



# Friends of Te Papa

## Ngā Hoa o Te Papa

**The Executive Committee is pleased to present  
the approved Performance Report  
including the historical financial statements of  
The Friends of the Museum of New Zealand  
Te Papa Tongarewa Incorporated  
for the year ended 31 March 2023**

*Treasurer*

*Tim Steel*

*President*

*Koenraad Kuiper*

**Date 21 June 2023**



**The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated**  
**Performance Report**  
For the year ended  
31 March 2023

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# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Entity Information

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

For the year ended  
31 March 2023

<b>Legal Name of Entity:</b>	The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated
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<b>Other Name of Entity (if any):</b>	The Friends of Te Papa
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<b>Type of Entity and Legal Basis:</b>	Incorporated Society under the Incorporated Societies Act 1908 and a registered charity.
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<b>Registration Number:</b>	CC11188
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### Entity's Purpose or Mission:

The primary purpose of the Friends of Te Papa (The "Society") is to promote the interests, objects and activities of the Museum of New Zealand Te Papa Tongarewa ("Te Papa").

Friends of Te Papa, (formerly Friends of the National Art Gallery), was founded to encourage involvement with the museum and support the acquisition of new works for the collection. For more than 23 years, our valued Friends of Te Papa members **have supported Te Papa by contributing to Te Papa's collections through the purchase of artworks, taonga, and other collection items**, by regularly visiting Te Papa to view exhibitions and attending a wide range of programmes.

### Entity Structure:

The Society is governed by the Executive Committee with a President, Vice President, Treasurer, Secretary and Ordinary Members. The Executive Committee is elected at the Annual General Meeting of the Society by Financial Members. The Executive Committee meets monthly. The members of the Committee are as follows: President - Koenraad Kuiper; Vice President - Marion Crawshaw; Treasurer - Tim Steel; Secretary - Nicola Kirkup. Other committee members are: Bridget Hodgkinson, Richard Norman, Helen Pinson, Ann Walker and Joji Jacob.

Membership of the Society is open to all persons, Societies, Associations, Trusts and Corporations interested in furthering the objects of the Society towards the promotion and development of Te Papa.

### Main Sources of the Entity's Cash and Resources:

The Society's activities are supported by membership subscriptions and fundraising activities.



## The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

### Entity Information

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

For the year ended  
31 March 2023

#### Main Methods Used by the Entity to Raise Funds:

The Society's activities are supported by membership subscriptions and fundraising activities, including organising events for Friends of Te Papa.

#### Entity's Reliance on Volunteers and Donated Goods or Services:

All governance roles are provided on a volunteer basis. Our members provide volunteer time to assist in the organisation of our programme of events.

#### Additional Information:

Further information regarding the activities of the Society can be found at [www.friendsoftepapa.org.nz](http://www.friendsoftepapa.org.nz).

#### Contact details

Physical Address:	<b>Our Office</b> Museum of New Zealand Te Papa Tongarewa 55 Cable Street Wellington 6011 New Zealand
Postal Address:	Museum of New Zealand Te Papa Tongarewa PO Box 467 Wellington 6140 New Zealand
Phone:	(04) 381 7051
Website:	<a href="http://www.friendsoftepapa.org.nz">www.friendsoftepapa.org.nz</a>
Email:	<a href="mailto:friends@tepapa.govt.nz">friends@tepapa.govt.nz</a>



# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Statement of Service Performance

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

For the year ended  
31 March 2023

### Description of the Entity's Outcomes:

The objective of the Friends of Te Papa is to promote and support Te Papa and encourage wider appreciation of the museum's taonga - its collections, activities and interests. To deliver our four strategic drivers, outlined below, we work to nurture the membership of the Friends, to organise and deliver an enlightening and enriching programme by offering events designed to enhance the museum's programme, providing opportunities for Te Papa staff to talk on their research and the collections, and maintaining a regular gifting programme.

### The four strategic drivers

#### 1. To deliver a programme for members

2023

2022

During the 2022-2023 year, 1303 people, including 122 non-members, attended a diverse set of events. As in the previous year, the events programme was interrupted by periods of restricted entry to Te Papa during the year interrupting both the planning and holding of events. The Covid epidemic also created greater caution for older members to attend events. Notwithstanding these interruptions, 37 events were held. These included previews of exhibitions guided by the curators who were responsible for the selection of items in the exhibition and the way they were displayed. Members were led through the exhibition. When possible, floor talks were also offered by Te Papa curators and book talks were held by authors of books.

As for the previous year, many of the events where numbers were limited were oversubscribed and so a number of events were repeated.

Number of events	37	41
Number of people attending events	1,181	1,297
Number of non-members attending events	122	189

### Tours

**Local tours and visits:** The Friends of Te Papa provide a regular series of tours to local art galleries, both dealer galleries and public galleries such as the Dowse in Lower Hutt, and Pātaka in Porirua.

**Away tours:** Arising from the awareness of the liability for tour operators highlighted by Whakāri disaster, the Friends' committee determined to use commercial tour operators for its tours in future. One such tour was held to the South Island West Coast. This determination also took pressure off the Friends office but reduced income from tours.

Number of tours

1

3



**2. To nurture and grow the membership**

**2023**

**2022**

**Membership:** Central to the Friends' approach to retaining and expanding its membership is ensuring that there is a rich variety of events and tours offered to members and ensuring that the availability of these events is promoted to the membership by high quality, frequent communications. To facilitate the former, the **events team of the Friends' Executive Committee and the office administrator keep in close touch with Te Papa staff aiming to present a programme that is representative of all that Te Papa has on offer. The Friends' also send out fortnightly e-newsletters and maintain an up-to-date web presence by means of its own web site. It is clear that these are effective since events are often sold out soon after the newsletters are received.**

**As noted last year the Friends' web site is showing its age, breaking down from time to time. This year the website has been rebuilt. This has settled most of the problems and remaining problems are being seen to.**

Membership numbers have contracted again this year and again, the Covid pandemic may have had an effect, older members being sometimes more hesitant to attend events in Covid times. The last two years there has been limited follow up for non-renewing members.

The Executive Committee has commenced investigations into the use of bar-coded membership cards which will make it easier for members to use their cards within Te Papa and also to ease some of the office workload relating to membership renewals. It will also facilitate more efficient membership renewals. Efficiencies are also being trialled in checking members into events and changing the membership renewal date to the anniversary date of the membership

<b>Number of memberships</b>	1,168	1,381
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**3. To build a sense of community**

**Within Te Papa:** As well as the relationships established with Te Papa staff in the planning of the in-house events programme, occasional meetings are held by committee members with senior Te Papa staff.

**Regional outreach:** The Friends have made visits to other museums and galleries in the region. One member of the executive committee now has responsibility for liaison with **museums and their Friends' organisations. This has resulted in many positive relationships being established.**

**Gifting Programme:** The Executive Committee is working with the Te Papa management team to develop a policy and practice relating to gifting to be developed in co-operation with the Te Papa Foundation. The Friends this year commenced providing grants to support research conducted within Te Papa.

**2023**

**2022**

<b>Number of gifts</b>	2	0
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#### 4. To continue to thrive in Te Papa's changing environment

**Membership promotion:** As indicated last year the Executive Committee has worked on increasing the attractiveness of gift memberships through providing gift cards both on-line and through the Te Papa shop. This has allowed both current members and visitors to the shop to see this as a way of bringing the advantages of membership to the attention of more people. The shop will be approached in the coming year to see if the membership and gift cards can be promoted more seriously. The first person to renew their membership this year was provided with a free event. More such promotion is planned.

In the past, membership of the Friends was promoted at the major Te Papa exhibitions each year. No major exhibition has taken place this year and last directly effecting membership promotion.

<b>Membership promotion</b>	0	1
<b>Number of memberships signed up as a result of the promotion</b>	0	20

**Volunteering:** The Executive Committee is fortunate to be supported by a range of volunteers who perform back-of-house office support, write reviews of events, act on the local arts tours sub-committee, and membership promotion. The Executive Committee normally organises an end-of-year function each year to thank the volunteers for their essential work. This has not been possible this year because of Covid constraints.

<b>Number of volunteers</b>	25	61
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**Executive Committee:** The Executive Committee has continued to take on many of the operational roles for the Friends. The portfolio and sub-committee structure of the committee has increased the workload of committee members sizably. The number of committee members has expanded slightly to deal with the extra workload and the committee has instituted a system of backups for major portfolios and is working on succession planning.

The level of commitment of the members of the Executive Committee has been exemplary. Notwithstanding the problems caused by the impact of Covid, the programme has thrived and members of the Friends have remarked on the quality and interest of the programme and the communications produced by the Friends' office.

<b>Number of Committee</b>	10	11
<b>Number of Committee volunteer hours</b>	973	1,864

**E-Newsletters:** The majority of the membership receives the regular Friends' e-Newsletters. The immediacy and flexibility of electronic communication continues to prove highly effective in keeping members, Te Papa staff, and the wider public, aware and engaged with what is happening at Te Papa, as well as the Friends' own programme. The Office also continues to produce a monthly paper Diary, to keep a small number of non-email members regularly informed.

<b>Number of E-newsletters and updates sent</b>	40	67
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**Additional Output Measures:**

**Website:** The dedicated Friends' website continues to be highly successful. The ability for the Office to quickly publish up-to-date information about the Friends and upcoming events to the widest possible audience, including non-members, is both practical and cost effective. The Friends' secure, easy to use, online payment facility regularly results in many events selling out almost immediately on publication, notably the away and back of house tours.

The membership database and management system enables efficient handling of administrative processes and membership matters, such as renewals, bookings and payments. It is maintained by professional IT support and updated as necessary.

The introduction of online membership renewals, with membership log-in via individual passwords, has allowed members to easily check their accounts and sign up for events, or update their details.

**Social Media:**

Facebook followers	1,300	1,305
Facebook main page posts	113	183





# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Statement of Financial Performance

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

For the year ended

31 March 2023

	Note	Actual 2023 \$	Actual 2022 \$
<b>Revenue</b>			
Donations and other fund raising from members		2,073	912
Membership subscriptions		52,632	61,450
Events and tours revenue - members	1	28,366	113,229
Events and tours revenue - non-members		2,858	3,170
Grants and subsidies	10	-	11,405
Interest		4,690	2,203
<b>Total Revenue</b>		<b>90,619</b>	<b>192,369</b>
<b>Expenses</b>			
Salaries and employee related costs		80,646	67,303
Costs related to events, tours and other services	2	31,023	86,114
Administration and operating expenses		7,153	4,311
Audit fees		1,760	1,710
<b>Total Expenses</b>		<b>120,582</b>	<b>159,438</b>
<b>Surplus/(Deficit) for the year before gifting</b>		<b>(29,963)</b>	<b>32,931</b>
Gifting to Te Papa		(2,000)	-
<b>Surplus/(Deficit) for the Year</b>		<b>(31,963)</b>	<b>32,931</b>

The above statement of financial performance should be read in conjunction with the notes on pages 13 to 14



**The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated**  
**Statement of Financial Position**

"What the entity owns?" and "What the entity owes?"

As at  
**31 March 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank of New Zealand current accounts		35,532	140,577
Bank deposits	3	155,121	101,362
GST receivable		2	-
Receivables		1,995	1,200
<b>Total Current Assets</b>		<b>192,650</b>	<b>243,139</b>
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>Total Assets</b>		<b>192,650</b>	<b>243,139</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Deposits paid for tour		-	9,130
Accounts payable		31,471	10,880
GST payable		-	7,712
Prepaid subscriptions	4	52,461	74,736
Fundraising project		8,567	8,567
<b>Total Current Liabilities</b>		<b>92,499</b>	<b>111,025</b>
<b>Total Liabilities</b>		<b>92,499</b>	<b>111,025</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>100,151</b>	<b>132,114</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	5	100,151	132,114
<b>Total Accumulated Funds</b>		<b>100,151</b>	<b>132,114</b>

The above statement of financial position should be read in conjunction with the notes on pages 13 to 14



# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2023

	2023	2022
	\$	\$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Membership subscriptions receipts	29,562	54,144
Receipts, functions etc.	22,094	95,868
Donations	2,073	912
Interest income	4,690	2,203
Grants	-	11,405
Net GST	-	2,091
<b>Cash was applied to:</b>		
Payments to suppliers and employees	99,991	157,756
Donations or grants paid	2,000	-
Net GST	7,713	-
<b>Net Cash Flows from Operating Activities</b>	<b>(51,285)</b>	<b>8,867</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Decrease in funds in Bank deposits	-	-
Decrease in funds held in Investments	-	40,059
<b>Cash was applied to:</b>		
Increase in funds in Bank deposits	53,760	40,549
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(53,760)</b>	<b>(490)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(105,045)</b>	<b>8,377</b>
Opening Bank of New Zealand current account	140,577	132,200
<b>Closing Bank of New Zealand Current Account</b>	<b>35,532</b>	<b>140,577</b>
<b>This is represented by:</b>		
Bank of New Zealand Current Account	35,532	140,577



## The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

### Statement of Accounting Policies

"How did we do our accounting?"

For the year ended

31 March 2023

#### Basis of Preparation

The Friends of Te Papa 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.

#### Investments

All investments are measured on a market value basis with movements recognised through the Statement of Financial Performance. Interest income is recognised on an accruals basis.

#### Bank Accounts and Cash

Bank 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.

#### Revenue

All revenue is recognised when earned. Subscriptions received under the "five years for the price of four" plan are allocated pro-rata to each of the relevant years.

#### Donations/Grants

Donations/grants received are accounted for as income unless received as part of a specific fundraising project. In such circumstances, they are held in reserve until utilised on that project.

#### Government Subsidies

Government subsidies are recognised as revenue on receipt where no performance conditions have been specified on receipt of the subsidy.

#### Employee Entitlements

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

#### Income Tax

The Friends of the Museum of New Zealand Te Papa Tongarewa Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### Goods and Services Tax (GST)

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

#### Changes in Accounting Policies

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



# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Notes to the Performance Report

For the year ended  
31 March 2023

### Note 1 : Analysis of Income

Income Item	Analysis	2023 \$	2022 \$
Revenue related to member's events and tours	Events	25,301	20,439
	Tours	3,065	92,790
	<b>Total</b>	<b>28,366</b>	<b>113,229</b>

### Note 2 : Analysis of Expenses

Expense Item	Analysis	2023 \$	2022 \$
Costs related to events, tours and other services	Events	10,088	11,174
	Tours	-	71,250
	Speaker fees	1,125	230
	Website and newsletters	19,809	3,460
	<b>Total</b>	<b>31,023</b>	<b>86,114</b>

### Note 3 : Bank Deposits

Asset Item	Analysis	2023 \$	2022 \$
Bank Deposits	Bank deposits are term deposits with the BNZ	155,121	101,362
	<b>Total</b>	<b>155,121</b>	<b>101,362</b>

### Note 4 : Prepaid Subscriptions

Liability Item	Analysis	2023 \$	2022 \$
Prepaid Subscriptions	2022/23	-	41,493
	2023/24	31,760.00	15,318
	2024/25	11,876	10,951
	2025/26	6,189	5,263
	2026/27	2,636	1,711
	2027/28	-	-
	<b>Total</b>	<b>52,461</b>	<b>74,736</b>

Subscriptions received under the "five years for the price of four" plan are allocated pro-rata to each of the relevant years.



# The Friends of the Museum of New Zealand Te Papa Tongarewa Incorporated

## Notes to the Performance Report

For the year ended  
31 March 2023

### Note 5: Accumulated Funds

	2023	2022
Accumulated surpluses or (deficits)	\$	\$
Opening Balance	132,114	99,183
Surplus/(Deficit) for the year	(31,963)	32,931
<b>Closing Balance</b>	<b>100,151</b>	<b>132,114</b>

### Note 6 : Commitments and Contingencies

There are no commitments or contingencies as at balance date (last year - nil).

### Note 7 : Related Party Transactions

Friends of Te Papa no longer receives a payment for administrative support from Te Papa but receives some assistance from Te Papa for running the Office and for certain events held at the Museum.

### Note 8 : After Balance Date Event

There was no material impact on the 2023 Performance Report due to Covid-19 and no other events occurred subsequent to balance date which require disclosure in the Performance Report (2022: None).

### Note 9 : Ability to Continue Operating

The Performance Report is prepared on the assumption that the Friends of Te Papa will continue to operate in the foreseeable future.





## Accounting For Charities Trust

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

THE FRIENDS OF THE MUSEUM NEW ZEALAND TE PAPA TONGAREWA INCORPORATED ("FRIENDS OF TE PAPA")

INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2023

To the Executive Committee of Friends of Te Papa

### **Opinion**

We have audited the performance report of Friends of Te Papa on pages 1 to 14, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report of Friends of Te Papa gives a true and fair view, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

### **Basis for Opinion**

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 Friends of Te Papa in accordance with the ethical requirements that are relevant to our audit of the 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 Friends of Te Papa'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 Friends of Te Papa or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Friends of Te Papa'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 Friends of Te Papa'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 Friends of Te Papa'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 Friends of Te Papa to cease to continue as a going concern.



We communicate with 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

21 June 2023

Wellington, NZ.