



CB OP

creative bay of plenty
te moana a toi

ANNUAL REPORT
2018/2019

artist — 'huli' by hula for @streetprintsmauao



First and foremost, **thank you** to our primary funders **Tauranga City Council** and the **Western Bay of Plenty District Council** for your support and acknowledgement of the role arts plays in the development and wellbeing of our communities. We would also like to recognise the ongoing support from your respective community managers.

We would like to acknowledge Simpson Grierson for the significant contribution towards the establishment of the **Creative Bay of Plenty** (CBOP) Community arts and culture fund, which sets a precedent for other organisations to invest in and partner with the arts. In addition, we would like to thank **Project Tauranga** for brokering this ongoing partnership, and **Acorn** for providing advice and a suitable platform for fund management.

Special credit to the lead agents and those on the '**Toi Moana** Steering Committee' who volunteered countless hours in its development.

And finally, those organisations who we work closely with throughout the year. The provision of discounted services, generous in-kind support and advice has been invaluable. Of note are **Technology Wise**, **William Buck**, **Ingham Mora**, **Lellman Wearne**, **Priority One** & **Mackenzie Elvin Law**.





chair's report

I am pleased to introduce the Annual Report for **Creative Bay of Plenty**, an organisation that plays a critical role in making our city and region more liveable and loveable. This past year has seen our team focus on connecting, upskilling, supporting and promoting arts and culture in Tauranga Moana – with national hui, regional workshops, one-on-one trainings, sector networking, advocating, and our attendance at (and promotion of) a number of launches, events and shows. Over and above this, we have continued to lead the oversight and delivery of **Toi Moana**, the community-led Arts & Culture Strategy signed off by the sector and both Councils in late 2017.

It has been wonderful to see the sector turn words into action throughout 2018 & 2019, and to account to one another with discipline, dedication and dynamism. None of this would have been possible without the support of our primary funders Tauranga City Council and Western Bay of Plenty District Council, our committed sponsors, all lead agencies, sector representatives, artists and audiences. I would also like to congratulate our team for their absolute commitment and passion for arts & culture in Tauranga Moana, with a special call-out to Meg Davis who has led by example.

In closing, I would like to say thank you to the trustees who have helped turn the wheel from a governance perspective. As I now step back from the Board, I know that the organisation is in good heart and I look forward to seeing its next iteration under the leadership of incoming Chair Suzanne McNicol.

Kia kaha Creative Bay of Plenty,

Ngā mihi nui,
Michelle Crook.



general manager's report

Creative Bay of Plenty has had a busy year. The development of **Toi Moana** consolidated the need for CBOP to deliver relevant and meaningful outcomes for the sector. And what a rollercoaster it has been. The complexity of turning a community vision into community outcomes is ongoing, but I would like to thank those that have provided us with advice and knowledge to date.

I take my hat off to our outgoing chair Michelle Crook, for the countless hours volunteered & strategic leadership. Words cannot express how thankful I am for your support. I also welcome Suzanne McNicol as incoming chair.

To our team and trustees, it really does take a village. I am grateful for your collective energy. I am heartened by the resourcefulness and commitment that I have seen from our sector over the past 18 months.

And finally, I would like to acknowledge the makers, the doers, the players, the painters. The dirty hands, the sleepless nights, the exhaustion and the effort. Those behind the scenes, those out-of-pocket, aspirational and inventive.

Thank you for bringing the heart to our region.

We look forward to continuing to deliver in 2020 and beyond.

A handwritten signature in black ink, appearing to read 'Meg Davis'.

Ngā mihi nui,
Meg Davis

toi moana — an overview

The arts & culture strategy, **Toi Moana**, is a framework for increasing the cohesion and contribution of the arts and cultural sector to our region. Guided by the '6 V framework', the intention is to see our sector grow, as well as improve the perception of the value that arts bring to the wellbeing of community.

The Arts and Culture Strategy is a multi-stakeholder partnership plan encompassing Tauranga and the Western Bay of Plenty sub-region. Developed during 2017, 1000 voices contributed to the community led, community delivered strategy and the supporting Implementation Plan. We would like to acknowledge the members of the 'Toi Moana steering group' and consultant Dawn Hutchesson for the vital contribution they made to its development.

CBOP is lead agent on eight of 31 actions within Toi Moana. 14 other lead and support agents have committed to the co-delivery of this strategy. As the lead agency, Creative Bay of Plenty (CBOP) is the first point of contact for the creative sector and works alongside the organisations, Councils and community to deliver and support the Implementation Plan.

CBOP is committed to establishing relevant indicators to understand and track progress of the organisation and sector over time. By nature, **Toi Moana** is a living, breathing strategy. New lead agents, support partners and community priorities may be identified over the next three years and beyond, which will be incorporated into the strategy implementation plan.

For further detail on **Toi Moana**, please refer to our website:
<https://www.creativebop.org.nz/arts-strategy>

The 6 vs are the framework for achieving the vision outlined in Toi Moana. The vision is for a vibrant and inclusive Western Bay of Plenty region, where our shared history with tangata whenua is acknowledged, our creative industries thrive and prosper, and our diverse community is valued and enriched by arts and cultural experiences – everyday, for everyone.

the six v framework

1

visionary

Grow, enable and attract creative people, a creative workforce and innovative enterprise.

He ōhanga pakari, tōnui auaha

2

vocalising

Access and participate in arts and culture, so it's easy to experience every day.

Ka taea, ka whai wāhi te katoa o toi moana ki ngā ahi toi, ahurea hoki

3

vibrancy

A network of vibrant arts and culture organisations and facilities that meet our diverse needs, in every part of the region.

He kōtuitui ngangahau ngā rōpū toi ahurea me ngā ratonga hei whakatūtuki i ngā hiahia kanorau. Ko ngā toi ahurea te pūmanawa o te waihanga haukāinga

4

valuing

Our diverse cultural identities are celebrated. Local Māori culture is a unique point of difference.

Ka whakanuia e toi moana te tūaki ahurea ahurei

5

viability

Tauranga and Western Bay of Plenty values and invests in arts and culture.

Ka ngākaunuitia, ka whakangaotia, ngā mahi toi, ahurea hoki

6




vitality

Creativity is fostered to allow creative entrepreneurs & practitioners to start & grow enterprises.

He ōhanga pakari, tōnui auaha

artist — @shanewalkerartworks

CBOP — lead actions

	lead action	completed	ongoing
1	Actively engage with volunteer-led (NFP) organisations to find out what support is needed and then develop a capability-building programme.		
2	Map the participation of youth in art programs to find gaps and opportunities.		
3	Establish a 'Go to' online hub for culturally diverse activities and an events calendar.		
4	Facilitate collaboration by connecting art communities together.		
5	Develop mechanisms for increasing Māori participation in arts and culture.	year two	
6	Provide media advocacy on the inherent and economic value of Māori art, culture and language, the intrinsic value of the arts, and promote frameworks for inclusivity.	year two	
7	Provide advocacy and leadership on the Arts & Culture Strategy Implementation plan with annual monitoring and reporting.		
8	Develop an investment plan, establishing baselines of current sector investment, along with an audit of hard infrastructure and a gap analysis.		



Creative Bay of Plenty saw the need to clarify our business-as-usual mandate in response to sector needs and the arts and culture strategy. Through community feedback and sector surveys, we consolidated our framework into a simple, easy to remember acronym — **CUSP**.

The **CUSP** framework covers:

Connect

We connect creatives to organisation, creatives to projects and audiences to events.

Upskill

We provide or direct the sector to, workshops to build business and creative capability for a more sustainable creative eco-system.

Support

We support through the leadership and co-delivery of Toi Moana, funding administration and peer mentoring for projects and ideas.

Promote

We share sector stories, events and initiatives so that our entire community can participate in more arts and culture, every day.



Chair
Michelle Whitmore

CBOP — our board members

Thank you to our volunteer board of trustees for your strategic input, insights and effort over the past 15 months.



Treasurer
Timothy Bell



Trustee
Thoje Hood



Trustee
Suzanne McNicol



Trustee
Jo West



Trustee
Steve Graveson



Trustee
Paul Whitaker

Not pictured — Kristen Joiner.
Thank you for your service during 2017/18.

CBOP — year one highlights

Advocacy and leadership on the Arts and Culture strategy
Implementation Plan including the delivery of year one objectives:

- 1 Art and Business**
A feasibility study to better understand how to connect the creative and business sectors, addressing Toi Moana Implementation point 2.1.1
- 2 Investment Mapping**
A research report to undertake a baseline audit of hard infrastructure in the region, to inform future need and collate validated data, addressing Toi Moana Implementation point 5.1.2
- 3 Youth Mapping**
A research report which benchmarked attitudes, perceptions and participation of youth within the creative sector. Addressing Toi Moana Implementation point 2.1.3

CUSP

- Further development of the arts and culture sector database
- Promotion of arts and cultural events, workshops and opportunities through digital channels
- The coordination and administration of the Creative Communities Scheme
- Two online needs analysis surveys
- Establishment of the Creative Bay of Plenty Community Arts and Culture Fund of \$50,000 in partnership with Simpson Grierson, Project Tauranga with support from the Acorn Foundation
- Move to The Kollektive to facilitate cross-sector collaboration
- Project collaboration on:
 - Groundswell 'Love our Laneways'
 - Paint my Portrait with The Breeze
 - Chorus Cabinets
 - Waitangi Day event
 - Heart of Christmas Competition with Downtown Tauranga
 - Quilts for Hitachi
 - City window display

1 art and business executive highlights

A study was commissioned to better understand the feasibility and requirements of an Art & Business (A&B) programme in the Western Bay of Plenty. The concept was developed to address the broad concept claims, based on international modelling:

1. A&B builds relationships of mutual commercial and social advantage between local business and creative individuals/organisations/projects.
2. An A&B program could increase the sustainability of the creative sector to grow our regional economy (Toi Moana implementation points 1.1, 2.1.1 & 3.1.1)

Participants of the study included artists, business owners, community engagement leaders, creative industry leaders, funders and economic development agencies. The study covered the below questions:

Question One

What are the needs of the creative sector that could be addressed by business?

Question Two

What is the local desire for business to participate or connect with creative organisations?

Question Three

What is the local desire for creatives to participate?

Question Four

What are the existing global programmes to model for Art and Business?

Learnings

Of the 33 local organisations, creative individuals and industry leaders interviewed:

- 47% of all commercial organisations interviewed have a written localised Corporate Social Responsibility (CSR) Strategy, presenting an opportunity for further leadership in CSR space.
- 40% of all commercial organisations interviewed indicated that they actively seek Creative initiatives to support, which means there is an opportunity to raise the profile of creative sector sponsorships.
- 85% of creative industry sponsorships are one-off fiscal amounts between \$500 - \$1500, indicating there is a need for more sustainable funding streams for the creative industry.
- 50% of Creative participants actively seek commercial partnerships, with ancillary feedback highlighting a lack of resourcing, partnership brokerage and creating the sponsorship offering as barriers.

Further statistics can be found in the Art and Business report, located on our website with supporting video presentation.

1 art and business recommendations

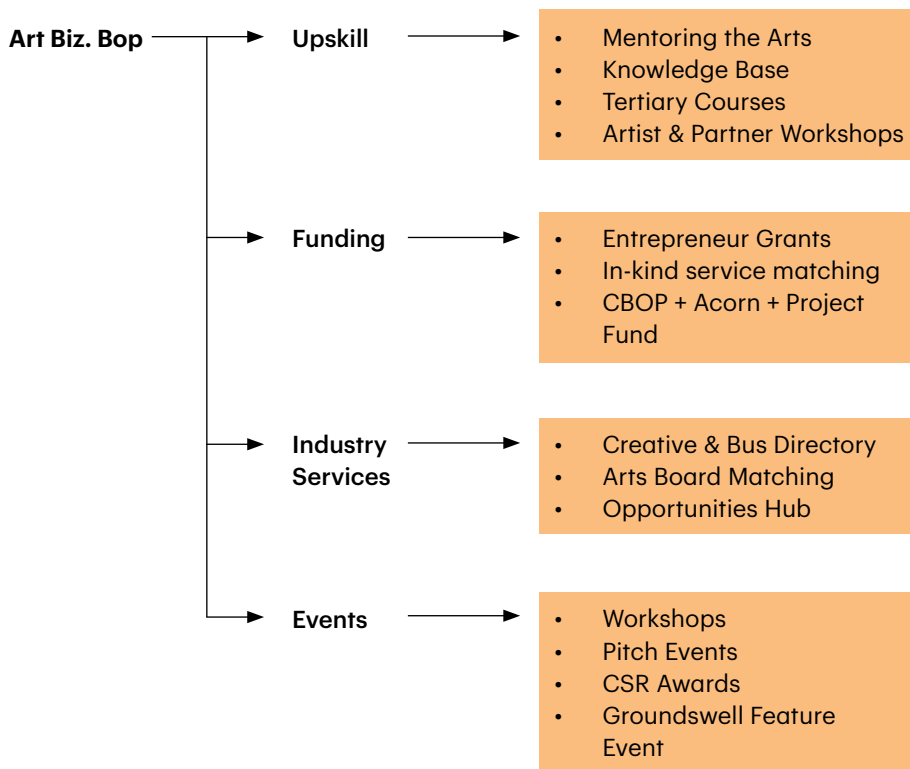
Art and business community and key growth data indicates that the time is now for an Art and Business programme to be launched in the Western Bay of Plenty. Resourcing & structuring of a pilot programme will commence as soon as time, finances and human resources allow¹.

Art.Biz.Bop will actively connect local businesses to creative projects in the Bay of Plenty. It will offer a range of support services for businesses and creative groups to leverage the arts for economic vitality to inspire employees, stimulate innovation and foster creativity.

Art.Biz.Bop will build frameworks and accessible resources which aim to connect and upskill at the point where creativity and corporate social responsibility intersect.

Thank you to our research partner **Smith Business Consulting**.

¹ Scoped as part of the 2020 financial year plan.





2 investment mapping executive summary

This investment mapping report was commissioned by **Creative Bay of Plenty** to fulfil a requirement of **Toi Moana**.

As a part of **Toi Moana**, **Creative Bay of Plenty** was tasked with undertaking a baseline audit of hard infrastructure in the region, so that future investment for the sector in the Western Bay of Plenty could be assessed and informed. The protocol for this research was to:

- undertake desk research, and
- meet with sector and iwi representatives, funders, and council representatives. The aim being to gather data and garner insight on usage, planning, and current investment practices.

In undertaking this research, it soon became clear that the region lacks a purposeful approach for capturing raw data on the utilisation of its hard infrastructure. Subsequently this means the region also lacks comparative data, as it is unable to fully participate in national surveys and benchmarking exercises.

In the absence of this data, it is unclear as to whether the Western Bay of Plenty is over-utilising or under-utilising its current facilities dedicated to arts and culture. It effectively becomes impossible for the sector to plan and present strategic applications or advise funders on the sector's priorities.

The implications of this is that it erodes the confidence of funders and it means that the arts and culture sector is unable to lead the conversation as it rightfully should.

To improve on the current situation, the main recommendations are as follows:

1. Creative Bay of Plenty must allocate resource to capture simple baseline metrics of investment and funding sources from arts and culture venues, facilities and producers AND allocation of funds between hard and soft arts infrastructure from funders. It is proposed that CBOP requests and collates this data quarterly to ensure accuracy and to make it less onerous for funders and recipients to provide.
2. The suggested funding sources to measure for venues, facilities and creative organisations are Operating Revenue (including sales and memberships), Local Grant Funding, National Grant Funding, Fundraising (including events and crowdfunding) and Council Funding. Measuring these as a baseline will enable Creative Bay of Plenty and the sector to focus on specific funding sources to develop and will also highlight local entities that are succeeding in diversifying their funding.
3. Interviews with regional funders including Councils showed that not all organisations capture the total number of funding applications they receive annually or their total dollar value. This means that there is no measure of lost opportunity or how many creative sector projects go unfunded. This data needs to be captured consistently so that CBOP can measure growth and trends in funds allocated annually and over a longer time frame.

The ancillary learnings for this report are:

1. The insight from the conversation with funders is that ad hoc, last-minute, and duplicated approaches to investment applications are common, which funders find frustrating and which can be perceived as amateurish relative to the quality of applications submitted by other sectors.
2. Therefore, a plan for coordinated pitching for both hard infrastructure purposes and for other reasons, such as key events, should be considered a key priority for **Creative Bay of Plenty** and the sector at large. The message is universal in this sense, and goes beyond applications for hard infrastructure alone. It is now the responsibility of **Creative Bay of Plenty** to initiate plans to follow through on these recommendations. By doing so, we will achieve better outcomes for our sector and the wider community.

3

Creative Bay of Plenty has conducted research to better understand the Creative Arts sector in relation to the youth market in order to encourage engagement and development of arts and culture.

Youth Arts and Culture Survey

An online survey of n-483 secondary school students across five secondary schools in the Western Bay of Plenty in May 2019. To benchmark attitudes, perceptions and behaviour within the creative arts sector.

Key Stakeholder Interviews

A series of in-depth interviews with key stakeholders from schools as well as service providers across the creative arts sector. To understand the sector from an insider's viewpoint and identify key challenges and opportunities for driving increased engagement with youth.

3 key insights from the youth arts and culture survey

Competition

There are a broad set of interests we are competing against for youth's attention and time. This means we need to better position arts and cultural opportunities as a valuable primary activity.

Nearly all youth are currently engaging with the arts in some way

97% have participated in at least one art form in the last 12 months — and they have participated in 6-7 different types of art activities on average.

81% have attended at least one creative arts event in the last 12 months.

Feeling Positive

94% of youth who engage in arts activities feel positive as a result — and they feel there are a wide range of positive benefits that they get from engaging in the arts. We can leverage these benefits to help promote the value of arts and culture to drive engagement and provide a point of difference from the other interests youth have.

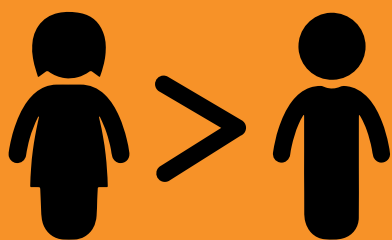


Participation through schools

The majority of participation in the arts is currently done through schools. Fostering stronger links between the schools and the wider sector will be important to ensure the creative arts needs of youth are being best met.

There are strong opportunities to grow

the sector with the youth market. Nearly **4 in 10** youth feel they are currently doing less Creative arts than they would like — and there is a strong desire to do more visual arts, performing arts and digital arts in particular.



Gender

Girls are engaging in the arts more than boys — and younger youth more than older youth. We need to understand these differences and create effective strategies to drive engagement for each.

Unlock growth

There are key barriers we need to mitigate with youth in order to unlock growth — perceived time constraints, their social needs not being met, the cost and location of arts activities.

Marketing

There is a desire amongst youth to have greater awareness about what's available — especially for activities outside of school. To do this we need to market to youth as well as their influencers via traditional channels but also digital and social media channels.

3

Key insights from talking to key stakeholders in the sector

All of those we talked to across the sector are passionate and genuinely care about arts and culture in general, the specific genre they are involved in, the wider community we live in, giving back to the community, and helping youth.

They can all see a broad range of positive impacts and benefits that art and culture plays in the lives of our youth.

All see the local creative arts sector as growing and thriving, especially compared to 10 years ago.

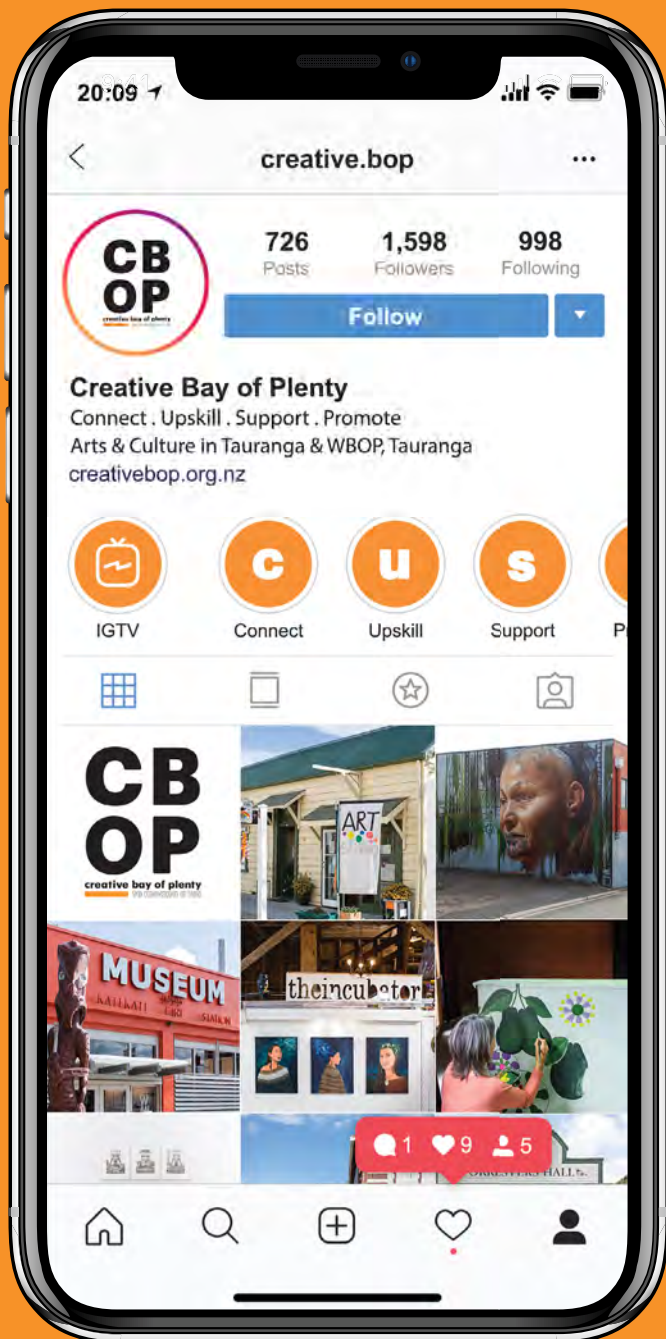
There are a range of challenges that they are facing in delivering their services

- A lack of funding and support to deliver their services
- Perceptions of funding being stuck in closed circles and not being fairly distributed.
- Being time poor and bogged down by admin-type duties — leaving less time to deliver their core offering.
- A lack of awareness amongst the wider community around what's out there and what's going on.
- Perceptions of a fragmented sector that lacks cohesion and collaboration — with no centralised overseer or leader.

Despite these challenges they still see strong opportunities for themselves as well as the wider sector. They are looking for Creative Bay of Plenty to help them overcome the challenges they face and unlock these potential opportunities

- Help to secure funding.
- Help drive improved perceptions of the value of art and culture amongst youth, as well as the wider community.
- Help create a centralised hub of information to drive greater awareness of who's out there, what's on and when.
- Help centralise administrative duties and marketing activity to create efficiencies and free them to better focus on delivering their core services.
- Foster greater collaboration and alignment across the sector — including schools, service providers and businesses.
- **Creative Bay of Plenty** to take a stronger leadership role across the sector.

Thank you to our research partner **Smith Business Consulting**.



Toi Moana is a multi-stakeholder strategy, with lead agents committed to its delivery and the vision for a more dynamic region. The Implementation Plan for Toi Moana and the assigned actions for lead agents can be found on the CBOP website. Some key highlights from our lead agents are featured below.

This is just a snapshot of the vibrant and thriving creative and cultural sector.



artist — 'ruahine' by @michelleestallart

Tauranga Art Gallery

- TCC Libraries partnership with a photography & Matariki programme
- The establishment of the Seeds Trust – Rydal Art Prize
- Collaborations with (including but not limited to) Auckland Arts Festival, US Embassy, Groundswell & Tauranga Arts Festival
- Toi Ohomai Creative Industries course exhibition & education partnership
- Arts advocacy in local media - Uno Magazine, Our Place and The Sun
- Exhibition partners: Whakatane Museum, Te Awamutu Museum; Te Manawa, Franklin Arts Centre, Whangarei Art Museum
- International galleries and museums: National Gallery of Art, Canberra Australia, Heide Museum of Modern Art, Melbourne; potential NZ tour
- Partner / stakeholder events with Cooney Lees Morgan and FoTAG
- Local schools program with over 11,000 students per year
- 66K visitors p/a

Toi Ohomai

- Facilitation of free short programmes on photography, pattern making, garment construction & digital design
- Development of creative industries internship programme
- Development of vocational educational pathway for screen & film industry
- Toi Māori Programme development

The Incubator

- Establishment and promotion of The Jam Factory
- Launch of Satellite Studios Art Exchange programme
- Launch of Okorore Ngā Toi Māori initiative
- Provision of low-cost creative workshops at The Artery
- Provision of gallery space in The Peoples Gallery for local emerging and established artists and arts collectives

Tourism BOP

- International & regional promotion of key creative & cultural experiences, digital and in print
- Identification of 'Cultural Explorer' profile through passionography report for targeted visitor campaigns which will benefit creative and cultural sector
- Addition of Historic Village to cruise ship bus itinerary

Priority One

- Provision of workshop and key note speaker during Groundswell on the importance of, and opportunity for Creative Sector careers
- Groundswell collaborations with Art Gallery, CBOP and Well Sensed Food
- Profiling of local creatives on 'Wish you were working here' international talent attraction platform

Arts Junction

- Katch KatiKati Incorporated in conjunction with the Katikati arts collective development of a creative arts and visitor centre, The Arts Junction. The Arts Junction builds on the attraction of the Katikati Open Air Art and The Western Bay Museum offerings
- It provides a space for local performance, practice and theatre. It also features The Carlton Art Gallery for local emerging and established artists



note to finances

Management has shown good financial control this period. A surplus of \$50,000 was budgeted. **The actual surplus was \$108,199.** \$58,199 of the variance was due to salaries and wages being lower than budget due to variability of staffing during the year. We changed the balance date during the year from 31 March to 30 June, making this a 15 month period. We did this to align our financial reporting period with that of the Councils, and the terms of our funding contracts.

Creative Bay of Plenty receives its funding under contract from the Councils. In the current period we received the following funding:

1. Operational funding of \$304,005 from Tauranga City Council.
2. Operational funding of \$100,000 from Western Bay of Plenty District Council.
3. \$113,000 from Tauranga City Council for implementation of the Arts & Culture Strategy and Implementation Plan.
4. \$86,353 from Tauranga City Council for distribution through the Creative Communities Scheme.
5. \$36,585 from Western Bay of Plenty District Council for distribution through the Creative Communities Scheme.

The receipt and distribution of the funds for the Creative Communities Scheme are accounted to the Councils separately from the Operational Funding and Arts & Culture Strategy Funding which form the basis for the Performance Report in the Annual Report.

In addition to this funding the Trust received sponsorship funds of:

1. \$45,953 from Simpson Grierson via Tauranga City Council. The Trust donated this to the Acorn Foundation together with \$4,047 of the Trust's own funds to invest in perpetuity, the income from which is to be used to support local artists.
2. \$12,500 from Simpson Grierson for general use by the Trust.
3. \$24,314 of other sponsorship for specific events (Groundswell, NZSQ at Huria Marae, Waitangi Day Event) which Creative Bay of Plenty supported together with \$4,441 of its own funds.

The Financial Statements have been audited by William Buck Chartered Accountants who have provided an unqualified report. **Creative Bay of Plenty** is in a good financial position to support the continued delivery of the strategic plan.

Timothy Bell

statement of financial performance

Creative Bay of Plenty Charitable Trust
For the 15 months ended 30 June 2019

	Notes	2019 15 Months	2018 12 Months
Revenue			
Revenue from providing Goods and Services	1	610,830	440,818
Grants and sponsorships	1	82,767	26,600
Other Revenue	1	454	743
Interest	1	390	202
Total Revenue		694,441	457,863
Expenses			
Employee Related Costs	2	263,059	212,778
Costs related to providing Goods and Services	2	123,550	120,039
Donation	2	50,000	—
Other Expenses	2	124,460	127,014
Loss on Disposal of Assets	2	25,173	—
Total Expenses		586,242	459,831
Surplus/(Deficit) for the 15 Months		108,199	(1,968)

statement of financial position

Creative Bay of Plenty Charitable Trust
As at 30 June 2019

	Notes	Year Ended 30 June 2019	Year Ended 31 March 2018
Assets			
Current Assets			
Bank Accounts and Cash	3	237,284	120,481
Debtors and Prepayments	3	73,428	50,190
Total Current Assets		310,712	170,671
Non-Current Assets			
Property, Plant and Equipment	6	20,473	42,773
Total Non-Current Assets		20,473	42,773
Total Assets		331,185	213,445
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	4	35,221	10,907
Employee Costs Payable	4	6,036	8,877
Unused Donations & Grants with Conditions	4	52,000	76,519
Other Current Liabilities	4	18,265	5,678
Total Current Liabilities		111,522	101,981
Total Liabilities		111,522	101,981
Total Assets less Total Liabilities (Net Assets)		219,663	111,464
Accumulated Funds			
Accumulated Surpluses or (Deficits)	7	219,663	111,464
Total Accumulated Funds		219,663	111,464

statement of cash flows

Creative Bay of Plenty Charitable Trust
For the 15 months ended 30 June 2019

	Year Ended 30 June 2019	Year Ended 31 March 2018
Cash Flows from Operating Activities		
Cash Was Received From		
Revenue from providing Goods & Services	567,346	430,318
Grants and Sponsorships	80,767	26,600
Other Revenue	454	(59)
Interest	390	202
Net GST	9,959	(15,807)
Cash Was Applied To		
Payments to Suppliers & Employees	(482,137)	(447,277)
Donations	(50,000)	—
Net Cash Flows from Operating Activities	126,779	(24,686)
Cash Flows from Investing & Financing Activities		
Cash Was Received From		
Receipts from the sale of property, plant and equipment	7,820	—
Receipts from the sale of investments	—	—
Proceeds from loans borrowed from other parties	—	—
Capital contributed from owners or members	—	—
Cash Was Applied To		
Payments to acquire property, plant and equipment	(17,796)	(47,649)
Payments to purchase investments	—	—
Payments of loans borrowed from other parties	—	—
Capital repaid owners or members	—	—
Net Cash Flows from Investing & Financing Activities	(9,976)	(47,649)
Net Increase/(Decrease) in Cash	116, 803	(72,335)
Opening Cash	120,481	192,816
Closing Cash	237,284	120,481
This is represented by Bank Accounts & Cash	237,284	120,481

statement of cash flows

Creative Bay of Plenty Charitable Trust For the 15 months ended 30 June 2019

Basis of Preparation

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

The balance date was changed from 31 March to 30 June in the current year to align reporting periods with council reporting periods and council contract terms.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

Revenue Recognition

Contract revenue is recognised as income to the extent that services have been provided. At year end where services have not been provided the balance of funds is held as income in advance.

Expenses

Expenses are recognised as incurred and have been classified on their business function.

Trade Receivables

Trade Receivables are recognised at estimated realisable value after providing against debts where collection is doubtful.

Property, Plant and Equipment

Property, plant and equipment is recognised at cost less accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

Depreciation has been calculated across the expected useful life of the assets on a diminishing value or straight-line basis. The depreciation rates and useful lives associated with major classes of assets have been estimated as follows:

Building Fit Out 10% DV	10% DV
Motor Vehicles 20% DV	20% DV
Office Equipment 12% - 67% DV and 33% SL	12% - 67% DV and 33% SL

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of Goods and Services Tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Creative Bay of Plenty Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

notes to the performance report

Creative Bay of Plenty Charitable Trust
For the 15 months ended 30 June 2019

	30 June 2019 15 Months	31 March 2018 12 Months
1. Analysis of Revenue		
Revenue from providing Goods and Services		
Contract Fees — TCC	379,179	300,697
Contract Fees — WBOPDC	116,951	50,135
Contract Fees — TCC Arts & Culture Strategy	113,000	77,122
Gallery, Exhibition, Workshop Income	1,700	2,364
Total Revenue from providing Goods and Services	610,830	430,318
Grants and Sponsorships		
Grant — Creative New Zealand	—	4,100
Grant — TCC – New IT System	—	12,000
Sponsorship — Simpson Grierson	58,453	10,500
Sponsorship and Grants for Specific Events	24,314	—
Total Grants and Sponsorships	82,767	26,600
Other Revenue		
Sundry Income	454	743
Total Other Revenue	454	743
Interest		
Interest Income — ANZ Accounts	390	202
Total Interest	390	202
2. Analysis of Expenses		
Employee Related Costs		
ACC Levies	666	285
Salaries and Wages	263,627	206,204
Salaries and Wages (Holiday Pay Accrual)	(4,481)	2,008
Kiwisaver	3,247	4,281
Total Employee Related Costs	263,059	212,778
Costs Related to Providing Goods or Services		
Advertising and Marketing Expenses	9,554	4,476
Arts and Culture Strategy Expenses	49,550	77,430
BoP Times Sponsorship	—	3,750
Event Expenses	1,955	139
Gallery Expenses	—	683
General Expenses	—	371
Project-related Expenses	4,612	21,617
Rent Gallery Historic Village	3,250	9,750

notes to the performance report

Creative Bay of Plenty Charitable Trust For the 15 months ended 30 June 2019

	30 June 2019 15 Months	31 March 2018 12 Months
Sponsorship Expenses	42,665	—
Subcontractors	10,000	1,215
Vehicle Expenses	1,964	608
Total Costs related to providing Goods or Services	123,550	120,039
Donations		
Donation — Acorn Foundation ¹	50,000	—
Total Donations	50,000	—
Other Expenses		
Accounting	2,800	8,900
Audit Fee	3,509	3,300
Bank Fees and Charges	716	703
Board Support Services	3,679	1,239
CCS Admin and Expenses	4,685	237
Cleaning	1,674	2,437
Computer Expenses and Website Hosting	15,253	7,694
Depreciation	7,103	11,665
Entertainment	1,424	775
Insurance	5,966	4,507
Interest	6	—
IRD - Penalties	275	326
Low Cost Assets	—	954
Legal Expenses	2,050	30,478
Meeting Expenses	1,179	1,875
Office Expenses	3,276	3,075
Parking Expenses	3,423	5,739
Photocopier Lease and Expenses	1,449	3,116
Printing and Stationery	960	981
Relocation Expenses ²	9,918	—
Rent	34,801	24,000
Security	387	771
Staff Training and Expenses	8,364	5,126
Stellar	2,063	—
Subscriptions	1,358	2,791
Travel and Accommodation	2,115	1,744
Telephone, Tolls, Internet, EFTPOS	4,990	4,022
Xero Subscription	1,037	561
Total Other Expenses	124,460	127,014
Loss on Disposal of Assets		
Loss on Disposal of Fixed Assets	25,173	—
Total Other Revenue	25,173	—

notes to the performance report

Creative Bay of Plenty Charitable Trust
For the 15 months ended 30 June 2019

	30 June 2019 15 Months	31 March 2018 12 Months
3. Analysis of Assets		
Bank Accounts and Cash		
Cash on Hand	50	50
CT Petty Cash EFTPOS	113	202
CT Main Account	178,219	97,145
CT Online Saver	55,551	20,301
Special Projects	3,351	2,783
Total Bank Accounts and Cash³	237,284	120,481
Debtors and Prepayments		
Accounts Receivable	72,835	48,723
Prepayments	593	1,467
Total Debtors and prepayments	73,428	50,190
4. Analysis of Liabilities		
Creditors and Accrued Expenses		
ANZ Credit Card	2,058	1,089
Accounts Payable	7,661	4,885
Accounts Payable — Other	25,502	4,933
Total Creditors and Accrued Expenses	35,221	10,907
Employee Costs Payable		
Holiday Accrual and PAYE Payable	5,054	8,877
Wages Payable	982	—
Total Employee Costs Payable	6,036	8,877
Unused donations and grants with conditions		
Advance Funding – Sponsorship	—	2,500
Advance Funding – WBOPDC Contract	50,000	16,951
CCS Tauranga ⁴	—	42,368
CCS Western Bay of Plenty ⁴	—	12,701
Jack Thatcher Project	2,000	2,000
Total Unused donations and grants with conditions	52,000	76,519
Other Current Liabilities		
GST	18,265	5,678
Total Other Current Liabilities	18,265	5,678

notes to the performance report

Creative Bay of Plenty Charitable Trust
For the 15 months ended 30 June 2019

5. Bank Facilities

The Trust has an Overdraft Facility with ANZ Bank of \$20,000. At balance date this was unutilised. The interest rate is 12.35%. The facility is unsecured.

6. Property, Plant and Equipment

	Opening NBV	Cost	Disposed	Depreciation Charge	Accumulated Depreciation	Closing Book Value
2019 — 15 Months						
Building Fitout	24,458	26,112	24,458	—	—	—
Motor Vehicles	5,174	17,391	5,174	377	377	10,928
Office Equipment	13,141	72,418	1,549	6,726	13,831	9,545
Total PPE	42,773	115,921	31,181	7,103	14,208	20,473
2018 — 12 Months						
Building Fitout	—	26,112	—	1,654	1,654	24,458
Motor Vehicles	—	6,087	—	913	913	5,174
Office Equipment	6,790	65,926	—	9,098	52,785	13,141
Total PPE	6,790	98,125	—	11,665	55,352	42,773

	2019 15 Months	2018 12 Months
7. Accumulated Funds		
Creditors and Accrued Expenses		
Opening Balance	111,464	113,431
Net Surplus or (Deficit)	108,199	(1,968)
Total Accumulated Funds	219,663	111,464

8. Operating Leases and Commitments

There are no commitments as at 30 June 2019.

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019 (Last year — nil).

notes to the performance report

Creative Bay of Plenty Charitable Trust For the 15 months ended 30 June 2019

10. Related Parties

2019

Michelle Crook is a trustee and is the sole director of Metro Marketing Limited which sponsored the Waitangi Day event through the provision of marketing support to the value of \$2,544.04.

Paul Whitaker is a trustee who trading as Whitaker Holdings provided paid services to the Trust with lease make good work after the Trust vacated the premises at 95 Willow Street. The value of the services was \$935.00 and consisted of painting, deconstruction of a whare and raised platform within the property.

Suzanne McNicol is a trustee and a marketing consultant who has provided services to the Trust with the award of the Investment Mapping project in conjunction with Sursum Consulting. Suzanne was not included in the decision making for awarding of the contract. The value of the contract fees paid to Sursum Consulting during the period was \$11,479.88.

2018

Dean Wearne is a trustee and is a director of Lellman Wearne Limited, who have provided accounting services to the Trust. The transactions are on normal terms and conditions. During the year Lellman Wearne Ltd provided services to the value of \$8,900. At year end there was nil owed to Lellman Wearne Ltd.

11. Events After the Balance Date

There have been no events subsequent to balance date that would materially affect the performance report.

12. Ability to Continuing Operating

The entity will continue to operate for the foreseeable future.

NB.

1. During the year Simpson Grierson provided a sponsorship of \$45,953 to establish the Bay of Plenty Community Arts and Culture Fund with Acorn Foundation. Creative Bay of Plenty used \$4,047 of its own funds to meet the minimum donation of \$50,000 for Acorn Foundation with these funds.
2. During the year Creative Bay of Plenty moved from premises at 95 Willow Street to The Collective. Items of furniture and fittings and office equipment could not be moved and were disposed of. Some items were able to be sold.
3. Included in CT Main Account at 31 March 2018 is \$12,701 held on behalf of Creative Communities Schemes (refer note 4)
4. Under agreement with Tauranga City Council and Western Bay of Plenty District Council the Trust is a conduit for funds to distribute for the Creative Communities Scheme (CCS). At balance date 30 June 2019 no amounts were receivable or payable. At balance date 31 March 2018 \$42,368 had been invoiced and is recorded in the accounts receivable and \$12,701 has been received and is held in cash (refer note 3). Once received the funds are paid as grants to recipients under the Creative Communities Schemes.

independent auditor's report to the trustees

Report on the Financial Statements

Opinion

We have audited the financial statements of Creative Bay of Plenty Charitable Trust (the entity), which comprises the the statement of financial position as at 30 June 2019, statement of financial performance and statement of cash flows for the fifteen month period ended 30 June 2019, and the statement of accounting policies and other explanatory information.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Creative Bay of Plenty Charitable Trust as at 30 June 2019 and of its financial performance, and cash flows for the fifteen month period then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Creative Bay of Plenty** Charitable Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the entity.

Information Other than the Financial Statements and Auditor's Report Thereon

The Trustees are responsible for the other information. The other information comprises the entity information and the statement of service performance included in the performance report, but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of the Trustees for the Financial Statements

The Trustees are responsible for:

- The preparation of financial statements on behalf of the entity that give a true and fair view in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

- For such internal control as the Trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible on behalf of the entity 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 intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

independent auditor's report to the trustees

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are 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) 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 these financial statements.

A further description of our responsibilities for the audit of these financial statements is located at the External Reporting Board (XRB) website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

This description forms part of our independent auditor's report. The engagement director on the audit resulting in this independent auditor's report is Richard Dey.

Restriction on Distribution and Use

This report is made solely to the entity's trustees, as a body. Our audit work has been undertaken so that we might state to the entity's trustees those matters which 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 entity and the entity's trustees, as a body, for our audit work, for this report or for the opinions we have formed.



William Buck Audit (NZ) Limited

Tauranga

9 September 2019

Chartered Accountants & Advisors

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thank you from team creative bay of plenty

Featured from Left to Right —

Monique Edlinger	Team Support
Rose Treadwell	Marketing Coordinator
Alicia Beech	Arts and Culture Amplifier
Meg Davis	General Manager

Not Featured —

Lena Kovac	Funding & Empowerment Advisor
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