



**Notice is hereby given of the Extraordinary Meeting of  
the Southland Museum & Art Gallery Trust Board Inc  
to be held in the Council Chambers,  
Invercargill City Council, 101 Esk Street, Invercargill on  
Thursday 18 August 2022 at 2.00 pm.**

Mrs C Hadley  
Mr C McIntosh  
Mr S Parry  
Ms E Cook

Thilini Amarasingha  
For Secretary

# Southland Museum and Art Gallery Trust Board - Public

18 August 2022 02:00 PM

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14. Next Meeting Date, Location and Chair Person
15. Public Excluded Session

15. **PUBLIC EXCLUDED SESSION**

Moved, seconded that the public be excluded from the following parts of the proceedings of this meeting; namely

- (a) Confirmation of Minutes of the Public Excluded Session of the SMAG Trust Board Meeting held on 05 May 2022
- (b) Appointments Briefing from Sheffield Recruitment

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under Section 48(1) for the passing of this resolution</b>
(a) Report - Mary Judith Massey Collection (1912)	<b>Section 7(2)(i)</b> To Protect the privacy of natural persons, including that of deceased natural persons	<b>Section 48(1)(a)</b> That the public conduct of this item would be likely to result in the disclosure of information for which good reason for withholding would exist under Section 7.

**MINUTES OF THE SOUTHLAND MUSEUM AND ART GALLERY TRUST BOARD  
MEETING HELD AT ENVIRONMENT SOUTHLAND, NORTH ROAD, INVERCARGILL ON  
FRIDAY 20 MAY 2022 AT 9.00 AM**

**PRESENT:** Mrs C Hadley (Chair)  
Mr C McIntosh  
Mr S Parry  
Ms E Cook

**IN ATTENDANCE:** Mr R McWha (Assistant Group Manager – Leisure and Recreation)  
Mr W Marriott (Manager – Museum and Heritage Services)  
Mr J Cross (Management Accountant)  
Mrs T Amarasingha (Secretary)  
Ms H Raymond (Executive Support Officer)

**1. APOLOGIES**

None

**2. DISCUSSION**

The Board was uncertain about its ability to progress some matters on the agenda, and agreed to seek legal advice:

- What would be the correct procedure to sign off Minutes and other matters from the previous Board.

It also determined that consideration would need to be given to a name change for the Trust, to reflect its collection purpose.

The Board also noted that future SMAG Manager's Reports and Financial Reports should only be in relation to collection matters.

**3. APPOINTMENT OF A CHAIRPERSON**

The Board agreed Mrs Hadley should act as a chairperson for this meeting.

**4. FORMATION OF AN APPOINTMENTS COMMITTEE REPORT**

A3910032

The Board discussed the report.

Moved Mrs Hadley seconded Ms Cook and **RESOLVED** that the Southland Museum and Art Gallery Trust Board:

1. Write to the Chief Executive Officers of the Invercargill City Council, Southland District Council and Gore District Council, and invite them, or their nominee to join the Appointments Committee (Clause 8.1.1 – 4);
2. Write to the Chair and Chief Executive Officers of Waihōpai Rūnaka; Te Rūnaka o Awarua; Te Rūnaka o Ōraka Aparima; Hokonui Rūnanga and invite the

collective appointment of a representative of the four Rūnaka to join the Appointments Committee (Clause 8.1.4);

3. Write to the Chair and Chief Executive Officers of Waihōpai Rūnaka; Te Rūnaka o Awarua; Te Rūnaka o Ōraka Aparima; Hokonui Rūnanga and invite the collective appointment of a representative of the four Rūnaka as a member of the Board (Clause 9.1.2).

Mrs Hadley proposed an informal role for Cr Paul Duffy (member of the Regional Heritage Committee) and Jim Geddes as observers in an advisory capacity. These roles would have non-voting rights.

Move Mrs Hadley seconded Mr Parry and **RESOLVED** to write to Cr Paul Duffy and Jim Geddes to invite them to join the initial Board as advisors to the Board. These advisory roles would be non-voting.

## **5. Appointments Briefing from Sheffield Recruitment**

Ms Louise Green from Sheffield Recruitment joined the meeting and provided a verbal update on the appointment process. She said that after the establishment of the Appointments Committee she would brief them of the process.

Ms Cook noted that it could take four weeks or more to appoint a representative of the four Rūnaka to the Appointments Committee.

The Board requested Ms Green to provide information about advertising for the role of Board members at the next Board meeting.

## **6. SMAG MANAGER'S REPORT FOR APRIL 2022**

A3909530

Mr Marriot presented the report.

The Board noted that the information about He Waka Tuia should report to the Invercargill City Council.

Moved Mrs Hadley, seconded Ms Cook and **RESOLVED** that Southland Museum and Art Gallery Trust Board:

1. Receive the report "SMAG Manager's Report for April 2022".

## **7. FINANCIAL REPORT**

A3884169

Mr Botting presented the report.

The Board discussed and agreed that it would be appropriate to assign Invercargill City Council staff members for bank signing authorities rather than the Board members.

The Board agreed to appoint Michael Day (Administrator & Authoriser), Patricia Christie (Authoriser), Richard McWha (Authoriser) Jonathan Cross (Creator) for bank signing authorities.

Moved Ms Cook, seconded Mr Parry and **RESOLVED** that Southland Museum and Art Gallery Trust Board:

1. Approve the bank signing authorities of Patricia Christie (Administrator & Authoriser), Michael Day (Authoriser), Richard McWha (Authoriser) Jonathan Cross (Creator).
2. Remove old bank signing authorities of Darren Ludlow (Administrator & Authoriser), Roger Eagles (Authoriser), Gary Tong (Authoriser), Bret Highsted (Authoriser) and Jaimee Botting (Creator).

#### **7. DISCUSSION ON QUORUM**

The Board discussed the quorum for the initial Board and noted the Trust Deed was silent on this matter. The Board agreed that the quorum should be three Board members for the initial Board.

The Board discussed the matter of the advisor role appointments and identified the need for further discussion on the appointments of advisor roles to the Appointments Committee. The previous resolution to appoint advisor roles to the initial Board should remain.

Move Mr Parry seconded Mr McIntosh and **RESOLVED** that the Board identified the need for further discussion on the appointments of advisor roles to the Appointments Committee and the previous resolution to appoint advisor roles to the initial Board should be held in abeyance and request staff to create a one page briefing note on the matter.

#### **8. CORRESPONDENCE**

Nil.

#### **9. GENERAL BUSINESS**

Nil.

There being no further business, the meeting closed at 10.00 am.



**INTERIM BOARD ACTION SHEET**

<b>Date</b>	<b>Action</b>	<b>Description</b>	<b>Action by</b>	<b>Due date</b>

**FUTURE ACTION, ISSUES AND OPPERTUNITIES FOR INCOMING Board**

<b>Date</b>	<b>Action</b>	<b>Description</b>	<b>Action by</b>	<b>Due date</b>
				For Incoming Board
				For Incoming Board



<b>SOUTHLAND MUSEUM &amp; ART GALLERY TRUST BOARD 2022/23 – TIMELINE</b>											
<b>Item Due For Review 2022/23</b>											
	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
DRAFT Annual Report reviewed		✓									
Final Annual Report Signoff [Due to ICC & SDC]			30/9								
Management fee automatic payment form updated			✓								
Business Plan Workshop				✓							
Business Plan Review					✓						
Bequest Term deposit renewal								✓			
AGM						✓					
Review of Draft Statement of Intents						✓					
Draft Statement of Intent [Due to ICC & SDC]							28/2				
6 Monthly Financials [Due to ICC & SDC]							28/2				
Fraud Policy / Delegation policy review									✓		
Final Statement of Intent [Due to ICC & SDC]											30/6
Trustees review interest register	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## SMAG COLLECTION FINANCIAL REPORT

**To:** Southland Museum and Art Gallery Trust Board

**Meeting Date:** Thursday 18 August 2022

**From:** Paige McPherson – Business Finance Partner

**Open Agenda:** Yes

**Public Excluded Agenda:** No

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### Purpose and Summary

To receive a Draft Annual Report and approve the Statement of Intent.

### Recommendations

That the Southland Museum and Art Gallery Trust Board:

1. Receive the "Draft Annual Report for the Financial Year ending 30 June 2022".
2. Ratify the approval of the "Statement of intent for the financial year 30 June 2023" and that a copy be issued to stakeholders (Invercargill City Council, Southland District Council and Gore District Council)
3. Notes it has not met the requirements of Schedule 8 clause 3 of the Local Government Act 2002 - "The board must deliver the completed statement of intent to the shareholders before the commencement of the financial year to which it relates."

### Draft Annual Report for the Financial Year ending 30 June 2022

The board has recorded a \$9,595 surplus for the year, up \$14,480 on last year. This is due to minimal trust operating costs (excluding collection management costs) for the year. The management fee with Invercargill City Council has decreased by just under \$1.0 million this year due to the operations of the museum activity going back to the Council, leaving the Trust to focus solely on the collection with funding from the Southland Regional Heritage Committee. This decrease has been offset by no service contract revenue received from Invercargill City Council.

The draft Annual Report has been prepared and will be provided to the audit for their review. The timing of the audit has been delayed to a yet to be confirmed date due to reallocation of resources within Audit New Zealand. The final Annual Report will be brought to the board for approval once this has been completed.

## **Statement of Intent**

The final version of the statement of intent was circulated to the board on the 1<sup>st</sup> July 2022 via email and approval by each board member was completed by 10<sup>th</sup> July 2022 (See Email attachments). This step is to ratify the approval in the minutes of the board.

The board has not met the requirements of Schedule 8 clause 3 of the Local Government Act 2002 - "The board must deliver the completed statement of intent to the shareholders before the commencement of the financial year to which it relates." This is due to the transition period the Trust board is currently undertaking. The next board, once appointed, will undertake a review of the Statement of Intent and give written notice to stakeholders of any modifications they wish to make. This is permitted under Schedule 8 clause 5 of the Local Government Act 2002.

## **Attachments**

Appendix 1 – Report – Draft Annual report for the financial year ending 30 June 2022 (A4004606)

Appendix 2 - Report - Statement of Intent for the financial year ending 30 June 2022 (A3968149)

Appendix 3 - SMAGTB SOI - Approval - from Clare Hadley (A4010215)

Appendix 4 - SMAGTB SOI - Approval - from Evelyn Cook (A4010218)

Appendix 5 - SMAGTB SOI - Approval - from Stephen Parry (A4010219)

Appendix 6 - SMAGTB SOI - Approval - from Cameron McIntosh (A4010220)

# **Southland Museum & Art Gallery Trust Board Inc**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2022**



**Southland Museum & Art Gallery Trust Board Inc**

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## Southland Museum & Art Gallery Trust Board Inc

### ENTITY INFORMATION

#### Structure of the Trust's operations, including governance arrangements

The Trust comprised of a board of ten trustees who oversaw the governance of the Trust until this board was replaced by the initial board of four trustees in May 2022.

	<b>Current Trustee(s) appointment</b>
3 trustees are appointed by Invercargill City Council	Cr Ludlow (Chairperson) <i>Resigned May 2022</i> Cr Amundsen <i>Resigned May 2022</i> Cr Soper <i>Resigned May 2022</i>
2 trustees are appointed by Southland District Council	Mayor Tong <i>Resigned May 2022</i> Cr Menzies <i>Resigned May 2022</i>
2 trustees are appointed by trustees appointed by Invercargill City Council & Southland District Council	G Neave <i>Resigned May 2022</i> R Eagles <i>Resigned May 2022</i>
1 trustee is appointed by Tangata Whenua	E Cook <i>Resigned May 2022</i>
1 trustee is appointed by Friends of the Southland Museum & Art Gallery	C Henderson <i>Resigned May 2022</i>
1 trustee is appointed by Gore District Council	Cr Highsted <i>Resigned May 2022</i>
Chief Executive Officer Invercargill City Council	C Hadley <i>Appointed May 2022</i>
Chief Executive Officer Southland District Council	C McIntosh <i>Appointed May 2022</i>
Chief Executive Officer Gore District Council	S Parry <i>Appointed May 2022</i>
Duly elected representative of the four Rūnaka - Waihōpai Rūnaka; Te Rūnaka o Awarua; Te Rūnaka o Ōraka Aparima; Hokonui Rūnanga	E Cook <i>Appointed May 2022</i>

The Trust has a management contract with Invercargill City Council for the operations of the museum facilities.

#### Main source of Trust's cash and resources

Grants received from Southland Regional Heritage Committee is the primary sources of funding to the Trust.

**Registered office:** 108 Gala Street, P O Box 1012, Invercargill

**Postal address:** 108 Gala Street, P O Box 1012, Invercargill, Phone (03) 219 9069

**Solicitors:** Preston Russell Law, 45 Yarrow Street, Invercargill

**Bankers:** Westpac, 62 Kelvin Street, Invercargill

**Auditor:** Audit New Zealand on behalf of the Auditor - General

**Southland Museum & Art Gallery Trust Board Inc****STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2022**

	<i>Note</i>	<b>2022</b> \$	<b>2021</b> \$
<b>Revenue</b>			
Grant - Invercargill City Council		20,000	20,000
Grant - Southland Regional Heritage Committee		1,221,691	1,181,976
Revenue from providing services	1	-	996,998
Bequests		607	552
Interest revenue		3,104	2,821
<b>Total revenue</b>	2	<b>1,245,402</b>	<b>2,202,347</b>
<b>Expenses</b>			
Cost of providing services	3	1,225,101	2,196,516
Depreciation of property, plant, and equipment	8	2,037	2,270
Audit fees	4	8,669	8,446
<b>Total expenses</b>		<b>1,235,807</b>	<b>2,207,232</b>
<b>Surplus / (Deficit) for the year</b>		<b>9,595</b>	<b>(4,885)</b>
<b>Other comprehensive revenue and expenses</b>			
		-	-
<b>Total other comprehensive revenue and expenses for the year</b>			
		-	-
<b>Total comprehensive revenue and expense for the year</b>		<b>9,595</b>	<b>(4,885)</b>
<b>Surplus / (Deficit) attributable to:</b>			
Owners of the parent entity		9,595	(4,885)
		<b>9,595</b>	<b>(4,885)</b>
<b>Total comprehensive revenue and expense attributable to:</b>			
Owners of the parent entity		9,595	(4,885)
		<b>9,595</b>	<b>(4,885)</b>

The Statement of Accounting Policies and Notes are an integral part of, and should be read in conjunction with, these financial statements.

**Southland Museum & Art Gallery Trust Board Inc**

**STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE 2022**

	Attributable to owners of the parent entity			Total equity \$
	Retained surplus \$	Restricted reserve \$	Special purpose reserve \$	
<b>Balance at 1 July 2020</b>	<b>938,674</b>	<b>268,601</b>	<b>38,504</b>	<b>1,245,779</b>
Surplus / (Deficit) for the year	(4,885)			(4,885)
Total other comprehensive revenue and expenses for the year	-			-
Transfers	18,596	(16,809)	(1,787)	-
<b>Balance at 30 June 2021</b>	<b>952,385</b>	<b>251,792</b>	<b>36,717</b>	<b>1,240,894</b>
<b>Balance at 1 July 2021</b>	<b>952,385</b>	<b>251,792</b>	<b>36,717</b>	<b>1,240,894</b>
Surplus / (Deficit) for the year	9,595			9,595
Total other comprehensive revenue and expenses for the year	-			-
Transfers	30,962	(30,977)	15	-
<b>Balance at 30 June 2022</b>	<b>992,942</b>	<b>220,815</b>	<b>36,732</b>	<b>1,250,489</b>

The Statement of Accounting Policies and Notes are an integral part of, and should be read in conjunction with, these financial statements.



**Southland Museum & Art Gallery Trust Board Inc****STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

	<i>Note</i>	<b>2022</b> \$	<b>2021</b> \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	205,383	243,129
Receivables	6	319,036	33,674
Other financial investments	7	209,370	207,821
<b>Total current assets</b>		<b>733,789</b>	<b>484,624</b>
<b>Non-current assets</b>			
Property, Plant and Equipment	8	868,669	837,672
<b>Total Non-current assets</b>		<b>868,669</b>	<b>837,672</b>
<b>TOTAL ASSETS</b>		<b>1,602,458</b>	<b>1,322,296</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables and accrued expenses	9	299,200	28,633
Unused grants with conditions	10	52,769	52,769
<b>TOTAL LIABILITIES</b>		<b>351,969</b>	<b>81,402</b>
<b>NET ASSETS</b>		<b>1,250,489</b>	<b>1,240,894</b>
<b>Equity</b>			
Retained surplus		992,942	952,385
Restricted reserve	11	220,815	251,792
Special purpose reserve	11	36,732	36,717
		<b>1,250,489</b>	<b>1,240,894</b>

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**TRUSTEE**


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**TRUSTEE**

31 August 2022

The Statement of Accounting Policies and Notes are an integral part of, and should be read in conjunction with, these financial statements.

**Southland Museum & Art Gallery Trust Board Inc****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022**

	<i>Note</i>	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
<b><i>Cash flows from operating activities</i></b>			
Receipts from grants		1,242,298	1,202,528
Receipts from providing services		-	996,998
Interest receipts		1,764	2,826
Payments to suppliers		(1,246,230)	(2,187,356)
GST (net)		(995)	(265)
<b>Net cash flows from operating activities</b>		<b>(3,163)</b>	<b>14,731</b>
<b><i>Cash flows from investing activities</i></b>			
Receipts from sale of investments		207,821	225,203
Payments to acquire property, plant and equipment		(33,034)	(1,800)
Payments to acquire investments		(209,370)	(207,821)
<b>Net cash flows from investing activities</b>		<b>(34,583)</b>	<b>15,582</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		<b>(37,746)</b>	<b>30,313</b>
Cash & cash equivalents at the beginning of the financial year		243,129	212,816
<b>Cash &amp; cash equivalents at the end of the financial year</b>	<b>5</b>	<b>205,383</b>	<b>243,129</b>

The Statement of Accounting Policies and Notes are an integral part of, and should be read in conjunction with, these financial statements.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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#### **REPORTING ENTITY**

The reporting entity is Southland Museum & Art Gallery Trust Board Inc (the "Trust"). The Trust is domiciled in New Zealand and is a charitable organisation incorporated in New Zealand under the Charitable Trusts Act 1957.

The purpose of the Trust is to ensure prudent administration of the Museum collections and to monitor the management contract, which is currently with the Invercargill City Council.

The financial statements were approved and authorised for issue by the board of Trustees on 31 August 2022.

#### **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with NZ GAAP. They comply with Tier 2 PBE (RDR) accounting standards on the basis the Trust is not considered publically accountable or large with expenditure under \$30 million per annum. All available disclosure concessions have been applied.

#### **CHANGES IN ACCOUNTING POLICIES**

There are no changes in accounting policies during the period. All accounting policies have been consistently applied throughout the period covered by these financial statements.

#### **BASIS OF PREPARATION**

The preparation of financial statements in conformity with Tier 2 PBE accounting standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and in future periods if the revision affects both current and future periods.

The financial statements have been prepared on the basis of historical cost, except for heritage assets and the revaluation of certain financial instruments. Cost is based on the fair values of the consideration given in exchange for assets. Heritage assets are valued as per Property Plant and Equipment, Heritage Assets policy.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The financial statements have been prepared on a going concern basis, and the accounting policies set out below have been applied consistently to all periods presented in these financial statements.

New Zealand dollars are the Trust's functional and presentation currency.

The trustees of the Trust do not have the power to amend the financial statements after issue.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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The following accounting policies which materially affect the measurement of results and financial position have been applied:

#### **SIGNIFICANT ACCOUNTING POLICIES**

##### ***REVENUE***

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and GST.

##### ***Grants***

Council, government, and non-government grants are recognised as revenue when the funding is receivable unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

##### ***Interest revenue***

Interest revenue is recognised on an accrual basis.

##### ***Revenue from providing services***

Revenue from services rendered is recognised when it is probable that the economic benefits associated with the transaction will flow to the entity. The stage of completion at balance date is assessed based on the value of services performed to date as a percentage of the total services to be performed.

##### ***Donated Services***

The work of the museum is dependent on the voluntary service of many individuals and organisations. Since these services are not normally purchased by the museum and because of the difficulty of determining their value with reliability, donated services are not recognised in these financial statements.

##### ***TAXATION***

The Trust is exempt from the payment of income tax. Accordingly no charge for income tax applies or has been provided for.

##### ***GOODS AND SERVICES TAX***

Revenues, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST), except for receivables and payables which are recognised inclusive of GST. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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#### ***CASH AND CASH EQUIVALENTS***

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### ***FINANCIAL INSTRUMENTS***

Financial assets and financial liabilities are recognised in the Trust's Statement of Financial Position when the Trust becomes a party to contractual provisions of the instrument. The Trust is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents (including bank overdraft), trade and other receivables, other financial assets, trade and other payables and borrowings. The relevant accounting policies are stated under separate headings.

Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs, except for those financial assets classified as fair value through profit or loss which are initially valued at fair value.

#### ***(1) Financial Assets***

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets are classified as financial assets at fair value through surplus or deficit, loans and receivables or as available for sale financial assets. The Trust's financial assets include: cash and cash equivalents, short-term investments and receivables.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

#### ***(2) Financial assets at fair value through surplus or deficit***

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract.

#### ***(3) Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, receivables transactions fall into this category of financial instruments.

#### ***(4) Available for sale financial assets***

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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#### **(5) Impairment of financial assets**

The Trust assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of impairment, the Trust first assesses whether there are objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Trust determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial asset with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

#### **(6) Financial liabilities**

The Trust's financial liabilities include trade and other creditors.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

#### ***PROPERTY, PLANT AND EQUIPMENT***

The Trust has the following classes of property, plant and equipment:

- (A) Land and buildings assets
- (B) Heritage assets

#### **(A) LAND AND BUILDINGS ASSETS**

##### **Cost / Valuation**

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. The Trust has elected not to revalue property plant and equipment and record the asset value on the cost basis.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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#### Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

Cost includes expenditure that is directly attributable to the acquisition of the assets. In most instances, an item of property, plant and equipment is recognised at cost. Where an asset is acquired through a non-exchange transaction, or for a nominal cost, it is recognised at fair value at the date of acquisition.

#### Depreciation

Depreciation is calculated as detailed below:

<b>Operational Assets</b>	<b>Rate</b>
Buildings	2% SL
Fit-out	9 - 40% DV

Expenditure incurred to maintain these assets at full operating capability is charged to the Statement of Financial Performance in the year incurred.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

#### Disposals

An item of property, plant and equipment is derecognised upon disposal or recognised as impaired when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on de-recognition 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 period the asset is derecognised.

### **(B) HERITAGE ASSETS**

The Southland Museum & Art Gallery Trust Board owns an extensive collection of material and information relating to natural, cultural and scientific heritage.

Heritage assets are valued at cost or fair value at the date of acquisition and are not depreciated.

All assets acquired are recognised at cost at the date of acquisition. As a large number of the Heritage assets are donated or subsidised generally such cost will be nil unless they have been acquired as a result of a purchase by the Trust.

The bulk of the Trust's collection is represented by unrealisable or irreplaceable items and it is impracticable and cost prohibitive to value them on a "Market Based" or "Depreciated Replacement Cost" basis. As a consequence the Trust's collection is undervalued in these financial statements.

The result of this accounting policy means that the vast majority of the Museum's collection is effectively valued for accounting purposes at nil, or at historical cost for those few items purchased.

The primary function and purpose of the Southland Museum is the preservation and display of the extensive collection of heritage assets. These are the tasks that make up the bulk of the Southland Museum's activities.

## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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This means that much of the collection is valued at nil, or very old historical cost for those few items purchased. The Board is confident that if the collection, however unlikely, was to be sold, its market value would be very substantial.

The fact that most of the collection has a nil, or low, value for accounting purposes in no way reduces the true value of the collection or the care that is exercised in its conservation and exhibition.

The collection is valued at \$10,380,000 for insurance purposes.

#### ***IMPAIRMENT OF NON-FINANCIAL ASSETS***

At each reporting date, the Trust reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Trust estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset is not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential. In assessing value in use for cash-generating assets, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### ***RESERVES***

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or established by the Trust.

Restricted reserves are subject to specific conditions. Expenditure or transfers from these reserves may be made only for certain specified purposes.

Special purpose reserves are reserves established by decisions made by the Trust. The Trust may alter them without reference to any third party. Expenditure or transfers to and from these reserves is based on established policy.



## ***Southland Museum & Art Gallery Trust Board Inc***

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2022**

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#### ***SIGNIFICANT ESTIMATES AND ASSUMPTIONS***

In preparing these financial statements, the Trust has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### ***Key Sources of Estimation Uncertainty***

Judgements made by management in the application of Tier 2 PBE accounting standards that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements. Key Sources of Estimation Uncertainty include:

- Estimating the remaining useful life of various items of property, plant and equipment. If the useful life does not reflect the actual consumption of benefits of the asset, the Trust could be over or under estimating the depreciation charge recognised as an expense in the Statement of Financial Performance.
- Determining whether the conditions of a grant has been satisfied, to determine whether the grant should be recognised as revenue in the Statement of Financial Performance. This judgement will be based on the facts and circumstances that are evident for each contract.

Estimates and judgements are continually evaluated and are based on historical experience and other functions, including expectations of future events that are believed to be measurable under the circumstances.

#### ***Key Assumptions***

The Trust and its stakeholders have agreed to undertake a restructure of the Trusts' governance structure. The Council stakeholders are to contribute their views to the board on changes to the trust deed before the board agree the future structure. It has also been agreed to transfer the management of the museum operations, including future museum redevelopments, to the Invercargill City Council. The Trust will continue to operate as the guardians / owners of the collection. These changes are expected to be carried out in the 2021/22 year.

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

<b>1 REVENUE FROM PROVIDING SERVICES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Service contract - Invercargill City Council	-	996,998
<i>Total revenue from providing services</i>	-	996,998

**2 REVENUE**

For financial reporting purposes, Grant revenue received from Invercargill City Council & Southland Regional Heritage Committee, Bequests & Interest revenue are considered non-exchange revenue. These amount to \$1,244,054 in 2021/22 (\$1,205,349 in 2020/21).

Revenue from providing services are considered exchange revenue and amount to \$0 in 2021/22 (\$996,998 in 2020/21).

<b>3 COST OF PROVIDING SERVICES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Operating costs	3,412	17,548
Management Fee - Invercargill City Council	1,221,689	2,178,968
<i>Total cost of providing services</i>	<b>1,225,101</b>	<b>2,196,516</b>

**4 REMUNERATION OF AUDITORS**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Audit fees for Financial Statements Audit	8,669	8,446
<i>Total cost of providing services</i>	<b>8,669</b>	<b>8,446</b>

The audit of the Southland Museum & Art Gallery Trust Board is Audit New Zealand on behalf of the Auditor-General.

**5 CASH AND CASH EQUIVALENTS**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Westpac Cheque account	98,400	103,738
Westpac Redevelopment Account	70,382	70,336
Bank accounts		
- Bequest	11,100	43,608
- Baird Library	744	742
- Capital acquisition	24,757	24,705
<i>Total cash and cash equivalents</i>	205,383	243,129

Some restrictions exist on the cash reserve funds which are set aside for special purposes at the discretion of the Trustees.

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

<b>6 RECEIVABLES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
GST - Inland Revenue	31,050	31,961
Accrued interest - Westpac	1,348	6
Other receivables	286,638	1,707
<i>Total Receivables</i>	319,036	33,674

All Receivables above are recognised as non-exchange transactions

<b>7 OTHER FINANCIAL INVESTMENTS</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<i>Available-for-sale at fair value</i>		
Term deposits (Bequest) <b>Current</b>	209,370	207,821
<i>Total Other financial investments</i>	209,370	207,821

**8 PROPERTY, PLANT AND EQUIPMENT**

	<b>Land &amp; buildings</b>	<b>Heritage</b>	<b>Total</b>
	<b>Assets</b>	<b>Assets</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cost amount at 1 July 2020</b>	<b>37,910</b>	<b>815,582</b>	<b>853,492</b>
Accumulated depreciation amount at 1 July 2020	15,350	-	15,350
<b>Carrying amount at 1 July 2020</b>	<b>22,560</b>	<b>815,582</b>	<b>838,142</b>
<i>Additions</i>	-	1,800	1,800
<i>Disposals (net of accumulated depreciation)</i>	-	-	0
<i>Depreciation expense</i>	(2,270)	-	(2,270)
<i>Impairment loss</i>	-	-	-
<b>Cost amount at 30 June 2021</b>	<b>37,910</b>	<b>817,382</b>	<b>855,292</b>
Accumulated depreciation amount at 30 June 2021	17,620	-	17,620
<b>Carrying amount at 30 June 2021</b>	<b>20,290</b>	<b>817,382</b>	<b>837,672</b>
<b>Cost amount at 1 July 2021</b>	<b>37,910</b>	<b>817,382</b>	<b>855,292</b>
Accumulated depreciation amount at 1 July 2021	17,620	-	17,620
<b>Carrying amount at 1 July 2021</b>	<b>20,290</b>	<b>817,382</b>	<b>837,672</b>
<i>Additions</i>	-	33,034	33,034
<i>Disposals (net of accumulated depreciation)</i>	-	-	-
<i>Depreciation expense</i>	(2,037)	-	(2,037)
<i>Impairment loss</i>	-	-	-
<b>Cost amount at 30 June 2022</b>	<b>37,910</b>	<b>850,416</b>	<b>888,326</b>
Accumulated depreciation amount at 30 June 2022	19,657	-	19,657
<b>Carrying amount at 30 June 2022</b>	<b>18,253</b>	<b>850,416</b>	<b>868,669</b>

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

The Trust has not recognised exhibits and donated art works because the value of these are not readily available. However the direct purchase costs of exhibits and art collections acquired during the year have been capitalised.

In 1994/95, the board agreed a change in accounting policies to include the land and buildings at 108 Gala Street at 75% of the government valuation. The Trust closed the museum buildings to the public on the 12 April 2018 as they could not provide a safe workplace under the Health and Safety at Work Act 2015. The Trust impaired the buildings value to nil in 2017/18 as the buildings currently do not supply economic benefit; repairing the buildings is likely to cost more than the building's previous cost value and is unlikely to be repaired to the same floor & wall layout. During the 2019/20 year, research into the ownership of the building and land has indicated that both are owned by the Invercargill City Council. On 4 June 2020 the board agreed to update the asset register to reflect this and the remaining land and building value transferred to the Invercargill City Council.

<b>9 PAYABLES AND ACCRUED EXPENSES</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Audit fee	8,669	8,446
Other payables	290,531	20,187
<i>Total payables and accrued expenses</i>	299,200	28,633
<b>10 UNUSED GRANTS WITH CONDITIONS</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Invercargill City Council - Redevelopment Grant	52,769	52,769
<i>Total unused grants with conditions</i>	52,769	52,769

The grant from the Invercargill City Council requires the Trust to spend the funds on the museum redevelopment project and has a "use or return" condition.

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

11 RESERVES	2022 \$	2021 \$
<b>A) RESTRICTED RESERVES</b>		
<b><u>Estate C F Broadley - Tuatara &amp; Cultural History</u></b>		
Balance as at 1 July	50,180	49,119
Transfer to reserve	363	552
Interest revenue	314	509
Purchases	(32,914)	-
<b>Balance at 30 June</b>	<b>17,943</b>	<b>50,180</b>
<i>The bequest requires the Trust to spend the funds on Tuatara or Cultural History related expenses. Although the bequest is for a specific purpose, there is no obligation to return unspent funds, so no liability has been recorded for the unspent amount.</i>		
<b><u>Estate D I Alloo - Tuatara</u></b>		
Balance as at 1 July	37,444	56,993
Transfer to reserve	-	-
Interest revenue	234	522
Purchases	-	(20,071)
<b>Balance at 30 June</b>	<b>37,678</b>	<b>37,444</b>
<i>The bequest requires the Trust to spend the funds on Tuatara related expenses. Although the bequest is for a specific purpose, there is no obligation to return unspent funds, so no liability has been recorded for the unspent amount.</i>		
<b><u>Estate D I Alloo - Natural History</u></b>		
Balance as at 1 July	164,168	162,489
Transfer to reserve	-	-
Interest revenue	1,026	1,679
Purchases	-	-
<b>Balance at 30 June</b>	<b>165,194</b>	<b>164,168</b>

*The bequest requires the Trust to spend the funds on Natural History Gallery related expenses. Although the bequest is for a specific purpose, there is no obligation to return unspent funds, so no liability has been recorded for the unspent amount.*

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>B) SPECIAL PURPOSE RESERVES</b>		
<b><u>Education Service Reserve</u></b>		
<i>Balance as at 1 July</i>	11,269	11,269
<i>Transfer to reserve</i>	-	-
<i>Interest revenue</i>	-	-
<i>Transfer from reserve</i>	-	-
<i>Balance at 30 June</i>	11,269	11,269
<i>The Education Service reserve comprises the remains of a grant from the Ministry of Education for the delivery of Curriculum Support Programmes. This grant is for the Learning Experiences Outside The Classroom (LEOTC) program.</i>		
<b><u>Baird Library</u></b>		
<i>Balance as at 1 July</i>	743	743
<i>Transfer to reserve</i>	-	-
<i>Interest revenue</i>	-	-
<i>Transfer from reserve</i>	-	-
<i>Balance at 30 June</i>	743	743
<i>The Baird Library reserve comprises for funds to be used for the purchase of books for the museum's collection</i>		
<b><u>Collection acquisitions</u></b>		
<i>Balance as at 1 July</i>	24,705	26,492
<i>Transfer to reserve</i>	-	-
<i>Interest revenue</i>	15	13
<i>Transfer from reserve</i>	-	(1,800)
<i>Balance at 30 June</i>	24,720	24,705
<i>The Collection acquisitions reserve comprises for funds to be used for the purchase of items for the museum's collection</i>		
<b>Total Reserves</b>	<b>Balance at 30 June</b>	<b>257,547</b>
		<b>288,509</b>

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

<b>12 RELATED PARTY TRANSACTIONS</b>		<b>2022</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>
<i>The Trust paid a management fee and other expenses to Invercargill City Council (throughout the year 4 trustees were part of the Invercargill City Council)</i>	Value for year Balance outstanding	(1,225,074) 56,154	(2,161,470) 70,267
<i>The Trust received revenue from providing services from Invercargill City Council (throughout the year 4 trustees were part of the Invercargill City Council)</i>	Value for year Balance outstanding	- -	998,483 1,485
<i>The Trust received grants from Invercargill City Council (throughout the year 4 trustees were part of the Invercargill City Council)</i>	Value for year Balance outstanding	20,000 -	20,000 -
<i>The Trust received grants from Southland Regional Heritage Committee (2 trustees have been members of the Southland Regional Heritage Committee during the year)</i>	Value for year Balance outstanding	1,221,691 -	1,181,976 -

**13 FINANCIAL INSTRUMENTS**

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
<b>Loans and Receivables</b>		
<i>Cash &amp; cash equivalents</i>	205,383	243,129
<i>Receivables</i>	319,036	33,674
<i>Other Financial investments</i>		
<i>Term Deposits</i>	209,370	207,821
<b>Financial Liabilities</b>		
<i>Payables and accrued expenses</i>	299,200	28,633

**A) Credit Risk**

Financial instruments which potentially subject the Trust to credit risk principally consist of bank balances, short term deposits and accounts receivable. The maximum exposure to credit risk at balance date is the fair value for the financial instrument as stated in the Statement of Financial Position.

**B) Fair Value**

The fair value of financial instruments is equivalent to the carrying amount as stated in the Statement of Financial Position.

**Southland Museum & Art Gallery Trust Board Inc****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****C) Currency Risk**

The Trust has no currency risk given that the financial instruments are transacted in New Zealand Dollars.

**D) Interest Rate Risk**

Interest rate risk is the risk that interest rate will change, increasing or decreasing the cost of borrowing or lending. The Trust's short term deposit is at a fixed rate with maturities not exceeding one year. Consequently the Trust is not exposed to significant interest rate risk.

**E) Liquidity Risk**

Liquidity risk is the risk that the Trust will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities. The Trust aims to maintain flexibility in funding by keeping committed credit lines available.

**15 EFFECTS OF COVID-19**

The Trust has had no financial impact from Covid-19 this year. Grant revenue, revenue from providing services and management contract expense levels remaining unchanged during the lockdown period as museum staff were able to "work from home" to complete various tasks to meet contract requirements. The Trust does not expect any future financial impacts to occur except lower interest revenue from lower term deposit rates.

The Trust has had minimal non-financial impact from Covid-19 this year. Limited collection cataloging was able to take place during alert level 3 & 4, however resources were able to be diverted to complete other tasks like building collection transport crates and preparation work for the temporary museum presence exhibitions. The Trust does not expect any future non-financial impacts to occur but recognise a return of Covid-19 within the community may impact on the operations of the temporary museum presence.

Covid-19 pandemic timeline in New Zealand

11 Mar 2020	The World Health Organisation characterized the outbreak of Covid-19 as a pandemic
25 Mar 2020	The New Zealand Government issued a State of National Emergency
26 Mar - 27 Apr 2020	New Zealand under Alert level 4 and in lockdown
28 Apr - 13 May 2020	New Zealand under Alert level 3 and in lockdown
13 May 2020	The New Zealand Government ends State of National Emergency
14 May - 8 Jun 2020	New Zealand under Alert level 2
9 Jun 2020	New Zealand under Alert level 1
12 Aug 2020	New Zealand under Alert level 2 and Auckland under alert level 3
21 Sep 2020	New Zealand under Alert level 1 and Auckland under alert level 2
7 Oct 2020	New Zealand under Alert level 1
14 Feb 2021	New Zealand under Alert level 2 and Auckland under alert level 3
17 Feb 2021	New Zealand under Alert level 1 and Auckland under alert level 2
22 Feb 2021	New Zealand under Alert level 1
23 Jun 2021	New Zealand under Alert level 1 and Wellington under alert level 2
29 Jun 2021	New Zealand under Alert level 1

**16 COMMITMENTS**

There are no capital or operating commitments at 30 June 2022 (2021: Nil).



***Southland Museum & Art Gallery Trust Board Inc***

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

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**17 CONTINGENCIES**

There are no known contingent liabilities or contingent assets at 30 June 2022 (30 June 2021: nil).

**18 SUBSEQUENT EVENTS**

There have been no significant events between year end and the signing of the Financial Statements.

**Southland Museum & Art Gallery Trust Board Inc**

**STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

**OUTPUTS & OUTCOMES FOR THE YEAR ENDED 30 JUNE 2022**

Below are the outputs planned by the organisation and the strategies that will be used to achieve these.

<b>The Collections: Caring for, developing, and researching collections.</b>				
<b>Outputs</b>	<b>Strategies to achieve Outputs</b>	<b>2021/22 Outcome</b>	<b>2021/22 Target</b>	<b>2020/21 Outcome</b>
The collection is developed to enable the Museum to document, illustrate and explore Southland's unique natural and cultural heritage	• Collection management policies are reviewed as required.	Collection management policy under review, including deaccessioning, and ko iwi takata	One review annually	Policies continually reviewed and updated. Governance policies drafted in relation to digitisation of taonga Māori and care of native wildlife. Policies and procedures for care of firearms completed.
	• New acquisitions are considered according to the Collection Management Policy. (minimal acquisitions desired while museum building is closed)	Achieved. All incoming receipted items have been reviewed in accordance with the current Collection Management Policy	100% of objects acquired are considered	Not achieved. Resource availability and covid restrictions have contributed to a growth in the backlog of the collection being entered into the Vernon Collection Management system. Therefore not all donated objects could be considered during this year.
	• New acquisitions are entered into Vernon Collection Management System (CMS) to the level of Stripped Stage 1.	Not achieved. Backlog of material from 2019/2021 is still being processed	1,000 records	Not achieved. A significant donation to the collection along with resource availability and covid restrictions has increased the current backlog.
	• Existing CMS records are updated to Stage 1 (Full Documentation).  Stage 1 is designed to make the updated records searchable, identify key hazards, and ensure that the items ready for relocation.	Not achieved. Packing priorities have resulted in full documentation being replaced by skeletal record	2,400 records	Stage One: 881 records completed in 2020/21 (37% of target - target not achieved) (9,169 total records completed to date, representing around 20,400 items)

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<ul style="list-style-type: none"> <li>• Collections items to have digital images made.</li> </ul>	<p>Maori/Pasifika 985 Objects/ 4817 Images Elmwood 5610 Objects/ 5610 Images Elmwood Diaries 2500 Objects/ 2500 Images Southland Times 8000 Objects/ 8000 Images Glass plates 3000 Objects/ 3000 Images Objects 70 Objects/ 70 Images</p>	<p>0 items (Photography will only be undertaken as required for the purposes of condition reporting, online presence, and the temporary gallery space.)</p>	<p>Stage Three: 75 records updated in 2020/21 (exceeded target) (878 total records updated since start of project)</p>
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**Southland Museum & Art Gallery Trust Board Inc**

**STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

**OUTPUTS & OUTCOMES FOR THE YEAR ENDED 30 JUNE 2022**

Below are the outputs planned by the organisation and the strategies that will be used to achieve these.

<b>The Collections: Caring for, developing, and researching collections.</b>				
<b>Outputs</b>	<b>Strategies to achieve Outputs</b>	<b>2021/22 Outcome</b>	<b>2021/22 Target</b>	<b>2020/21 Outcome</b>
The collection is prepared for removal from the building by 2021/22 (4 years)	<ul style="list-style-type: none"> <li>• Pack items for storage and transportation.</li> <li>Stage 2a of the current Collection Relocation Plan involves packing and physically readying objects for relocation.</li> <li>Stage 2b of the current Collection Relocation Plan involves implementing a temporary transporting/packing solution for objects to be safely transported off-site.</li> </ul>	Collection items continue to be packed for relocation beginning November 2023.  Relocation Plan under construction as part of the Tisbury Storage Facility development.	2000 items across Stage 2a and Stage 2b.	Stage Two: 1,052 records updated to Stage 2 or Stage 2b in 2020/21 (53% of target - target not achieved) (7,269 total records updated to date)
Collections are maintained in optimal conditions for their long term preservation. (Delete the Graph)	<ul style="list-style-type: none"> <li>• Storage space is kept at temperature of 19oC±1oC, percentage of time in range.</li> </ul>	Minimal variance in conditions	Minimise variance	97% of time

**Southland Museum & Art Gallery Trust Board Inc**

**STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

**OUTPUTS & OUTCOMES FOR THE YEAR ENDED 30 JUNE 2022**

Below are the outputs planned by the organisation and the strategies that will be used to achieve these.

<b>The Collections: Caring for, developing, and researching collections.</b>				
<b>Outputs</b>	<b>Strategies to achieve Outputs</b>	<b>2021/22 Outcome</b>	<b>2021/22 Target</b>	<b>2020/21 Outcome</b>
Collections are maintained in optimal conditions for their long term preservation. (Delete the Graph)	<ul style="list-style-type: none"> <li>Storage space is kept at humidity of 50%±5%, percentage of time in range</li> </ul>	Storage spaces continue to be monitored with limited fluctuation	Minimise variance	3% of the time
<ul style="list-style-type: none"> <li>Storage space is monitored for infestation by pests and moulds.</li> </ul>	Ongoing monitoring of all areas of the Museum. No recorded infestation. Achieved	Minimum pests, moulds and pollutants found.	Rodent procedures reviewed and updated following sighting. Monitoring ongoing. Achieved	
<ul style="list-style-type: none"> <li>A procedure to minimise deterioration by light is followed.</li> </ul>	Achieved	Followed	Achieved (Followed)	
<ul style="list-style-type: none"> <li>A procedure to avoid loss or damage to objects in the collection or on loan is followed.</li> </ul>	Achieved	Followed	Achieved (Followed)	

**Southland Museum & Art Gallery Trust Board Inc**

**STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

**OUTPUTS & OUTCOMES FOR THE YEAR ENDED 30 JUNE 2022**

<b>The Community: Be the facilitator , connector, activator, conductor and co-creator working with community</b>				
<b>Outputs</b>	<b>Strategies to achieve Outputs</b>	<b>2021/22 Outcome</b>	<b>2021/22 Target</b>	<b>2020/21 Outcome</b>
Maintain strong relationships with iwi over issues relating to the collections, exhibitions and tuatara management	• Iwi Liaison Komiti (representing the four Southland runanga; Waihopai, Oraka-Aparima, Hokonui, Awarua) meets regularly.	Five meetings were held of the Iwi Liaison Komiti	Four meetings per Annum	Four meetings
Promotion of a museum presence	• Provide outreach to other museums and related organisations in the region and community.	Partnership with IPAG in showcasing Art and Artefact through He Waka Tuia. Support for Bluff Maritime Museum, Te Rau Aroha Marae; Rakiura Museum; Te Hikoi; Fiordland Museum Trust and the Southland Regional Heritage Committee.	No target	Ongoing partnership and engagement with Bluff Maritime Museum, Rakiura, Te Hikoi, volunteer museums, and with Marae (233 hrs)

The Statement of Intent for the Southland Museum & Art Gallery Trust Board has been prepared in accordance with the Local Government act 2002.

A review of the governance of the Southland Museum & Art Gallery Trust Board was undertaken and an interim board established whilst the appointment process for a new skills based permanent board is undertaken. This Statement of Intent has been prepared with a view to ensure business continuity. The non-financial KPIs will be expanded to a three year view when a refreshed SOI is drafted by the new board.

# SOUTHLAND MUSEUM AND ART GALLERY TRUST BOARD

## STATEMENT OF INTENT

FOR THE FINANCIAL YEAR ENDING  
30 June 2023



### The purpose of this Statement of Intent is to:

- State publicly the activities and intentions of this Council Controlled Organisation for the year and the objectives to which those activities will contribute.
- Provide an opportunity for shareholders to influence the direction of the organisation.
- Provide a basis for the accountability of the Board to their stakeholders for the performance of the organisation.

This Statement of Intent covers the year 1 July 2022 to 30 June 2023.

## **1. MISSION, VISION, STRATEGIC OBJECTIVES AND THE THREE YEAR PLANNING PERIOD**

### **1.1 Mission Statement**

*To celebrate our people, land and culture*

### **1.2 Vision Statement**

*We are a nationally respected, unique, innovative, vibrant attraction providing a must-do experience with a positive culture from a team that is excited to be there, supported by diverse funding and revenue streams and meaningful partnerships protecting the collection of Southland, as custodians of our heritage*

### **1.3 Strategic Objectives**

Through its activities the Southland Museum and Art Gallery Trust Board (SMAGTB) will:

- Deliver a vibrant successful collaboration with the Invercargill Public Art Gallery in a temporary exhibition space that is bustling with people, activities and culture.
- Increase the sense of ownership by Southlanders, and the attractiveness, meaningfulness, relevance, value of the Museum and its programmes for them and visitors to Southland
- Contribute to the role of attracting visitors to Invercargill as part of the Southland visitor experience.
- Continue to strengthen our relationships with Mana Whenua.
- Have an aligned board and simple governance structure that is the best interest of the Southland Region
- Work with our Community using our Museum as a connector
- Collaborative organisational structure, shared authority and strong community engagement
- Provide support for regional museums in our province.

### **1.4 Principal Activities**

The principal activities which contribute to the achievement of the Strategic Objectives will be provided by the Management Contract. These are categorised into four areas:

1. The Collections – Caring for, developing, and researching collections
2. Collection Storage – Ensuring appropriate storage of collections
3. The Community – Be the facilitator, connector, activator, conductor and co-creator working with community



## 1.5 Financial Forecasts

<b>Financial Forecasts</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>
<b>Income</b>			
Grant - SRHC	1,246,667	1,270,568	1,296,731
Grant - ICC - Trust Operations	20,000	20,000	20,000
<b>Total Income</b>	<b>1,266,667</b>	<b>1,290,568</b>	<b>1,316,731</b>
<b>Expenditure</b>			
Museum Collection Management Fee	1,246,667	1,270,568	1,296,731
Legal Fees			
General Expenses	10,000	10,000	10,000
Media Support			
Bank Fees			
Audit Fees	10,000	10,000	10,000
Depreciation & Impairment	2,268	2,268	2,268
<b>Total Expenditure</b>	<b>1,268,935</b>	<b>1,292,836</b>	<b>1,318,999</b>
<b>Net Operating Profit/(Loss)</b>	<b>(2,268)</b>	<b>(2,268)</b>	<b>(2,268)</b>

- *The loss is directly related to depreciation of assets the Trust has. Cash flow position is neutral each year.*

The SMAGTB receives an annual grant from the Southland Regional Heritage Committee.

The SMAGTB will approve the budget for expenditure in the Management Contract each year. See Section 2.3, Management of the Southland Museum and Art Gallery.

The SMAGTB owns most of the collection and is guardian of other parts of the collection.

## 1.6 Bicultural Development

Southland Museum and Art Gallery maintains a working partnership with iwi through the Iwi Liaison Komiti, which has representatives from the four Southland runanga. The Iwi Liaison Komiti meets quarterly to discuss issues relating to the collections and exhibitions.

## **2.0 STATEMENT ON THE BOARD'S APPROACH TO GOVERNANCE**

### **2.1 Role of the Board**

The Board is responsible for the governance of the Southland Museum and Art Gallery. The Board is responsible for setting the strategic direction of SMAG, approving the Statement of Intent and monitoring the performance of the Management Contract.

### **2.2 Board Membership**

The SMAGTB is a Council Controlled Organisation with 4 trustee members and three staff members who represent the contributing authorities. The Board also has the authority to appoint additional members whose skills and experiences benefit the Trust and its functions.

#### **CHIEF EXECUTIVE OFFICER INVERCARGILL CITY COUNCIL**

C Hadley

#### **CHIEF EXECUTIVE OFFICER SOUTHLAND DISTRICT COUNCIL**

C McIntosh

#### **CHIEF EXECUTIVE OFFICER GORE DISTRICT COUNCIL**

S Parry

#### **DULY ELECTED REPRESENTATIVE OF THE FOUR RUNAKA – WAIHOPAI RUNAKA; TE RUNAKA O AWARUA; TE RUNAKA O ORAKA APARIMA; HOKONUI RUNANGA**

Evelyn Cook

#### **STAFF (NON VOTING)**

Manager – W P Marriott, JP, MBA (ICC officer)

Secretary – T Amarasingha (ICC officer)

Treasurer – J Cross (ICC officer)

### **2.3 Management of the Southland Museum and Art Gallery**

The SMAGTB has a Management Contract with Invercargill City Council to carry out the Principle Activities of the Board. The Council employs the museum manager and staff who care for the collections and facility at the Southland Museum and Art Gallery; and work in partnership with the Invercargill Public Art Gallery to provide the operation of He Waka Tuia on Kelvin Street. The Trust Board will approve the budget for expenditure in the Management Contract each year.

### **2.4 Alignment with Community Outcomes**

The SMAGTB contributes towards the achievement of Invercargill City Council's community outcomes.

<b>Enhance our City</b>	<b>Preserve its Character</b>	<b>Embrace Innovation and Change</b>
<b><i>We will know success when:</i></b>	<b><i>We will know success when:</i></b>	<b><i>We will know success when:</i></b>
New residents feel welcomed and embraced by Invercargill culture.	Invercargill is celebrated for preserving its heritage character.	Invercargill's culture is embraced through Community projects.
Healthy and active residents utilise space, including green space, throughout the City.	Our natural and existing points of difference are celebrated.	Technology is utilised in both existing and new City services.
Invercargill's business areas are bustling with people, activities and culture.	Strong, collaborative leadership of the City is demonstrated.	Residents of, as well as visitors to, Invercargill give positive feedback and have great experiences.
		Invercargill has the 'wow factor' with the right facilities and events to enjoy.

In addition to the above community outcomes the SMAGTB contributes towards the achievement of Southland District Council's community outcomes of;

<b>kaitiakitanga for future generations</b>	<b>A diverse economy creating healthy and affordable lifestyles</b>
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### 3.0 OUTPUTS PLANNED FOR THE YEAR ENDED 30 JUNE 2023

Below are the outputs which are planned by the organisation to be delivered by the Management Contractor and the strategies that will be used to achieve these.

<b>3.1 The Collections</b> Caring for, developing, and researching collections.		
Output	Strategies to achieve Output	2022-23 Target
The collection is developed to enable the Museum to document, illustrate and explore Southland's unique natural and cultural heritage	Collection management policies are reviewed as required.	One review annually
	New acquisitions are considered according to the Collection Management Policy. (Minimal acquisitions desired while museum building is closed).	100% of objects acquired are considered
	New acquisitions are entered into Vernon Collection Management System (CMS) to the level of Stripped Stage 1.	1000 records
	Existing CMS records are updated to Stage 1 (Full Documentation).  Stage 1 is designed to make the updated records searchable, identify key hazards, and ensure that the items ready for relocation.	2,400 records
	Collections items to have digital images made.	0 items  (Photography will only be undertaken as required for the purposes of condition reporting, online presence, and the temporary gallery space.)

<b>3.2 Collection Storage</b> Ensuring appropriate storage of collections.		
<b>Output</b>	<b>Strategies to achieve Output</b>	<b>2022-23 Target</b>
The collection is prepared for removal from the building by 2022/23 (4 years)	<p>Pack items for storage and transportation.</p> <p>Stage 2a of the current Collection Relocation Plan involves packing and physically readying objects for relocation.</p> <p>Stage 2b of the current Collection Relocation Plan involves implementing a temporary transporting/packing solution for objects to be safely transported off-site.</p>	2000 items across Stage 2a and 2b.
Collections are maintained in optimal conditions for their long term preservation	Storage space is kept at temperature of 19°C±1°C, percentage of time in range.	Minimise variance
	Storage space is kept at humidity of 50%±5%, percentage of time in range.	Minimise variance
	Storage space is monitored for infestation by pests and moulds.	Minimum pests, moulds and pollutants found
	A procedure to minimise deterioration by light is followed.	Yes
	A procedure to avoid loss or damage to objects in the collection or on loan is followed.	Yes

<b>3.3 The Community</b> Be the facilitator, connector, activator, conductor and co-creator working with community		
<b>Output</b>	<b>Strategies to achieve Output</b>	<b>2022-23 Target</b>
Maintain strong relationships with iwi over issues relating to the collections.	Iwi Liaison Komiti (representing the four Southland runanga; Waihopai, Oraka-Aparima, Hokonui, Awarua) meets regularly. keep	Four meetings
Promote a museum presence	Provide outreach to other museums and related organisations in the region and community.	No target

## **4.0 ACCOUNTING POLICIES**

### **4.1 Basis Of Preparation**

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime (RDR) disclosure concessions. This is on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of more than \$2 million and less than \$30 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared under the assumption that the Trust will continue to operate in the foreseeable future.

The Trust is domiciled in New Zealand, is a reporting entity for the purposes of the Charitable Trusts Act 1957 and its financial statements comply with that Act.

The trustees of the Trust do not have the power to amend the financial statements after issue.

### **4.2 Changes In Accounting Policies**

There has been no change in accounting policies.

### **4.3 Goods And Services Tax (GST)**

The Trust is registered for GST. All amounts in the financial statements are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST.

### **4.4 Revenue**

Revenue is recognised to the extent that it is probable the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

#### **4.4.1 Grants**

Council, government, and non-government grants are recognised as revenue when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **4.4.2 Donations**

Donations are recognised as revenue upon receipt.

#### **4.4.3 Bequests**

Revenue from estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

#### **4.4.4 Interest revenue**

Southland Museum and Art Gallery Trust Board  
Statement of Intent 2022/23

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Interest revenue is recognised as it accrues, using effective interest method.

#### **4.4.5 Other revenue**

Revenue is measured at the fair value of consideration received.

#### **4.5 Expenditure**

All expenditure is recognised in the period in which it is incurred and expensed when the related services has been received.

#### **4.6 Income Tax**

The Trust is exempt from the payment of income tax. Accordingly no charge for income tax applies or has been provided for.

#### **4.7 Donated Services**

The work of the museum is dependent on the voluntary service of many individuals and organisations. Since these services are not normally purchased by the museum and because of the difficulty of determining their value with reliability, donated services are not recognised in the financial statements.

#### **4.8 Cash and cash equivalents**

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. These comprise cash on hand, cheque or savings accounts, and deposits held at call with banks. Bank overdrafts are presented as a current liability in the statement of financial position.

#### **4.9 Short term investments**

Short term investments comprise term deposits which have a term greater than three months and therefore do not fall into the category of cash and cash equivalents.

#### **4.10 Receivables**

Short-term receivables are recorded at the amount due, less any provision for non-collectability. A receivable is considered uncollectable when there is evidence the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

#### **4.11 Creditors And Accrued Expenses**

Creditors and other payables are measured at the amount owed.

#### **4.12 Property, Plant And Equipment**

Southland Museum and Art Gallery Trust Board  
Statement of Intent 2022/23

Property, plant and equipment is recorded on the cost basis, less accumulated depreciation and impairment losses.

Property, plant, and equipment held at cost that has a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use. The total impairment loss is recognised in the surplus or deficit.

The Trust has elected not to revalue property plant and equipment

#### 4.12.1 Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

#### 4.12.2 Depreciation

Depreciation has been charged in the Financial Statements on the basis of the economic life rates recommended by the Inland Revenue Department as follows:

Buildings	2%	SL
Fit-out	9 - 40%	DV

#### 4.12.3 Heritage Assets

The Southland Museum & Art Gallery Trust Board owns an extensive collection of material and information relating to natural, cultural and scientific heritage. Heritage assets are valued at cost or fair value at the date of acquisition and are not depreciated.

All assets acquired are recognised at cost at the date of acquisition. As a large number of the Heritage assets are donated or subsidised generally such cost will be nil unless they have been acquired as a result of a purchase by the Trust.

The bulk of the Trust's collection is represented by unrealisable or irreplaceable items and it is impracticable and cost prohibitive to value them on a "Market Based" or "Depreciated Replacement Cost" basis. As a consequence the Trust's collection is undervalued in these financial statements.

The result of this accounting policy means that the vast majority of the Museum's collection is effectively valued for accounting purposes at nil, or at historical cost for those few items purchased.

The primary function and purpose of the Southland Museum is the preservation and display of the extensive collection of heritage assets. These are the tasks that make up the bulk of the Southland Museum's activities.

This means that much of the collection is valued at nil, or very old historical cost for those few items purchased. The Board is confident that if the collection, however unlikely, was to be sold, its market value would be very substantial.

The fact that most of the collection has a nil, or low, value for accounting purposes in no way reduces the true value of the collection or the care that is exercised in its conservation and exhibition.

For Insurance purposes, the collection is valued at \$10,000,000.



**From:** [Clare Hadley](#)  
**To:** [Richard McWha](#)  
**Cc:** [Stephen Parry](#); [Cameron Macintosh](#); [Evelyn Cook](#); "[dianne.williams@southlanddc.govt.nz](mailto:dianne.williams@southlanddc.govt.nz)"; "[elainq@goredc.govt.nz](mailto:elainq@goredc.govt.nz)"; [Thilini Amarasingha](#)  
**Subject:** Re: SMAGTB SOI  
**Date:** Friday, 1 July 2022 5:20:24 PM  
**Attachments:** [Test-C2\\_16ac23d1-728d-4b89-abd1-c4f9f8ebb9cb1.png](#)  
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[2022\\_07\\_01 - SMAG - Public Agenda.pdf](#)  
[Test-C2\\_16ac23d1-728d-4b89-abd1-c4f9f8ebb9cb1.png](#)

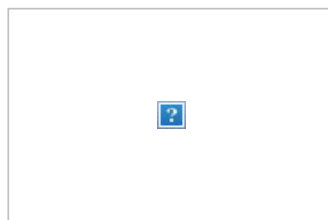
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Thank you Richard. I appreciate you and the team have been working hard to get everything pulled together in a somewhat uncertain framework.

I have happy to approve the recommendations set out below, and I look forward to doing further work on this over the coming months.

Regards  
Clare

Sent from my iPad



---

## Clare Hadley

### Chief Executive

[Clare.Hadley@icc.govt.nz](mailto:Clare.Hadley@icc.govt.nz)

Phone: 032111777 • DDI: 032111627 • Mobile: 0274358615

[www.icc.govt.nz](http://www.icc.govt.nz)

101 Esk Street, Invercargill, 9810 • Private Bag 90104

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On 1/07/2022, at 4:14 PM, Richard McWha <[Richard.McWha@icc.govt.nz](mailto:Richard.McWha@icc.govt.nz)> wrote:

Kia ora tatou,

Please find attached the SMAG extraordinary meeting documents including the SOI.

Feedback from ICC and SDC was received this week and has been included the SOI. A summary of substantive changes are in the cover report minor typographic edits have also been made.

In the absence of a physical meeting today the meeting documents are being emailing for an email decision which will be formally recorded at our next meeting.

Our next formal meeting will likely be early August and papers sent out well in advance hopefully this means we are at a point of closing off the residual business tasks of the last board and focussing on the incoming board.

Trustees are invited to approve the following recommendations by return email;

It is recommended that the Southland Museum and Art Gallery Trust Board:

- <!--[if !supportLists]-->1. <!--[endif]-->Receive the report "Statement of Intent for the financial year ending 30 June 2023".
- <!--[if !supportLists]-->2. <!--[endif]-->Approve the "Statement of Intent for the financial year ending 30 June 2023" (Appendix 1)
- <!--[if !supportLists]-->3. <!--[endif]-->The "Statement of Intent for the financial year ending 30 June 2023 be issued to stakeholders (Invercargill City Council, Southland District Council and Gore District Council)
- <!--[if !supportLists]-->4. <!--[endif]-->Provide confirmation that the statement of intent meets legislative requirements in relation to non-financial performance targets/measures

Regards,  
Richard

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## Richard McWha

---

### Manager - Business Transition (Venues and Events)

[Richard.McWha@icc.govt.nz](mailto:Richard.McWha@icc.govt.nz)

Phone: 032111777 • DDI: 032113202 • Mobile: 021303225

[www.icc.govt.nz](http://www.icc.govt.nz)

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**From:** [Evelyn Cook](#)  
**To:** [Clare Hadley](#); [Richard McWha](#)  
**Cc:** [Stephen Parry](#); [Cameron Macintosh](#); [Thilini Amarasingha](#)  
**Subject:** Re: SMAGTB SOI  
**Date:** Monday, 4 July 2022 10:19:17 PM  
**Attachments:** [Test-C2\\_16ac23d1-728d-4b89-abd1-c4f9f8ebb9cb1.png](#)  
[Test-C2\\_16ac23d1-728d-4b89-abd1-c4f9f8ebb9cb1.png](#)  
[Test-C2\\_16ac23d1-728d-4b89-abd1-c4f9f8ebb9cb1.png](#)

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Kia ora Richard

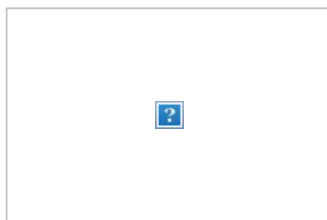
I acknowledge receipt of the Statement of Intent for Southland Museum and Art Gallery Trust and accept the recommendations.

I also acknowledge the intention to progress this mahi further at a formal meeting of the Trust in August 2022.

Please let me know if there is anything requiring my signature or clarification.  
Noho ora mai

Evelyn A Cook  
Representative, Ngai Tahu runaka

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## Evelyn Cook

**Mangai - Waihopai**

[Evelyn.Cook@icc.govt.nz](mailto:Evelyn.Cook@icc.govt.nz)

Phone: 032111777

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**From:** Clare Hadley <Clare.Hadley@icc.govt.nz>  
**Sent:** Friday, July 1, 2022 5:20:22 PM  
**To:** Richard McWha <Richard.McWha@icc.govt.nz>  
**Cc:** Stephen Parry <SParry@goredc.govt.nz>; Cameron Macintosh <cameron.mcintosh@southlanddc.govt.nz>; Evelyn Cook <Evelyn.Cook@icc.govt.nz>; 'dianne.williams@southlanddc.govt.nz' <'dianne.williams@southlanddc.govt.nz'>; 'elaing@goredc.govt.nz' <'elaing@goredc.govt.nz'>; Thilini Amarasingha <Thilini.Amarasingha@icc.govt.nz>  
**Subject:** Re: SMAGTB SOI

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Regards  
Clare

Sent from my iPad

---

	<b>Clare Hadley</b> <hr/> <b>Chief Executive</b> <a href="mailto:Clare.Hadley@icc.govt.nz">Clare.Hadley@icc.govt.nz</a> Phone: 032111777 • DDI: 032111627 • Mobile: 0274358615 <a href="http://www.icc.govt.nz">www.icc.govt.nz</a> 101 Esk Street, Invercargill, 9810 • Private Bag 90104
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4. Provide confirmation that the statement of intent meets legislative requirements in relation to non-financial performance targets/measures

Regards,  
Richard

## **Richard McWha**

---

### **Manager - Business Transition (Venues and Events)**

[Richard.McWha@icc.govt.nz](mailto:Richard.McWha@icc.govt.nz)

Phone: 032111777 • DDI: 032113202 • Mobile: 021303225

[www.icc.govt.nz](http://www.icc.govt.nz)

101 Esk Street, Invercargill, 9810 • Private Bag 90104

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**From:** [Stephen Parry](#)  
**To:** [Richard McWha](#); [Clare Hadley](#); [Cameron Macintosh](#); [Evelyn Cook](#)  
**Cc:** ["dianne.williams@southlanddc.govt.nz"](#); ["elaing@goredc.govt.nz"](#); [Thilini Amarasingha](#)  
**Subject:** RE: SMAGTB SOI  
**Date:** Tuesday, 5 July 2022 9:06:52 AM  
**Attachments:** [image001.png](#)  
[0.png](#)  
[1.jpg](#)

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Hi Richard,

Thank you for your report. I am happy to approve/ support the four recommendations set out in your email below.

Kind Regards,

Steve

---

**Stephen Parry** | Chief Executive  
**T:** 03 209 0330 | **DDI:** | **M:** 027 210 4112  
**E:** [sparry@goredc.govt.nz](mailto:sparry@goredc.govt.nz) | **W:** [www.goredc.govt.nz](http://www.goredc.govt.nz)  
Gore District Council, 29 Bowler Avenue, PO Box 8, Gore, 9740



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**From:** Richard McWha <[Richard.McWha@icc.govt.nz](mailto:Richard.McWha@icc.govt.nz)>  
**Sent:** Friday, 1 July 2022 4:14 pm  
**To:** Clare Hadley <[Clare.Hadley@icc.govt.nz](mailto:Clare.Hadley@icc.govt.nz)>; Stephen Parry <[SParry@goredc.govt.nz](mailto:SParry@goredc.govt.nz)>; Cameron Macintosh <[cameron.mcintosh@southlanddc.govt.nz](mailto:cameron.mcintosh@southlanddc.govt.nz)>; Evelyn Cook <[Evelyn.Cook@icc.govt.nz](mailto:Evelyn.Cook@icc.govt.nz)>  
**Cc:** 'dianne.williams@southlanddc.govt.nz'; 'elaing@goredc.govt.nz'; Thilini Amarasingha <[Thilini.Amarasingha@icc.govt.nz](mailto:Thilini.Amarasingha@icc.govt.nz)>  
**Subject:** SMAGTB SOI

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[Richard.McWha@icc.govt.nz](mailto:Richard.McWha@icc.govt.nz)

Phone: 032111777 • DDI: [032113202](tel:032113202) • Mobile: [021303225](tel:021303225)

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**To:** [Richard McWha](#); [Clare Hadley](#); [Stephen Parry](#); [Evelyn Cook](#)  
**Cc:** ["dianne.williams@southlanddc.govt.nz"](#); ["elaing@goredc.govt.nz"](#); [Thilini Amarasingha](#)  
**Subject:** RE: SMAGTB SOI  
**Date:** Sunday, 10 July 2022 11:42:19 AM  
**Attachments:** [image001.png](#)  
[image186069.GIF](#)

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Kia ora tatou

I confirm that I approve the recommendations 1-4.

Ngā mihi  
Cameron

	<p><b>Cameron McIntosh</b> <b>Chief Executive</b> <b>Southland District Council</b> <b>PO Box 903</b> <b>Invercargill 9840</b> P: 0800 732 732   F: 0800 732 329 <a href="http://www.southlanddc.govt.nz">www.southlanddc.govt.nz</a></p>
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**Cc:** ['dianne.williams@southlanddc.govt.nz'](mailto:'dianne.williams@southlanddc.govt.nz'); ['elaing@goredc.govt.nz'](mailto:'elaing@goredc.govt.nz'); [Thilini Amarasingha](mailto:Thilini.Amarasingha@icc.govt.nz) <[Thilini.Amarasingha@icc.govt.nz](mailto:Thilini.Amarasingha@icc.govt.nz)>  
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Richard



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## Richard McWha

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## SMAG COLLECTION UPDATE - JUNE 2022

<b>To:</b>	Southland Museum and Art Gallery Trust Board
<b>Meeting Date:</b>	Thursday 18 August 2022
<b>From:</b>	Wayne Marriott – Manager Museum and Heritage Services
<b>Approved:</b>	Richard McWha, Assistant Group Manager Leisure and Recreation
<b>Approved Date:</b>	Friday 12 August 2022
<b>Open Agenda:</b>	Yes

### Purpose

This report provides an update on matters relating to the Southland Museum and Art Gallery (SMAG) collection.

### Recommendations

That the Southland Museum and Art Gallery Trust Board:

1. Receive the report "SMAG Collection Update -June 2022".

### Collection Update

#### Digitisation

The digitisation of the collection continues to progress well. Having a digitised collection increases the access to the collection by the museum and gallery sector as well as residents of Southland. The current focus has been on the digitisation of the collection to increase understanding and complete documentation. The digitisation will also provide opportunities for virtual experiences of the collection through various platforms that display institutions, partners and stakeholders may develop.

The following table details the progress on the digitisation of the SMAG collection.

Collection	Description	NO. Items Digitised
Glass Plate Negatives	General Collection. All plates have been cleaned, digitised and rehoused in acid free material	4350
Elmwood and Southland Times Collection	35mm film	22,000
Elmwood Collection catalogue	Photographer's notebooks recording the names and negative numbers	2500
Taoka Maori	Toki, Wooden; Whale Bone	4000
Pasifika	Wooden objects	1817
Art	Oil and Acrylic	50
Social History	Sub-Antarctic; Strangs; Fiordland	250

### **Collection Management Policy**

The SMAG Collection Management Policy guides decisions on accessions, deaccessions as well as the care, storage and display of the collection. As with all policies regular reviews help ensure consistent and fit for purpose guidance and decision making. Following an internal review the Collection Management Policy has been circulated for review to the four Rūnaka and local/regional museums. Feedback is expected to be received during August and will then be reported back to the SMAG Trust Board.

### **Collection Donations, Loans and Deaccessions**

The SMAG Collection receives a number of gifts and donations each year. Prior to accessioning the gifts and donations into the collection, the item is tested against the Collections Policy.

In order to increase public access to the SMAG Collection items are frequently loaned to other institutions for exhibition. Loans are regularly reviewed, and if necessary can be returned to the collection with an appropriate notice period.

A full list of donated items for the past financial year and current collection loans are detailed in *Appendix 1: SMAG Collection -Donations, Loans and Deaccessions.*

### **Attachments**

*Appendix 1: SMAG Collection -Donations, Loans and Deaccessions.*

## Appendix A: SMAG Collection -Donations, Loans and Deaccessions

### Donations:

The following table details the donations to the collection for the previous financial year.

Date Donated	Donation No.	Accession No.	Item(s)	Donor
6/07/2021	3736	2021.4	Oil Portraits (Feldwick; unidentified; Scandlers); Photographic portraits of local Masonic Lodge members.	Invercargill Freemasons Building Charitable Trust
16/08/2021	3743	2021.8	Marilynn Webb works on paper from "In Hodges Wake" Series	Hannah Marriott Wilkes
1/09/2021	3744	2021.3.104	Autograph book belonging to Fred Miller	Estate of Elizabeth (Liz) Miller
10/08/2021	3745	2022.3	Janet de Wagt: Estuary series	Janet de Wagt
7/12/2021	3746	2021.5	Photographs of Appleby Cricket Club Senior Eleven 1953-54 and 1960-61	Margaret Rawson
13/12/2021	3747	2021.3	Liz Miller Collection: - Clothing, medals, scrapbooks, jewellery, photographs	Estate of Elizabeth (Liz) Miller
21/01/2022	3748	2022.2	Kathleen Sutton Collection: Wedding dress, Assorted Furs, Costume Jewellery	Estate of Kathleen Sutton
27/01/2022	3749	2022.1	George Thomson (Thomson's brewery and soft drink) Family Collection: - Wristwatch, Invercargill Civic Band Record, Pencil Box, Assorted books and newspaper articles, Photographs, Leather Wallet, Amber Bead necklace, Pearl Studs, Mizpah brooch, Box of pocket watches	Terrence O'Toole
29/01/2022	3750	2018.17	Janice Gill : "The Fish and Chip Kids," "The Annual General Meeting," Southland Art Society Exhibition Opening	Susan and Robert McIntyre on behalf of Gladwen McIntyre Family Trust
3/02/2022	3801	2022.7	Eileen Ferns: Artworks, tea set	Eileen Ferns
25/02/2022	3802	2022.8	Catalogues and Books from Marilyn Webb	Estate of Marilyn Webb
30/06/2022	3803	2022.9	Invercargill City Council Shields	Invercargill City Council
30/06/2022	3804	2022.11	Janice Gill: "Waiting for Me" (1992); "Self Portrait - Unentitled" (1985)	Janice Gill

**Outward Loans:**

The Following Table lists the items from the collection currently on loan to other institutions.

<b>Accession No.</b>	<b>NAME</b>	<b>Description</b>	<b>Loaned to</b>	<b>Date Loaned</b>
2004.938.96	Cannon	Cast iron, smoothbore 12 pounder cannon. Original carriage missing.....a new (20th century) one (with rope) has been added. Note: no rope present Bluff Museum Sept 2016	Bluff Maritime Museum	01 Jan 1983
2016.597	Bluff Hill Signal Station	Model of Bluff Hill Signal Station. Wooden base, painted green. Fine gravel covers fence and lower part of station. Wooden post and stairs painted white. Brown and cream string for rope.	Bluff Maritime Museum	01 Jan 1983
H71.327	Ship's Cabin Lamp	Replica made from tin plate of an early American Whaler's ship cabin lamp. Cylindrical lead filled stem with hanging eyelet on top. Four S-shaped arms supporting four circular candle holders, shaped cross arms with curved tin reflector behind candles.	Bluff Maritime Museum	24 Sep 1991
2016.599	Physeter catodon: Sperm Whale skull and 2 mandibles	Sperm Whale. Skeletal material; skull and two mandibles (no teeth)	Bluff Maritime Museum	24 Sep 1991
2016.595	Mooring Buoy	Originally fabricated from a barrel. Wooden slats, 5 metal hoops. Ring in middle has one hook on each side. Part of wood on top section missing, leaving 4 nails remaining. Wood underneath has hole, letters "LRIES Ltd" stamped into wood.	Bluff Maritime Museum	24 Sep 1991
H75.37.3	Rudder Trace	Constructed from lead. Circular eyelet at top 100mm in diameter, two tapering arms at sides with four holes on each side. Two metal bars with wood attached in centre (note: wood is of	Bluff Maritime Museum	24 Sep 1991

		irregular shape). Item from the clipper, 'Ocean Chief'.		
H75.37.4	Pintle	C' shaped solid bronze pintle (a pin or bolt) from the clipper, 'Ocean Chief'.	Bluff Maritime Museum	24 Sep 1991
86.93	Life Preserver	Circular life 'preserver' - painted white with a rope attached at 4 points on circumference on back "Perrybuoy..." On front: "HMNZS Southland." Two crests equidistant read: Dido with crown/shield/flames motif. Dido was the original name of the frigate which was renamed Southland before the provinces' crest had been designed. Colours are blue, red, gold, black.	Bluff Maritime Museum	26 Apr 1995
86.94	Nameplate: Dido	Ship's Nameplate: Nickel silver alloy; individual letters spell "DIDO" (see 86.93). Letters have several holes for bolting to side of naval vessel's stern. Originally "Dido"; renamed "HMNZS Southland."	Bluff Maritime Museum	26 Apr 1995
86.95	HMNZS "Southland" 1984	New crest of HMNZS "Southland" (formerly "Dido") metallic crest wooden shield - with gold crown at top, gold wreath around edge with two silver ferns at base. Centre is ram's head (white face and gold horns) on red enamel background above blue/white striped stylised seascape.	Bluff Maritime Museum	26 Apr 1995
N75.101	Camphor Wood Chest	Carved camphor wood chest. Brass latch at front, brass corners on lid top and inserts on side edges.	Bluff Maritime Museum	01 May 1998
99.14	Launch 'Aurora'	Wooden double ended launch, clinker-built, painted white, orange-coloured fabric spray dodger. Heavy twisted rope around forward top strakes. "Aurora" painted in white on brown stripe, top part of hull. Lister engine and oars. Left-hand screw.	Bluff Maritime Museum	30 Apr 2014

C42.3	Ceremonial Cutlass	Hand forged, blacksmith made ceremonial sword/cutlass. Slightly curved blade, shaped hand guard with hole decorations. Stable patina of rust on outer surface.	Bluff Maritime Museum	08 Mar 2017
H74.106	Shackleton Box Lid	Plywood box lid from a supply case. Stencilled on recto in black lettering: BRITISH ANTARCTIC / SHIP NIMROD / 860 LYTELTON. Box lid from Ernest Shackleton's Hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907–1909.	Canterbury Museum	27 Jan 1977
H74.107	Antarctic Relic: Timber Board	Timber board from supply case. Stencilled in black lettering: CAPTIAN SCOTT'S ANTARCTIC EXPEDITION 1911.	Canterbury Museum	27 Jan 1977
H74.108	Shackleton Brace	Hand tool, carpenters brace, U shaped made from steel with wooden handle in middle. Brace from Ernest Shackleton's Hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907–1909.	Canterbury Museum	27 Jan 1977
H74.109	Shackleton Screwdriver	Carpenters 18 inch long Turn Screw Screwdriver made in steel with wooden handle [broken] from Ernest Shackleton's Hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907–1909.	Canterbury Museum	27 Jan 1977
H74.110	Shackleton, Belt	Plaited leather belt. 7 strands with nickel plated iron buckle from Ernest Shackleton's Hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907–1909.	Canterbury Museum	27 Jan 1977
H74.111	Cocoa Tin, Rowntree's	1/2 lb (8oz) Cocoa tin marked; ROWNTREE'S / PURITY / STRENGTH, FLAVOUR / ELECT / COCOA / YORK, ENGLAND on paper label. Sealed in cellophane wrapping [damaged]. Tin recovered from Ernest Shackleton's hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907–1909.	Canterbury Museum	27 Jan 1977

H74.112	Cocoa Tin, Fry's	1 lb(16oz) TRADE MARK / FRY'S / PURE / CONCENTRATED / COCOA tin, sealed in cellophane wrapping [damaged], white paper label. Tin recovered from Ernest Shackleton's hut, Cape Royds. This is the base associated with Sir Ernest Shackleton's British Antarctic (Nimrod) Expedition 1907-1909.	Canterbury Museum	27 Jan 1977
H74.113	Leather Belt	Leather belt - steel buckle, 2 ring joiners and band of seal skin [used to hold belt end in place]. Belt recovered from Scott's Hut, Hut Point. This is the base associated with Commander Robert Falcon Scott's National Antarctic (Discovery) Expedition 1901-1904.	Canterbury Museum	27 Jan 1977
H74.114	Antarctic Fabric Relic:	Red woven fabric [wool?] used for making trail markings flags. Fabric recovered from Scott's Hut, Hut Point. This is the base associated with Commander Robert Falcon Scott's National Antarctic (Discovery) Expedition 1901-1904.	Canterbury Museum	27 Jan 1977
94.106	Adze	Duff type 1. Some degree of polish over hammer dressing. Very weathered patina [light grey/brown].	Canterbury Museum	21 Sep 2018
ICC Civic Collection	Motorcycle, Ducati	Ducati motorcycle with a red aerodynamic fairing. The engine was manufactured by Ducati and the modifications and fairing were assembled by Noel Atley in Southland in approximately 2004. The Ducati engine is a twin V with electronic ignition. This motorcycle was used by stunt riders during the filming of movie titled: The World's Fastest Indian.	Classic Motorcycle Mecca	28 Jul 2022
ICC Civic Collection	Motorcycle, Indian	Replica 1920 Indian Scout motorcycle manufactured by Britten Motorcycle Company in Christchurch, New Zealand. The motorcycle has been modified for racing. The engine is a twin V. This motorcycle was used by Anthony Hopkins during the filming of movie titled: The World's Fastest Indian. It is a replica of the 1920 Indian Scout Burt Munro modified for his first visit to the Bonneville Salt Flats.	Classic Motorcycle Mecca	28 Jul 2022



96.338	Invercargill Estuary	Invercargill estuary with Bluff Hill in distance. Two-masted craft with dark green hull, anchored at water's edge, by line of jetty piles. White matte.	He Waka Tuia	28 Jul 2022
O71.166	Invercargill Estuary, Old Railway Piles	View over estuary in browns against yellowed sky. Pilings at left and right centre. Hill in background (Rakiura).	He Waka Tuia	28 Jul 2022
E78.17	Little Spotted Kiwi	Taxidermied Little Spotted Kiwi, bird. Mottled pale grey and light brown feathers. Pale grey/brown feathers around head. Whiskers around beak. Metal extending from centre bottom of feet.	He Waka Tuia	28 Jul 2022
E78.18	Stewart Island Brown Kiwi	Taxidermied Stewart Island Brown Kiwi, bird. Dark brown spiky feathers streaked with reddish brown and black, long pale bill, short dark legs, toes and claws. Metal wire out from bottom centre of foot.	He Waka Tuia	28 Jul 2022
E72.355	Red Deer, Cervus elaphus	Red Deer, Cervus elaphus trophy mount. Adult male. The deer has six tines on the right side and five tines on the left side (one having not formed or been broken off at some stage in the deer's life), making a total of 11 points. The shoulder mount is affixed to a wooden panel that has an arched top.	He Waka Tuia	28 Jul 2022
A48.14	Wild Boar, Sus scrofa	Wild Boar, Sus scrofa, trophy mount. Adult, male (as indicated by the teeth). The shoulder mount is affixed to a wooden panel.	He Waka Tuia	28 Jul 2022
2004.940.50	Spotted Shag	Taxidermied Spotted Shag, bird. Medium-sized shag, back is a dark grey with black spots at the end of feathers. Underparts are a pale grey. White neck stripe, yellow skin around the eyes. Black tail feathers with blue sheen. Mounted on wood block.	He Waka Tuia	28 Jul 2022
H80.37.1	Bollard	Wooden wharf bollard from the Invercargill estuary wharf. The bollard is slightly thinner in the middle, and has a flat base and rounded top. There is a metal ring circling the bollard, located near the top. A metal nail has been inserted into the top. There is a rectangular notch located near the base. Manufacturer and date of manufacture unknown.	He Waka Tuia	28 Jul 2022

K76.187	Ball and Chain	Iron ball with two lengths of chain and a bronze padlock attached (key missing). The ball is marked in raised lettering on the side of the ball: 99. The padlock has the manufacturer's stamp and wording: Improved Tumbler Lock.	He Waka Tuia	28 Jul 2022
2013.295	Kākāpō, Strigops habroptilus	Kākāpō, Strigops habroptilus, full body mount. Adult female. The specimen has been mounted on an oval wooden base with her legs folded underneath her. A brass plaque affixed to the base reads: Kakapo / (Strigops habroptila [sic]) / Sarah / Found on Steward Island/Rakiura 16 Sep 1989 / Died on Codfish Island/Whenua Hou 18 May 2010.	He Waka Tuia	28 Jul 2022
2017.4.319	Model, Seal	Model seal that formed part of the displays in the Beyond the Roaring 40s exhibition at the Southland Museum and Art Gallery between 1996 and 18 April 2018.	He Waka Tuia	28 Jul 2022
2017.4.320	Model, Rockhopper Penguin	Model of a Rockhopper Penguin. The penguin is shown standing. The base is flat and simulates the surface of the rock.	He Waka Tuia	28 Jul 2022
0000.8457	Brown Kiwi	Taxidermied Brown Kiwi, bird, juvenile. Dark brown spiky feathers streaked with reddish brown and black, long pale bill, short dark legs, toes and claws. Light brown feathers around face, appear to be baby feathers. Metal wire out from bottom centre of foot.	He Waka Tuia	28 Jul 2022
G67.68	Aragonite	Cluster of white crystals globally radiating outwards from a centre point.	Lakes District Museum	01 Jul 1975
D39.137	Adze Preform	Dark mottled nephrite. Partially ground and cut section with longitudinal cutting grooves on both sides. Post-grinding break at one end. Matt polish.	Lakes District Museum	01 Jun 2001
2001.58	Adze	Nephrite adze. Pale blue-green opaque nephrite [probably Dart River source; K Gillies ident.]. Rectangular cross-section. Matt polish. Rough unpolished area at poll. Convex cutting edge [some slight evidence of re-sharpening] with minimal use-wear.	Lakes District Museum	01 Jun 2001

Z.4043	Adze	Duff type 3. Dark green stone (Bluff Harbour argillite?). Matt polish partially overflake scars, polished blade and bevel. Some hammer-dressing on reduced butt. Trace of brown cortex on poll. Triangular cross-section. Size: 182 x 36 x 40mm	Otago Museum	31 Aug 1989
Z.4044	Hammerstone	Light green translucent hydrogrossular garnet. Rectangular water-worn cobble, heavy use-wear at broken end. Light use-wear around rest of circumference.. Thin cross-section. Size: maximum length 40mm maximum depth 18mm maximum width 35mm	Otago Museum	31 Aug 1989
220	Epa (wharenuī post) – Massey Collection	Carved epa, a post found at the inside ends of a wharenuī. The epa is made of wood and includes some paua shell inlay.	Otago Museum	01 Jan 1991
84.227	Harpoon Gun	Single metal construction. Small projectile [probably a bomb-lance] jammed in and extending from muzzle. 3cm in diameter. Hammer (missing) action, percussion cap. Thick-walled barrel. Hollowed stock. No trigger guard. Heavy muzzle loading. Hand-held.	Otago Museum	28 May 2001
H80.41	Millstone	14 separate flint blocks which make up one or more flour mill wheels	Otago Museum	28 May 2001
2001.57	Harpoon Head	Steel cast projectile tip for Bofors Whale Harpoon gun. 4 fins at tapered point. "T H" in raised letters on the side. Hollow, with threaded end. Size: 432 x 110mm	Otago Museum	28 May 2001
H65.82	Harpoon Head	Original rope binding, Single steel barb on swivel. Flared conical end for attachment to shaft.	Otago Museum	06 Jun 2001
89.296	Te Mauri o te Māori (Approved by Trustees- Te Mauri o te Māori)	Pounamu bolder with water worn surface, known as Te Mauri o te Māori. The bolder was selected by Iwi in 1986 to accompany the Te Māori exhibition on the New Zealand leg of the international tour. It later toured in the 2000s as part of Mō Tātou: The Ngāi Tahu Whānui Exhibition developed by the Museum of New Zealand Te Papa Tongarewa. It has acted at the mauri stone of the Southland Museum and Art Gallery Niho o te Taniwha.	Otago Museum	13 Jul 2022

2004.938.34	Medicine Chest	Ship's medicine chest; rectangular, wooden with hinged lid with folding brass handles on sides. The name of the Schooner is engraved on a small brass plate on the centre of the outer surface of the hinged lid and reads "ELIZA". The upper part of the chest is constructed to carry 26 bottles, it now has 24 glass bottles. There is a small discoloured paper label glued to the inner lower side of the lid adjacent to the hinges with reads 'J.B. Hayes. Family & Dispensing Chemist, Invercargill'. The lower half of the chest is furnished with a removable drawer containing glass pestle and mortar, seven rectangular glass bottles of various powders and two cylindrical cream-coloured containers (?ivory, ?bakelite) for pills. There is a label in the lower portion with the words "Crooke, late Rowe, surgeon, & c., Hobart Town". Inventory of contents of bottles cJm 11 August 2005 [checked 29 August 2007 K. Gillies and additional information added here in square brackets]: Contents (Top compartment).	Riverton Historical Society Inc	28 Oct 2013
94.106	Adze. Toki	Duff type 1. Dark (mottled) green colour with lighter band of green extending across bevel. Reduced butt with 2 parallel grooves which extend around sides (but not on back). Asymmetrical x-section. Matte polish on surfaces. Convex, skewed cutting edge (blunt).	Riverton Historical Society Inc	28 Jul 2022

### He Waka Tuia –Short Term Loans

During May and June 2022 the Collection of the Southland Potters Association and a number of Social History toys from the SMAG Collection were exhibited as part of the exhibition programme at He Waka Tuia.

Exhibition	Collection Items
Frank Checketts Collection	Pottery collection gifted to the Eastern Southland Gallery, Gore by the late Frank Checketts
SMAG – Southland Potters Collection	Southland Potters Association Collection donated to SMAG
PLAY	Developed from the collections of SMAG and IPAG

## PROFESSIONAL ADVISORY SUPPORT BRIEFING NOTE

**To:** Southland Museum and Art Gallery Trust Board

**Meeting Date:** Thursday 18 August 2022

**From:** Richard McWha

**Open Agenda:** Yes

**Public Excluded Agenda:** No

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### Purpose and Summary

To provide information on the options for professional advisory support to the interim Board if and when required.

### Recommendations

That the Southland Museum and Art Gallery Trust Board:

1. Bring out of *abeyance* and formally resolve the resolution *moved by Mrs Hadley seconded Mr Parry (20/ 08/2022) to write to Cr Paul Duffy and Jim Geddes to invite them to join the initial Board as advisors to the Board. These advisory roles have non-voting rights.*

### Background

It is anticipated that the interim Board may, from time to time require sector-specific advisory support to provide additional information to assist in decision making.

Mrs Hadley proposed an informal role for Cr Paul Duffy (member of the Regional Heritage Committee) and Jim Geddes as observers in an advisory capacity. These roles would have non-voting rights.

***Move Mrs Hadley seconded Mr Parry and RESOLVED to write to Cr Paul Duffy and Jim Geddes to invite them to join the initial Board as advisors to the Board. These advisory roles have non-voting rights.***

The Board discussed the matter of the advisor role appointments further and identified the need for further discussion on the appointments of advisor roles to the Appointments Committee. The previous resolution to appoint advisor roles to the initial Board should remain.

***Move Mr Parry seconded Mr McIntosh and RESOLVED that the Board identified the need for further discussion on the appointments of advisor roles to the Appointments Committee and the previous resolution to appoint advisor roles to the initial Board should be held in abeyance and request staff to create a one page briefing note on the matter.***

## **Discussion**

The focus of the interim Board is to appoint a permanent skills based Board and provide caretakership of the SMAG Collection until the new Board is in place. The Board has the ability to seek additional professional advice when required.

Given the nature of the interim Board membership and its focus on appointing a skills based permanent Board it is accepted that some decisions may require additional sector specific advice.

In the absence of a skills based Board such advice currently comes from staff and their networks. The current method is acceptable and maintains a healthy distance between operations and governance. However, there is an advantage to widening the available advice to ensure a breadth of ideas, perspectives and diverse experience is available. The current arrangement could be viewed as being too ICC centric and not utilising the collective experience and institutional knowledge available to the Board.

The suggestion to invite Cr Paul Duffy and Jim Geddes as advisors to the Board was to access a wider body of knowledge to the interim Board and provide some continuity and linkage from the previous Board to the new permanent Board.

Alternatively, the Board may choose to maintain the status quo to signal a clear separation from the operations of the past Board to that of the interim and newly appointed permanent Board.

## **Methods of Advisory Engagement**

1. Direct appointment to the Appointment Board: The advisor/s is part of the appointment process and performs the same functions as other members such as defining ideal candidate qualities and interviewing but does not have voting rights for decisions.
2. Ad Hoc Advisory: The advisor/s is not appointed to any position but is available for advice to either the Appointment s on an ad hoc basis to support the Board on any matters including recruitment that require sector specific, technical or trend advice.
3. Use internal Staff resource as advisory (Status Quo): Sector specific advice is provided by staff as requested by Board members.