



Performance Report

for the year ending
31 December 2025

ENTITY INFORMATION

LEGAL NAME OF ENTITY:	Friends of Pātaka Incorporated
OTHER NAME OF ENTITY:	Friends
TYPE OF ENTITY AND LEGAL BASIS (IF ANY):	Registered Charity / Incorporated Society
REGISTRATION NUMBER:	CC26074

ENTITY'S PURPOSE OR MISSION:

The charitable aims of the society are to:

- stimulate and sustain interest in Pātaka Museum of Arts and Culture ('Pātaka').
- to extend its influence throughout the community, being activities, which will take place wholly or principally within New Zealand, including:
 - the organisation and sponsorship of a biennial Arts Awards designed to nurture and give public exposure to local artistic talent.
 - the provision and funding of an annual 'Artist in Residence' programme.
 - the staging of a music concert series each winter, to expose local musical talent to a wider audience.
 - supporting Pātaka staff by providing logistical support for events such as exhibition openings and concerts and in the purchase of items to enhance the visitor experience.

ENTITY STRUCTURE:

Friends is an Incorporated Society and registered Charitable Trust. Governance is by a Management Committee elected at the Annual General Meeting each year. All are volunteers.

Officers of Friends comprise: President; Co-Secretaries; and Treasurer

In addition, the Management Committee comprises not less than four, but not more than ten other members.

Management Committee: Frances Austin, Carmen Jennings, Jane Penney, Meryll Evans, Lorna Kanavatoa, Jenny Jakobs, Roger Joyce, Angela Ryan, Rebecca Spinks, Julie Engebresten, Leina Leiataua.

MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES:

The main sources of Friends' funds are derived from:

- Member subscriptions
- Donations
- Grants
- Entry fees for biennial Art Awards, registration fees, and other events (see above)
- Event sponsorship (e.g. biennial Art Awards)

MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS:

- Membership subscriptions
- Biennial Art Awards registration fees, and other events (see above)
- Commission on art sales at Art Awards
- Commissions on post-exhibition art sales
- Member donations
- Sponsorships of Art Awards prizes

ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES:

Friends' relies totally on volunteers for governance and the delivery of 'Friends' events and activities.

CONTACT DETAILS

Postal Address: PO Box 50058, Porirua 5240

Phone/Fax: See below

Email/Website: patakafriends1@gmail.com/friendsopfataka.org.nz

STATEMENT OF SERVICE PERFORMANCE

DESCRIPTION OF THE ENTITY'S OUTCOMES

Friends exists to stimulate and sustain interest in Pātaka Museum of Arts and Cultures and to extend its influence throughout the community.

DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:

	2025	2024
Membership – Single	133	158
Membership – Dual	66	66
Membership – Family	0	0
Membership – Life Member	3	3

DONATIONS RECEIVED – SEE NOTE 2

Donations were received from several sources. Members donated when subscriptions were overpaid or they made a donation with their subscription.

ARTIST IN RESIDENCE – SEE NOTE 3

There was no artist in residence in 2025.

DONATIONS MADE – SEE NOTE 4

There were no donations given in 2025.

FRIENDS OF PĀTAKA ONLINE PLATFORMS & TECH SUPPORT – SEE NOTE 5

Friends have continued to develop their website and use Xero accounting system.

MUSIC SERIES 2024 – SEE NOTE 6

The Winter Music Concert Series is held July/August of each year. In 2025, the series involved four concerts of one hour duration by local musicians including students. Admission is free for members. Non-members are charged \$5 per concert. Musicians are paid a fee of \$400 for each concert. Koha was collected at one concert.

EVENTS AND WORKSHOPS – SEE NOTE 7

In accordance with our objective to stimulate and sustain interest in Pātaka, Friends have organised and supported a number of events including hosting of other friends groups.

ART AWARDS – SEE NOTE 8

The Friends of Pātaka Art Awards is now held biennially. There was no Art Award in 2025.

RELATED PARTY TRANSACTIONS

There are no related party transactions.

VOLUNTEER HOURS

Friends regularly volunteer to support openings and large scale events at Pātaka.

We help conduct the annual National Museums Survey on behalf of Pātaka. This is a week of volunteer hours.

STATEMENT OF RECEIPTS AND PAYMENTS

	<i>Notes</i>	Actual 2025 \$	Actual 2024 \$
OPERATING RECEIPTS			
Donations Received	2	61	189
Membership Subscriptions 2024	1	2,380	3,841
Interest		61	305
Music Series Door Sales	6	938	621
Art Awards registrations, sale of art work and sponsorship	8	–	19,935
Other Income			
Membership in advance 2025	1	3,133	3,525
TOTAL OPERATING RECEIPTS		6,573	28,416
OPERATING PAYMENTS			
Accounting and audit fees		(460)	(345)
Administration expenses (includes Charities Commission fee)		(1,133)	(1,233)
Art Awards Payments to Artists for works sold and prizes	8	–	(13,068)
Art Awards Promotional Expenses	8	–	(1,984)
Artist in Residence	3	–	–
Donations made	4	–	(9,217)
Friends of Pātaka Website	5	(638)	(1,558)
Xero Software	5	(500)	(447)
Winter Music Concerts	6	(2,001)	(1,700)
Events and Workshops	7	(985)	(87)
Sundry Creditor		–	(4,800)
TOTAL OPERATING PAYMENTS		(5,718)	(29,639)
OPERATING SURPLUS OR (DEFICIT)		855	(1,223)
INCREASE/(DECREASE) IN BANK ACCOUNTS AND CASH		855	(1,223)
BANK ACCOUNTS & CASH AT BEGINNING OF FINANCIAL YEAR		30,049	26,472
BANK ACCOUNTS & CASH AT END OF FINANCIAL YEAR		26,104	30,049
Represented by:			
Westpac Artist in Residence		1,111	1,092
Westpac Bonus Saver Account		13,723	13,632
Westpac General Funds		11,270	15,325
TOTAL BANK ACCOUNTS & CASH AT END OF FINANCIAL YEAR		26,104	30,049

STATEMENT OF RESOURCES AND COMMITMENTS

	Actual 2025 \$	Actual 2024 \$
SCHEDULE OF RESOURCES		
Bank accounts and cash (from Statement of Receipts and Payments)	26,104	30,049
Money held on behalf of others		
Memberships paid in advance	3,133	3,525
Money owed to the entity		
There is no money owed to Friends of Pātaka	–	–
SCHEDULE OF COMMITMENTS		
Money payable by the entity		
Overpayment by PCC for purchase of art works from Art Awards	–	(4,800)
EQUITY		
Opening balance	25,249	26,472
Current Year earnings	855	(1,223)
TOTAL EQUITY	26,104	25,249

Signed 20 March 2026:



JANE BOLTON, TREASURER



FRANCES AUSTIN, –PRESIDENT

Appendix 1: Accounting Policies

BASIS OF PREPARATION

Friends of Pātaka Incorporated ('Friends') is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

GOODS AND SERVICES TAX (GST)

Friends of Pātaka Incorporated ('Friends') is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

INCOME TAX

The entity is wholly exempt from Income Tax having fully complied with all statutory provisions for these exemptions.

BANK ACCOUNTS

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.

APPROVED DONEE ORGANISATION

The entity is an Approved Donee Organisation for the purposes of sections LD 1, DB 41 and DV 12 of the Income Tax Act 2007.

FIXED ASSETS

Banners and corflutes were bought for the 2021 Arts Trail at a cost of \$2,573 and expensed in the year purchased..

CHANGES IN ACCOUNTING POLICIES

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

GOING CONCERN

The Management Committee maintains the view that the entity has sufficient resources that it will continue to operate as a going concern.

Appendix 2 : Analysis of receipts and payments

		2025	2024
NOTE 1 – SUBSCRIPTIONS	ANALYSIS	\$	\$
Fees, subscriptions and other receipts from members. Invoices were sent in December 2025 to members to renew their 2026 membership. This has been noted as subscriptions in advance.	Members Subscriptions 2024	2,380	3,841
	Members Subscriptions 2025 advance	3,133	3,525
	TOTAL	5,513	7,360
NOTE 2 – DONATIONS RECEIVED	ANALYSIS		
Member donations are a member subscription paid twice which we have been asked to retain as a donation or an additional amount paid at the time of renewal.	Member donations	61	189
	TOTAL	61	189
NOTE 3 – ARTIST IN RESIDENCE EXPENSES			
There was no artist in residence in 2024.			
NOTE 4 – DONATIONS MADE	ANALYSIS		
	Sound system for galleries	–	(7,772)
	Lights for spine	–	(1,445)
	TOTAL	–	(9,217)
NOTE 5 – ONLINE PLATFORMS & TECH SUPPORT	ANALYSIS		
Friends have continued to develop their website and use Xero accounting systems.	Website expenses	(638)	(1,558)
	Xero (NZ) Ltd	(500)	(447)
	TOTAL	(1,138)	(2,005)
NOTE 6 – WINTER MUSIC CONCERT SERIES	ANALYSIS		
Four concerts were held in 2025. Musicians were paid a flat rate of \$400 for each concert. Non members pay \$5 to attend. Koha was collected at one concerts in 2025.	Door receipts	938	621
	Performers payments	(2,001)	(1,600)
	TOTAL	(1,063)	(979)
NOTE 7 – EVENTS AND WORKSHOPS	ANALYSIS		
	Hosting other events	(985)	(87)
	TOTAL	(985)	(87)
NOTE 8 – ART AWARDS	ANALYSIS		
The Art Awards are held biennially and were held August to October 2024. Overpayment for sale of art works to be repaid to PCC. There was no Art Award in 2025	Payments to artists for artwork sold	–	(10,318)
	Prizes	–	(2,750)
	Promotional expense	–	(1,985)
	Registration fees	–	1,811
	Sponsorship	–	2,250
	Sale of artist's art work	–	20,674
	Sundry creditor	–	(4,800)
	TOTAL	–	4,882

Independent review of financial statements (p1/2)

To the Management Committee and Members of the Friends of Pātaka Incorporated.

We have reviewed the financial statements of the Friends of Pātaka Incorporated which have been prepared under Tier 4 accounting rules and thus comprise the statement of receipts and payments for the 12 months ended 31 December 2025, the statement of resources and commitments of the Friends of Pātaka Incorporated as at 31 December 2025, and a summary of significant accounting policies and other explanatory information.

The Management Committee's Responsibilities

The Committee are responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance,
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information and
 - the statement of receipts and payments, statement of resources and commitments, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Reviewer's Responsibilities

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of receipts and payments, statement of resources and commitments, statement of accounting policies and notes to the performance report. We are also required to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit).

A review is limited primarily to enquiries of the organisation personnel, and analytical review procedures applied to financial data, and thus provides less assurance than an audit. We have not performed an audit, and accordingly we do not express an audit opinion. In forming my opinion, we also evaluated the overall adequacy of the presentation of the information in the financial report.

Independent review of financial statements (p2/2)

Other than in our capacity as reviewer and member, I have no relationship with or interest in the Friends of Pātaka Incorporated

Reviewers Opinion

In our opinion, nothing has come to our attention that causes us to believe that the accompanying financial statements do not fairly represent the financial position of the Friends of Pātaka Incorporated as at 31 December 2025 and results of its operations and cash flows for the 12 months ended 31 December 2025.

Our review report was completed on 17 February 2026 and our qualified opinion is expressed as at that date.



G A Cross
Cross Financial Services Ltd
Wellington