reflecting the \$50,000 support received in the previous year from reserves, and the loss of isite commission income together with slightly increased venue hire and venue hire services (as the prices are increased from 1 January 2024). Gallery Sponsorship has decreased by \$20,000 which was inflated in the previous year due to the funds received for the Home exhibition from Lotteries Heritage.
2. The Upper Hutt City Council operational subsidy shows no increase for the 2024-2025 year due to Council budget cuts. A 3% increased has been applied for the 2025-2026 and 2026-2027 years as per the draft Long Term Plan. The \$80,000 for the Community Arts and Cultural Advisor position has also been disestablishment by Council. The isite Operational Grant from Council has been cancelled due to Council's disestablishment of these services. This line shows a top up grant of \$45,000 from Council in recognition of the extra funds required to retain a 7-day service.
3. The Maintenance Management Fee is as per the Upper Hutt City Council agreed annual amount and remains at \$21,500.
4. The Permanent Collection Fee budget is as per the Upper Hutt City Council agreed annual subsidy targeted at collection care and public access.
5. Donations Income is decreased by \$65,000 than the previous year. This was inflated in the previous year due to the funds received in advance for Hall of Heroes from the USA Embassy and the large amount of door donations received. The donation and sponsorship levels in the budget are achievable in what may be a competitive year for raising funds.
6. Interest has increased by \$6,000 to reflect rising interest rates. The Trust allocates \$1,000 in the form of an art award for a visual and performing arts student each year in collaboration with the Upper Hutt City Council Youth Awards. The Award is funded by the interest earned on the Arts Award Scholarship fund. The Interest budget includes the \$1,000 Arts Award interest income, and the Award payment is recorded as a \$1,000 expense through the Governance Expenses budget.
7. Direct Operational Expenses includes costs relating to Whirinaki exhibitions and event programme, hire activities, i-site operational costs and the permanent collection. This budget has decreased by \$158,000 from the previous year, due to the removal of the isite costs and associated costs of Hall of Heroes, as well as incremental cost savings in the programming budget. The exhibition budget still sits at \$155,000, enough to do a number of significant exhibitions in the year such as the Medieval to Metal exhibition already contracted and a new dedicated arts space for families.

8. Governance Expenses is in line with previous years.
9. Office and Administration expenses is in line with previous years.
10. Professional and Financial is in line with previous years.
11. Projected Audit fees are based on the 2023 schedule supplied by Moore Markham. Council does not fund the Trust for Audit fees and as such the Trust is currently reliant on external funding for its annual audit.
12. The Depreciation forecast is based on the current depreciation schedule and includes disposals. Council does not fund the Trust for depreciation.
13. The Insurance budget is based on previous years and has been increased by \$2,000 to cover increasing costs.
14. The Employment Expenses line has been decreased by 128,000 due to Council's disestablishment of funding for the site and the Community Arts and Cultural Advisor, resulting in the decrease of FOH staff by an hour a day, per staff member and a discontinuation of the Art and Cultural Community Advisor position. Contract cleaning costs have also been reduced. This has been offset by a slight remuneration increase across the team.
15. The Occupancy Costs budget has been increased to reflect rising costs across the board.
16. Advertising Costs has been decreased by \$17,000 to accommodate Council budget cuts primarily around the discontinuation of posting out of the seasons brochure to our database moving to an electronic format.

The net profit forecast for the 2024/2025 year is -\$14,395.

**Whirinaki Whare Taonga**

**Profit and Loss Budget 2024 – 2025**

	<b>Sep 24</b>	<b>Dec 24</b>	<b>Mar 25</b>	<b>Jun 25</b>	<b>2025 Total</b>
<b>Revenue</b>					
Operational Revenue	62,750	70,850	57,750	74,250	265,600
Council Funding	258,051	232,051	232,051	232,051	954,204
Donations	45,000	-	15,000	20,000	80,000
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Total Revenue</b>	<b>367,801</b>	<b>304,901</b>	<b>306,801</b>	<b>328,301</b>	<b>1,307,804</b>
<b>Direct Operational Expenses</b>	<b>130,250</b>	<b>16,000</b>	<b>18,200</b>	<b>59,750</b>	<b>224,200</b>
<b>Gross Profit</b>	<b>237,551</b>	<b>288,901</b>	<b>288,601</b>	<b>268,551</b>	<b>1,083,604</b>
<b>GP%</b>	<b>65%</b>	<b>95%</b>	<b>94%</b>	<b>82%</b>	<b>83%</b>
<b>OPEX</b>					
Advertising & Promotion	10,250	4,000	9,750	4,500	28,500
Depreciation	3,500	3,500	3,500	3,500	14,000
Employment Expenses	181,750	193,250	176,250	177,250	728,500
Insurance	-	-	15,000	-	15,000
Occupancy Costs	56,825	53,325	50,925	52,425	213,500
Office & Administration	19,810	13,310	14,770	13,610	61,500
Professional & Financial	27,225	2,875	3,025	3,875	37,000
<b>Total OPEX</b>	<b>299,360</b>	<b>270,260</b>	<b>273,220</b>	<b>255,160</b>	<b>1,098,000</b>
<b>Net Profit</b>	<b>(61,809)</b>	<b>18,641</b>	<b>15,381</b>	<b>13,391</b>	<b>(14,396)</b>

**Whirinaki Whare Taonga**

**Profit and Loss Budget 2025 – 2026**

	<b>Sep 25</b>	<b>Dec 25</b>	<b>Mar 26</b>	<b>Jun 26</b>	<b>2026 Total</b>
<b>Revenue</b>					
Operational Revenue	67,000	76,600	60,500	81,500	285,600
Council Funding	265,013	239,013	239,013	239,012	982,051
Donations	45,000	-	15,000	20,000	80,000
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Total Revenue</b>	<b>379,013</b>	<b>317,613</b>	<b>316,513</b>	<b>342,512</b>	<b>1,355,651</b>
<b>Direct Operational Expenses</b>	<b>132,951</b>	<b>16,200</b>	<b>18,400</b>	<b>62,449</b>	<b>230,000</b>
<b>Gross Profit</b>	<b>246,062</b>	<b>301,413</b>	<b>298,113</b>	<b>280,063</b>	<b>1,125,651</b>
<b>GP%</b>	<b>65%</b>	<b>95%</b>	<b>94%</b>	<b>82%</b>	<b>83%</b>
<b>OPEX</b>					
Advertising & Promotion	10,250	4,000	9,750	4,500	28,500
Depreciation	3,499	3,500	3,500	3,501	14,000
Employment Expenses	183,375	201,070	180,320	180,575	745,340
Insurance	-	-	18,000	-	18,000
Occupancy Costs	57,625	56,075	56,125	55,675	225,500
Office & Administration	21,084	13,465	14,935	14,016	63,500
Professional & Financial	31,775	3,025	3,175	4,025	42,000
<b>Total OPEX</b>	<b>307,608</b>	<b>281,135</b>	<b>285,805</b>	<b>262,292</b>	<b>1,136,840</b>
<b>Net Profit</b>	<b>(61,546)</b>	<b>20,278</b>	<b>12,308</b>	<b>17,771</b>	<b>(11,189)</b>

**Whirinaki Whare Taonga**

**Profit and Loss Budget 2026 – 2027**

	Sep 26	Dec 26	Mar 27	Jun 27	2027 Total
<b>Revenue</b>					
Operational Revenue	69,749	78,850	63,250	83,751	295,600
Council Funding	272,183	246,183	246,183	246,183	1,010,732
Donations	45,000	-	15,000	20,000	80,000
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Total Revenue</b>	<b>388,932</b>	<b>327,033</b>	<b>326,433</b>	<b>351,934</b>	<b>1,394,332</b>
<b>Direct Operational Expenses</b>	<b>127,951</b>	<b>16,200</b>	<b>18,400</b>	<b>57,449</b>	<b>220,000</b>
<b>Gross Profit</b>	<b>260,981</b>	<b>310,833</b>	<b>308,033</b>	<b>294,485</b>	<b>1,174,332</b>
<b>GP%</b>	<b>67%</b>	<b>95%</b>	<b>94%</b>	<b>84%</b>	<b>84%</b>
<b>OPEX</b>					
Advertising & Promotion	10,250	4,000	9,750	4,500	28,500
Depreciation	3,499	3,500	3,500	3,501	14,000
Employment Expenses	192,490	193,186	190,936	191,192	767,804
Insurance	-	-	20,000	-	20,000
Occupancy Costs	59,075	57,875	57,975	57,575	232,500
Office & Administration	21,551	13,930	15,440	14,479	65,400
Professional & Financial	34,805	3,295	3,525	4,375	46,000
<b>Total OPEX</b>	<b>321,670</b>	<b>275,786</b>	<b>301,126</b>	<b>275,622</b>	<b>1,174,204</b>
<b>Net Profit</b>	<b>(60,689)</b>	<b>35,047</b>	<b>6,907</b>	<b>18,863</b>	<b>128</b>

Whirinaki Whare Taonga

Balance Sheet Budget 2024 – 2025

		<b>Sep 24</b>	<b>Dec-24</b>	<b>Mar-25</b>	<b>Jun-25</b>
Accounts Receivable		7,260	7,007	8,098	13,498
Bank		110,345	117,594	169,520	158,432
Term Deposits		137,956	137,956	137,956	137,956
Float		240	240	240	240
Payments in Advance		122,644	122,644	122,644	122,644
Petty Cash		117	117	117	117
Stock on Hand		31,815	31,815	31,815	31,815
UHCC - Oncharged Services		988	988	988	988
<b>Total Current Assets</b>		<b>411,365</b>	<b>418,361</b>	<b>471,378</b>	<b>465,690</b>
Fixed Assets		77,196	73,696	70,196	66,696
Pumpkin Cottage Paintings		59,218	59,218	59,218	59,218
<b>Total Non-Current Assets</b>		<b>136,414</b>	<b>132,914</b>	<b>129,414</b>	<b>125,914</b>
<b>Total Assets</b>		<b>547,779</b>	<b>551,275</b>	<b>600,792</b>	<b>591,604</b>
Accounts Payable		98,519	94,953	119,736	105,706
Advance Acc		38,392	38,392	38,392	38,392
Credit Cards		2,412	2,412	2,412	2,412
GST		1,288	(10,291)	(936)	(9,484)
Holding Accounts		36,590	36,590	36,590	36,590
Holiday Pay Payable		47,894	47,894	47,894	47,894
Receipts in Advance		3,940	3,940	3,940	3,940
<b>Total Current Liabilities</b>		<b>229,035</b>	<b>213,890</b>	<b>248,028</b>	<b>225,450</b>
<b>Net Assets</b>		<b>318,744</b>	<b>337,385</b>	<b>352,764</b>	<b>366,154</b>
Arts Scholarship Reserve		40,917	40,917	40,917	40,917
Artwork Revaluation Reserve		30,020	30,020	30,020	30,020
Distribution of Retained Funds		(50,000)	(50,000)	(50,000)	(50,000)
Trust Fund		10	10	10	10
Current Year Earnings		(61,809)	(43,168)	(27,787)	(14,396)
Retained Earnings		359,610	359,610	359,610	359,610
<b>Total Capital and Reserves</b>		<b>318,748</b>	<b>337,389</b>	<b>352,770</b>	<b>366,161</b>

**Whirinaki Whare Taonga**

**Balance Sheet Budget 2025 – 2026**

	<b>Sep 25</b>	<b>Dec-25</b>	<b>Mar-26</b>	<b>Jun-26</b>
Accounts Receivable	7,949	7,695	8,758	15,136
Bank	110,600	118,641	170,791	160,739
Term Deposits	137,956	137,956	137,956	137,956
Float	240	240	240	240
Payments in Advance	122,644	122,644	122,644	122,644
Petty Cash	117	117	117	117
Stock on Hand	31,815	31,815	31,815	31,815
UHCC - Oncharged Services	988	988	988	988
<b>Total Current Assets</b>	<b>412,309</b>	<b>420,096</b>	<b>473,309</b>	<b>469,635</b>
Fixed Assets	63,197	59,697	56,197	52,696
Pumpkin Cottage Paintings	59,218	59,218	59,218	59,218
<b>Total Non-Current Assets</b>	<b>122,415</b>	<b>118,915</b>	<b>115,415</b>	<b>111,914</b>
<b>Total Assets</b>	<b>534,724</b>	<b>539,011</b>	<b>588,724</b>	<b>581,549</b>
Accounts Payable	99,737	96,028	124,140	106,838
Advance Acc	38,392	38,392	38,392	38,392
Credit Cards	2,412	2,412	2,412	2,412
GST	1,150	(11,131)	(1,838)	(9,482)
Holding Accounts	36,590	36,590	36,590	36,590
Holiday Pay Payable	47,894	47,894	47,894	47,894
Receipts in Advance	3,940	3,940	3,940	3,940
<b>Total Current Liabilities</b>	<b>230,115</b>	<b>214,125</b>	<b>251,530</b>	<b>226,584</b>
<b>Net Assets</b>	<b>304,609</b>	<b>324,886</b>	<b>337,194</b>	<b>354,965</b>
Arts Scholarship Reserve	40,917	40,917	40,917	40,917
Artwork Revaluation Reserve	30,020	30,020	30,020	30,020
Distribution of Retained Funds	(50,000)	(50,000)	(50,000)	(50,000)
Trust Fund	10	10	10	10
Current Year Earnings	(61,546)	(41,268)	(28,960)	(11,189)
Retained Earnings	345,214	345,214	345,214	345,214
<b>Total Capital and Reserves</b>	<b>304,615</b>	<b>324,893</b>	<b>337,201</b>	<b>354,972</b>

**Whirinaki Whare Taonga**

**Balance Sheet Budget 2026 – 2027**

	<b>Sep 26</b>	<b>Dec-26</b>	<b>Mar-27</b>	<b>Jun-27</b>
Accounts Receivable	8,370	8,117	9,181	15,558
Bank	114,257	139,501	185,946	174,638
Term Deposits	137,956	137,956	137,956	137,956
Float	240	240	240	240
Payments in Advance	122,644	122,644	122,644	122,644
Petty Cash	117	117	117	117
Stock on Hand	31,815	31,815	31,815	31,815
UHCC - Oncharged Services	988	988	988	988
<b>Total Current Assets</b>	<b>416,387</b>	<b>441,378</b>	<b>488,887</b>	<b>483,956</b>
Fixed Assets	49,197	45,697	42,197	38,696
Pumpkin Cottage Paintings	59,218	59,218	59,218	59,218
<b>Total Non-Current Assets</b>	<b>108,415</b>	<b>104,915</b>	<b>101,415</b>	<b>97,914</b>
<b>Total Assets</b>	<b>524,802</b>	<b>546,293</b>	<b>590,302</b>	<b>581,870</b>
Accounts Payable	100,737	97,257	127,613	108,067
Advance Acc	38,392	38,392	38,392	38,392
Credit Cards	2,412	2,412	2,412	2,412
GST	560	(9,516)	(2,770)	(10,519)
Holding Accounts	36,590	36,590	36,590	36,590
Holiday Pay Payable	47,894	47,894	47,894	47,894
Receipts in Advance	3,940	3,940	3,940	3,940
<b>Total Current Liabilities</b>	<b>230,525</b>	<b>216,969</b>	<b>254,071</b>	<b>226,776</b>
<b>Net Assets</b>	<b>294,277</b>	<b>329,324</b>	<b>336,231</b>	<b>355,094</b>
Arts Scholarship Reserve	40,917	40,917	40,917	40,917
Artwork Revaluation Reserve	30,020	30,020	30,020	30,020
Distribution of Retained Funds	(50,000)	(50,000)	(50,000)	(50,000)
Trust Fund	10	10	10	10
Current Year Earnings	(60,689)	(25,642)	(18,735)	128
Retained Earnings	334,025	334,025	334,025	334,025
<b>Total Capital and Reserves</b>	<b>294,283</b>	<b>329,330</b>	<b>336,237</b>	<b>355,100</b>



**Whirinaki Whare Taonga**

**Cash Flow Forecast Budget 2024 – 2025**

	<b>Sep 24</b>	<b>Dec-24</b>	<b>Mar-25</b>	<b>Jun-25</b>	<b>2025 Total</b>
Operational Revenue	77,544	81,731	66,820	84,238	310,333
Council Funding	296,759	266,859	266,859	266,859	1,097,336
Donations	48,000	-	13,500	16,500	78,000
<b>Operating Inflows</b>	<b>422,303</b>	<b>348,590</b>	<b>347,179</b>	<b>367,597</b>	<b>1,485,669</b>
<b>Direct Operational Expenses</b>	<b>145,915</b>	<b>23,864</b>	<b>12,940</b>	<b>65,494</b>	<b>248,213</b>
Advertising & Promotion	12,362	5,175	10,637	5,175	33,349
Employment Expenses	211,313	219,076	203,838	203,264	837,491
Insurance	-	-	-	17,250	17,250
Occupancy Costs	68,224	61,899	58,564	60,749	249,436
Office & Administration	22,910	15,308	16,987	15,768	70,973
Professional & Financial	49,315	3,365	3,271	4,401	60,352
<b>Total OPEX</b>	<b>364,124</b>	<b>304,823</b>	<b>293,297</b>	<b>306,607</b>	<b>1,268,851</b>
<b>Operating Outflows</b>	<b>510,039</b>	<b>328,687</b>	<b>306,237</b>	<b>372,101</b>	<b>1,517,064</b>
<b>Net Operating Flows</b>	<b>(87,736)</b>	<b>19,903</b>	<b>40,942</b>	<b>(4,504)</b>	<b>(31,395)</b>
GST	30,157	(14,657)	8,979	(8,588)	15,891
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Non Operating Flows</b>	<b>32,157</b>	<b>(12,657)</b>	<b>10,979</b>	<b>(6,588)</b>	<b>23,891</b>
<b>Opening Balance</b>	<b>165,922</b>	<b>110,345</b>	<b>117,594</b>	<b>169,520</b>	<b>165,922</b>
<b>Net Cash Flows</b>	<b>(55,577)</b>	<b>7,249</b>	<b>51,926</b>	<b>(11,088)</b>	<b>(7,490)</b>
<b>Closing Balance</b>	<b>110,345</b>	<b>117,594</b>	<b>169,520</b>	<b>158,432</b>	<b>158,432</b>

**Whirinaki Whare Taonga**

**Cash Flow Forecast Budget 2025 – 2026**

	<b>Sep 25</b>	<b>Dec-25</b>	<b>Mar-26</b>	<b>Jun-26</b>	<b>2026 Total</b>
Operational Revenue	82,599	88,343	70,011	91,599	332,552
Council Funding	304,765	274,865	274,865	274,864	1,129,359
Donations	45,000	-	13,500	16,500	75,000
<b>Operating Inflows</b>	<b>432,364</b>	<b>363,208</b>	<b>358,376</b>	<b>382,963</b>	<b>1,536,911</b>
<b>Direct Operational Expenses</b>	<b>158,569</b>	<b>24,095</b>	<b>13,167</b>	<b>68,598</b>	<b>264,429</b>
Advertising & Promotion	11,787	5,175	10,637	5,175	32,774
Employment Expenses	213,181	228,786	208,580	207,080	857,627
Insurance	-	-	-	20,700	20,700
Occupancy Costs	64,542	64,483	64,598	64,425	258,048
Office & Administration	24,028	15,488	17,180	16,121	72,817
Professional & Financial	36,389	3,536	3,442	4,572	47,939
<b>Total OPEX</b>	<b>349,927</b>	<b>317,468</b>	<b>304,437</b>	<b>318,073</b>	<b>1,289,905</b>
<b>Operating Outflows</b>	<b>508,496</b>	<b>341,563</b>	<b>317,604</b>	<b>386,671</b>	<b>1,554,334</b>
<b>Net Operating Flows</b>	<b>(76,132)</b>	<b>21,645</b>	<b>40,772</b>	<b>(3,708)</b>	<b>(17,423)</b>
GST	26,298	(15,604)	9,379	(8,342)	11,731
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Non Operating Flows</b>	<b>28,298</b>	<b>(13,604)</b>	<b>11,379</b>	<b>(6,342)</b>	<b>19,731</b>
<b>Opening Balance</b>	<b>158,432</b>	<b>110,600</b>	<b>118,641</b>	<b>170,791</b>	<b>158,432</b>
<b>Net Cash Flows</b>	<b>(47,832)</b>	<b>8,041</b>	<b>52,150</b>	<b>(10,052)</b>	<b>2,307</b>
<b>Closing Balance</b>	<b>110,600</b>	<b>118,641</b>	<b>170,791</b>	<b>160,739</b>	<b>160,739</b>

**Whirinaki Whare Taonga**

**Cash Flow Forecast Budget 2026 – 2027**

	<b>Sep 26</b>	<b>Dec-26</b>	<b>Mar-27</b>	<b>Jun-27</b>	<b>2027 Total</b>
Operational Revenue	86,978	90,931	73,174	94,189	345,272
Council Funding	313,010	283,110	283,110	283,110	1,162,340
Donations	45,000	-	13,500	16,500	75,000
<b>Operating Inflows</b>	<b>444,988</b>	<b>374,041</b>	<b>369,784</b>	<b>393,799</b>	<b>1,582,612</b>
<b>Direct Operational Expenses</b>	<b>152,894</b>	<b>24,095</b>	<b>13,167</b>	<b>62,848</b>	<b>253,004</b>
Advertising & Promotion	11,787	5,175	10,637	5,175	32,774
Employment Expenses	222,985	219,720	220,791	219,293	882,789
Insurance	-	-	-	23,000	23,000
Occupancy Costs	66,957	66,325	66,785	66,555	266,622
Office & Administration	24,601	16,026	17,758	16,656	75,041
Professional & Financial	39,828	3,848	3,845	4,975	52,496
<b>Total OPEX</b>	<b>366,158</b>	<b>311,094</b>	<b>319,816</b>	<b>335,654</b>	<b>1,332,722</b>
<b>Operating Outflows</b>	<b>519,052</b>	<b>335,189</b>	<b>332,983</b>	<b>398,502</b>	<b>1,585,726</b>
<b>Net Operating Flows</b>	<b>(74,064)</b>	<b>38,852</b>	<b>36,801</b>	<b>(4,703)</b>	<b>(3,114)</b>
GST	25,577	(15,614)	7,641	(8,609)	8,995
Interest Received	2,000	2,000	2,000	2,000	8,000
<b>Non Operating Flows</b>	<b>27,577</b>	<b>(13,614)</b>	<b>9,641</b>	<b>(6,609)</b>	<b>16,995</b>
<b>Opening Balance</b>	<b>160,739</b>	<b>114,257</b>	<b>139,501</b>	<b>185,946</b>	<b>160,739</b>
<b>Net Cash Flows</b>	<b>(46,482)</b>	<b>25,244</b>	<b>46,445</b>	<b>(11,308)</b>	<b>13,899</b>
<b>Closing Balance</b>	<b>114,257</b>	<b>139,501</b>	<b>185,946</b>	<b>174,638</b>	<b>174,638</b>

## **APPENDIX 1**

### **LIST OF TRUSTEES AND TRUST COMMITTEES**

#### **TRUSTEES**

Zoe Juniper (Chairperson)

Angele Toomey (Deputy Chairperson)

Emma Chatterton

Tania Jones

Stephen Ward

Graeme Talbot

Tim Thorpe

#### **SPECIAL TRUST ADVISORS**

Hine Poa (Orongomai Marae Representative)

Sian Williamson (Music Advisor)

Nicole Cosgrove (Permanent Collection Advisor)

Suzanne Beere (Permanent Collection Advisor)

#### **TRUST COMMITTEES**

The Trust operates an informal subcommittee structure under the headings below. Additional sub-committees with a focus on specific tasks are utilised from time to time, and external advisers may be utilised according to need. All sub-committees include the Director.

Finance, Risk and Audit Sub-committee (Zoe Juniper, Angele Toomey, Tania Jones, Director)

Permanent Collection Sub-committee (Nicole Cosgrove, Susan Beere, Curator, Director)

Health and Safety Sub-committee (Board Representative Graeme Talbot, Operations Manager, Director, Visitors Services Manager, Exhibitions and Events Technician)

## APPENDIX 2

### TRUST RELATIONSHIPS

The Trust's core funder is **Upper Hutt City Council**

1. The Trust is party to naming rights agreements with the following partners, with some currently under review:

Mitre 10 MEGA – Upper Hutt

The Professionals Gillies and Mark

Golden Homes

Gillies Group

The Rotary Club of Upper Hutt

Heretaunga Rotary

The Gillies Family

2. The Trust is party to agreements with operational sponsors as follows:

- The Upper Hutt Leader
- Valley Print

3. Café services at Whirinaki are contracted to an independent provider.

4. The Steinway D Concert Grand Piano and the Kawai RX2 grand piano at Whirinaki Whare Taonga are both owned by the Upper Hutt Concert Grand Piano Trust.