

STATEMENT OF INTENT 2025–2028

WHIRINAKI WHARE TAONGA



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

PURPOSE STATEMENT

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



SECTION 1

CONTEXT

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

The Trust was established under a Declaration of Trust dated 18 December 2001 and incorporated on 15 January 2002. The Contract between the Trust and the Council was established on 22 July 2002 by the execution of an Agreement. The current Agreement came into force on 1 July 2024 and is due to expire on 30 June 2027.

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

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

This Statement of Intent for the Trust covers the period 1 July 2025 to 30 June 2028 in summary and 1 July 2024 to 30 June 2025 in detail.

For the 2025-2028 years Whirinaki continues to adjust its operating budget and subsequent programming to reflect the continued cost increases across the board that exceed the 3% annual increase provided by Council. This reduction in funding and services has been encapsulated in this Statement of Intent.

2025 STRATEGIC FRAMEWORK

PURPOSE STATEMENT

(this is why we are here)

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

OBJECTIVES OF THE TRUST

(this is what we do)

1. To provide arts, cultural and event opportunities, and learning for the people in Upper Hutt and beyond
2. To be a relevant part of the Upper Hutt Community, attracting diverse audiences
3. To bring to life art, culture, heritage, and recreation, and promote the utilisation of Whirinaki and its programmes
4. To provide stewardship, education, and promotion of the Pumpkin Cottage Collection
5. To celebrate and showcase our local Upper Hutt stories across all cultures
6. To educate our community through curricula enrichment

GUIDING PRINCIPLES

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

1. Accessible: we will meet the needs of the community by being accessible
2. Quality: everything we do will be of a professional standard
3. Inclusive: we will reflect our diverse and multicultural community with a popular, engaging, and inclusive programme
4. Inspiring: our exhibitions and events will challenge us and our audiences
5. Te Ao Māori: we will embrace the principles of the Te Tiriti o Waitangi
6. Sustainable: we will consider the environment and economic and social climate in our operations

OUR VALUES

(this is how we do what we do)

1. Creative: we will be inspiring, passionate, and nurture creativity
2. Welcoming: we will be customer centered within our team and with those we work with
3. Innovative: we will be clever and resourceful, with a can do, positive attitude
4. Adaptive: we will work with each other and with the community with openness and flexibility
5. Responsible: we will be stewards of this great asset and run a financially stable organisation for future generations
6. Kind: we will look after each other and provide a safe physical and digital environment

 Whirinaki Whare Taonga

ARTS | CULTURE | EVENTS

SECTION 2

NATURE AND SCOPE OF ACTIVITIES

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

The Trust activities are grouped under headings which indicate the major elements of the Trust's operations as outlined in the Trust's Strategic Framework developed in 2023 and revised in January 2025. These are:

- To provide arts, culture and event opportunities and learning for the people in Upper Hutt and beyond.
- To be a relevant part of the Upper Hutt community, attracting diverse audiences.
- To bring to life art, culture, heritage, and recreation and promote the utilisation of Whirinaki and its programmes.
- To provide stewardship, education and promotion of the Pumpkin Cottage Collection.
- To celebrate and showcase our local Upper Hutt stories across all cultures.
- To educate our community through curricula enrichment.

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

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



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

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

Measure: Ten (10) exhibitions are presented annually

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

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

Key Result 1.2 Develop touring exhibitions to enhance the artistic reputation of the city.

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

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

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

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

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

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

2. TO BE A RELEVANT PART OF THE UPPER HUTT COMMUNITY ATTRACTING DIVERSE* AUDIENCES

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

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

Key Result 2.2 Support arts, culture and heritage organisations and practitioners

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

Key Result 2.3 Offer an annual arts award in collaboration with the Upper Hutt City Council Young Achievers Awards.

Measure: An annual art award is provided.

Key Result 2.4 Operate a Friends of Whirinaki Whare Taonga loyalty programme.

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

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

3. TO BRING TO LIFE ART, CULTURE, HERITAGE, AND RECREATION, AND PROMOTE THE UTILISATION OF WHIRINAKI AND ITS PROGRAMMES

Key Result 3.1 Maximise overall attendance at Whirinaki.

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

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

Measure: Monitor hours of active recreation use.

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

Measure: A café licensee is retained on site.

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

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

Measure: The Whirinaki Whare Taonga website is updated, and usage data and online activity is reported.

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

Measure: Budget revenues are met as per budget.

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

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

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

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

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

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

Key Result 4.1 Build the Pumpkin Cottage Collection and proactively promote access to the Pumpkin Cottage Collection.

Measure: Potential gifts have been assessed.

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

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



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

Key Result 5.1 Provide a platform to tell and record local historical/cultural stories.

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

Key Result 5.2 Toi Māori is reflected within the annual arts and event programme.

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

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

Measure: Te Reo is visible across Whirinaki.

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



6. TO EDUCATE OUR COMMUNITY THROUGH CURRICULA ENRICHMENT

Key Result 6.1 Offer a curriculum-based learning programme throughout the year.

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

Key Result 6.2 Offer an attractive and meaningful exhibition-based public programme that aids interpretation of the exhibition programme and engages and educates the visitor.

Measure: 10 different public programmes are presented.

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

SECTION 3

FINANCIAL DISCLOSURE

3.1 General

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

3.2 Statement of Accounting Policies

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

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

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

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

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

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

3.3 Trust Fund Management and Investment

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

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

3.4 Other Relationships

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

4. REPORTING POLICIES

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

5. GOVERNANCE STATEMENTS

5.1 Structure, functions, and obligations of the Trust

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

5.2 Guidance and resources provided to Board by Council

The Agreement provides for the Council to:

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

5.3 Accountability Policies

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

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

Whirinaki Whare Taonga

Statement of Financial Performance Budget

<i>July 2025 through June 2028</i>					
Notes		2024/2025	2025/2026	2026/2027	2027-2028
	Income				
1	Operational Revenues	265,600	270,600	276,600	451,600
2	Upper Hutt City Council Grant	928,206	956,051	984,732	1,053,663
3	Maintenance Management Fee	21,500	21,500	21,500	24,500
4	Permanent Collection Fee	4,500	4,500	4,500	4,500
5	Donations	80,000	70,000	75,000	75,000
6	Interest	8,000	8,000	8,000	8,000
	Total Income	1,307,805	1,330,651	1,370,332	1,617,262
7	Direct Operational Expenses				
	Total Direct Operational Expenses	224,200	225,000	225,000	424,000
	Gross Profit	1,083,605	1,105,651	1,145,332	1,193,262
	Expenses				
8	Governance expenses	2,000	2,000	2,000	2,000
9	Office & Administration	61,500	61,500	62,500	63,500
10	Professional & Financial	18,000	22,500	24,500	26,000
11	Audit	17,000	20,000	22,000	24,000
12	Depreciation	14,000	12,600	11,400	9,000
13	Insurance	15,000	18,000	20,000	21,500
14	Employment Expenses	728,500	719,500	724,500	741,500
15	Occupancy Costs	213,500	238,500	256,500	268,500
16	Advertising & Promotion	28,500	28,500	28,500	31,500
17	Total Expenses	1,098,000	1,123,110	1,151,900	1,187 500
	Net Surplus / (Deficit)	-14,395	-17,459	-6,658	5,762

* The budget for the 2027 – 2028 year is reliant on 7% increase from Council to assist with combating rising costs and reliant on receiving funding support for a major exhibition from the New Zealand Major Event Fund.

Notes for 2025/2026

The Statement of Financial Performance Budget was prepared using a zero-based budget methodology and using historical cost figures for reference. There is a 3% CPI adjustment made to Council Funding for the 2025-2026 year and the 2026-2027 years as outlined in the current services agreement. Despite budget adjustments across all areas the operating budget of the Trust sits in a deficit until such time that a CPI adjustment or an increase to combat inflation, from Council can be reinstated.

To this effect for the 2027-2028 year the budget has been based on a 7% CPI increase to Council Funding.

Specific notes are detailed below.

1. Operational Revenues includes income from hire activities, gallery sales, café lease and in-house event revenues as well as sponsorship. This line has slightly increased by \$5000 to reflect an increase in venue hire and retail operations.
2. The Upper Hutt City Council operational subsidy shows a 3% increase for the 2025-2026 and 2026-2027 years as per the draft Long-Term Plan. The budget for the 2027 – 2028 year is reliant on 7% increase from Council to assist with combating rising costs. This budget line showing top up grant of \$46,350 from Council in recognition of the extra funds required to retain a 7-day service.
3. The Maintenance Management Fee is as per the Upper Hutt City Council agreed annual amount and remains at \$21,500.
4. The Permanent Collection Fee budget is as per the Upper Hutt City Council agreed annual subsidy targeted at collection care and public access.
5. Donations Income is decreased by \$10,000 than the previous year to reflect the difficult funding environment for Not-for-Profit charities.
6. Interest remains the same as previous years.

7. The Trust allocates \$1,000 in the form of an art award for a visual and performing arts student each year in collaboration with the Upper Hutt City Council Youth Awards. The Award is funded by the interest earned on the Arts Award Scholarship fund. The Interest budget includes the \$1,000 Arts Award interest income, and the Award payment is recorded as a \$1,000 expense through the Governance Expenses budget.
8. Direct Operational Expenses includes costs relating to Whirinaki exhibitions and event programme, hire activities, and the permanent collection. This budget is in line with the previous year.
9. Governance Expenses is in line with previous years.
10. Office and Administration Expenses is in line with previous years.
11. Professional and Financial is in line with previous years.
12. Projected Audit fees are based on the 2024 schedule supplied by Moore Markham. Council does not fund the Trust for Audit fees and as such the Trust is currently reliant on external funding for its annual audit.
13. The Depreciation forecast is based on the current depreciation schedule and includes disposals. Council does not fund the Trust for depreciation.
14. The Insurance budget is based on previous years and has been increased by \$3,000 to cover increasing costs.
15. The Employment Expenses line have been decreased by \$9000. This reflects a proposed reduction of a FOH staff due to Council's disestablishment of funding for the isite in 2024. This is offset by the re-appointment of the new Exhibitions and Events Technician at 32 hours a week and a 1.5% remuneration increase across the rest of the team. In addition, the Curator Support line has been halved due to the appointment of the new Exhibitions and Events Technician.
16. The Occupancy Costs budget has been substantially increased by \$25,000 to reflect rising costs across the board, particularly for gas and heating.
17. Advertising Costs is in line with previous years.

The net profit forecast for the 2024/2025 year is -\$17,459.

Whirinaki Whare Taonga

Profit and Loss Budget 2025 – 2026

		Sep 25	Dec 25	Mar 26	Jun 26	2026 Total
Revenue						
Operational Revenue		64,000	72,100	59,000	75,500	270,600
Council Funding		265,013	239,013	239,013	239,012	982,051
Donations		40,000	-	10,000	20,000	70,000
Interest Received		2,000	2,000	2,000	2,000	8,000
Total Revenue		371,013	313,113	310,013	336,512	1,330,651
Direct Operational Expenses		132,951	16,200	18,400	57,449	225,000
Gross Profit		238,062	296,913	291,613	279,063	1,105,651
GP%		64%	95%	94%	83%	83%
OPEX						
Advertising & Promotion		10,250	4,000	9,750	4,500	28,500
Depreciation		3,153	3,152	3,153	3,152	12,610
Employment Expenses		179,475	185,310	176,185	178,530	719,500
Insurance		-	-	18,000	-	18,000
Occupancy Costs		61,225	60,475	57,075	59,725	238,500
Office & Administration		19,835	13,215	14,685	13,765	61,500
Professional & Financial		32,775	3,025	4,175	4,525	44,500
Total OPEX		306,713	269,177	283,023	264,197	1,123,110
Net Profit		(68,651)	27,736	8,590	14,866	(17,459)

Whirinaki Whare Taonga

Profit and Loss Budget 2026 – 2027

	Sep 26	Dec 26	Mar 27	Jun 27	2027 Total
Revenue					
Operational Revenue	79,794	60,294	75,794	60,718	276,600
Council Funding	272,183	246,183	246,183	246,183	1,010,732
Donations	30,000	20,000	25,000	-	75,000
Interest Received	2,000	2,000	2,000	2,000	8,000
Total Revenue	383,977	328,477	348,977	308,901	1,370,332
Direct Operational Expenses	123,047	25,147	26,647	50,159	225,000
Gross Profit	260,930	303,330	322,330	258,742	1,145,332
GP%	68%	92%	92%	84%	84%
OPEX					
Advertising & Promotion	9,998	4,248	9,998	4,256	28,500
Depreciation	2,850	2,850	2,850	2,850	11,400
Employment Expenses	182,999	182,249	180,499	178,753	724,500
Insurance	-	-	20,000	-	20,000
Occupancy Costs	67,249	62,499	64,249	62,503	256,500
Office & Administration	14,750	13,500	20,750	13,500	62,500
Professional & Financial	17,623	6,173	6,423	18,281	48,500
Total OPEX	295,469	271,519	304,769	280,143	1,151,900
Net Profit	(34,539)	31,811	17,561	(21,401)	(6,568)

Whirinaki Whare Taonga

Profit and Loss Budget 2027 – 2028

	Sep 27	Dec 27	Mar 28	Jun 28	2028 Total
Revenue					
Operational Revenue	235,749	72,850	61,250	81,751	451,600
Council Funding	292,416	263,415	263,416	263,415	1,082,662
Donations	40,000	-	10,000	25,000	75,000
Interest Received	2,000	2,000	2,000	2,000	8,000
Total Revenue	570,165	338,265	336,666	372,166	1,617,262
Direct Operational Expenses	333,451	16,200	18,400	55,949	424,000
Gross Profit	236,714	322,065	318,266	316,217	1,193,262
GP%	42%	95%	95%	85%	74%
OPEX					
Advertising & Promotion	12,250	4,500	10,250	4,500	31,500
Depreciation	2,250	2,250	2,250	2,250	9,000
Employment Expenses	187,125	187,375	182,625	184,375	741,500
Insurance	-	-	21,500	-	21,500
Occupancy Costs	68,875	67,575	65,075	66,975	268,500
Office & Administration	21,500	13,480	14,990	13,530	63,500
Professional & Financial	39,805	3,295	4,525	4,375	52,000
Total OPEX	331,805	278,475	301,215	276,005	1,187,500
Net Profit	(95,091)	43,590	17,051	40,212	5,762

Whirinaki Whare Taonga

Balance Sheet Budget 2025 – 2026

	Sep 25	Dec-25	Mar-26	Jun-26
Accounts Receivable	5,775	5,521	6,256	12,443
Bank	184,381	202,907	247,788	233,782
Term Deposits	137,956	137,956	137,956	137,956
Float	240	240	240	240
Payments in Advance	30,746	30,746	30,746	30,746
Petty Cash	196	196	196	196
Stock on Hand	20,186	20,186	20,186	20,186
UHCC - Oncharged Services	1,422	1,422	1,422	1,422
Total Current Assets	380,902	399,174	444,790	436,971
Fixed Assets	59,290	56,138	52,985	49,833
Pumpkin Cottage Paintings	58,815	58,815	58,815	58,815
Total Non-Current Assets	118,105	114,953	111,800	108,648
Total Assets	499,007	514,127	556,590	545,619
Accounts Payable	95,920	94,078	120,011	102,086
Advance Acc	18,392	18,392	18,392	18,392
Credit Cards	2,235	2,235	2,235	2,235
GST	1,894	(8,880)	(939)	(8,852)
Holding Accounts	(1,643)	(1,643)	(1,643)	(1,643)
Holiday Pay Payable	59,040	59,040	59,040	59,040
Receipts in Advance	5,788	5,788	5,788	5,788
Total Current Liabilities	181,626	169,010	202,884	177,046
Net Assets	317,381	345,117	353,706	368,573
Arts Scholarship Reserve	42,036	42,036	42,036	42,036
Artwork Revaluation Reserve	30,020	30,020	30,020	30,020
Trust Fund	10	10	10	10
Current Year Earnings	(68,651)	(40,915)	(32,325)	(17,459)
Retained Earnings	313,968	313,968	313,968	313,968
Total Capital and Reserves	317,383	345,119	353,709	368,575

Whirinaki Whare Taonga

Balance Sheet Budget 2026 – 2027

		Sep 26	Dec-26	Mar-27	Jun-27
Accounts Receivable		3,979	3,979	3,978	4,124
Bank		213,132	242,168	296,607	247,573
Term Deposits		137,956	137,956	137,956	137,956
Float		240	240	240	240
Payments in Advance		30,746	30,746	30,746	30,746
Petty Cash		196	196	196	196
Stock on Hand		20,186	20,186	20,186	20,186
UHCC - Oncharged Services		1,422	1,422	1,422	1,422
Total Current Assets		407,857	436,893	491,331	442,443
Fixed Assets		46,983	44,133	41,283	38,433
Pumpkin Cottage Paintings		58,815	58,815	58,815	58,815
Total Non-Current Assets		105,798	102,948	100,098	97,248
Total Assets		513,655	539,841	591,429	539,691
Accounts Payable		94,255	101,155	127,029	106,827
Advance Acc		18,392	18,392	18,392	18,392
Credit Cards		2,235	2,235	2,235	2,235
GST		1,555	(10,969)	(2,816)	(12,950)
Holding Accounts		(1,643)	(1,643)	(1,643)	(1,643)
Holiday Pay Payable		59,040	59,040	59,040	59,040
Receipts in Advance		5,788	5,788	5,788	5,788
Total Current Liabilities		179,622	173,998	208,025	177,689
Net Assets		334,033	365,843	383,404	362,002
Arts Scholarship Reserve		42,036	42,036	42,036	42,036
Artwork Revaluation Reserve		30,020	30,020	30,020	30,020
Trust Fund		10	10	10	10
Current Year Earnings		(34,539)	(2,728)	14,833	(6,568)
Retained Earnings		296,509	296,509	296,509	296,509
Total Capital and Reserves		334,036	365,847	383,408	362,007

Whirinaki Whare Taonga

Balance Sheet Budget 2027 – 2028

	Sep 27	Dec-27	Mar-28	Jun-28
Accounts Receivable	5,965	5,712	6,506	13,383
Bank	162,507	190,707	249,344	256,481
Term Deposits	137,956	137,956	137,956	137,956
Float	240	240	240	240
Payments in Advance	30,746	30,746	30,746	30,746
Petty Cash	196	196	196	196
Stock on Hand	20,186	20,186	20,186	20,186
UHCC - Oncharged Services	1,422	1,422	1,422	1,422
Total Current Assets	359,218	387,165	446,596	460,610
Fixed Assets	36,183	33,933	31,683	29,433
Pumpkin Cottage Paintings	58,815	58,815	58,815	58,815
Total Non-Current Assets	94,998	92,748	90,498	88,248
Total Assets	454,216	479,913	537,094	548,858
Accounts Payable	100,276	95,646	128,249	107,548
Advance Acc	18,392	18,392	18,392	18,392
Credit Cards	2,235	2,235	2,235	2,235
GST	3,217	(10,047)	(2,522)	(10,269)
Holding Accounts	(1,643)	(1,643)	(1,643)	(1,643)
Holiday Pay Payable	59,040	59,040	59,040	59,040
Receipts in Advance	5,788	5,788	5,788	5,788
Total Current Liabilities	187,305	169,411	209,539	181,091
Net Assets	266,911	310,502	327,555	367,767
Arts Scholarship Reserve	42,036	42,036	42,036	42,036
Artwork Revaluation Reserve	30,020	30,020	30,020	30,020
Trust Fund	10	10	10	10
Current Year Earnings	(95,091)	(51,501)	(34,450)	5,762
Retained Earnings	289,941	289,941	289,941	289,941
Total Capital and Reserves	266,916	310,506	327,557	367,769

Whirinaki Whare Taonga

Cash Flow Forecast Budget 2025 – 2026

	Sep 25	Dec-25	Mar-26	Jun-26	2026 Total
Operational Revenue	78,114	83,168	68,114	81,363	310,759
Council Funding	304,765	274,865	274,865	274,864	1,129,359
Donations	45,850	-	9,000	20,025	74,875
Operating Inflows	428,729	358,033	351,979	376,252	1,514,993
Direct Operational Expenses	147,356	24,095	13,167	63,998	248,616
Advertising & Promotion	11,787	5,175	10,637	5,175	32,774
Employment Expenses	208,893	209,657	206,063	203,970	828,583
Insurance	-	-	-	20,700	20,700
Occupancy Costs	68,913	68,683	65,636	69,315	272,547
Office & Administration	22,688	15,203	16,893	15,835	70,619
Professional & Financial	57,089	3,536	4,592	5,146	70,363
Total OPEX	369,370	302,254	303,821	320,141	1,295,586
Operating Outflows	516,726	326,349	316,988	384,139	1,544,202
Net Operating Flows	(87,997)	31,684	34,991	(7,887)	(29,209)
GST	26,192	(15,163)	7,885	(8,122)	10,792
Interest Received	2,000	2,000	2,000	2,000	8,000
Non Operating Flows	28,192	(13,163)	9,885	(6,122)	18,792
Opening Balance	244,180	184,381	202,907	247,788	244,180
Net Cash Flows	(59,799)	18,526	44,881	(14,006)	(10,398)
Closing Balance	184,381	202,907	247,788	233,782	233,782

Whirinaki Whare Taonga

Cash Flow Forecast Budget 2026 – 2027

	Sep 26	Dec-26	Mar-27	Jun-27	2027 Total
Operational Revenue	98,501	69,339	87,164	69,682	324,686
Council Funding	313,010	283,110	283,110	283,110	1,162,340
Donations	32,475	20,000	25,000	-	77,475
Operating Inflows	443,986	372,449	395,274	352,792	1,564,501
Direct Operational Expenses	151,777	28,918	30,644	57,671	269,010
Advertising & Promotion	11,593	4,884	11,496	4,884	32,857
Employment Expenses	211,785	202,685	211,598	208,435	834,503
Insurance	-	-	-	23,000	23,000
Occupancy Costs	75,227	71,871	73,884	71,871	292,853
Office & Administration	16,713	15,528	16,965	22,428	71,634
Professional & Financial	18,657	7,040	7,290	8,420	41,407
Total OPEX	333,975	302,008	321,233	339,038	1,296,254
Operating Outflows	485,752	330,926	351,877	396,709	1,565,264
Net Operating Flows	(41,766)	41,523	43,397	(43,917)	(763)
GST	19,116	(14,480)	9,047	(7,108)	6,575
Interest Received	2,000	2,000	2,000	2,000	8,000
Non Operating Flows	21,116	(12,480)	11,047	(5,108)	14,575
Opening Balance	233,782	213,132	242,168	296,607	233,782
Net Cash Flows	(20,650)	29,036	54,439	(49,034)	13,791
Closing Balance	213,132	242,168	296,607	247,573	247,573

Whirinaki Whare Taonga

Cash Flow Forecast Budget 2027 – 2028

	Sep 27	Dec-27	Mar-28	Jun-28	2028 Total
Operational Revenue	96,770	84,031	70,644	87,863	339,308
Council Funding	336,278	302,927	302,928	302,927	1,245,060
Donations	40,000	-	9,000	25,025	74,025
Operating Inflows	473,048	386,958	382,572	415,815	1,658,393
Direct Operational Expenses	377,806	24,095	13,167	61,123	476,191
Advertising & Promotion	14,000	5,175	11,787	5,175	36,137
Employment Expenses	214,719	214,188	210,594	211,457	850,958
Insurance	-	-	-	24,725	24,725
Occupancy Costs	78,040	77,595	74,950	77,020	307,605
Office & Administration	24,717	15,966	16,782	15,334	72,799
Professional & Financial	59,636	3,848	4,995	4,975	73,454
Total OPEX	391,112	316,772	319,108	338,686	1,365,678
Operating Outflows	768,918	340,867	332,275	399,809	1,841,869
Net Operating Flows	(295,870)	46,091	50,297	16,006	(183,476)
GST	36,299	(19,896)	6,336	(10,872)	11,867
Interest Received	2,000	2,000	2,000	2,000	8,000
Non Operating Flows	38,299	(17,896)	8,336	(8,872)	19,867
Opening Balance	247,573	162,507	190,707	249,344	247,573
Net Cash Flows	(85,066)	28,200	58,637	7,137	8,908
Closing Balance	162,507	190,707	249,344	256,481	256,481

APPENDIX 1

LIST OF TRUSTEES AND SPECIAL TRUST ADVISORS

TRUSTEES

Zoe Juniper (Chairperson)

Angele Toomey (Deputy Chairperson)

Emma Chatterton

Tania Jones

Stephen Ward

Alicia Rosevear

One Board position is pending Board recruitment

SPECIAL TRUST ADVISORS

Hine Poa (Orongomai Marae Representative)

Sian Williamson (Music Advisor)

Nicole Cosgrove (Permanent Collection Advisor)

Suzanne Beere (Permanent Collection Advisor)

TRUST COMMITTEES

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

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

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

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

APPENDIX 2

TRUST RELATIONSHIPS

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

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

Mitre 10 MEGA – Upper Hutt

The Professionals Gillies and Mark

Mangaroa Farms

Gillies Group

The Rotary Club of Upper Hutt

Heretaunga Rotary

The Gillies Family

2. Café services at Whirinaki are contracted to an independent provider.
3. The Steinway D Concert Grand Piano and the Kawai RX2 grand piano at Whirinaki Whare Taonga are both owned by the Upper Hutt Concert Grand Piano Trust.