



**CREATIVE  
NORTHLAND**

ANNUAL REPORT  
2019/2020



Art is the only  
way to run away  
without leaving home

Twyla Tharp



## CONTENTS

Acknowledgement to Funders	2
The Chair's Report	3
The Creative Northland Board	4
The Creative Northland Team	4
The General Manager's Report	5
About this Report	9
Creative Northland Business Model	10
2019/2020 Our Year in Numbers	12
Creative Northland Managed Events	13
Northland Youth Summit Arts Festival 2019	13
ArtBeat 2020	15
Whangarei Sculpture Symposium	17
Building Capability with Northland's Creative Community	19
Whangarei	19
Regional	21
Creative Northland Programmes	22
1. Creative Business Skills	22
2. Northland Arts Capability Programme	23
Statement of Service Performance	26
Statement of Financial Performance	27
Statement of Financial Position	28
Statement of Cash Flows	29
Statement of Accounting Policies	30
Statement of Accounting Policies	31
Notes to the Performance Report	32
Note 1: Analysis of Revenue	32
Note 2: Analysis of Expenses	33
Note 3: Analysis of Assest and Liabilities	34
Note 4: Property, Plant and Equipment	35
Note 5: Accumulated Funds	36
Note 6: Committments and Contingencies	37
Note 7: Related Party Transactions	38
Note 8: Events After the Blanace Date	38
Note 9: Timing of DI Filing	38
Note 12: COVID-19 Pandemic	39
Note 10: Trust Deed - Number of Trustees	39
Note 11: Going Concern	39
Independent Auditor's Report to the Beneficiaries of Creative Northland	40



# Acknowledgement to Funders

First and foremost, we wish to acknowledge regional and local councils support for community groups, businesses and ratepayers impacted by COVID-19. The COVID-19 Relief packages established addressed important financial needs within our community and helped towards strengthening our local economy and community wellbeing.

We are very grateful for the level of funding received from our primary funders Whangarei District Council and Foundation that saw us through the lock-down period. We acknowledge Creative New Zealand for the significant contribution towards Creative Northland and to other Northland organisations and creative practitioners whom they invested in approximately \$423,000 worth of projects during this pandemic time.

And finally, those organisations who we work closely with throughout the year. The provision of sponsorship, discounted services, generous in-kind support and advice has been invaluable: Of note are Resenes, NorthTec, Creative Technology Northland, Northland Inc and NorthChambers. Hihiaua Cultural Centre, Kiwi North, OneOneSix, Whangarei Youth Space, Facebox, Vital Signs, Plus Chartered Accountants, Ray White Real Estate and our volunteer services Lions International, Rotary Club of Whangarei South.



# The Chair's Report

*Dr Benjamin Pittman*

Tēnā anō koutou e ngā mana katoa o te hononga toi o Te Tai Tokerau!



It is impossible to frame anything these days without reference to Covid-19 and its world-defining contexts. Simply put, the world is changed forever and so is the future.

Many of us have developed completely new habits: meeting via Zoom, wearing masks, sanitising hands, using the Covid-19 app associated with every place we visit, being more aware of different contexts and potential risks in a personal and collective sense and, working from home as a tele-commuter. The notions of context have also been redefined and reframed by the realities of lockdowns wherein gain really is not possible without pain. It has all become innate and on-call.

It is also a warning and preparation for worse to come unless we heed major and interlinked global risks, events and realities such as climate change, pollution of oceans and destruction of the lungs of the planet, our rainforests, which are a global taonga for all. In Aotearoa/New Zealand, the decision was made to go early and hard and we have seen the graphic alternative evidence from nations which variously denied, downplayed, ignored and hoped, with little or no action. The price paid has been terrible for many of their citizens. Certainly, our price has been high but, it could have been even worse and consequential.

So, you may well ask, "What has this to do with the creative industries in Tai Tokerau?" Our region, with its benign climate, has always been a haven for creatives and while the images of artists starving in a garret don't exactly fit our lush, forested landscapes and ocean panoramas, Covid-19 added yet another dimension of reality for many of our creatives who struggle and have to work intensely hard, even in what were once "normal" times.

In spite of the challenges of working remotely and creatively, the show did go on, and Creative Northland still managed to deliver on its many major projects, events and support of the arts and capacity building in the Whangārei region and once again, within funding constraints and specific funding allocations, on a regional basis.

Even under lockdown, the work of our staff team continued so endless and grateful thanks are due to Hinurewa Te Hau, Olivia Garelja, Nick Andrews, Jolene Pascoe, Mariah Mane, Melanie Chandler-Winters, Jeri Tearii and Vaanipriya Diwan. And, I thank our Board members, Dr Carol Peters, Carol Ashton, Phil Alexander-Crawford, Geoff Bartlett and Ataria Sharman, whose professionalism and many diverse skills, allow our Board to provide essential oversight and governance. I also am bidding farewell after more than 4 years as Board Chair.

I turn to focus on my own creative projects as part of walking the talk.

Nō reira, āku mihi atu ki a koutou katoa.

Dr Benjamin Pittman  
Chairperson  
2016-2020

# The Creative Northland Board



Benjamin Pittman  
Chairperson



Geoff Bartlett  
Trustee



Carol Ashton  
Trustee



Carol Peters  
Trustee  
Councillor WDC



Ataria Sharman  
Trustee



Phil Alexander - Crawford  
Trustee

# The Creative Northland Team



Olivia Garelja  
Creative Development  
Team Leader



Leonard  
Murupaenga  
Creative Advisor



Mariah Mane  
Marketing &  
Admin Assistant



Jolene Pascoe  
North Tec Intern



Karmelle Easton  
Digital Intern



Nick Andrews  
Accounts



# The General Manager's Report

*Hinurewa te Hau*



A COVID-19 Report by the Ministry of Culture and Heritage, April 2020 provided an overview of the anticipated effects of COVID-19 pandemic for the arts and creative sector in New Zealand. It stated that COVID19 presented the greatest economic shock in living memory, and although the full extent of the shock is still to play out, it is clear that the economy will be irrevocably changed by this pandemic.

For Northland the arts and creative sector was hit hard by the COVID-19 recession. This was due in part to the fact that the arts and creative sector contains a high percentage of people who are self-employed, and to the fact that many people working in the sector do so on a part time basis, or rely on financial 'safety nets' to fund their activities.

What we observed was our communities continued to work taking their art form online creating creative commentary even though the amount of work available (measured in hours worked) was declining. There were a number of factors contributing to the decline in demand for arts and creative services, including declining household incomes, the collapse of foreign tourism and behaviour changes on the part of consumers.

Things were changing day by day, as the sector endeavoured to get to a place of more certainty, the creative sector continued to create in this time of crisis. Artists and creatives showed resilience despite the majority of their work having disappeared.

Visual and Performing arts and some new technologies relied on being in front of large gatherings. Gallery Exhibitions, touring productions were canned, and in many cases, this meant months of work down the tubes not just for the artists and performers, but the promoters, crew, support staff and venues.

In Northland alone 361 events, activities, programmes, workshops were cancelled at an estimated value up to \$4.8million lost in a week. For the creative sector it was challenging to sustain income without these events as many of our creatives work in hospitality or teaching to supplement their living income, two industries that were also hit hard, including the service staff around these entities. Northland our creative communities are being careful to support each other as we are acutely aware of the financial and mental stress during this time. It highlights the fragility of the arts.

On a more positive note, as my team worked remotely we loved and appreciated so much how practitioners were looking at ways to connect with audiences so that the arts could play its normal role of providing great experiences for people, while also assisting the nation to come through this challenging time. If anything, what this time achieved for Creative Northland was stronger advocacy and the importance of the arts across sectors was required as we re-strategised and reviewed current business models and revenue streams.

Northland's COVID19 survey confirmed our immediate priority was to ensure that our creative people and creative businesses were able to access relevant support to survive and thrive into the new norm. I believe the Creative Northland achieved that.

# He Rautaki Toi A Rohe o Whangarei

During this pandemic time the implementation of this strategy was challenging as it required a lot of thought and input from so many people. However what lockdown did achieve was people who we hadn't talked with for some time were reaching out to talk about the value of the arts and the economic importance of the creative footprint

To capitalise on this Creative Northland moved its Creative business skills and funding workshops online, offering sessions over a 6 week period. There was a need to address the digital skills shortages within the sector and have conversations with the wider sector as to improve digital access within the regions, with the additional consideration that digital access does not replace a live cultural experience or all the jobs that go with it. We held Creative conversations with Northland Creative leaders and invited community leaders from within the wider sector to join us.

The goals of the action plan that the organisation felt were achieved

- Goal 4 - Promote greater understanding and awareness of the value and difference the arts, culture and heritage sector makes
- Goal 6 - Strengthen and build stronger links within the wider creative community and with others.

What did we achieve?

- We discussed virtual tours of art galleries and how you can set one up from your home.
- Creative Business Skills programme online with an output of 55 creative practitioners mentored over 3 months.
- We started a campaign called '10 things that you didn't know about me' profiling our team members and Northland artists, gallery owners, key arts organisation staff and more. Through our Newsletter 16 creative practitioners we profiled.
- We recruited new board members, as the business community had time to respond to our request
- We provided advice and support to the cultural plan for Toi Ngapuhi.
- We were able to update, identify and confirm for WDC where all their public art was located.
- Providing relevant and current information on the COVID-19 pandemic and how the creative sector is impacted.



Photographer: Chris Schreuder



- Sending out data on latest research, latest funding opportunities.
- Where possible we provided financial support to those art organisations and creative practitioners who participated in our funding clinics.
- We offered funding clinics over a 4 week period, inviting Creative NZ and Foundation North to participate including one on one sessions with myself.

Despite the massive interruption to the creative communities lives and income generation, the pandemic was having, creation was at its highest and there was massive digitalisation creating new forms of cultural experience. Artists were moving content on-line for free to keep audiences engaged and satisfy the sharply increased demand for cultural content. While the provision of free and digitally mediated cultural content was not sustainable over time, respondents felt it was opening the door to many future innovations.

## Our COVID Initiatives

In light of COVID-19, the Quiet Earth Campaign was created to share an important message. While isolation, anxieties and fear of the unknown is understandable, it was a reminder to ourselves (each day) why it was important to stay home and to be kind to ourselves and others. We ran this campaign for 49 days, then as we went through the Alert Levels, we changed the campaign to reflect the stages of coming out of Isolation with the intent to mobilize our creative community. We loved this campaign as it was about gratitude for what we have and appreciation for our life and world. We really wanted the community to know we were thinking about them.

**Iso-Creation** - To support the Quiet Earth Campaign the team created the Facebook group 'Iso-Creation' for the Northland creative community and friends to share videos or photos of doing something creative at home, whether that be painting, drawing, singing, dancing, pottery or whatever. We had a stick man drawing competition won by Ngaraiti Tangaroa Smith who created 3 amazing stick images for us which we used within our Quiet Earth Graphics. They were stick man painting, stick man carving and stick man in a haka stance. We encouraged everyone to join in and get creative during self-isolation!



**Creative Connection** - We were influenced by Louise Gallagher from PAANZ who invited the creative sector from across Aotearoa to come together in response to the COVID-19 crisis for a series of regular free online hui. Starting as a weekly event these conversations gave the creative community a chance to gather remotely, connect and get up to date as a community. With this in mind - Creative connections was reshaped from a face to face initiative to an online conversation to discuss how do we Reboot the Arts for Northland post COVID 19. The team reached out to PAANZ and they hosted along with Auckland Live our first live conversation. We are grateful to all our Northland speakers for participating and to our community for joining us and listening in.

**Virtual Maker Space | #makingwithjolene** - Jolene Pascoe, Creative Northland and NorthTec's 2020 intern created some cool ideas to keep the family creative during lockdown. Jolene with her daughter showcased a series of activities from baking, making and co-creating using instagram page as the medium to share their story. It was great to see the community following her, it was inspiring to see responses and other creations too.

### **Impact of COVID-19 on Arts Survey**

To understand how our creatives were being affected during this pandemic. We surveyed the artists and professionals to see how much it was deeply affecting them.

We received 72 responses to this survey, asking questions

- How dramatically has COVID19 altered the way in which you work?
- How heavily had artists' income been affected?
- Was the Government support package enough for their business to survive?
- Will they apply to Creative NZ for assistance?

Though the responses were probably 'no' to applying for CNZ funding, we experienced artists who would otherwise not consider applying, and I would like to think Creative Northland can take credit for that in this time of crisis.

**In closing**, Creative Northland are grateful to BDO for their financial advice and to the government for the Wage subsidy. We received approximately \$33,000 to support the organisation and keep the team on. The impact of COVID operationally meant we had to reduce our hours to a 4 day a week operation which has continued post COVID. However, retaining our staff meant we were still able to serve our community during the crisis.

We are extremely grateful to our Board, to our Councils, Iwi, hapu for their community response to support our disadvantaged communities and to Northland's Creative community for their resilience and the ability to continue their creative practice under adverse times.

On behalf of Creative Northland we thank you.



Nga mihi  
Hinurewa te Hau  
General Manager  
Creative Northland



# About this Report

The Creative Northland Annual Report covers the financial period 1 July 2019 to 30 June 2020, and outlines important activity during the pandemic lockdown period. The adoption of He Rautaki Toi ā Rohe o Whangārei is a partnership between Creative Northland, Whangārei District Council and the arts, culture and heritage community. The action plan is the organisation's key performance indicators for the Whangārei District over a 3 year period. The pandemic interrupted the implementation of the strategy in its first year, and yet certain goals 4 and 6 were acted upon working remotely.

## About Creative Northland

Creative Northland is an arts leadership organisation with a mandate to nurture the creative sector in Northland. It was established as a regional arts organisation in 2015 and was formed from an earlier arts body, CHART, a Cultural, Heritage, Arts Resource Trust. With a base in Whangārei, and five part-time employees plus summer interns, Creative Northland receives core funding from the Whangārei District Council. Other funders of Creative Northland projects and events include Foundation North and Creative New Zealand. In this financial year the Ministry of Youth Development became a new funder supporting Northland Youth Summit Capability programmes.

## Creative Northland's Business Plan

In this post COVID time Creative Northland is committed to presenting a clearer vision of what a creative community looks like as we have an ongoing commitment to making sure that the creative sector in Northland is resilient, thriving, influential and productive.

Our Business plan is a tool to build 'creative capital' which means helping artists working in all creative disciplines realise their visions and build sustainable practices across our region, districts and communities. Foremost in our mind is ensuring that creative participants have the optimal conditions for creativity to flourish within the changing landscape of COVID-ness.

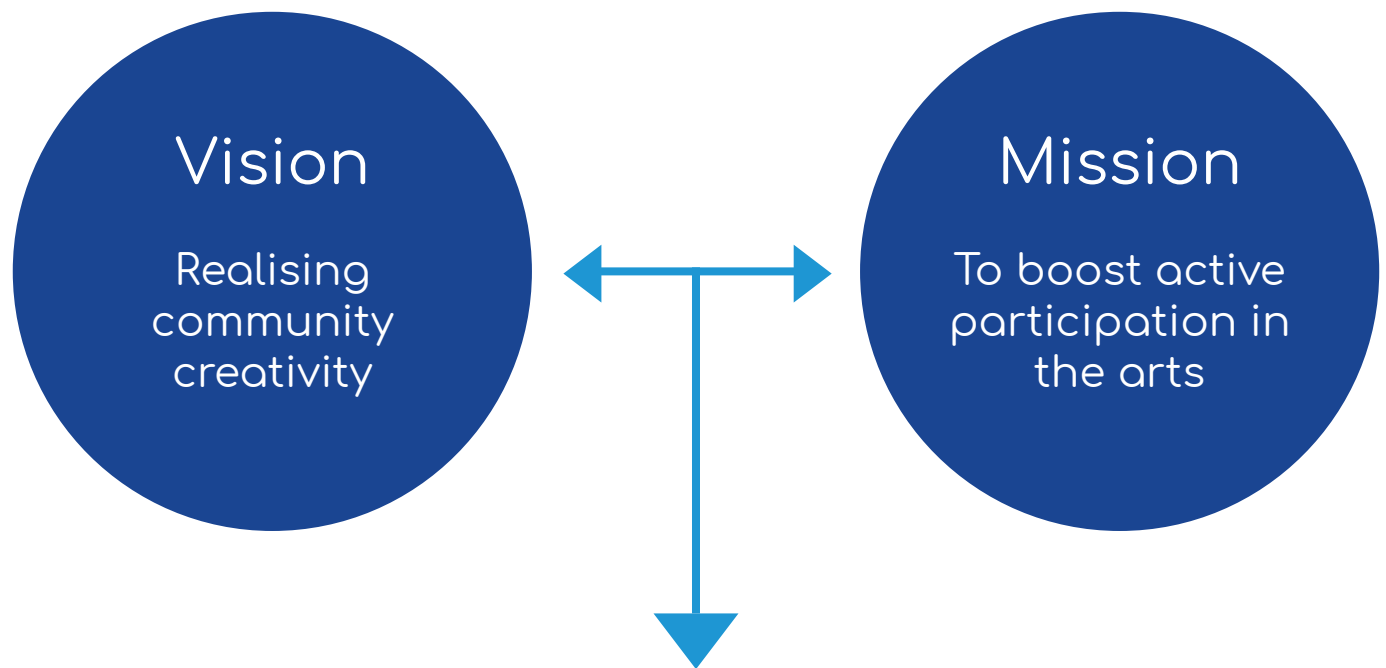
Creative Northland's organisational vision, mission and objectives reflect

- He Rautaki Toi ā Rohe o Whangārei - A Strategy for arts, culture and heritage in the Whangārei District.
- Regional Arts & Culture Action Plan for Northland

The organisation's business plan reflects board and team planning and includes goals from the He Rautaki Toi ā Rohe o Whangārei action plan which also leverages regional action objectives such as; Developing creative sector strategies for Far North and Kaipara Districts.



# Creative Northland Business Model



## Goals

- Better Access to the arts – empower and enable the creative community
- Provide leadership and advocacy
- More robust and appropriate infrastructure for creation and presentation
- Greater understanding about the difference the arts, culture and heritage community's work makes
- More investment into developing our creative people and places
- Stronger links with the wider creative community and other sectors

# A Year in Review with COVID-19

1 July 2019 to 30 June 2020



# 2019/2020 Our Year in Numbers

July 2019 to June 2020

322

*Projects  
Supported*

41

*Projects  
Funded*

- 24 Whangarei
- 12 Far North
- 5 Kaipara

25

*Workshops  
Supported*

2

*Key Events  
Delivered*

- ArtBeat
- Whangarei Sculpture Symposium

14

*Youth Programmes  
Funded*

106

*Posters  
Distributed*

- 100 Whangarei
- 6 Regional



# Creative Northland Managed Events

## Northland Youth Summit Arts Festival 2019



The Northland Youth Summit Arts Festival 2019 (NYSAF2019) was the 6th such gathering of Youth from all over Northland (from the Far North across to Kaipara and back to Mangawhai). The 2019 event took place in Kaitia, targeting 80 Youth (12 - 24yrs) from across Northland to be involved in a 3 day intensive hands-on creative learning environment with approximately 17 facilitators, 8 mentors, and 8 creative genres focused on building, confidence, awareness, resilience and future pathways.

Building on previous year's themes (NYSAF2017 'Our Voices, Our Future'; NYSAF2018 'Our Visions, Our Future') the theme for 2019 was 'Navigating our visions for a Shared Future'. This allowed the NYSAF2019 to be used as a platform to discuss both past history, legacy, and whakapapa of Northland Youth and the future they choose to navigate for themselves. Navigation becomes a symbol for the arrival of all Northland Youth from the stories of their ancestors, to their life path so far and the skills they need to learn to set a future path and navigate through challenges to reach their journey.

The NYSAF2019 allowed Youth to find and use their creative voice to discuss the history of migration, voyaging, dual heritage and matoranga, whakapapa of Te Tai Tokerau and of a nation. Template for a shared future, a navigated vision for an ideal pathway. Using the creative mediums chosen, Youth produced creative works that were shown publicly. The process and resulting work were documented via Video/Digital media.

## Post-event Activities

A range of post-activities were programmed in order to continue providing opportunities and growing the skills of the youth who participated in the event.

**Music** - youth songs created at NYSAF were recorded at Wards Music in Whangarei supported by Jessie Samu. The songs were released at one or more of the local radio stations. The youth from this workshop were invited to perform their original songs at events such as the North Haven Hospice Top Notch Fashion Show.

**Dance** - 5 youth from this workshop were sponsored to attend workshops hosted by Dance Aotearoa New Zealand and possibly other Dance facilities in Northland later in the year.

**Theatre & Performance** - Sponsorship of Youth attendees to take part in Performances across the next year, of Theatre or opportunities with local or touring organisations like Northland Youth Theatre and Massive Theatre company.

**Film & Photography** - Facebook Productions chose a youth participant to join their team for a short-term internship to further develop their skills.

**Creative Technologies / Visual Art (painting) / Carving & Weaving** - The artworks created in this workshop were kept in order to be displayed in an exhibition located at South Sea Art Gallery in the Bay of Islands when the National Flotilla is expected for the Tuia 250 celebrations in mid-November.

**Wearable Arts** - The youth were invited to showcase their garments at two fashion events in Whangarei, the Bernina Northland Fashion Awards (September 2019) and the North Haven Hospice Top Notch Fashion Show (November 2019). This gave the youth real world fashion experience of showcasing their garments as well as modelling.



*NYSAF Participants participating in the North Haven Hospice Top Notch Fashion Show, 2019*



# ArtBeat 2020

ArtBeat is one of Whangarei's largest FREE Interactive Arts Festival open to the whole community in Northland. Celebrating its 24th year!

The event was held in the beautiful Cafler Park with audience attendance up to 5,500 people with a post social media reach of 9,525. What makes ArtBeat is the 7 different Zones that people of all ages can enjoy. This year the zones were...

Zone 1 – Eat Street - 12 food vendors cooking

up asian middle eastern flavours and kiwi cuisine to feed the masses. The shaded eating areas were well utilised by attendees as it was a very hot, sunny day with little wind. We are most grateful to Rotary who manage the traffic and stall allocations.

Zone 2 – Entertainment Hub - Attendees enjoyed relaxing and picnicking on the grass area in front of the stage, and tables, chairs and gazebos provided extra comfort. The stage was quite popular with a group of people dancing during the final acts, especially when headliners 'Otium' was on.

Zone 3 – Community Zone - The Community Zone followed the trend of 2019 and was again somewhat smaller than previous years due to the introduction of the 'Youth Zone'. With



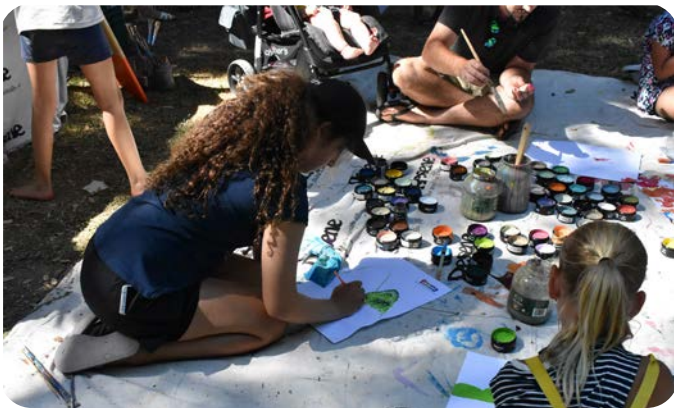
*Northland band 'Otium' performing at ArtBeat 2020*



education providers moving to the Youth Zone and some community stall holders running interactive activities in the interactive zone it meant there were 7 community stalls in this zone including Creative Northland.

Zone 4 – Resene’s Interactive Zone - The Interactive Zone is always a popular attraction at ArtBeat. The activities in this zone are free and child/family friendly. Janine Ayerst-Parore has been coordinating this zone for the past 6 years. A new interactive activity introduced was Terracotta pot decorating taking a seed to plant at home (e.g. fruit, vegetable or herb) in the decorated pot. Bunnings sponsored approx 200 seed packets to give one away with each pot.

Zone 5 – Plus Chartered Accountants Neverland - Northland Youth Theatre was contracted to facepaint in Neverland. The artists did an amazing job and the children were very



happy with their face paint. It was good to see the many designs the children were able to pick from. Julia Tapp from the Northland Art Centre provided free air brush tattoos to the attendees. Street performer and balloon animal artist, Alain Le Marrec, joined the event for the second year in a row to entertain children & families in the Neverland area.

Zone 6 – Te Wananga O Aotearoa Arts & Crafts Market with Busking Tent - The Arts & Crafts Market has been the place to be for ArtBeat. With 60 stall holders selling their wares from community art to pottery, dyed prints, body lotions, homemade candles to swamp kauri platters, garden mobiles and much much more. This year we included a buskers site operating in the middle of the Arts & Crafts Market with 6 performances taking place over 4 hours.

Zone 7 – Esports Gaming Whangarei’s Youth Zone - This space is primarily targeted to youth (aged 12-24) but other members of the public interested in the activities are always welcome to participate. The focus was around digital technology, gaming, cosplay, and education. The coordination of the zone was completed by Tony Grose from Esports Gaming Whangarei.

This is an amazing Whangarei legacy event.

# Whangarei Sculpture Symposium

WSSVI 6-20th March was a success.

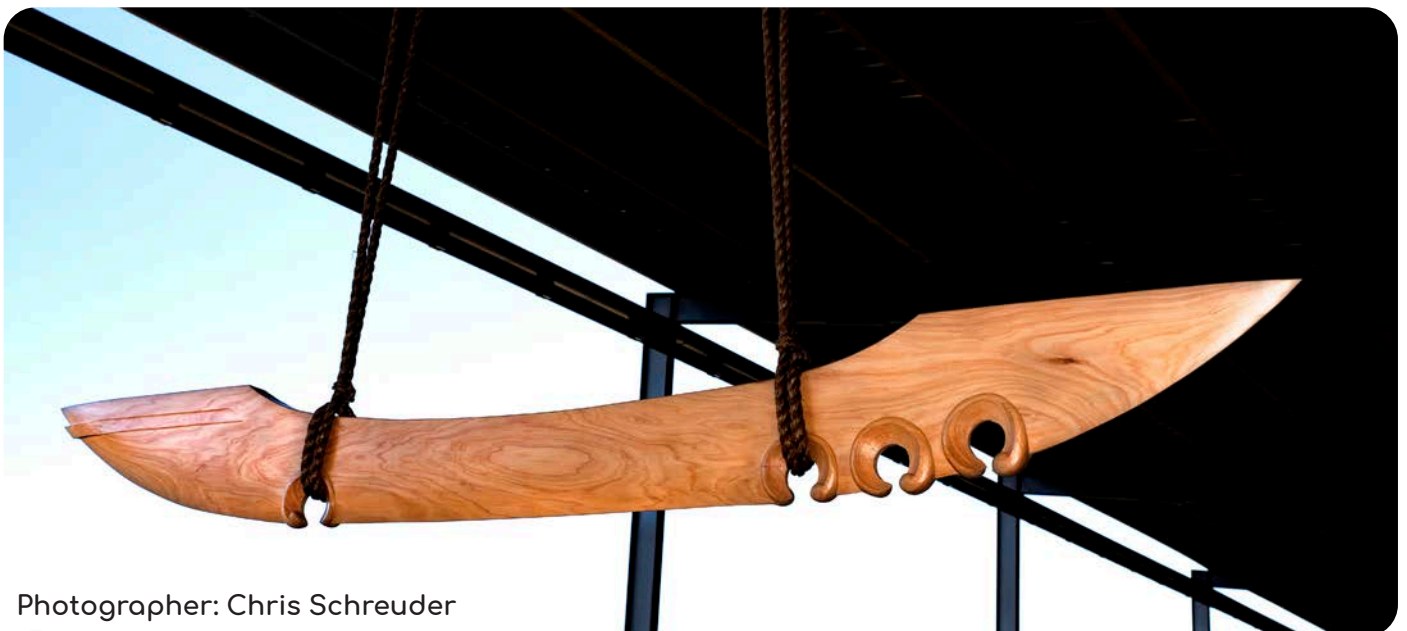
The advancement of COVID19 added a layer to the symposium that none of us expected as a new layer was added to the Health and Safety plan to ensure the wellbeing of the team, artists and Hihiaua Cultural Centre and the general public. A COVID19 fact sheet was prepared, wash facilities were established, every night at dinner a briefing occurred to update on COVID19.



By the 13th March we had moved from a Fact Sheet to a COVID 19 Management Plan as we planned for Alert2 to reduce.

The WDC Supreme award went to the Pay Forward Scholarship entrants David Snowden and Tash Nikora for 'Equilibrium'. This sculpture is located at the Whangarei Falls. The Parks and Reserves Award went to Justin Murfitt 'Huia' which remains at Hihiaua Cultural Centre. Auctioneers Ray White who held a pre-auction viewing with potentially 50 of their top clients.

In the lead up to pre-auction viewing cancellations occurred, after COVID numbers went from 60 down to 20. Auction night took place on Thursday 19th March, audience numbers were up to 100, hence the evening went ahead. On the night 11 sculptures sold under the hammer the next day another 2 sculptures were negotiated. In total 13/ 14 sculptures were sold. Total sales \$44,584. CN earned 25% commission \$11,121. The WSS Exhibition with the support of Hihiaua Cultural Centre, 6/16 artworks sold. Hihiaua Cultural Centre was the perfect venue for the Symposium.



Photographer: Chris Schreuder





**Even the most  
isolated can be resilient**



# Building Capability with Northland's Creative Community

Creative Northland's is not a grant funder, and yet we do provide financial assistance towards a project/event and/or in-kind support and/or by promoting the project.

Creative Northland is a strong advocate for many projects within the district and this advocacy can take many forms. It can promote local activity and projects with Central Government, Local Government, Foundation North, Trusts and also business entities.

The community events and projects that were supported in 2019/2020 were diverse across locations, artforms and types of communities and the resulting outcomes showcased the variety and depth of creative practice across Northland.

Below is a cross-section of the projects within Whangārei, Far North and Kaipara districts that Creative Northland has supported in the 2019/2020 year.

## Whangareī

### One Tree Point Arts & Craft Exhibition

2020 has been a wonderful initiative for the community of One Tree Point.

### Waipu Art N Tartan

Held annually in Waipu's Celtic Barn, this extravaganza of light and sound shows off some fantastic entries of wearable art. In 2019 Creative Northland sponsored the youth award 'Don't Stop Me Now - Students entrants - 16 and under', this award went to Carl and James Lynch for their creation called 'Naked Farmer'. A supported platform for creativity to be celebrated and invested into.

### A Winter's Night of Opera and Song

Concert by Sophie Sparrow and friends performing a night of Opera. All proceeds from the concert went towards Sophie's tuition fees and maintenance costs for the second year of her Master of Performance at the Guildhall School of Music and Drama. Supporting development of skill and career for Northland

### Indian Independence Day Celebration

Providing equipment access for our community to hold events that involve the community coming together and experiencing the value in culture within Whangareī..

### Matariki for Tamariki Workshops

Providing access to creative expression for our community rangitahi.

### Essays In love at ONEONESIX

Supporting access to freedom of creative expression within our community.

### Northland Youth Theatre

Youth Performance Devise Forum North - Fees for Photography

### **Circability**

In kind support to Spring Symphony Youth Variety Concert Waipu, International Disability Day, Maori and Pacific Partnerships - set up a programme with unemployed

### **Bernina Northland Fashion Awards**

Supporting a platform for our communities talent to be recognised

### **Massive Theatre Company - Youth Workshops**

Youth workshops to provide new experiences to support pathways into theatre within Whangarei.

### **Documentary Edge**

Inaugural Doc Edge targeting Whangarei youth, Youth documentary workshops and screenings. Providing access to new technology and application experience to storytelling.

### **Otangarei Neighbourhood Safety Community**

Wellbeing initiative to provide access to connecting communities post covid and supporting the importance of connection and wellbeing with the environment.

### **Diwali**

Connecting communities through cultural experiences. Providing and supporting access to cultural engagement.

### **Artisans Market**

Sponsorship to build audience and support stallholder exposure and revenue to be self sustainable enterprises.

### **Tour of shows to ONEONESIX**

Supporting innovation and access to theatre for the community

### **Sculpture Northland**

Sponsoring the people's choice award + named pathway. Celebrating success and investment in the sector via nurturing and developing talent within the creative sector

### **Whangarei Heads Arts Trail (CANCELLED)**

This event was due to be held Easter 2020 due to COVID the event was cancelled. This was the first year for CN to manage the delivery of the event on behalf of the WHAT Trustees.



*Performers from Diwali Festival hosted at the Forum North, 2019*

### Artist Talks

Supporting a transfer of practice and knowledge within the community. Whilst supporting creative spaces and places within Whangarei.

### Printapalooza

Printapalooza is an event by Tekowhai Print Trust. Creating opportunity within the community for the community to have better access to participation while celebrating and encouraging investment into developing and supporting our places and people involved.

## Regional

### Northland Business Excellence Awards

Trophy commission supporting and elevating creative practice and creation for a commercial output. 2019 Awardee Sarah Lee Photography

### Comedy in Schools Workshops (Dargaville, Kerikeri, Kaikohe and Whangarei)

Comedy in schools workshops throughout the region to support freedom of creative expression through spoken word.

### Taonga Puoro Wananga (Taipa)

Tutor fees covered for James Webster to support the transfer of knowledge of his practice with the community.

### NZ Dance Company Summer School Programme

NYSAF Students from Kaitia and Whangarei sponsored. Providing better access to specialised dance training for our youth

### Kaipara Art Awards

The awards encourage, highlight and celebrate creativity in Kaipara. We support the Emerging Artist Award for an emerging artist to receive the boost they need to take their talent further.

### Mangawhai Artists

Developing a cultural wellbeing programme for youth and adults and series of creative exploration workshops at the gallery.

### Kumarani

Aerial acrobatics and fire performing supported with equipment and funding for their teachers.



Lenny Murupaenga (left) with his creation from Printapalooza, 2020



# Creative Northland Programmes

## 1. Creative Business Skills

Lockdown was initially an issue, preventing our team from meeting face to face, but this turned out to be a silver lining. We immediately switched the workshops from face to face to delivering online via Zoom. The online format enabled our tutor to deliver the workshops to artists throughout Northland. It also made it easier for parents to attend.

The workshop participants came up to speed with using Zoom very quickly. Attending the workshops online became part of the transition of many of the artists who were moving to doing more online as a future business strategy. The workshops attracted more younger participants on Zoom. Environmentally and economic benefits were no further travel and venue hire.

A series of workshops offering three five-hour sessions:

Workshop 1: Strategic Planning for Creative People

Workshop 2: Project Planning for Artists

Workshop 3: Promoting Your Creative Work

### Workshop Objectives Achieved

- To upskill artists in the skills of effectively running their own businesses
- To increase capability of Northland artists to grow their businesses
- To establish artist business mentoring in Northland

### Key benefits:

Participants gained from the workshops were clarifying direction, getting focused, having new planning tools to use, using marketing in a strategic way, and not least having the opportunity to network informally in breakout groups as well as having focused discussions with their peers on the business side of being an artist. Many of the participants had come to being in the arts business with no small business experience or training and had just been figuring it out as they went till now.

The mentoring aspect of this programme contributed additional depth of learning for the participants. A total of 60 hours of mentoring throughout the delivery period.

A total of 55 people attended over the three series, five people who could not attend workshops utilised the mentoring. The participants were all Northland artists, many were visual artists, a few digital photographers, potters and sculptors, textiles and a couple of writers and musicians. Several were representative of community type galleries. The majority were women. Number of new and emerging artists attended including four final year arts degree students from Northtec.



**Creative Business Skills**  
**He Pūkenga Kaipakihi Auaha**

*Workshops & Mentoring Series 2020*  
*How to develop your arts based business*

**Dates:** October 9th, October 23rd, October 30th 2020  
**Where:** Online via Zoom  
**Time:** 10am to 3pm  
10 spaces available to  
**Register** email [janet.nixon551@gmail.com](mailto:janet.nixon551@gmail.com)

**About the Program**  
Creative Northland has teamed up with Janet Nixon, small business tutor and coach, to provide **FREE** business workshops and mentoring for all creatives. The three workshops are:

- 1. Strategic Planning for Creative People**  
Being in business, setting business goals, analysing your business environment & making action plans
- 2. Promoting your Creative Work**  
How to promote effectively and make your project a success.
- 3. Project Planning for Artists**  
Tools to put together a comprehensive plan to get your work into a gallery/show effectively and efficiently, or how to do the timeline and budget for your next proposal

**Workshop Tutor and Mentor**  
Janet Nixon has had 25 years delivering small business training, mostly in the arts. She lives in the Hokianga and is passionate about people creating their future through small business.

**Contact**  
For more information and to register a place please email [janet.nixon551@gmail.com](mailto:janet.nixon551@gmail.com)

**CREATIVE NORTHLAND**

**FOUNDATION NORTH**  
Te Kaitiaki Pūtea o Tāmaki o Tei Pūhoro



## 2. Northland Arts Capability Programme

Building on the outcomes of the previous Northland Youth Summits we were successful in receiving funding from Creative New Zealand and Ministry Youth Developments to deliver a series of 'Interart' facilitated workshops for youth living in disadvantaged areas of the Far North and Kaipara districts. The objective was to engage youth in the process of capturing their stories using current digital technology strategies and experiencing 3D technology to project stories.

### My Story|Taku Korero

A two day workshop for students designed to enlist the cooperation of teachers, community and whanau. Students worked in groups to create a templated story which is multi-genre and multilingual. It was an exercise in collaborative learning. Working in groups youth developed their social and emotional intelligence by engaging in conversation, making decisions, negotiating, appreciation of diversity of cultures, strengths of individuals and how to work together to achieve a successful outcome.



The stories were produced into an app and made available on Apple and Google Play for free download onto tablets and mobiles.

The programme was offered in the Far North region between October 2019 and March 2020. The March workshop was postponed due to COVID 19 with final delivery taking place in November 2020. Echo and Kiwa Digital worked with Creative Northland to create a developers account. Apps were made to specification. Uploaded to Creative Northland stores in Android and Apple. A Total of 15 stories completed. Through social media the schools are encouraged to promote their story apps and monitor their progress (e.g. downloads) encouraging entrepreneurial discussion and discovery.

### Create and Mix

The Create and Mix Project series took place in the Kaipara District 15 and 16th of February and 29th February. The first workshop was attended by 10 participants over two days (10 to 4pm) and the second attended by 7 students over one day (10 to 4pm). Both workshops took place in the Dargaville CBD at Pono Lodge, 45 Hokianga Road.

The second workshop was originally booked for 10 participants but a number of factors (including illness and fear of illness of pending COVID had individuals pull out). The second group were fast and this, combined with fewer numbers, meant two days were easily compressed into one.



Both workshops provided a basic introduction to mobile content creation (stop frame animation) and to all aspects of projection mapping (including site specific projects). Participants were also given an introduction to 3D installation creation and as part of this process, an introduction to production (including Health and Safety, problem solving, team communication and reflective critique).

Feedback from participants elicited afterwards has included:

*"I had a blast learning about digital technologies. I enjoyed learning about stop motion animations, because I found it very interesting and it opened my mind towards learning more about that field. I found the workshop overall very good because they went at a speed which I could work at and it provided a creative learning space which I felt safe in."*

Participant Workshop 1

Workshop numbers were originally 10 but several pulled out in the week prior due to the COVID-19 issue citing concerns with their health or a need to protect loved ones.

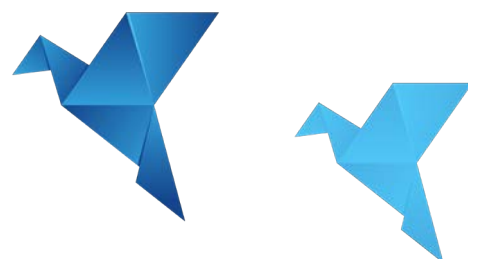
The workshops provided a basic introduction to mobile content creation (stop frame animation) and to all aspects of projection mapping (including site specific projects). Participants were also given an introduction to 3D installation creation and as part of this process, an introduction to production (including Health and Safety, problem solving, team communication and reflective critique).

### 3. Allocation Of Capability Funds

Once a year Creative Northland supports an organisation in their Strategy Development (\$2,000) and a Creative practitioner in their Professional Development (\$1,000)

The 2019/2020 recipients were

- Northland Youth Theatre to develop Strategy. Organisations get to identify strategic options, selecting the most promising ideas and deciding how resources will be allocated across the organisation to achieve objectives.
- Lisa Clunie (photographer/visual art) towards her professional development and developing new environmental techniques into investigation of the Hikurangi Repo/ Swamp - Art from the Wetlands.



# Statement of Service Performance

1 July 2019 to 30 June 2020



# Statement of Service Performance

Creative Northland  
For the year ended 30 June 2020

## Description of the Entity's Outcomes

Creative Northland's Outcomes is to improve economic growth, business capability and capacity in the arts sector.

	Actual This Year	Actual Last Year
Description and Quantification (to the extent practicable) of the Entity's Outputs:		
Workshops held to inform, assist, up skill arts organisations, artists and individuals: Funding, youth development, rejuvenating spaces, performance.	25	13
Stakeholders and partners feel engaged, connected and informed: Recipients of our weekly (formerly fortnightly) newsletter	1505 members	1638 members
Hosting of stakeholder functions.	5	7
Applying for funding from other sources and are successful	12/14 Applications are successful	10/12 Applications are successful
Regular governance meetings (1 per month)	11	12
Key festival events deliver on behalf of district council	2	1
Community projects and activities supported	322	283
Building audience through social media	10,133	6957



# Statement of Financial Performance

Creative Northland  
For the year ended 30 June 2020

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	530,171	475,608
Fees, subscriptions and other revenue from members	1	-	-
Revenue from providing goods or services	1	22,193	4,840
Interest, dividends and other investment revenue	1	242	66
Other revenue	1	217,895	-
<b>Total Revenue</b>		<b>770,501</b>	<b>480,514</b>
<b>Expenses</b>			
Expenses related to public fundraising		-	-
Volunteer and employee related costs	2	231,144	215,164
Costs related to providing goods or services	2	291,224	164,981
Grants and donations made	2	-	-
Other expenses	2	190,721	2,573
<b>Total Expenses</b>		<b>713,039</b>	<b>382,718</b>
<b>Surplus/(Deficit) for the Year</b>		<b>57,412</b>	<b>97,796</b>

# Statement of Financial Position

Creative Northland  
As at 30 June 2020

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	186,196	196,545
Debtors and prepayments	3	5,486	23,587
Inventory	3	-	-
Other current assets	3	-	-
<b>Total Current Assets</b>		<b>191,682</b>	<b>220,132</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	10,520	11,149
Investments	3	-	-
Other non-current assets	3	-	-
<b>Total Non-Current Assets</b>		<b>10,520</b>	<b>11,149</b>
<b>Total Assets</b>		<b>202,202</b>	<b>231,281</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Credit Card	3	1,501	1,284
Creditors and accrued expenses	3	13,173	34,349
Employee costs payable	3	23,207	21,919
Unused donations and grants with conditions	3	13,786	62,639
Other current liabilities	3	92,733	110,250
<b>Total Current Liabilities</b>		<b>143,950</b>	<b>230,441</b>
<b>Non-Current Liabilities</b>			
Loans		-	-
Other non-current liabilities		-	-
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>143,950</b>	<b>230,441</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>58,252</b>	<b>840</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)	5	33,252	840
Reserves	5	25,000	-
<b>Total Accumulated Funds</b>		<b>58,252</b>	<b>840</b>

# Statement of Cash Flows

Creative Northland  
For the the year ended 30 June 2020

	Note	Actual This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts		493,418	482,147
Fees, subscriptions and other receipts from members		-	-
Receipts from providing goods or services		20,443	14,840
Interest, dividends and other investment receipts		242	66
Other Revenue		33,689	-
Camera Obscura receipts		162,258	105,250
Net GST		(12,676)	(5,845)
<b>Cash was applied to:</b>			
Payments to suppliers and employees		517,631	420,432
Camera Obscura Payments		184,206	-
<b>Net Cash Flows from Operating Activities</b>		<b>(4,463)</b>	<b>176,026</b>
<b>Cash flows from Investing and Financing Activities</b>			
<b>Cash was received from:</b>			
Receipts from the sale of property, plant and equipment		-	-
Receipts from the sale of investments		-	-
Proceeds from loans borrowed from other parties		-	-
Capital contributed from owners or members		-	-
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		5,886	4,569
Payments to purchase investments		-	-
Repayments of loans borrowed from other parties		-	-
Capital repaid to owners or members		-	-
<b>Net Cash Flows from Investing and Financing Activities</b>		<b>(5,886)</b>	<b>(4,569)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>(10,349)</b>	<b>171,457</b>
Opening Cash		196,545	25,088
Closing Cash		186,196	196,545
<b>This is represented by Bank Accounts and Cash</b>		<b>186,196</b>	<b>196,545</b>

# Statement of Accounting Policies

Creative Northland  
For the year ended 30 June 2020

---

## Basis of Preparation

Creative Northland 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.

## Goods and Services Tax (GST)

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

## Income Tax

Creative Northland 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.

## Debtors and Prepayments

Debtors are stated at estimated realisable value. Amounts not considered recoverable have been written off during the year.

## Fixed Assets

Items of property, plant and equipment are initially recognised at cost. Historic cost includes items of expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred. Items of property, plant and equipment are subsequently measured either under the Cost model:

Cost less accumulated depreciation.

All repairs and maintenance expenditure are recognised in the Statement of Financial Performance as incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the year the asset is derecognised.

## Creditors and Accrued Expenses

Creditors and Accrued Expenses are recorded when an invoice has been received. Where goods have been received by the Trust or services performed for the Trust but no invoice has yet been received, an estimate of the amount to be paid has been accrued.

## Employee Costs Payable

Employee Costs Payable are recorded as employees have earned the entitlement or the Trust has withheld amounts from wages and salaries already paid.



# Statement of Accounting Policies

Creative Northland  
For the year ended 30 June 2020

---

## Depreciation

Depreciation has been charged using rates which relate to the estimated useful lives of fixed assets as follows: Plant and Equipment: 15% - 48% DV

Furniture and Fittings: 9.5% - 33% DV

Leasehold Improvements: 10% DV

## Unused Grants and Donations with Conditions

The current liability represents contract funding for services for future periods. Unused Grants have a "use or lose" condition attached.

## Donations, Fundraising and Other Similar Revenue

Donations, Fund raising and Other Similar Revenue is recorded on receipt provided there is no "use or return" conditions attached. Where "use or return" conditions are attached the revenue is initially recorded as a liability, with revenue recognised as the conditions are met.

## Revenue from providing Goods or Services

Revenue from Providing Goods or services is recorded when the goods are sold or the service is performed.

## Interest, Dividends and Other Investment Revenue

Interest, Dividends and Other Investment Revenue is recorded when earned.

## Other Revenue

Other Revenue is recorded when receivable.

## Volunteer and Employee Related Costs

Volunteer and Employee Related Costs are recorded when staff provide services and become entitled to wages, salaries and leave.

## Costs Relating to Providing Goods or Services

Costs relating to providing goods or services are recorded when incurred.

## Grants and Donations Made

Grants and Donations made are recorded when approved and the recipient advised.

## Other Expenses

Depreciation is recorded as stated in the property, plant and equipment policy above.

Interest expenses are recorded when incurred. Loss on sale of an asset is recorded when the control of the asset transfers to the new owner.

## Umbrella Funding

Funds that are received under an umbrella agreement is recognised as a liability in the Statement of Financial Position. Funds are recognised as the objectives of the Umbrella agreement are realised.

## Changes in Accounting Policies

There have been no changes in accounting policies during the financial year {last year- nil}

# Notes to the Performance Report

Creative Northland  
For the year ended 30 June 2020

## Note 1: Analysis of Revenue

		This Year \$	Last Year \$
<b>Revenue Item</b>	<b>Analysis</b>		
Donations and other similar revenue	Artbeat Sponsorship	5,000	4,000
	Creative New Zealand	58,768	42,340
	Foundation North	190,000	180,000
	Ministry of Youth Development	24,568	500
	Other Miscellaneous Donations	476	28,790
	Oxford Sports Trust	4,500	2,087
	Northland Youth Summit Sponsorship	5,832	
	Northtec	6,952	4,640
	Pub Charities		4,151
	Southern Trust		6,000
	Te Puni Kokiri	9,500	5,000
	Whangarei Sculpture Symposium Sponsorship	11,300	
	Whangarei District Council	208,304	198,100
	Whangarei District Council Events and Venues	4,971	
	<b>Total</b>	<b>530,171</b>	<b>475,608</b>
<b>Revenue Item</b>	<b>Analysis</b>		
Revenue from providing goods or services	Artwork Commission	-	13
	Quest ArtSpace	1,097	529
	Stallholder Fees	3,135	3,635
	Miscellaneous	139	663
	Umbrella Funding Income	1,750	
	WSS Artist Fees	6,322	
	WSS Artwork Commission	9,750	
	<b>Total</b>	<b>22,193</b>	<b>4,840</b>
<b>Revenue Item</b>	<b>Analysis</b>		
Interest, dividends and other investment revenue	Interest - ASB Bank	242	66
	<b>Total</b>	<b>242</b>	<b>66</b>
<b>Revenue Item</b>	<b>Analysis</b>		
Other Revenue	Wage Subsidy	33,689	
	Camera Obscura	184,206	
	<b>Total</b>	<b>217,895</b>	<b>-</b>

# Notes to the Performance Report

Creative Northland  
For the year ended 30 June 2020

## Note 2: Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	230,484	213,555
	ACC Levies	660	1,609
	Total	231,144	215,164
<hr/>			
Costs related to providing goods or services	Analysis		
	Direct costs relating to service delivery	185,035	57,802
	Other service delivery costs	75,668	102,282
	Administration and overhead costs	30,521	4,897
	Total	291,224	164,981
<hr/>			
Other expenses	Analysis		
	Depreciation	2,697	2,573
	Loss on Disposal/Write Off	3,818	
	Camera Obscura	184,206	
	Total	190,721	2,573



# Notes to the Performance Report

Creative Northland  
For the year ended 30 June 2020

## Note 3: Analysis of Assest and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque Account Balance	7,726	30,039
	Savings Account Balance	90,277	60,035
	Cash Floats	76	32
	ASB Bank 02 Accounts	1,520	1,189
	Camera Obscura - Cheque	12,732	
	Camera Obscura - Savings	73,865	
	Term Deposit (Camera Obscura)		105,250
	<b>Total</b>	<b>186,196</b>	<b>196,545</b>
Asset Item Debtors and prepayments	Analysis Accounts receivable		5,865
	Prepayments	5,486	17,722
	<b>Total</b>	<b>5,486</b>	<b>23,587</b>
Liability Item Credit Card	Analysis Credit Card	1,051	1,284
	<b>Total</b>	<b>1,051</b>	<b>1,284</b>
Liability Item Creditors and accrued expenses	Analysis Trade and other payables	14,243	24,080
	GST Payable	(5,070)	6,269
	Accrued expenses	4,000	4,000
	<b>Total</b>	<b>13,173</b>	<b>34,349</b>
Liability Item Employee costs payable	Analysis Holiday Pay Accrual	17,788	18,133
	Wages and salaries earned but not yet paid	5,419	3,786
	<b>Total</b>	<b>23,207</b>	<b>21,919</b>
Liability Item Unused donations and grants with conditions	Analysis Oxford Sports Trust		2,265
	Te Puni Kokiri		9,500
	Creative NZ	13,786	48,874
	Electoral Commission		2,000
	<b>Total</b>	<b>13,786</b>	<b>62,639</b>
Liability Item Other current liabilities	Analysis Umbrella Camera Obscura	82,483	105,250
	Umbrella General	7,000	
	Revenue in Advance	3,250	5,000
	<b>Total</b>	<b>92,733</b>	<b>110,250</b>

# Notes to the Performance Report

Creative Northland  
For the year ended 30 June 2020

## Note 4: Property, Plant and Equipment

THIS YEAR Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Leasehold Improvements	3,422		3,422	-	-
Furniture and fixtures	445	1,861		89	2,217
Office equipment	7,282	4,025	396	2,608	8,303
<b>Total</b>	<b>11,149</b>	<b>5,886</b>	<b>3,818</b>	<b>2,697</b>	<b>10,520</b>

---

LAST YEAR Asset Class	Opening Carrying Amount	Purchases	Sales /Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Leasehold Improvements	3,802			380	3,422
Furniture and fixtures	531			86	445
Office equipment	4,820	4,569		2,107	7,282
<b>Total</b>	<b>9,153</b>	<b>4,569</b>	<b>-</b>	<b>2,573</b>	<b>11,149</b>

# Notes to the Performance Report

Creative Northland  
For the year ended 30 June 2020

## Note 5: Accumulated Funds

THIS YEAR Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	840	-	840
Surplus/(Deficit)		57,412		57,412
Transfer to Reserves		(25,000)	25,000	
Transfer from Reserves		-	-	
Closing Balance	-	33,252	25,000	58,252

LAST YEAR Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	(96,956)		(96,956)
Surplus/(Deficit)		97,796		97,796
Transfer to Reserves		-	-	
Transfer from Reserves				
Closing Balance	-	840	-	840

Breakdown of Reserves		Actual This Year \$	Actual Last Year \$
Name	Nature and Purpose		
Capital Reserves	General Capital Working Reserves	25,000	
	Total	25,000	-



## Note 6: Commitments and Contingencies

### Commitments

A lease commitment is in place with NDSL finance for a Ricoh Printer with related services. The monthly commitment is \$333.88. The current commitment for the year is \$18,765 and term commitment up to 20 June 2024 will be \$8,013 {2019: 8,013}

### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil).

### Relationship - Camera Obscura

The bullet points below summarise the key mutual understanding items between Creative Northland and Camera Obscura;

- Creative Northland will Umbrella and administer all funding in relation to the project
- The funds will be kept in a separate bank account from which contracts will be paid
- Creative Northland will charge no more than \$10,000 for administering the project
- A standard construction contract was entered into, prepared by Felicity Christian Architect, and was signed by Howard Harnett Builders {the Contractor} and Creative Northland {The Principal}
- Felicity Christian Architect of the Camera Obscura Team will be the Architect for the contract and administer the contract for the construction of the Camera Obscura
- On signing of the contract the Camera Obscura Team will deposit all their accrued funds generated {less \$10,000 retained for Creative Northland administration}
- No Construction invoices are to be paid by Creative Northland without validation from Felicity Christian Architect as the Architect for the contract. Creative Northland will then pay monthly progress payments (and Final) to the contractor in accordance with the contract rules.

## Note 7: Related Party Transactions

Description of Related Party Relationship	Description of Transaction (whether in cash or amount in kind)	This Year \$ Value of Transactions	Last Year \$ Value of Transactions	This Year \$ Amount Outstanding	Last Year \$ Amount Outstanding
Trustee and Director Carol Peters is also a Councillor of the Whangarei District Council.	Funding is received from Whangarei District Council				
Trustee and Director Sharon Morgan is also a Councillor of the Whangarei District Council (resigned 02/04/2020).	Funding is received from Whangarei District Council				
Trustee Geoff Bartlett is a member of Men's Shed	Creative Northland has entered into a lease agreement for 1 year	4,352			

## Note 8: Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil).

## Note 9: Timing of DI Filing

The 2020 financial statements are required to be completed, audited and filed with DIA charities by the 31st December 2020. A short-term extension was arranged due to audit delays.

The 2019 financial statements were filed with the DIA Charities prior to the required date of 31st December 2019.

## Note 10: Trust Deed - Number of Trustees

The Creative Northland Trust Deed states the minimum is 6 Trustees which is the situation at the time of signing this report. Under the terms of the Trust Deed it does allow for valid decision making if numbers drop below 6 until additional Trustees are appointed.

---

## Note 11: Going Concern

The Trust is reliant on continued funding from various agencies. The Trust has made significant progress between 2019-2020 in securing funding and eliminating losses. As at balance date, working capital and the level of equity have improved substantially. Even so, the trustees acknowledge continued reliance on grant funding. The long term impacts on the sector of COVID-19 are an unknown, though the financial support to date by government have helped significantly in the short term.

---

## Note 12: COVID-19 Pandemic

A new virus, COVID-19, arose in China in December 2019 and became a global pandemic by March 2020.

In response to the pandemic, in late March 2020 the New Zealand Government ordered a four-week lockdown, during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home. As a result of the lockdown, community transmission of COVID-19 was eliminated.

In late April 2020, the lockdown period ended and the New Zealand Government started gradually easing the restrictions that had been placed on businesses, organisations and individuals, although substantial restrictions remained at the border. In mid-August 2020, community transmission of COVID-19 was detected in Auckland, and the New Zealand Government again placed restrictions on businesses, organisations and individuals within New Zealand. At the time of signing the financial statements, these restrictions have been lifted.

During the four-week lockdown period the Trust was able to operate, but did so remotely at reduced hours. Since the end of the lockdown period, the Trust has been continued to operate at reduced hours, even though the sector experienced increased demand for on-line activity. However, the general demand has reduced due to the overall reduction in economic activity caused by the COVID-19 pandemic. The pandemic has also impacted Going concern (the Trustees have concluded that the Trust is a going concern, but there are material uncertainties in relation to that conclusion) - see Note 11

To date the Trust has undertaken the following steps to reduce the impact of COVID-19 on its operations:

- Reduced expenditure in non-critical business areas

- Taken advantage of wage subsidies and other business support measures made available by the New Zealand Government.



# Independent Auditor's Report to the Beneficiaries of Creative Northland

## Report on the Performance Report

### Opinion

We have audited the performance report of Creative Northland ("the Trust"), which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
  - the entity information for the year ended 30 June 2020;
  - the service performance for the year then ended; and
  - the financial position of the Trust as at 30 June 2020, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE (NZ) 3000 (Revised)"). 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 the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) 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 Trust.

### Material Uncertainty Related to Going Concern

We draw attention to Note 11 to the financial statements, which states that the Trust is reliant on continued funding. There is some uncertainty in regard to the ongoing impact of COVID-19 to those funding streams. As stated in Note 11, these conditions, along with matters as set forth in Note 12, indicate that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

## Responsibilities of the Trustees for the Performance Report

The Trustees are responsible 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 on behalf of the Trust which comprises:
    - the entity information;
    - the statement of service performance; and
    - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
- in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and
- c) such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust'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 Trust or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 (NZ) and ISAE (NZ) 3000 (Revised) 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 (NZ) and ISAE (NZ) 3000 (Revised), 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 the entity'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 the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Trustees 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.

### Who we Report to

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

BDO Northland  
Whangarei  
New Zealand  
20 January 2021



# CREATIVE NORTHLAND

09 430 0710

[www.creativenorthland.com](http://www.creativenorthland.com)

Whangarei Station, Railway Rd, Whangarei 0110