

**Te Arotake**

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**arts  
access  
aotearoa**  
Putanga Toi ki Aotearoa

## **Performance review 2021**



**Putanga Toi ki Aotearoa  
Increasing access to the arts**

# Contents

For the year ended 31 December 2021

Entity information	Page 3
Statement of service performance	Page 5
Financial information:	
Statement of financial performance	Page 8
Statement of financial position	Page 10
Statement of cash flows	Page 11
Statement of accounting policies	Page 12
Notes to the Performance Report	Pages 13
Audit Report	Pages 20-21
Funders and sponsors	Page 22



Ngāti Pōneke Young Māori Club perform at Te Putanga Toi Arts Access Awards 2021  
Photo: Elias Rodriguez, marktantrum.com

Cover image: Kyle Ellison and Pirika Taepa, Hawkes Bay Regional Prison, receive the Arts Access Corrections Whai Tikanga Award at Te Putanga Toi Arts Access Awards 2021 Photo: Elias Rodriguez, marktantrum.com

# Entity information

For the year ended 31 December 2021

Legal name of entity: Arts Access Aotearoa Whakahauhau Katoa o Hanga
Other name of entity (if any): Arts Access Aotearoa
Type of entity and legal basis (if any): Charitable trust
Registration number: CC 33533
Registration date: 30 June 2008
Entity's purpose or mission All people in New Zealand are able to participate in the arts
Entity structure Trust governed by board of trustees
Main sources of the entity's cash and resources Grants, fundraising and donations
Main methods used by the entity to raise funds Application for grants from Government, local bodies, charities and gaming organisations
Entity's reliance on volunteers and donated goods or services Significant level of volunteers
Additional Information
Contact details Level 3, Toi Pōneke, 61–63 Abel Smith St, Wellington
Postal address: PO Box 9828, Wellington 6141 E: info@artsaccess.org.nz
W: <a href="http://www.artsaccess.org.nz">www.artsaccess.org.nz</a> Facebook /ArtsAccessAotearoa Twitter @ArtsAccessNZ Instagram @arts_access_aotearoa  Design: Graphic Solutions Ltd Print: Coherent

# Arts Access Aotearoa

Arts Access Aotearoa | Putanga Toi ki Aotearoa works in partnership to increase access to the arts for people in Aotearoa who experience barriers to participation as artists, performers, audience members, and gallery and museum visitors. We do this by working with people in the disabled, mental health and Deaf communities. We also work with the professional arts sector to improve access to Deaf and disabled audiences.

Arts Access Aotearoa provides a national advisory and advocacy service about accessibility and inclusion in the arts. This includes providing information, resources and research through the Information Centre.

We advise Ara Poutama Aotearoa Department of Corrections on its arts programmes and activities, and advocate for the arts as a tool to support the rehabilitative process of prisoners and their reintegration back into the community on release.

## Vision

All people in Aotearoa can access and participate in the arts.

## Purpose

Arts Access Aotearoa works in partnership to increase access to the arts for people in Aotearoa who experience barriers to participation.

## Te Arotake Performance Review 2021

*Te Arotake Performance Review 2021* compares outputs against the previous year, and includes actuals, measures and targets. It complements *He aha ngā tāke Kōrero What's the story? 2021*, a narrative of Arts Access Aotearoa in 2021. Download both documents from the [Arts Access Aotearoa website](#)



# Statement of service performance

For the year ended 31 December 2021

## Description of the entity's outcomes

Arts Access Aotearoa works to achieve the following outcomes:

**Te Puna Toi | Access, Inclusion and Participation:** Arts organisations, companies, artists, producers and venues are accessible and inclusive.

**Manaaki Hapori | Community Engagement:** Community-based creative spaces have the capacity and sustainability to deliver quality arts programmes for people with limited access. There is increased awareness among funders and policy makers about the value of the arts in building strong communities and enhancing people's health and wellbeing.

**Te Ao Marama | Sector Advocacy and Profile:** There is increased public awareness of and advocacy for access to the arts for everyone in New Zealand.

**Te Pito Whakamarama | Information Centre:** Arts Access Aotearoa provides a national information service on access to and participation in the arts, including advice on best practice, research, resources and opportunities.

**Toi Ara Poutama | Arts in Corrections:** Arts activities and programmes support the rehabilitation of prisoners and their reintegration into the community on release.



Juanita Davis talks at an Arts in Corrections Network meeting in Palmerston North about her raranga workshops with men in Whanganui Prison

		2021		2020
Output	Measure	Actual	Target	Actual
<b>Te Puna Toi   Access, Inclusion and Participation</b>				
Facilitate Arts For All Network meetings to encourage increased access to the arts by venues, performing arts companies, museums, galleries and festivals	The number of Arts For All Network meetings held in Auckland, New Plymouth, Wellington, Dunedin, Christchurch and Hawke's Bay in 2021	Facilitated six regional in-person meetings in Auckland, Hawke's Bay, New Plymouth, Wellington, Dunedin and Christchurch, along with four virtual network meetings	Facilitate ten network meetings in 2021	Facilitated ten meetings in Auckland, New Plymouth, Wellington, Dunedin and Christchurch in 2020
Support Arts For All Network members to provide accessible services, performances and other events	The number of accessible services, performances and other events provided by Arts For All Network members	182 accessible services, performances and other events provided by Arts For All Network members	Arts For All Network members provide 110 accessible services, performances, and other events	110 accessible services, performances and other events provided by Arts For All Network members
Consult with Arts For All Network members on developing their accessibility policies/plans	The number of Arts For All Network members consulted on developing their accessibility policies/plans	Consulted with 19 Arts For All Network member organisations on developing their accessibility policies/plans	Consult with 38 Arts For All Network member organisations on developing their accessibility policies/plans	Consulted with 38 Arts For All Network member organisations on developing their accessibility policies/plans



Lusi Faiva and Jacob Dombroski in Wellington's CubaDupa 2021, perform a work called *Taupou*, made in collaboration with Everybody Cool Lives Here

Output	Measure	2021		2020
		Actual	Target	Actual
Manaaki Hapori   Community Engagement				
Community engagement: Increased strength of sector and the network has a shared common purpose	Deliver a quarterly pānui to the national Creative Spaces Network	Four pānui distributed (in February, August, November, December)	Distribute four pānui to the creative spaces national network	Three pānui distributed (in March, July, October, December)
Community engagement: advocacy to agencies and funders for sustainable sector funding	Increase support for government agencies and funders with assistance and information about the value of Creative Spaces	Delivered to contract with the Ministry for Culture and Heritage (MCH) to facilitate investment in creative spaces, as part of the Government's Creative Arts Recovery Employment (CARE) Fund	Deliver to contract with MCH to facilitate investment in creative spaces, as part of the Government's Creative Arts Recovery Employment (CARE) Fund	Developed a proposal to support and advise MCH in its delivery of workforce funding for creative spaces over three years
Auckland Sector Needs: Deliver the Empowering the Auckland Creative Spaces Sector project	Deliver: Empowering the Auckland Creative Spaces Sector project. Implement strategic plan developed in 2020	MCH CARE Fund delivered to Strategic Priority 2: Sustainable funding  Successful recruitment for a new Auckland-based contractor to take over the role of Creative Spaces Advisor – Auckland	Deliver to the Empowering Auckland Strategic Plan 2021–2023	Undertook a comprehensive survey of the Auckland creative spaces sector which informed the development of the Empowering Auckland Strategic Plan 2021–2023

Output	Measure	2021		2020
		Actual	Target	Actual
Te Ao Marama   Sector Advocacy and Profile				
Present Te Putanga Toi Arts Access Awards 2021	Six awards and the Arts Access Accolade are presented at Te Putanga Toi Arts Access Awards 2021	Seven awards and the Arts Access Accolade were presented at Te Putanga Toi Arts Access Awards 2021	Presented six awards and the Arts Access Accolade at Te Putanga Toi Arts Access Awards 2021	Present six awards and the Arts Access Accolade at Te Putanga Toi Arts Access Awards 2020

Output	Measure	2021		2020
		Actual	Target	Actual
Te Pito Whakamarama   Information Centre				
Maintain and continue to develop a high-quality information centre that provides capability-building information and resources for the sector	Number of website sessions	58,215 website sessions (41% increase)	41,423 website sessions	41,423 website sessions
	Number of unique visits to the website	48,808 unique visits to the website	32,260 unique visits to the website	32,260 unique visits to the website
	Advocacy and promotion on social media channels increase	Facebook "likes" increased by 4.2%, Twitter followers increased by 2.7% and Instagram followers increased by 14.9% in 2021	An increase in Facebook "likes" and Twitter / Instagram followers compared to the previous year	Facebook "likes" increased by 6% in 2020, Twitter followers increased by 3.4% and Instagram followers increased by 43.5%

Output	Measure	2021		2020
		Actual	Target	Actual
Toi Ara Poutama   Arts in Corrections				
Arts Advice and Support: the Arts in Corrections Advisory Service is provided by a specialist Arts in Corrections Advisor	Summary of advisory support and advice provided, summary of consultations with arts organisations and artists	122 consultations with arts organisations and artists, / advisory support and advice provided	62 consultations with arts organisations and artists, / advisory support and advice provided	62 consultations with arts organisations and artists, / advisory support and advice provided
National Arts in Corrections networks: across three reg0ions (Northern, Central and Southern). Network members include Corrections staff, arts organisations, artists and arts workers	The number of Arts in Corrections Network meetings delivered	Four Arts in Corrections Network meetings delivered (three in-person, one online)	Facilitate four Arts in Corrections Network meetings	Two in-person Arts in Corrections Network meetings in 2020: Wellington (October), Otago (November)  Two online Arts In Corrections meetings (5 and 12 June)



# Statement of financial performance



For the year ended 31 December 2021

	Note	Actual	Budget	Actual
		This year \$	This year \$	Last year \$
<b>Revenue</b>				
Funding from central or local government	1	1,140,266	1,157,553	629,710
Revenue from non-govt sources for providing goods and services	1	10,000	10,000	10,000
Donations, fundraising and other similar revenue	1	110,110	111,239	129,028
Interest, dividends and other similar revenue	1	4,830	4,800	6,228
Other revenue	1	5,041	5,000	417
<b>Total revenue</b>		<b>1,270,247</b>	<b>1,288,592</b>	<b>775,383</b>
<b>Expenses</b>				
Expenses related to public fundraising	2	20,346	22,354	20,312
Volunteer and employee-related costs	2	729,618	718,252	520,529
Costs related to providing goods or services	2	333,039	385,767	194,875
Other expenses	2	27,150	27,899	20,717
<b>Total expenses</b>		<b>1,110,153</b>	<b>1,154,272</b>	<b>756,433</b>
<b>Surplus for the year</b>		<b>160,094</b>	<b>134,320</b>	<b>18,950</b>
<b>Non-operating and extraordinary (not an every-year activity)</b>				
Creative spaces – capacity building and support expenditure		(3,231)	(3,600)	(5,244)
<b>Total non-operating and extraordinary items</b>		<b>(3,231)</b>	<b>(3,600)</b>	<b>(5,244)</b>
<b>Surplus for the year after non-operating</b>		<b>156,863</b>	<b>130,720</b>	<b>13,706</b>

\*The notes, policies, and Auditor's report are integral to these financial statements.

# Statement of financial position

As at 31 December 2021

	Note	Actual This year \$	Actual Last year \$
<b>Assets</b>			
<b>Current assets</b>			
Bank accounts and cash	3	588,994	436,539
Debtors and prepayments	3	3,921	14,909
<b>Total current assets</b>		<b>592,915</b>	<b>451,448</b>
<b>Non-current assets</b>			
Property, plant and equipment	4	5,533	4,117
<b>Total non-current assets</b>		<b>5,533</b>	<b>4,117</b>
<b>Total assets</b>		<b>598,448</b>	<b>455,565</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Creditors and accrued expenses	3	20,076	9,866
Employee costs payable	3	58,861	36,622
Unused donations and grants with conditions	3	149,121	195,550
<b>Total current liabilities</b>		<b>228,058</b>	<b>242,038</b>
<b>Total liabilities</b>		<b>228,058</b>	<b>242,038</b>
<b>Total assets less total liabilities (net assets)</b>		<b>370,390</b>	<b>213,527</b>
<b>Accumulated funds</b>			
Trustee/member accumulated equity	5	257,576	100,713
Investment reserve	5	12,814	12,814
Restricted/discretionary reserve funds	5	100,000	100,000
<b>Total accumulated funds</b>		<b>370,390</b>	<b>213,527</b>
Adopted as a true and correct by the governance board on 30 April 2022.			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   Lynley Hutton, Chair, 30 April 2022 </div> <div style="text-align: center;">   Richard Bengel, Executive Director 30 April 2022 </div> </div>			

\*The notes, policies, and Auditor's report are integral to these financial statements.

# Statement of cash flows

For the year ended 31 December 2021

	Actual	Actual
	This year \$	Last year \$
<b>Cash flows from operating activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	3,079	5,458
Funding from central or local government*	1,178,647	760,005
Receipts from non-govt sources for providing goods or services*	99,575	129,775
Interest, dividends and other investment receipts	3,093	7,900
Fundraising revenue	16,200	16,043
Other revenue	7,214	616
Net GST	101,677	82,833
<b>Cash was applied to:</b>		
Payments to suppliers and employees	1,253,545	843,694
<b>Net cash flows from operating activities</b>	<b>155,940</b>	<b>158,936</b>
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	4,916	1,740
<b>Net cash flows from investing and financing activities</b>	<b>(4,916)</b>	<b>(1,740)</b>
<b>Net increase/(Decrease) in cash</b>	<b>151,024</b>	<b>157,196</b>
<b>Opening cash</b>	432,348	275,152
<b>Closing cash</b>	583,372	432,348
<b>This is represented by:</b>		
Bank accounts and Mastercard account	583,372	432,348

\*The notes, policies, and Auditor's report are integral to these financial statements.

# Statement of accounting policies

For the year ended 31 December 2021

## Basis of preparation

Arts Access Aotearoa has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

## Goods and Services Tax (GST)

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

## Income tax

Arts Access Aotearoa is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

## Bank accounts and cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

## Changes in accounting policies

There have been no changes in accounting policies during the financial year (last year - nil)

## Fixed assets

Fixed assets, other than land, are recorded at cost less accumulated depreciation.

## Depreciation

Depreciation has been calculated on a straight line basis over the estimated useful life of the assets.

## Debtors

Debtors have been recorded at their net realisable value.

## Revenue recognition

Income is recognised when invoiced or receipted except where income is received in advance. Income in Advance is stated as a current liability where the funds have not yet been expended, according to the authorised purpose, and those funds would be required to be repaid to the funder.

## Income tax exemption

Sections CW41 & 42 of the Income Tax Act 2007 exempt income tax on an organisation registered with the Charities Commission and applying income to its charitable purposes. The Trust has income tax exemption and charitable status through its registration with the Charities Commission on the 30 June 2008 (CC 33533).

*\*The notes, policies, and Auditor's reports are integral to these financial statements.*

## Notes to the performance report

For the year ended 31 December 2021

### Note 1: Analysis of revenue

		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Revenue Item</b>	<b>Analysis</b>			
Funding from central or local government	Creative New Zealand – core	460,000	460,000	450,000
	Department of Corrections	182,500	159,500	145,000
	Wellington City Council	25,279	24,408	24,710
	Creative New Zealand – Arts Access Awards	10,000	-	10,000
	Oranga Tamariki	135,743	163,332	-
	Ministry of Culture and Heritage	230,208	230,204	-
	Creative New Zealand – Oranga Tamariki project	96,536	120,109	
	<b>Total</b>	<b>1,140,266</b>	<b>1,157,553</b>	<b>629,710</b>
		<b>Actual This year \$</b>	<b>Budget This year \$</b>	<b>Actual Last year \$</b>
<b>Revenue Item</b>	<b>Analysis</b>			
Sources for providing goods and services	Wellington Community Trust	10,000	10,000	10,000
	<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
		<b>Actual This year \$</b>	<b>Budget This year \$</b>	<b>Actual Last year \$</b>
Donations, fundraising and other similar revenue	Foundation North Trust	70,492	75,000	87,036
	Thomas George Macarthy Trust	5,000	5,000	5,000
	National Foundation of Deaf	-	-	1,739
	Other donations	4,279	900	6,428
	Rehabilitation Welfare Trust	-	-	1,000
	Lion Foundation	-	-	8,000
	Sponsorships of Arts Access Awards	15,000	15,000	10,000
	In-kind donations of Goods and Services	15,339	15,339	9,825
	<b>Total</b>	<b>110,110</b>	<b>111,239</b>	<b>129,028</b>



		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Revenue item</b>	<b>Analysis</b>			
Interest, dividends and other Investment revenue		4,830	4,800	6,228
	<b>Total</b>	<b>4,830</b>	<b>4,800</b>	<b>6,228</b>
		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Revenue Item</b>	<b>Analysis</b>			
Other revenue	Other	5,041	5,000	417
	<b>Total</b>	<b>5,041</b>	<b>5,000</b>	<b>417</b>

*\*The notes, policies, and Auditor's reports are integral to these financial statements.*

## Note 2: Analysis of expenses

		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Expense Item</b>	<b>Analysis</b>			
Expenses related to public fundraising	Travel	177	5,000	783
	Marketing & Promotions	12,682	11,954	11,705
	Arts Advocates	-	-	471
	Fundraising & Sponsorship	7,487	5,400	7,353
	<b>Total</b>	<b>20,346</b>	<b>22,354</b>	<b>20,312</b>
		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Expense item</b>	<b>Analysis</b>			
Volunteer and employee-related costs	Salaries and wages	701,785	689,998	501,303
	Professional development	6,022	8,000	1,319
	Kiwisaver Contributions	18,334	18,334	14,216
	ACC levies	1,382	1,100	1,013
	Health and safety	695	120	740
	Payroll fees	898	700	696
	Recruitment	502	-	1,242
	<b>Total</b>	<b>729,618</b>	<b>718,252</b>	<b>520,529</b>
		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Expense item</b>	<b>Analysis</b>			
Costs related to providing Goods and Services	Administration and overhead costs	22,204	25,980	29,378
	Projects	266,186	321,631	134,780
	Trustees' expenses	17,108	10,000	9,217
	Premises	27,541	28,156	21,500
	<b>Total</b>	<b>333,039</b>	<b>385,767</b>	<b>194,875</b>

		Actual This year \$	Budget This year \$	Actual Last year \$
<b>Expense item</b>	<b>Analysis</b>			
Other expenses	General expenses	8,537	8,560	10,017
	Depreciation	3,500	3,800	2,740
	Volunteer programme	11,906	11,039	4,915
	Audit	3,207	4,500	3,045
	<b>Total</b>	<b>27,150</b>	<b>27,899</b>	<b>20,717</b>

*\*The notes, policies, and Auditor's reports are integral to these financial statements.*

### Note 3: Analysis of assets and liabilities

		Actual This Year \$	Actual Last year \$
<b>Asset item</b>	<b>Analysis</b>		
Bank accounts and cash	Current account	230,737	60,219
	Saver account	3,355	3,353
	Petty cash	398	200
	Term investments	354,504	372,767
	<b>Total</b>	<b>588,994</b>	<b>436,539</b>
		<b>Actual This year \$</b>	<b>Actual Last year \$</b>
<b>Asset item</b>	<b>Analysis</b>		
Debtors and prepayments	Debtors	-	11,500
	Prepayments	3,921	3,409
	<b>Total</b>	<b>3,921</b>	<b>14,909</b>
		<b>Actual This year \$</b>	<b>Actual Last year \$</b>
<b>Liability item</b>	<b>Analysis</b>		
Creditors and accrued expenses	Accounts payable	3,516	1,693
	Westpac MasterCard	720	1,224
	Audit fees accrual	3,500	3,500
	GST due	12,340	989
	Other accrued expenses	-	2,460
	<b>Total</b>	<b>20,076</b>	<b>9,866</b>
		<b>Actual This year \$</b>	<b>Actual Last year \$</b>
<b>Liability item</b>	<b>Analysis</b>		
Employee costs payable	MD salary allowance accrued	10,000	10,000
	Leave balance accrued	36,782	18,677
	Salary accrued	12,079	7,945
	<b>Total</b>	<b>58,861</b>	<b>36,622</b>

		Actual This year \$	Actual Last year \$
Liability item	Analysis		
Unused donations and grants with conditions	Wellington City Council	12,773	12,507
	Foundation North	26,667	17,159
	Oranga Tamariki	53,593	139,992
	Grace Memorial Trust	20,425	25,000
	Auckland Council	25,000	-
	Creative New Zealand	3,114	-
	<b>Sub total</b>	<b>141,572</b>	<b>194,658</b>
Funds held in trust	Crip the Lit funds	301	392
	Project WHA	300	300
	Winton & Margaret Bear	6,548	-
	Audio description bond	400	200
	<b>Sub total</b>	<b>7,549</b>	<b>892</b>
	<b>Total</b>	<b>149,121</b>	<b>195,550</b>

*\*The notes, policies, and Auditor's reports are integral to these financial statements.*

## Note 4: Fixed assets

This year					
Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Furniture and fixtures	2,533	2,885	1,000	924	3,494
Office equipment	828				828
Computers (including software)	756	2,031	-	1,576	1,211
<b>Total</b>	<b>4,117</b>	<b>4,916</b>	<b>1,000</b>	<b>2,500</b>	<b>5,533</b>
Last year					
Asset class	Opening carrying amount	Purchases	Sales/ Disposals	Current year depreciation & impairment	Closing carrying amount
Furniture and fixtures	1,857	969		293	2,533
Office equipment	3,114			2,286	828
Computers (including software)	146	771		161	756
<b>Total</b>	<b>5,117</b>	<b>1,740</b>	<b>-</b>	<b>2,740</b>	<b>4,117</b>

*\*The notes, policies, and Auditor's reports are integral to these financial statements*

## Note 5: Accumulated funds

This year				
Description	Accumulated surpluses or deficits	Investment reserve	Equity funds reserves - restricted/ discretionary	Total
<b>Opening balance</b>	<b>100,713</b>	12,814	100,000	<b>213,527</b>
Surplus/(Deficit) for the year from operations	<b>160,094</b>			<b>160,094</b>
Total non-operating and extraordinary items	<b>(3,231)</b>			<b>(3,231)</b>
<b>Closing balance</b>	<b>257,576</b>	<b>12,814</b>	<b>100,000</b>	<b>370,390</b>
Last year				
Description	Accumulated surpluses or deficits	Investment reserve	Equity funds reserves - restricted/ discretionary	Total
<b>Opening balance</b>	87,007	12,814	100,000	<b>199,821</b>
Surplus/(Deficit) for the year from operations	18,950			<b>18,950</b>
Total non-operating and extraordinary items	(5,244)			<b>(5,244)</b>
<b>Closing balance</b>	<b>100,713</b>	<b>12,814</b>	<b>100,000</b>	<b>213,527</b>

## Note 6: Commitments and contingencies

		At balance date This year \$	At balance date Last year \$
Commitment	Explanation and timing		
Commitments to lease or rent assets	Arts Access Aotearoa has a monthly lease on the premises at 63 Abel Smith Street from which it operates. Rent is paid monthly, two weeks in advance and two weeks in arrears. At least three months' notice is required for termination of the lease.	22,607	22,607
Guarantees provided	No guarantees have been provided to any person or organisation.		

## Note 7: Other

Unused donations and grants with conditions			
Description	Original amount	Not fulfilled amount	Purpose and nature of the condition(s)
Wellington City Council	25,546	12,773	Support creative spaces in Wellington City and advocating for greater access to the arts in Wellington. In partnership with City Arts, provide workshops, training and support to the Arts for All network.

Oranga Tamariki	216,928	53,593	AAA to work with Oranga Tamariki's children to engage with artistic activities. AAA to provide dedicated Arts Advisor for duration of contract.
Grace Memorial Trust Fund	25,000	20,425	AAA to apply funds to two projects - To engage community-based artists to provide arts skills/therapy in youth justice facilities and for prisoners with visual arts for rehabilitation.
Foundation North	80,000	26,667	Funds received for Empowering Auckland creative spaces project yet to be used.
Auckland Council	25,000	25,000	Funds received from Auckland Council for Auckland creative services project.
Creative NZ/ Oranga Tamariki artists	99,650	3,114	Funds received from Creative NZ for funding of artists in the Oranga Tamariki project.
<b>Funds held in trust</b>			
<b>Description*</b>	<b>Original Amount*</b>	<b>Fund Amount</b>	<b>Derivation of the Fund</b>
Wilton & Margaret Bear	9,788	6,548	Funding for Winton & Margaret scholarships granted
<b>Goods or services provided to the entity in-kind</b>			
<b>Description</b>			<b>Amount</b>
Time donated by volunteers			11,039
Goods and services donated by individuals and organisations			4,300
<b>Assets used as security for liabilities</b>			
<b>Nature and amount of borrowing</b>			
None noted			

## Note 8: Assets held on behalf of others

None noted

## Note 9: Related party disclosures

There were no transactions involving related parties during the financial year. (Last year – Nil)

## Note 10: Events after the balance date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last year – Nil)

## Note 11: Ability to continue operating

The governance has considered the going concern principle and believes to the best of its knowledge that the organisation has resources to continue operating for the foreseeable future.

## Note 12: Correction of errors

The governance is not aware of any material errors requiring correction in the financial statements.

## Note 13: Comparatives

Last Year's comparative amounts have been prepared on the same basis as this year's amounts.

## Note 14: COVID-19

In March 2020, the World Health Organisation declared the outbreak of COVID-19 a pandemic. Since March 2020, the New Zealand Government has imposed a number of measures to reduce



the spread of COVID-19, including most recently implementing the COVID-19 Protection Framework on 2 December 2021. While the country is under the COVID-19 Protection Framework there are restrictions on large gatherings of people and how public places can operate.

The Trust has as a consequence been unable to operate exactly as it would under normal conditions. While disruptions are expected to be temporary, there is a level of uncertainty around the duration of these restrictions. At the date of issuing the financial statements, the Trust has been able to absorb the majority of the impact of current public health measures.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to have a significant adverse effect on the future of the Trust.

*\*The notes, policies, and Auditor's report are integral to these financial statements.*

## INDEPENDENT AUDITOR'S REPORT

To TRUSTEES of ARTS ACCESS AOTEAROA WHAKAHAUHAU KATOA O HANGA CHARITABLE TRUST

### Report on the Performance Report

#### Opinion

We have audited the performance report of ARTS ACCESS AOTEAROA WHAKAHAUHAU KATOA O HANGA CHARITABLE TRUST ("ARTS ACCESS AOTEAROA") on pages 2 to 17, which comprise the entity information and statement of service performance, the statement of financial position as at 31 December 2021, the statement of financial performance, statement of cash flows for the year ended, 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 2 to 17 presents fairly, in all material respects:
    - the financial position of ARTS ACCESS AOTEAROA as at 31 December 2021 and of its financial performance and cash flows;
    - the entity information and the service performance, for the year ended,
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

#### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of ARTS ACCESS AOTEAROA in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. Other than in our capacity as auditor we have no relationship with, or interests in, ARTS ACCESS AOTEAROA.

#### Restriction on responsibility

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

#### Trustees' Responsibility for the Performance Report

The trustees are responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report 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 issued in NZ by the NZ Accounting Standards Board, and
- (c) for such internal control as the governance determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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

#### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will not always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report. As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of the use of the going concern basis of accounting by the governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

*Audit Integrity*

**Integrity Audit Ltd**  
*Chartered Accountants*  
East Tamaki, Auckland  
2 May 2022



# Funders and sponsors

Arts Access Aotearoa thanks the following organisations that have supported its work in increasing access to the arts in 2021. We look forward to your ongoing support.

## Core funder



## Major contracts



## Local government grants



## Legal services



## Grants



## Te Putanga Toi Arts Access Awards 2021 sponsors



## Supporters

Thank you to the generous Friends of Arts Access Aotearoa whose regular donations supported the activities in this report. Thanks also to Rajeev Mishra, Otago Museum, Te Papa and the University of Canterbury Arts Centre for their in-kind support. Thanks also to our business supporters Fraser Carson and Flightdec; Craig Christensen and Graphic Solutions; Marty Brooky and Coherent; Ben Courtney and Base IT; Gordon Harris, Wellington; and Volunteer Wellington. Finally, thanks to Nope Sisters for supporting our mahi.