



MĀNGERE MOUNTAIN

TE PANE O MATAOHO

MĀNGERE MOUNTAIN EDUCATION TRUST

ANNUAL GENERAL MEETING 2018

AGENDA

WELCOME TO ALL FRIENDS OF THE CENTRE AND TO MEMBERS OF THE PUBLIC

MINUTES OF THE LAST AGM

- 1. OVERVIEW OF THE 2017-18 YEAR - STEPHANIE TAWHA AND ANE KARIKA**
- 2. REPORT OF THE CHAIRMAN - DR GRAEME CAMPBELL**
- 3. FINANCIAL REPORT 2017-2018 - MARA FISHER**
- 4. FINANCIAL OUTLOOK 2018-2019 - MARA FISHER AND GRAEME CAMPBELL**
- 5. QUESTIONS AND COMMENTS FROM THE FLOOR**

**HELD AT MĀNGERE MOUNTAIN EDUCATION CENTRE, 100 CORONATION ROAD, MĀNGERE BRIDGE
RĀTŪ 9 WHIRINGA-Ā-NUKU, 9 AUGUST 2018**

MANGERE MOUNTAIN EDUCATION TRUST

ANNUAL REPORT OF THE CHAIRMAN 2017–2018

It is my pleasure to report to you on the activities of the 2017–18 year, and to look forward to the developments and prospects for the next three years.

But first: a big welcome to you all. Thank you for your interest, your support and to your contribution to our work. I know none of you are looking for more work, but if you are able and willing to assist us in any way, please talk to me tonight.

Secondly I wish to thank my fellow Trustees for their support, loyalty and hard work, in what has been, at times, a difficult year. Let me introduce each of them to you now:

- Mara Fisher, appointed by Council, has been a particular tower of strength in dealing with our finances.
- Stephanie Tawha, appointed by the Council, has been particularly active in assuring the quality of our education programmes.
- Jan Coates, Appointed by the Department of Conservation, has been a strong advocate for the maunga, its history and culture.
- Chris Whaanga, appointed by Makaurau Marae, has been an important connection to manawhenua.
- The Pukaki Marae appointee position remains vacant. DOC is no longer a Trustee Appointer.

Mara is not seeking reappointment. I am pleased to advise that Auckland Council has now appointed Jan, Stephanie and myself to second terms, and we are in the midst of selection interviews for a replacement for Mara.

Previous to 2015, there were times of reduced activity at the centre and the then Trustees prudently accumulated surpluses. In 2016 we decided to spend those surpluses to increase our programmes and explore the capacity for growth. We established that there was a large unmet demand, locally and region-wide for our services. We built the patronage and throughput of the centre. We improved our programmes and extended them. We developed new institutional partnership programmes, so that in 2017 we ran joint programmes with Motat, Stardome, te maunga o Tamaki Makaurau Authority, Nestles, and Kiwicare, bringing new and relevant ideas to the scope of the Centre's offering. These offerings are intended to be an on-going programme element, here at Mangere and on your respective attractions. Thankyou partners for your input to our work.

Unfortunately our attempts at sponsorship-raising were unsuccessful, as were our attempts to find alternative bridging finance to see us through to the end of 2017–18. Our financial situation worsened, and our attention was diverted by some managerial and financial mismanagement that is now behind us.

Consequently in 2018 we have downsized our staff levels and operations. Nonetheless the Centre has delivered programmes to over 8000 people in the 2017 – 18 financial year and operated without any grant funding in 2018. I want to thank the Centre Manager, Ane Karika, and all her staff for the way in which they have performed their increased duties and continued to deliver vital and quality programmes in that time.

The Trust is a Charitable Trust and an Auckland Council CCO, working initially as a partnership between the Crown (DOC), the Auckland Council, and Iwi, funded by grants from DOC (until 2016) and the Council. By 2017 the insufficiency of that grant was clear, and the Trust lodged a bid into the Council Long Term Plan-making process for an increase to \$300,000. That increased grant was approved until 2021, in June 2018, but has not yet been released by the Mangere-Otahuhu Local Board.

The release of the new funding will allow

1. A return to a decent complement of staff- general manager, education, school liaison, gardens and vital areas of expertise.
2. Carry on the base load of experiential educational programmes, with vigour and integrity.
3. Shift from an emphasis on patronage throughput to an approach that, ensures the quality of learning outcomes, measures those actual outcomes, and ensures alignment with the New Zealand Curriculum.
4. A 3-year development programme including projects that will
 - o Equip Tawhiao's Cottage as a teaching space with appropriate resources. Develop, trial and deliver relevant programmes about Mangere and the King Movement in Tawhiao's time, Ensuring consultation with Waiohira and Tainui at each step.
 - o Explore the possibilities of better incorporating archaeological and traditional knowledge about Te Pane O Mataoho into field programmes delivered at the centre and on hikoi.
 - o Deliver accessible (including print) versions of the transcripts of Judge Fenton's Minute Books 1&2 of the 1868 of the Orakei Case, to help accurately explicate the ancestral history of Mangere and other Auckland Maunga.
 - o Restate the kaupapa of the gardens and make improvements to the gardens themselves so that all of the field lessons have themes that interrelate and are mutually reinforcing.

If you want to see how we go about implementing these changes, then have a look at the business plan for this year, the Statement of Intent, which sets out the overall plan until 2021, or (please) stay behind after the meeting and come and talk to any of the Trustees, or arrange for a time that suits you.



Graeme Campbell, Chair
Mangere Mountain Education Trust
9 October 2018



HE MIHI NA TE KAITIAKI MANUHIRI

Kia ora

We have had yet again another eventful year. It was my privilege to take up the position of Centre Manager in February 2018 to continue the amazing vision for this site.

We have enjoyed hosting more than eight thousand visitors of all ages and nationalities over this past year. We've received schools from all parts of Taamaki Makaurau, and from further afield: Te Ika a Maui, as well as International students. The ages range from early childhood through to tertiary students, community and educational groups.

We have found all our manuhiri eager to learn about the rich knowledge that this 70,000-year-old volcano holds.

We are proud to welcome two new Kaiaarahi to our team here at the Education Centre: Thawne Komene and Barbara Komene. Although new to this field, they have fully embraced the knowledge of this special place, taking on day to day operations 'like a boss'.

Over the past eight months, we have also focussed on re-establishing the links between the Centre and the Community.

Acknowledgements

We would like to acknowledge the many ways those in the community enrich and support our learning and that of our manuhiri.

Thank you to all our Trustees. To the members of Māngere-Ōtāhuhu Local Board.

Thank you to Peter Sykes and your fantastic team from Mangere East Family Services for

your continuous support to not just our staff but to the centre and maunga.

To Yvonne Thomas and Graeme from The Education Gardens at the Old School Gardens for your wealth of knowledge on our gardens. To Papatuanuku Kokiri Marae, Kai Oranga kaiako Lionel Hotene and Helen Davis for your maatauranga.

To Colleen Smith and Sandra Jack from the Department of Conservation for your ongoing tautoko for everything we do and for introducing us to Sue Wake from Unitec. To Owen Ormsby of MIT Tourism for placements and gifts for the Centre.

To David from Mangere Town Centre, to the Mangere Arts Centre. Our local schools, Mangere Bridge School, Mangere College, Puna Poraka daycare.

To Julia of the Tararata Stream team, the 275 whaananu, Whenua Warrior. To Alisi Tatafu with Toko Collaboration Ltd., Sarah Gibbs from Bio Security and Tupuna Maunga Authority and to all of our local businesses.

To all our staff. To Brendan Corbett and Richard Stacey for all you do. To all our many volunteers including Sir Keith Park School.

We cannot operate without the support of all those mentioned and many not mentioned.

Ane Karika

Kaitiaki Manuhiri

Whiringa-ā-Nuku 2018





TE PANE O MATAOHO
MANGERE MOUNTAIN EDUCATION CENTRE
Mangere Mountain Education Trust

18 February 2018

Minutes of AGM held 18th February 2018

#	Item	Notes	Action
1.	In attendance	Graeme Campbell (GC), Mara Fisher (MF); Jan Coates (JC); Karen Matata (KM); Stephanie Tawha (ST); Ane Karika (AK) Apologies: n/a	
2.	Notes	The AGM has been deferred twice from previous months waiting for the final Auditor's Report.	
3.	General Manager	Note that the General Manager has left at end of January after due process.	
4.	AGM	Signed off audit report presented. Note that this year from June 2018 onwards Board will expect audit report progress update. Moved that we adopt 2017 audit report and annual report. Moved that we adopt 2017 audit report and annual report. Carried unanimously.	
5.	FY2018 Priorities	Priorities remain focus on governance and adequate funding.	
6.	AGM closed.		

Performance Report

Mangere Mountain Education Trust
For the year ended 30 June 2018



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Entity Information

Mangere Mountain Education Trust For the year ended 30 June 2018

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Mangere Mountain Education Trust (MMET)

Entity Type and Legal Basis

Charitable Trust incorporated under the Charitable Trusts Act 1957

Registration Number

CC21761

Entity's Purpose or Mission

To manage, promote, and maintain the Education Centre for the purpose of providing environmental and bicultural education programmes for young people and the wider community about the natural historic and cultural values of Mangere Mountain and its related environs.

Entity Structure

Five Trustees including the Chairman, Centre Manager (Full-Time Staff), Six Part-Time Staff, and Ten Volunteers.

Main Sources of Entity's Cash and Resources

48% of the funding is from Auckland Council grant, 49% of the funding is from grants and other funding,

34% Schools Retail Programs, 10% Venue Hire, 4% Retail of Guided Walks to General Public, 2% ECE Programme, 1% Tertiary Programme.

Main Methods Used by Entity to Raise Funds

Grant funding from Auckland Council, seeking grants from sponsors and third parties, retailing education programs to schools, facilities and venue hire.

Entity's Reliance on Volunteers and Donated Goods or Services

Volunteer contribution to the organisation in terms of labour, knowledge and service is healthy and adds tremendous value but is not critical to the continuance of the centre.

Development plans for 2018/19 include building on volunteer contribution and seeking further contribution from entities that can provide goods, services and collateral that will impact by cost essential cost saving on the bottom line.

Physical and Postal Address

100 Coronation Rd, Mangere Bridge, Auckland 2151, New Zealand.

PO Box 59 099, Mangere Bridge, Auckland 2151, New Zealand.



Approval of Performance Report

Mangere Mountain Education Trust For the year ended 30 June 2018

The Trustees are pleased to present the approved performance report including the historical performance statements of Mangere Mountain Education Trust for year ended 30 June 2018.

APPROVED



Chairman

Date 11.9.18



Trustee

Date 11.9.18



Statement of Service Performance

Mangere Mountain Education Trust

For the year ended 30 June 2018

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

- MMET makes a strong statement about the Maori Identity of Mangere and the importance of understanding the cultural traditions and history, which gives the place its own distinctive identity and significance.
- Its combination of current and contemporary community service provision and its programs that focus on educating about the area's geological, cultural and historic foundation ensures that MMET directly contributes to the local board stated outcome that Mangere is "a place where environment and culture are protected, enhanced and preserved".
- MMET is a thriving business. It employs skilled and knowledgeable local people. It creates jobs in its field and related fields and contributes to the growth of a strong local economy.



Description and Quantification of the Entity's Outputs

Revenue Breakdown

- MMET is a \$195,000 business with a growth target of 208% for 2018/19.
- 49% of its income is earned from grant funding and sponsorship
- 51% is income from trading
- \$19,237 earned from venue and facilities hire.

There is no comparative information as no records were kept of the statistical data.

Visitor numbers July 2017 / June 2018	
ECE programmes	683
Primary/intermediate students	4518
Secondary students	959
Tertiary students	205
Adult paying visitors	302
Adult supervisors (non-paying)	1069
Holiday programme numbers	441
TOTAL	8177
Use of centre (week days)	
Days open with programme booking	143
Days open with holiday programme	36
Week-day venue hires	8
Open but no booking	57
School holiday, no booking	7
Closed (Christmas shutdown, public holidays, storm)	18
Use of centre (weekends)	
Venue hire	83
Closed	13



Statement of Financial Performance

Mangere Mountain Education Trust For the year ended 30 June 2018

'How was it funded?' and 'What did it cost?'

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue			
Donations received	1	851	1,120
Grant - Prior Year Adjustment	1	(10,101)	-
Grants	1	95,170	141,000
Total Donations, fundraising and other similar revenue		85,920	142,120
Revenue from providing goods or services			
Revenue	1	98,272	73,467
Total Revenue from providing goods or services		98,272	73,467
Interest, dividends and other investment revenue			
Interest	1	548	5,746
Total Interest, dividends and other investment revenue		548	5,746
Total Revenue		184,739	221,334
Expenses			
Expenses related to public fundraising	2	5,543	10,000
Volunteer and employee related costs	2	241,527	255,122
Costs related to providing goods or service	2	55,394	74,167
Other expenses	2	27,003	23,154
Total Expenses		329,468	362,443
Surplus/(Deficit) for the Year		(144,729)	(141,109)



This statement should be read in conjunction with the accompanying notes.

Statement of Financial Position

Mangere Mountain Education Trust As at 30 June 2018

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Bank accounts and cash	3	42,972	22,591
Debtors and prepayments	3	7,859	15,258
Investments - Term Deposits	3	-	122,443
Total Current Assets		50,831	160,292
Non-Current Assets			
Property, Plant and Equipment	4	48,809	73,478
Total Non-Current Assets		48,809	73,478
Total Assets		99,640	233,770
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	8,262	9,528
Other current liabilities	5	12,254	844
Total Current Liabilities		20,516	10,372
Non-Current Liabilities			
Other non-current liabilities			
Liabilities		-	(455)
Total Other non-current liabilities		-	(455)
Total Non-Current Liabilities		-	(455)
Total Liabilities		20,516	9,917
Total Assets less Total Liabilities (Net Assets)		79,124	223,853
Accumulated Funds			
Capital contributed by owners or members		10	10
Accumulated surpluses or (deficits)	6	79,114	223,843
Total Accumulated Funds		79,124	223,853



This statement should be read in conjunction with the accompanying notes.

Statement of Cash Flows

Mangere Mountain Education Trust For the year ended 30 June 2018

'How the entity has received and used cash'

	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	96,096	144,670
Receipts from providing goods or services	120,234	73,709
Interest, dividends and other investment receipts	1,391	6,230
GST	4,008	(6,318)
Payments to suppliers and employees	(328,526)	(352,049)
Total Cash Flows from Operating Activities	(106,796)	(133,757)
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	123,835	78,972
Payments to acquire property, plant and equipment	-	(58,367)
Payments to purchase investments	(1,391)	(5,802)
Cash Flows from Other Investing and Financing Activities	4,734	20
Total Cash Flows from Investing and Financing Activities	127,177	14,822
Net Increase/ (Decrease) in Cash	20,381	(118,935)
Cash Balances		
Cash and cash equivalents at beginning of period	22,591	141,526
Cash and cash equivalents at end of period	42,972	22,591
Net change in cash for period	20,381	(118,935)



This statement should be read in conjunction with the accompanying notes.

Statement of Accounting Policies

Mangere Mountain Education Trust

For the year ended 30 June 2018

'How did we do our accounting?'

Basis of Preparation

Mangere Mountain Education Trust 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 for the last two annual reporting periods. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that Mangere Mountain Education Trust will continue to operate as a going concern in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are recorded exclusive of goods and services tax (GST) except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Mangere Mountain Education Trust is registered as a charitable entity under the Charities Act 2005, and accordingly is not subject to income tax.

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).

Employee Costs

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current pay. These include salaries and wages accrued up to balance date, annual leave earned but not taken.



Property, Plant and Equipment

Property, Plant and Equipment are recorded at cost less any accumulated depreciation and impairment losses.

Depreciation is provided on a diminishing value basis on all property, plant and equipment, at rates that will write off the assets to their estimated residual values. The depreciation rates and useful major classes of assets have been estimated as follows:

Account	Method	Rate
Display Models	Diminishing Value	3%
Buildings & Gardens	Diminishing Value	8% - 80.4%
Furniture & Fitting	Diminishing Value	19.2%
Plant & Equip	Diminishing Value	25% - 50%
Office Equip/W'Site	Diminishing Value	12% - 50%

Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

Revenue

Revenue is accounted for as follows:

Donations

Donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a use or return condition, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Grants

Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Interest income

Interest income is recognised on an accruals basis.

Other income

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.



Notes to the Performance Report

Mangere Mountain Education Trust For the year ended 30 June 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations Received	851	1,120
Grants		
Accord Funding - Auck Council	94,000	94,000
Accord Funding - DOC	-	20,000
Accord Funding MCC	1,170	-
Other Funding/Grant (approved)	-	10,000
Grants Received - Education	-	17,000
Grant - Prior Year Adjustment	(10,101)	-
Total Grants	85,069	141,000
Total Donations, fundraising and other similar revenue	85,920	142,120
Revenue from providing goods or services		
ECE Programme	3,340	1,024
International Visitor Income	52	1,726
Maori Guided Walk (43200)	225	1,006
Primary-Secondary Programme	65,369	49,583
Product Retail	81	287
Corporate Family Day	339	4,650
Sundry Income	44	73
Tertiary Programme	2,535	3,697
Venue Hire	19,237	9,681
Domestic Visitors	7,050	1,241
Workshop Income	-	500
Total Revenue from providing goods or services	98,272	73,467
Interest, dividends and other investment revenue		
Interest Received - Business Saver	-	348
Interest Received - Term Investments	548	5,399
Total Interest, dividends and other investment revenue	548	5,746
	2018	2017
2. Analysis of Expenses		
Grants and Donations Paid		
DOC Research Grant Expenses	5,543	10,000
Total Grants and Donations Paid	5,543	10,000
Volunteer and employee related costs		
Trustee Expenses	-	78
Accident Compensation Levy	2,397	775
Kiwi Saver -ESCT Payments	142	1,052



	2018	2017
Kiwi Saver - Employer contribution	3,759	3,034
Wages & Salaries - Other	235,229	250,183
Total Volunteer and employee related costs	241,527	255,122
Costs related to providing goods or services	11,378	10,888
Accountancy Fees	671	151
Bank Fees	174	1,298
Catering	1,645	2,611
Cleaning	44	44
Compliance Costs (Building WOF etc)	3,585	3,797
Computer Expenses	61	10
Computer Consumables	484	2,374
Equipment <\$500	307	605
Garden Costs	384	659
General Expenses	33	-
Health & Safety	1,714	1,625
Insurance	2	264
Interest Paid	-	75
IRD Penalties	775	1,258
Lunch Room Expenses	2,025	2,016
Manaakitanga - Care Given	16,511	22,120
Marketing/Advertising	912	306
Marketing - Website Development	10	95
Miscellaneous Expenses	455	-
Prior Period Adjustment	358	659
Petrol Voucher (Reimbursement)	101	-
Petty Cash Expense	3,764	5,522
Printing & Stationery (Office)	7	132
Postage	1,961	1,900
Programme Expenses - Teaching Materials	-	120
Programme Expenses - Tourism	3,765	5,131
Repairs & Maintenance	40	1,617
Staff Training (Prof Dev)	122	122
Smart payroll Charges - AMSL	-	1,500
Subcontractors (Guides)	367	626
Subscriptions & Library	3,600	3,726
Telephone, mobile, Internet ..	136	2,915
Uniforms	55,394	74,167
Total Costs related to providing goods or services	55,394	74,167
Other expenses	2,335	7,336
Audit Fees	1,439	1,283
Depreciation - Bldgs & Gardens	473	488
Depreciation - Display Models	106	131
Depreciation - Furniture	21,186	11,293
Depreciation - Office Equip	833	1,694
Depreciation - Plant & Equip	632	930
Loss on disposal of fixed assets	27,003	23,154
Total Other expenses	27,003	23,154



	2018	2017
3. Analysis of Assets		
Bank accounts and cash		
ASB 00 Commerical Trust Acc	42,972	22,490
ASB 50 Business Saver Account	-	-
Petty Cash	-	101
Total Bank accounts and cash	42,972	22,591
Debtors and prepayments		
Trust Fund	10	10
Accrued Income	-	843
Debtors	7,849	14,394
Other Receivable	-	10
Total Debtors and prepayments	7,859	15,258
Other current assets		
ASB Term Deposit - 72	-	71,889
ASB Term Deposit - 75	-	50,554
Total Other current assets	-	122,443

	2018	2017
4. Property, Plant and Equipment		
Buildings	10,690	12,624
Furniture and Fittings	444	550
Plant and Equipment	37,675	60,305
Total Property, Plant and Equipment	48,809	73,478
	2018	2017

5. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	1,713	7,596
Accruals	2,645	7,000
Accrued Expenses	124	-
GST	3,780	(5,068)
Total Creditors and accrued expenses	8,262	9,528
Other current liabilities		
Venue Hire Bonds	1,544	844
Revenue Received in Advance	10,710	-
Total Other current liabilities	12,254	844
Other non-current liabilities		
Suspense	-	(455)
Total Other non-current liabilities	-	(455)

Revenue Received in Advance:

Grant received from Auckland Comet \$10,100 is repayable as this has not been used.

Venue Hire advance income is \$610.



	2018	2017
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	223,843	364,953
Accumulated surpluses or (deficits)	(144,729)	(141,109)
Total Accumulated Funds	79,114	223,843
Total Accumulated Funds	79,114	223,843

7. Commitments

There are no commitments as at 30 June 2018 (Last year - Nil).

8. Related Parties

There were no transactions involving related parties during the financial year.

9. 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).

10. Ability to Continue Operating

Mangere Mountain Education Trust has been approved funding as part of the Auckland Long-Term Planning process of \$294,000 per annum, for three years. In addition, MMET receives approximately \$80,000 per annum as revenue from operations. On that basis, MMET has sufficient funds to cover its costs and achieve its objectives.

If for any reason the increased funding approved by Auckland Council does not eventuate, MMET will not be able to operate as a going concern.

11. Audit

These financial statements have been subject to audit, refer to Auditor's Report.

12. Contingent Liabilities

There are no known contingent liabilities as on balance date (Last year - Nil).



Depreciation Schedule

Mangere Mountain Education Trust For the year ended 30 June 2018

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Buildings & Gardens B/fwd Cost							
Drinking Fountains (2)	6,909	4,785	-	-	383	4,402	-
Garden Establishment Costs	9,824	4,692	-	-	450	4,242	-
Garden Shed	563	281	-	-	28	253	-
Garden Tools	753	-	-	-	-	-	-
Gazebo	955	495	-	495	-	-	-
Signage	2,685	741	-	-	89	652	-
Signage - Windblade Flags, Spike, Waterbases, Pull Up Banner, File Proofing, Graphic Design & Installation	1,810	1,629	-	-	489	1,140	-
Total Buildings & Gardens B/fwd Cost	23,499	12,623	-	495	1,439	10,689	-
Display Models -B/Forward Cost							
Mt Mangere 3D Display Model	18,684	15,764	-	-	473	15,291	-
Total Display Models -B/Forward Cost	18,684	15,764	-	-	473	15,291	-
Furniture & Fitting B/Fwd Cost							
Glass Display Case	1,772	207	-	-	40	167	-
Stackable Chairs	2,456	343	-	-	66	277	-
Total Furniture & Fitting B/Fwd Cost	4,228	550	-	-	106	444	-
Office Equip/W'Site-B/Fwd Cost							
Business Development Services - Responsive website design #2	22,988	19,156	-	-	9,578	9,578	-
Business Development Services-responsive website design	22,838	17,128	-	-	8,564	8,564	-
Everdure Norfolk BBQ	1,333	174	-	-	43	130	-
F&P Dryer	400	32	-	-	10	23	-
F&P Washing Machine	667	53	-	-	16	37	-
Laptop, Hard drive, Software	1,693	388	-	-	194	194	-
Mobile White Board	800	159	-	-	19	140	-
Security System Motion Sensors	1,000	206	-	-	41	165	-



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Shredder	365	55	-	55	-	-	-
Website Development	6,395	5,329	-	-	2,665	2,665	-
Website Reconstruction	3,592	112	-	-	56	56	-
Total Office Equip/W'Site- B/Fwd Cost	62,070	42,793	-	55	21,186	21,552	-
Plant & Equip-B/Fwd Cost							
Microsoft Surface Pro4 Laptop	2,398	1,199	-	-	600	600	-
Projector Screen	622	82	-	82	-	-	-
Samsung Galaxy Note 5 32GB Black	935	468	-	-	234	234	-
Total Plant & Equip-B/Fwd Cost	3,955	1,748	-	82	833	833	-
Total	112,436	73,478	-	632	24,037	48,810	-





Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to
effectively manage their finances with confidence"*

MANGERE MOUNTAIN EDUCATION TRUST

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 June 2018

To the Trustees of Mangere Mountain Education Trust

Qualified Opinion

We have audited the performance report of Mangere Mountain Education Trust on pages 2 to 17, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flow for the year ended 30 June 2018, the statement of financial position as at 30 June 2018, the statement of accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matters described in basis for the Qualified Opinion section of our report, the accompanying performance report of Mangere Mountain Education Trust gives a true and fair view, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not -For-Profit)

Basis of Qualified Opinion on the Financial Performance and Financial Position

Mangere Mountain Education Trust has been approved funding by the Auckland Council as part of the Auckland Long-Term Planning process of \$294,000 per annum for three years. In addition, Mangere Mountain Education Trust receives approximately \$80,000 per annum as revenue from operations. If all funds are received, Mangere Mountain Education Trust has sufficient funds to cover its cost and achieve its objectives. If for any reason the funding approved by Auckland Council does not eventuate, Mangere Mountain Education Trust will not be able to operate as a going concern. Refer note 10 in the Performance Report.

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Mangere Mountain Education Trust in accordance with the ethical requirements that are relevant to our audit of the audit procedures performance report in *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other 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.



Responsibilities of Management and Those Charged with Governance for the Performance Report

Management is responsible for the preparation of the performance report that give a true and fair view in accordance with International Financial Reporting Standards and in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For- Profit), and for such internal control as management determines is necessary to enable the preparation of performance reports that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, management is responsible for assessing the Mangere Mountain Education Trust's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Mangere Mountain Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole 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 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs, 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 Mangere Mountain Education Trust'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 management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Mangere Mountain Education 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 Mangere Mountain Education Trust to cease to continue as a going concern.

We communicate those charged with governance 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.

Accounting for Charities Trust

ACCOUNTING FOR CHARITIES TRUST
11th September, 2018.
Wellington, NZ.



<p>Vision: To preserve, understand and spread the story of the Maunga to Mangere, Auckland and the wider public</p> <p>Mission: Kaitiakitanga of the histories, korero and physical remains of the maunga, and to be a centre of excellence of education and research regarding the maunga, including, without limitation, its natural, historic and cultural values (both before and after European settlement) and spiritual significance to the Tangata Whenua Mangere Mountain Education Centre</p>				
<p>Mangere Mountain Education Trust – Business Plan for YE 30 June 2019</p> <p>Mangere Mountain Education Centre</p>				
1. Governance	2. Education	3.A viable and growing business built on cultural integrity	4. Connected	5. Principled
Strategic Objectives				
1. Governance	2. Education	3.A viable and growing business built on cultural integrity	4. Connected	5. Principled
<p>A. Robust reporting & governance in accordance with Council/ IOD standards</p> <p>B. Fully Compliant: Unqualified audit, OSH compliant, strong internal controls</p>	<p>A. Truthful, authentic, compelling, story telling that delivers NZ education curriculum</p> <p>B. Compelling programmes and resources for teachers</p> <p>C. A range of educational resources and methods to suit a range of students</p>	<p>A. Build the reputation for quality with key target markets, focusing on the educational sector. Ensure feedback as a key measure of quality and as a driver of programme development</p> <p>B. Recruit, retain, train and develop good staff</p> <p>C. Grow our reach and reputation across Auckland as a centre of excellence</p>	<p>A. Invest in and build strong relationships with stakeholders, including:</p> <ul style="list-style-type: none"> • Te Waiohau • Marae • Council • Local Board • Other Education providers 	<p>Critical success factors for the Te Pane o Matacho visitor experience</p> <ul style="list-style-type: none"> Authentic and based on research; High quality; Innovative; Interactive; Memorable
Key Performance Measures				
<p>1. Full and regular attendance at Trust meetings</p> <p>2. Complaint governance to meet standards of Charitable Trusts and CCO (Local Gov Act status including (unqualified audit, financial controls, OSC compliant etc)</p> <p>3. Deliver timely reports to Iwi Local Board and Council.</p> <p>4. Complete and make available key MMET policy manual</p>	<p>1. Positive schools/ teacher feedback</p> <p>2. Assured quality ,relevance and strength of learning outcomes</p> <p>3. Review and refresh all programmes to ensure curriculum relevance</p> <p>4. Integrate Tawhiao's visitor/learning experience</p> <p>5. Focus on out of classroom, discovery-led learning.</p> <p>6. Ensure trained guides are in place for all programmes</p>	<p>1. Increase visitor satisfaction, and service reach throughout the Region and Local Board Area</p> <p>2. Implement feedback channels and demonstrate product and service responsiveness</p>	<p>1. Consult on vision, mission and FY2019 to 2021 goals for the Centre' to ensure the voice of all stakeholders is included, including Tangata Whenua, Marae, Local Board and Maunga Authority</p> <p>2. Develop and maintain enduring and productive relationships with key partners.</p> <p>3. Promote the well-being of Te Pane O Mataoho, and related landforms to the local community, and to Aucklanders generally.</p> <p>4. Promote MMEC as a place of knowledge and learning about the maunga and its vicinity</p>	<p>1 Teach and demonstrate MMET values, including respect for the maunga, its formation and cultural history and tradition; the importance and value of the exercise of kaitiakitanga; respect for te reo, tikanga and kawa.</p>

Financial Plan FY2019

Income	
Auckland Council	300,000
Donations / Koha	900
Grants, Donations and Interest Income	300,900
Education programme (ECE, Primary, Secondary, Tertiary)	80,000
Sales - Corp Whanau Holiday Programme, Domestic Tourism	15,000
Tourism	-
Venue Hire	9,500
Retail Income - Kawakawa	-
Income from Trading	\$104,500
Total Income	\$405,400
GROSS SURPLUS	\$405,400
Less Operating Expenses	
Accident Compensation Levy	2,000
Accountancy Fees	15,000
Audit Fees	3,000
Bank Fees	320
Cleaning	2,400
Depreciation - Plant & Equip	24,120
Equipment <\$500	2,000
Garden Costs	15,000
Insurance	3,000
Interest Paid	310
Catering	5,000
Marketing/Advertising	15,000
Petrol Voucher (Reimbursement)	200
Printing & Stationery (Office)	5,000
Programme Expenses - Teaching Materials, programme development	15,000
Quality learning monitoring	1,500
Repairs & Maintenance	3,500
Projects, Partner programmes	4,000
Fitout/ Interpretive/ Programmes - Tawhiao Cottage	15,500
Toilets	2,000
Smart payroll Charges - AMSL	1,200
Governance review	10,000
Signage	1,000
Computer Expenses	3,000
Telephone, mobile, internet..	3,000
Trustee Expenses	1,250
Uniforms	1,000
Volunteer Costs	500
Staff Training	4,000
Wages & Salaries	212,000
	-
Total Operating Expenses	\$370,800
Net Surplus (used to fund capital)	\$34,600

SUMMARY	
	\$300,000 Funding
	2018/19 Budget
Operating expenditure (\$)	
Personnel costs	\$244,500
Other expenses	\$102,180
Interest	
Depreciation	\$24,120
Total Operating Expenditure	\$370,800
Operating expenditure to be funded	\$346,680
Funded by:	
Auckland Council funding	\$300,000
Other revenue	\$105,400
Total revenue	\$405,400
Surplus/ (deficit)	\$58,720
Capital Expenditure (\$) funded by Surplus	
	2018/19 Budget
Growth	\$10,000
Level of service	\$3,000
Renewals	\$45,000
Total capital expenditure	\$58,000
Funded by:	
Surplus	\$58,720
Total	\$720