

# Te Ti A Maori Reservation

Te Ti A Māori Reservation  
For the year ended 31 March 2023

Prepared by Jim Baker

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# Profit and Loss

## Te Ti A Māori Reservation For the year ended 31 March 2023

	NOTES	2023	2022
<b>Trading Income</b>			
Camping Facilities		12,051	3,437
Catering and Meals		26,442	36,569
Cleaning & Ablutions		435	-
Covid Funds Received		4,348	15,398
Fund Raising		-	4,769
Grant: Ngapuhi Runanga		1,377	23,623
Grants Received		-	40,147
Grants: Cultural Heritage		92,901	-
Grants: Lotteries Board		625,106	-
Grants: Oranga Marae		79,050	59,500
Grants-Marae Development Plan		2,000	-
Koha Waitangi Day		17,293	650
Linen Hire & Laundry Use		775	548
Marae Hire		20,977	27,941
Other Income		-	937
Parking		3,304	-
Sundries		70	-
Waitangi Day Grants		72,130	-
<b>Total Trading Income</b>		<b>958,258</b>	<b>213,518</b>
<b>Cost of Sales</b>			
Fire Safety		2,259	1,005
Software Expense		616	480
Uniforms/T Shirts		3,744	1,565
<b>Total Cost of Sales</b>		<b>6,619</b>	<b>3,050</b>
<b>Gross Profit</b>		<b>951,640</b>	<b>210,468</b>
<b>Other Income</b>			
Koha Received		8,456	4,866
Stalls		12,915	43
<b>Total Other Income</b>		<b>21,371</b>	<b>4,910</b>
<b>Expenses</b>			
Accounting		1,849	3,428
Administration		-	537
Advertising - Meetings		-	380
AGM Expenses		-	5,674
Architect Fees		74,646	38,533
Assets < \$1000		547	-
Audit		5,000	5,940
Bad Debts Write Off		-	304

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

	NOTES	2023	2022
Bank Charges Smartpay		247	896
Bank Fees		349	-
Bottles Drinking water		359	209
CAPEX Expenditure		36,053	-
CAPEX- Fixed Assets Capitalised		(36,053)	-
Catering Expense		14,582	14,317
Cleaning Expenses		1,323	1,901
Cleaning Waitangi Day		3,058	-
Computer Expenses		-	76
Covid 19 Expenses		-	15,300
Crockery & Utensels		75	-
Depreciation		17,140	16,801
Depreciation not used		1,335	-
Design Costs		-	21,684
Drinking Water		15	-
Eftpos Charges		-	221
Electricial repairs		866	175
Electricity - campsite		4,333	947
Electricity marae		15,323	16,373
Engineering Fees		41,365	19,503
Fees & Licences		44	-
Fundraising Expense		-	5,087
General Expenses		-	8,246
Hireage		23,930	-
Insurance		9,595	9,907
Interest Paid		-	29
Kaimahi expenses		392	-
Kids Xmas Party		-	43
Kitchenware Equipment		2,145	166
Laundry Expense		3,124	406
Low Value Assets		-	1,548
LPG Gas		2,631	3,113
MDP- Archaeologists costs		975	-
MDP- Building Consent		8,663	-
MDP- Fund Raising Co-Ordinator		4,660	-
MDP- Technical Services		10,428	5,550
MDP-Project Managers		31,915	-
Mower Expenses		261	-
Office Expenses		296	1,534
Operating Supplies		795	386
Penalties -IRD		-	205
Pest Control		1,915	-
Plumbing		102	-
Post & Courier		18	-
Provision for Bad Debts		-	2,100

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	NOTES	2023	2022
Repairs & Maintenance - Buildings		307	-
Repairs & Maintenance - campsite		-	1,792
Repairs and Maintenance - Camp		2,601	-
Repairs and Maintenance - Grounds		5,723	4,441
Repairs and Maintenance -Equipment		11,129	2,674
Repairs Maintenance- Marae Bldgs		13,256	41,687
Security Expense		435	-
Structural repairs		1	-
Unexpended Grants C/Fwd		668,007	-
Vehicle - Fuel		951	211
Waitangi Day Expenses		5,318	-
Waste Removal		1,975	934
WM Marae Dev. Project in Progress		(173,786)	(85,270)
<b>Total Expenses</b>		<b>820,219</b>	<b>167,986</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>152,792</b>	<b>47,392</b>
<b>Net Profit (Loss) for the Year</b>		<b>152,792</b>	<b>47,392</b>

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# Balance Sheet

## Te Ti A Māori Reservation As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Trade and Other Receivables		277,457	244,494
GST Receivable		-	8,398
<b>Total Current Assets</b>		<b>277,457</b>	<b>252,892</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		(719,302)	(700,826)
Other Non-Current Assets		2,223,019	1,439,058
<b>Total Non-Current Assets</b>		<b>1,503,717</b>	<b>738,232</b>
<b>Total Assets</b>		<b>1,781,174</b>	<b>991,124</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Bank</b>			
Visa Credit Card		2,397	-
<b>Total Bank</b>		<b>2,397</b>	<b>-</b>
Trade and Other Payables		13,571	75,880
GST Payable		82,240	-
Shareholder Current Accounts		1,234	1,234
Other Current Liabilities		(1)	(1)
<b>Total Current Liabilities</b>		<b>99,441</b>	<b>77,113</b>
<b>Non-Current Liabilities</b>			
Other Non-Current Liabilities		669,200	54,269
<b>Total Non-Current Liabilities</b>		<b>669,200</b>	<b>54,269</b>
<b>Total Liabilities</b>		<b>768,641</b>	<b>131,383</b>
<b>Net Assets</b>		<b>1,012,533</b>	<b>859,741</b>
<b>Equity</b>			
Retained Earnings		1,012,533	859,741
<b>Total Equity</b>		<b>1,012,533</b>	<b>859,741</b>

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