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**CANTERBURY MUSEUM TRUST BOARD, CHRISTCHURCH, NEW ZEALAND**

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**Notice is given of a meeting of the  
Canterbury Museum Trust Board to be held at 2.00 pm  
on Monday 10 October 2016 in the Boardroom at Canterbury Museum**

**Please congregate in the foyer at 1.55 pm to be escorted up to the Boardroom**

**AGENDA**

*Agenda number  
top right*

*Page number at  
bottom right*

- |          |  |                 |
|----------|--|-----------------|
| <b>1</b> | <b>WELCOME</b>   |                 |
| <b>2</b> | <b>APOLOGIES</b>   |                 |
| <b>3</b> | <b>CONFLICTS OF INTEREST &amp; UPDATES OF MEMBERS' INTERESTS</b>   |                 |
| <b>4</b> | <b>HEALTH &amp; SAFETY</b>   |                 |
| 4.1      | Report by Jennifer Storer, Public Engagement Manager, Deputy Director, dated 27 September 2016, on Health & Safety   | (Attached p 1)  |
| 4.2      | Report by Carmen Marsh, Projects Office Manager, dated 28 September 2016, on Health & Safety Policy and Charter  | (Attached p 5)  |
| <b>5</b> | <b>CONFIRMATION OF MINUTES OF PREVIOUS MEETING</b>   |                 |
| 5.1      | Meeting held on Monday 8 August 2016   | (Attached p 10) |
| 5.2      | Matters arising  |                 |
| <b>6</b> | <b>CORRESPONDENCE</b>  |                 |
| 6.1      | Letter from Cameron & Co, dated 17 August 2016, on Estate Mr Kahlemi Deth ( <b>see recommendation at bottom of letter</b> )  | (Attached p 13) |
| <b>7</b> | <b>FINANCE</b>   |                 |
| 7.1      | Accounts for Payment for July 2016   | To be tabled    |
| 7.2      | Report by Nigel Tecofsky, Finance & Services Manager, dated 28 September 2016, on the draft unaudited financial statements for the year ended 30 June 2016                             | (Attached p 14) |
| <b>8</b> | <b>POLICIES AND PROCEDURES</b>   |                 |
| 8.1      | Report by Carmen Marsh, Projects Office Manager, dated 28 September 2016, on Policies and Procedures   | (Attached p 35) |
| 8.2      | Report by Jennifer Storer, Public Engagement Manager, Deputy Director, dated 13 September 2016 on policy position on staff with visible semi-permanent or permanent personal adornment | (Attached p 46) |
| <b>9</b> | <b>EXECUTIVE COMMITTEE</b>   |                 |
| 9.1      | Report by Anthony Wright, Director, dated 17 August 2016, on Executive Committee decision on Benin Bronzes (for noting)  | (Attached p 48) |

**PUBLIC EXCLUDED SECTION  
Resolution to exclude the public**

**I move that the public be excluded from the following parts of the proceedings of this meeting.**

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 its resolution are as follows:

Agenda Item	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
10	Confirmation of In Committee Minutes of previous meeting	s7(2)(h) To enable the Museum to carry out, without prejudice or disadvantage,	Section 48(1)(a) – The public conduct of this matter would be likely to result in the disclosure of information for which good reason to withhold exists under section 7
11	Risk	commercial activities and	
12	Request to return collection objects	s7(2)(i) To enable to Museum to carry on, without prejudice or disadvantage,	
13	Insurance	negotiations (including commercial and industrial negotiations)	

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by sections 6 or 7 of the Act or sections 6, 7 or 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above with respect to each item.

**Resolution to readmit the public**

**I move that the In Committee business having been concluded, the public be readmitted, and the resolutions passed in committee be confirmed.**

#### **14 GENERAL BUSINESS**

#### **15 DATE OF NEXT MEETING**

15.1 The next meeting is scheduled for Monday 14 November 2016

#### **CIRCULATION**

Michael McEvedy (Selwyn District Council)  
 Beverley Bolland (Canterbury Pilgrims & Early Settlers Assn)  
 Cr Pauline Cotter (Christchurch City Council)  
 Annette Harris (Friends of Canterbury Museum)  
 Warren Poh (University of Canterbury)

Mayor David Ayers (Waimakariri/Hurunui District Councils)  
 Charles Crofts (Te Rūnanga o Ngāi Tahu)  
 Cr David East (Christchurch City Council)  
 Cr Paul Lonsdale (Christchurch City Council)  
 Dr Rod Syme (Canterbury Branch, Royal Society of NZ)

## REPORT ON HEALTH AND SAFETY

**To: Canterbury Museum Trust Board**

**From: Jennifer Storer, Public Engagement Manager, Deputy Director**

### Purpose

To update the Board on key Health and Safety matters for the period 14 July to 26 September 2016 year-to-date accident reporting.

### Accident Reporting

There were sixteen accidents reported for this period as follows:

No.	Accident Details	Level*	Actions to Ensure Accident Does Not Reoccur
1	A staff member working in the back car-park was bending down and sorting bags of rubbish. He stood up and struck his head against the closed metal gate causing an abrasion to his forehead.	Minor	The staff member was asked to ensure a clear designated workspace at all times. No further action required
2	A child visiting Discovery fell down a series of steps after falling over her own feet. She suffered a bad cut to her lip requiring four stitches and spent the night in hospital under observation.	Serious	The accident was discussed with Worksafe NZ who advised it was not a Notifiable Event in terms of the Health and Safety at Work Act 2015 as the steps are in good condition. No further action required
3	A staff member whilst working on collection objects which had recently been fumigated developed a rash on her forearm. The rash disappeared within 24 hours.	Minor	The Office of the Medical Officer of Health – Christchurch was contacted for advice and advised if the rash persisted the staff member should see a GP for an allergy test. Staff member to advise if the rash returns.
4	A visitor experienced a panic attack during a 'Night at the Museum' public programme event. A St John's volunteer assisted the person to a friend's car.	Minor	No further action required.
5	A member of the public tripped and fell over one of the façade light casings located along the front of the Museum causing a black eye. The person involved was an elderly gentleman who is apparently unsteady on his feet.	Minor	A follow up phone-call was made and the person is okay. As the light boxes have hazard tape around them no further action is required. Mid to long term the preference is to substitute exposed light boxes with lights at ground level.
6	A staff member accompanying contractors to the Robert McDougall Gallery suffered symptoms of prolonged exposure to cold.	Minor	Staff are not to spend in excess of an hour at a time in the Robert McDougall Gallery during excessive cold periods.
7	A small child running in Living Canterbury tripped and fell incurring a scratch to his arm. The mother	Minor	No further action required.

	indicated that child was very tired and no harm done.		
8	A child visiting Discovery tripped and fell into the cushion room in Discovery suffering a bruise to her head.	Minor	No further action required.
9	A staff member involved with unloading a container lost grip of a large object which fell and landed on his knee resulting in bruising.	Minor	Manager of staff member and all staff in Group instructed that they are only to work within safe load limitations and to seek support from other team members as required
10	A staff member passing through a security controlled door struck his head on the magnetic door closure causing a scratch.	Minor	An alternate door locking mechanism is to be installed. This has been added to the Hazard Register.
11	A child in Discovery struck her head on the clam shell causing a slight bruise. The father advised the child was fine.	Minor	No further action required
12	A security contractor working on the Museum site misjudged her footing on some stairs and rolled her ankle.	Minor	No further action required
13	A staff member working in a collection store brushed against a collection object resulting in a small laceration to his knuckle.	Minor	No further action required
14	A visitor to the Air New Zealand Exhibition had a near miss accident on the 1951-74 white sign which protrudes out into the walkway	Minor	Additional lighting has been added to the sign and it will continue to be monitored. This has been added to the Hazard Register.
15	A staff member engaged in deliveries suffered back pain as a consequence of repeat lifting.	Minor	No further action required
16	A child in Discovery playing on the Pool System fell and minor cut to lip.	Minor	No further action required

\*How bad was it? - Minor, Serious or Serious Harm

### Hazard Reporting

There were seven hazards reported for this period as follows:

No.	Hazard Details	Eliminate / Minimise	Actions Taken to Eliminate or Minimise Hazard
1	The electrical switchboard in Room 3.09 - L3 lift lobby has items stored directly in front of it	Eliminate	Items removed and provision made in alternate area for storage of education kit – to be monitored.
2	The electrical switchboard in Room 1.03 – Museum Shop office has items stored directly in front of it	Eliminate	Items removed and made in alternate area for storage of deliveries – to be monitored.
3	Magnetic lock on L2 Admin Load-Bay stair entrance is a drop down lock.	Progress to Eliminate	As this is a fire door the Fire Engineer has approved for the lock to be changed to an alternate flush mounted mechanism. This is awaiting installation.

4	Badly cracked full length mirror in Visitor Host Office.	Eliminate	The mirror has been changed.
5	Vehicles continually parked in front of Lecture Theatre fire egress door	Progress to Eliminate	Agreement reached with the Botanic Gardens to mark-up a No Parking Zone. Spray-Marks have been contracted to mark the zone
6	Tripping hazard in Air New Zealand Exhibition adjacent to the timeline units	Progress to Eliminate	Additional lighting has been added to the sign and it will continue to be monitored
7	Poor condition of L2 Admin Corridor carpet.	Progress to Eliminate	An assessment will be obtained to re-glue loose carpet from a carpet contractor.

### Health and Safety Training

Museum's staff participated in the following courses during this period:

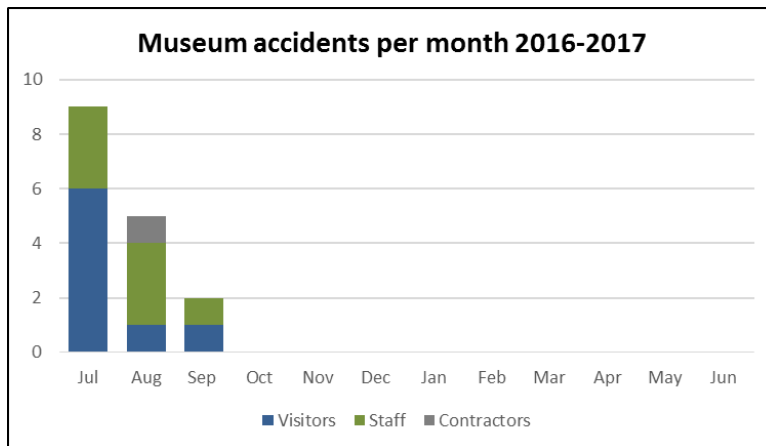
Training Type	Total
New Staff Health and Safety Inductions	11
Contractor Health and Safety Inductions	49
First Aid Training	4
Chemical Spill Training	23
Fire Extinguisher Training	18
Floor Warden Training	29
H&S Representative Training	1
Migrating from a Hazard to Risk	1
Contact Management	1
Fire Evacuation Drill – Quake City	1
Fire Evacuation Drill - Museum	2

### Key Health and Safety Developments / Lead & Lag Indicators

1. The Health and Safety Committee continues to meet monthly. The staff representatives will introduce themselves at all individual team meetings during the next month as well as provide staff with practical training on how to identify a hazard or report an accident.
2. The revised Health and Safety Policy and Charter will be provided to the Board for approval this month.
3. During the Air New Zealand exhibition installation the Exhibition Team successfully prepared the necessary documentation and managed the worksite with site controls and inductions. Managing the installation using this method was a Museum first which will continue to be used for complex projects like this.

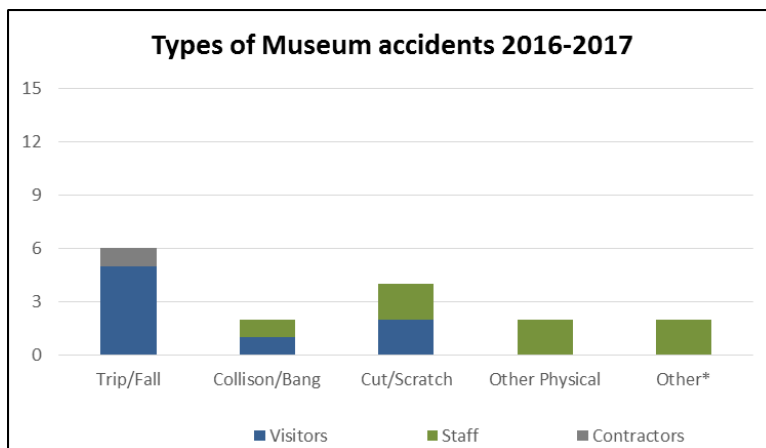
### 2016-2017 Accident Reporting

Accident Data	2016/2017 Year-to-date	2015/2016 Total Year	2014/2015 Total Year
Total accidents	16	38	40
Total serious harm accidents	0	0	0
Total accidents attributable to Museum negligence	0	0	0
Percentage visitor accidents / total visitors	0.006%	0.002%	0.003%
Total staff accidents	7	19	17
Total workdays lost	0	0	0



There has been a total of 16 accidents for the year-to-date as follows:

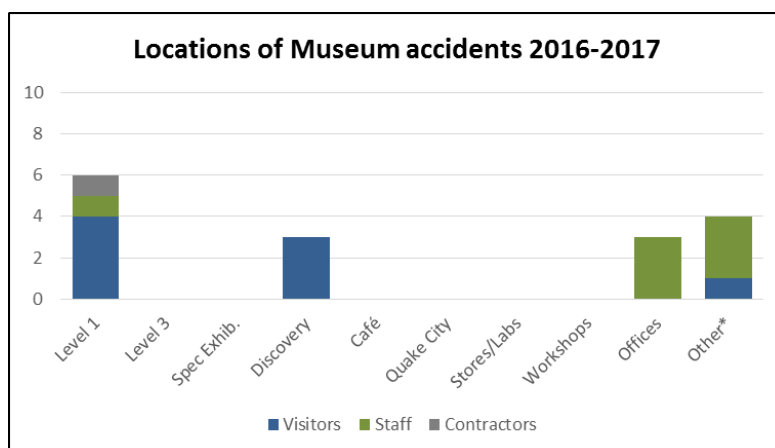
- Staff - 7
- Visitors - 8
- Contractors - 1



The types of the accidents for the year-to-date are:

- Trips / falls - 6
- Collisions / bangs – 2
- Cuts / scratches - 4
- Other physical - 2
- Other - 2

*\*Includes ergonomic, psychological, chemical and other non-physical accidents*



The locations of the accidents for the year-to-date are:

- Level 1 galleries - 6
- Level 3 galleries - 0
- Special Exhibitions – 0
- Discovery - 3
- Cafe - 0
- Quake City - 0
- Stores / Labs - 0
- Workshops - 0
- Offices – 3
- Other - 4

*\*Includes staffroom, shop, external Museum areas and Red Bus Tour*

**RECOMMENDATION**

**That the report be noted.**

Jennifer Storer  
Public Engagement Manager, Deputy Director

27 September 2016

## REPORT ON A REVIEW OF THE HEALTH AND SAFETY POLICY AND CHARTER

**To: Canterbury Museum Trust Board**

**From: Carmen Marsh, Projects Office Manager**

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### Purpose

To report to the Board on the findings of a review of the Museum's Health and Safety Policy and Charter and to gain approval from the Board for recommended amendments to the documents. To provide Board members with an updated copy of the Museum's Occupational Health and Safety Manual.

### Background

As per the Museum's Health and Safety Annual Plan a review of the Health and Safety Policy and Charter must be completed annually by the Strategy Team and Health and Safety Committee. Staff are also provided with an opportunity to comment on the documents.

### Current Status

The annual review of the Museum's Health and Safety Policy and Charter has been completed. Some amendments to the Policy and Charter have been identified to ensure the documents are consistent with the new Health and Safety at Work Act 2015; eg staff become workers.

A copy of the Museum's Occupational Health and Safety Manual is provided as a separate bound document.

### ***RECOMMENDATION***

**That the report be noted and that the Board approve the recommended changes to the Health and Safety Policy and Charter.**

Carmen Marsh  
Projects Office Manager

28 September 2016





## Health and Safety Policy

**Purpose:** ~~To ensure~~ Canterbury Museum is committed to providing and maintaining ~~the highest standards of health and safety throughout the Museum. an environment and system of work that is safe and without undue risk to employees and others. A culture of no-blame will be embedded to encourage reporting and learning from any incidents which may occur.~~

**Scope:** All Board members, ~~workers~~staff, contractors, lessees, lessees' staff and visitors to the Museum.

**Review Date:** Annually

**Policy Statement:** ~~Museum workers~~ Staff at all levels will be committed to achieving the highest standards of health and safety management throughout the Museum by taking all reasonably practicable steps to ensure their own and others health and safety. ~~and are encouraged to become~~All workers will be actively involved in ~~assisting management to achieve~~ing a healthy and safe workplace.

We will strive to protect ~~workers, staff and~~visitors ~~and any other persons on site~~ from accidental harm and our property from accidental damage. ~~This will be achieved~~ through ~~regular~~ consultation and a focus on continuous improvement.

All ~~workers~~staff will be inducted in the Museum's Health and Safety standards and it will be reinforced ~~through frequent internal communications~~ that health and safety management is an integral part of our workplace ~~and work~~practices. ~~and is everyone's responsibility.~~

All ~~workers~~staff will maintain safe working practices and will report any unsafe acts or ~~injuries~~, incidents ~~and illnesses~~. ~~A culture of no-blame will be embedded to encourage reporting and learning from any incidents~~events which may occur. All ~~staff-workers~~ will be provided with the necessary support for a safe and structured return to work after an injury, ~~incident or illness where there is suitable work available.~~

Hazard identification and ~~control~~risk assessment procedures will be proactively undertaken and steps to mitigate ~~these~~hazards will be implemented.

All workers will be provided with the necessary instruction and specific health and safety training needed in order to undertake their role and maintain a safe workplace. Personal Protective Equipment will be provided ~~where appropriate~~ and must be used. All ~~machinery and~~equipment will be maintained in a serviceable state and any defect or fault reported immediately.

~~All reasonably practicable steps and precautions will be taken to ensure the safety of our visitors and any other persons on site.~~

All operations in the workplace will comply with ~~the applicable relevant~~ health and safety statutory requirements and codes of best practice guidelines as developed by ~~Worksafe New Zealand the Ministry of Business, Innovation and Employment~~ and as set out in Canterbury Museum's Health and Safety Charter.

A comprehensive emergency procedures plan will be maintained and updated as required.

Reports will be supplied to The Canterbury Museum Trust Board on a regular basis to inform them of principal health and safety risks and other health and safety matters.

Adopted by the Canterbury Museum Trust Board  
on 10 March 2014 for immediate implementation  
Revised and adopted by Canterbury Museum Trust Board 8 June 2015  
[Revised and adopted by Canterbury Museum Trust Board on 10 October 2016](#)

## Health and Safety Charter

Canterbury Museum will provide a healthy and safe workplace for its Board members, [workersstaff](#), visiting researchers, contractors, lessees, lessees' staff and visitors. Through our management practices and each person's efforts we will strive to continually improve our health and safety performance throughout the Museum. It is our commitment and responsibility to promote the following principles and practices:

1. **Our Management Team will demonstrate a visible commitment to health and safety.**  
This will be achieved by adhering to documented expectations with respect to health and safety behaviours at all levels of the Museum along with record keeping and reporting of incidents.
2. **We have systems in place to encourage and support worker engagement in health and safety.**  
[WorkersStaff](#) will be provided with a reasonable opportunity to participate in the development and improvement of health and safety at work through their own efforts or through the Health and Safety Committee.
3. **All critical risk activities will be identified, managed and mitigated.**  
We will identify and effectively manage all critical risk work activities and ensure there are procedures in place and these are communicated to [workersstaff](#).
4. **We have robust, proactive and accurate health and safety reporting.**  
We have systems for accurate reporting and recording all [injuries](#), incidents, [illnesses](#) [accidents](#), [near misses](#) and hazards. These systems are in line with the Health and Safety legislation [and codes of best practice guidelines](#), ~~and include reporting on lead and lag indicators and follow up information on corrective action taken.~~
5. **Our [workersstaff](#) all receive health and safety training.**  
A full health and safety induction will be undertaken over the first weeks of employment and this will be followed up with any specific health and safety training needed, including emergency preparedness and response training.
6. **We will ensure all contractors strictly adhere to the Museum's health and safety requirements.**  
All contractors (including lessees and lessees' staff) will be inducted in the Museum's health and safety requirements and it will be reinforced that health and safety management is an integral part of our workplace practices.
7. **Everyone is made aware of hazards so they can look after themselves and keep others safe.**  
All [workersstaff members](#), visiting researchers and contractors will be made aware of any hazards impacting their work and supervised in any hazardous areas by the person in charge.
8. **Personal Protective Equipment is to be worn at all times when undertaking work requiring protective clothing – no exceptions – no excuses.**  
All personal protective equipment will be issued by the Museum and must be used when undertaking hazardous ~~role~~[tasks](#).
9. **The safety of our staff is not to be compromised by anyone under the influence of drugs, alcohol or fatigue.**  
The Canterbury Museum's Drug and Alcohol Policy has been implemented to ensure [workersstaff](#) safety. In addition all managers are to be aware of [workersstaff](#) workloads and to manage fatigue issues.
10. **We actively promote the health, safety and [well-being](#) of our [workersstaff](#)**  
Through open communication we provide: information about health and safety risks, procedures and monitoring of significant hazards; annual influenza vaccinations; workplace ergonomic assessments; and access to an employee assistance programme.

- 11. We will undertake all reasonably practicable steps to ensure the safety of our visitors.**  
All reasonably practicable steps and precautions will be taken to ensure the safety of our visitors.

Approved by Canterbury Museum Trust Board 10 March 2014  
Revised and approved by Canterbury Museum Trust Board 8 June 2015  
[Revised and approved by Canterbury Museum Trust Board 10 October 2016](#)

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**CANTERBURY MUSEUM TRUST BOARD, CHRISTCHURCH, NEW ZEALAND**


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**Minutes of a meeting held on Monday 8 August 2016  
commencing at 2.00 pm in the Board Room**

**Present:** Michael McEvedy (Chair), David Ayers, Beverley Bolland, Pauline Cotter, David East, Annette Harris, Paul Lonsdale, Rod Syme

**In Attendance:** Vicki Blyth, Lesley Colsell, Carmen Marsh, Maxine Muscroft (minutes), Jennifer Storer, Nigel Tecofsky, Anthony Wright

**1 WELCOME**

The Chair welcomed members and staff to the meeting. He acknowledged Gill Cox's resignation and indicated that he had written on behalf of the Board to Gill acknowledging this difficult time. As the local elections are upcoming the Chair did not feel it was appropriate to request a replacement representative from Christchurch City Council. The Director indicated that ultimately it was the Council's decision when to appoint a replacement and he intended to write to the Council indicating that he would be writing to them shortly regarding all of the Museum's representatives and it might be appropriate to wait until then to nominate a replacement. He would also point out that the Museum had benefitted from Gill Cox's business acumen. The Board agreed with this course of action. The Chair advised that he had asked Cr Lonsdale to Chair the last Investment Committee, before a new Board was elected.

**2 APOLOGIES**

An apology was received from Warren Poh; and David East for lateness.

**16/58 Resolved that the apologies be received.**

(Chair)

**3 CONFLICTS OF INTEREST & UPDATES OF MEMBERS' INTERESTS**

3.1 Members had no changes to report.

**4 HEALTH AND SAFETY**

4.1 The report by Carmen Marsh, Projects Office Manager, dated 27 July 2016, on Health & Safety was noted. The Chair thanked staff for the clear reporting methods.

**16/59 Resolved that the report be noted.**

(P Lonsdale/A Harris)

**5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

5.1 The minutes of the meeting held on Monday 13 June 2016 were reviewed. It was noted that Annette Harris was listed as an attendee and as an apology and it was agreed this would be amended as an apology only.

David East joined the meeting at 2.17 pm

**16/60 Resolved that the minutes of the Canterbury Museum Trust Board meeting held on Monday 13 June 2016, as amended, be adopted as a true and correct record.**

(D Ayers/B Bolland)

5.2 The notes of the seminar meeting held on Monday 11 July 2016 were noted.

**16/61 Resolved that the notes of the Canterbury Museum Trust Board seminar meeting held on Monday 11 July 2016 be noted.**

(A Harris/B Bolland)

**6 QUARTERLY REPORTS**

6.1 The Quarterly Report for April to June 2016 was presented. The Director was very pleased with the great visitor numbers. Members asked that the staff be congratulated noting in particular that everyone was always friendly and attentive to visitors. There is a great culture at the Museum which runs from top to the bottom, including the Board. Members wished staff good luck for the Investors in People assessment which would take place shortly. The Chair said he was pleased to see that the Museum were loaning more exhibitions to the CLAs. He said this was being well received and kept the Museum in the public eye.

**16/62 Resolved that the Director's quarterly report be received.**

(R Syme/P Lonsdale)

**7 FINANCE**

7.1 The Accounts for Payment for May and June 2016 were reviewed by the Board.

**16/63 Resolved that the Accounts for Payment for May and June 2016 be confirmed.**

(R Syme/P Lonsdale)

**8 EXECUTIVE COMMITTEE**

8.1 The report by Jennifer Storer, Acting Director, dated 19 July 2016, on Executive Committee decisions on renewal of loan was reviewed. Following a query, it was confirmed that recipients of travelling shows organised insurance for the exhibition but if they were unable to do so then the Museum's insurers were able to cover this.

**16/64 Resolved that the Executive Committee decision on the renewal of the loan be noted.**

(D Ayers/D East)

**9 INVESTMENT COMMITTEE**

9.1 The draft unconfirmed minutes of the meeting held on Monday 1 August 2016 were noted.

**16/65 Resolved that the draft unconfirmed minutes of the Investment Committee meeting held on Monday 1 August 2016 be noted.**

(R Syme/P Lonsdale)

**PUBLIC EXCLUDED SECTION**

**16/66 Resolved to exclude the public from the following parts of the proceedings of this meeting.**

**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 its resolution are as follows:

Agenda Item	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
10	Confirmation of In Committee Minutes of previous meeting	s7(2)(h) To enable the Museum to carry out, without prejudice or disadvantage,	Section 48(1)(a) – The public conduct of this matter would be likely to result in the disclosure of information for which good reason to withhold exists under section 7
11	Risk	commercial activities and	
12	Investment Committee	s7(2)(i) To enable to Museum to carry on, without prejudice or disadvantage,	
13	Insurance renewal	negotiations (including commercial and industrial negotiations)	

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by sections 6 or 7 of the Act or sections 6, 7 or 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above with respect to each item.

(D East/A Harris)

**16/71** Resolved that the In Committee business having been concluded, the public be readmitted, and the resolutions passed in committee be confirmed.

(B Bolland/P Lonsdale)

**14 GENERAL BUSINESS**

14.1 The Chair asked that staff be complimented for the Ivan Mauger function. The ethos which drives the successful model at the Museum month after month should never be taken for granted. It lifts the standards of the Museum and thanks should be given to the Management Team.

**15 DATE OF NEXT MEETING**

15.1 The next meeting was scheduled for Monday 12 September 2016.

The meeting closed at 3.02 pm.

Confirmed as a true and correct record.

..... Chairperson

..... Date







17 August 2016

Canterbury Museum Trust Board  
Rolleston Avenue  
Christchurch 8013

By Email: [ntecofsky@canterburymuseum.com](mailto:ntecofsky@canterburymuseum.com)

Attention: Nigel Tecofsky

**ESTATE OF KAHLEMI DETH**

We refer to your email of 3 June 2016 and confirm on 17 August we made payment into your BNZ bank account of \$17,900.00.

We will be in touch once we are in a position to make a final distribution.

Yours faithfully  
CAMERON & COMPANY

A handwritten signature in black ink, appearing to be 'REBECCA JENKINS / PATRICK ABEL', written over a horizontal line.

REBECCA JENKINS / PATRICK ABEL  
Partner / Solicitor

Email: [rmi@cameronco.co.nz](mailto:rmi@cameronco.co.nz) / [pa@cameronco.co.nz](mailto:pa@cameronco.co.nz)

**Background**

We were informed by Cameron & Co on 27 April 2016, that we had been named as a residuary beneficiary as to a one part share in Kahlemi Deth's will. We have no details on how many shares there were and who the bequest was to be shared with.

**Current status**

The letter dated 17 August 2016 is notification that the administration of the residual estate has been dealt with in part with final distribution to be made.

**RECOMMENDATION**

**That the bequest of Kahlemi Deth of \$17,900 be added to the capital of the Canterbury Museum Endowment Fund.**

Anthony Wright  
Director

17 August 2016

PA-415579-1-98-V1

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RICCARTON OFFICE: 3/21 Leslie Hills Drive, Christchurch, Tel: 03-379 3110  
BARRINGTON OFFICE: 20 Athelstan Street, Christchurch, Tel: 03-337 0218  
UPPER RICcarton OFFICE: Cnr Yaldhurst Road and Peer Street, Christchurch, Tel: 03-348 8061  
HAM OFFICE: 245 Okeana Road, Christchurch, Tel: 03-351 4140



## REPORT ON DRAFT UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

**To: Canterbury Museum Trust Board**

**From: Nigel Tecofsky, Finance & Services Manager**

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### Purpose

To report to the Board on the draft financial statements for the year ended 30 June 2016.

### Background

Grant Thornton auditors performed their audit fieldwork in September and will communicate any necessary changes to the Finance & Services Manager by early October. The Audit & Risk Committee will meet on 21 October 2016 to discuss the draft financial statements before the final financial statements are presented to the Board for adoption on 14 November 2016.

### Current Status

At the end of the 2015/16 financial year, the draft financial statements show a net operating surplus of \$723,984 compared to a budgeted deficit of (\$187,712). Total operating revenue is 111% of budget and operating expenditure is 102% of budget.

The 'donations, grants and bequests' (*note 2a*) is significantly ahead of budget. Grants are over budget due mainly to a \$357,749 grant from the Lottery Grants Board for Rock Art digitisation and an Invertebrate project. There have also been grants from Rata Foundation (Canterbury Community Trust) of \$15,000 and Lion Foundation of \$20,000 for the digitisation of the Macdonald Dictionary, \$39,900 from the Barker family and \$13,000 from Rata Foundation towards the RDU Exhibition. The bequest income is also over budget due to the Adson Trust distributions, which were used towards the Ivan Mauger collection acquisition.

Other Trading Income (*note 2b*) is over budget mainly due to the increased admissions for *Quake City* and sponsorship for the RDU Exhibition. The budget for Interest and Dividends (*note 2c*) was decreased for 2015/16 due to the anticipated Museum funding requirements of the Museum Project. As these funds have not been required as yet, the income is higher than budgeted.

Staffing expenses (*note 3a*) are under budget by \$193,311 due mainly to vacant positions and remuneration savings from restructuring the staffing of *Quake City*.

Depreciation and amortisation (*note 3b*) are under budget due to the reduced capital expenditure in anticipation of the Museum redevelopment.

Other operating expenses (*note 3c*) is over budget by \$497,636 due mainly to the increased bequest-funded collection acquisition expenditure totalling \$802,710, which is partially offset by the savings from the delay of the Museum Project.

### **RECOMMENDATION**

**That the report be noted.**

Nigel Tecofsky  
Finance & Services Manager

28 September 2016



CANTERBURY MUSEUM TRUST BOARD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016

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**STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES**

For the year ended 30 June 2016

	Note	2016 \$	2015 \$	Budget 2016 \$
<b>Revenue</b>				
Revenue from non-exchange transactions	2	9,149,148	8,884,310	8,421,645
Revenue from exchange transactions	2	2,397,464	2,688,079	1,985,572
		11,546,612	11,572,389	10,407,217
<b>Expenditure</b>				
Employee benefits expense	3	4,105,010	3,711,219	4,318,139
Depreciation and amortisation	3	1,282,971	1,304,769	1,333,000
Finance cost		113,232	166,395	120,000
Other expenses	3	5,321,416	3,168,098	4,823,790
		10,822,628	8,350,481	10,594,929
<b>Net surplus/(deficit) from operating activities</b>		<b>723,984</b>	<b>3,221,908</b>	<b>(187,712)</b>
Capital project grant		-	-	-
Earthquake insurance claim		1,399,222	2,365,000	1,200,000
Earthquake employee benefits expenses		(291,851)	(408,255)	(450,000)
Earthquake remedial expenses		(1,116,607)	(963,807)	(750,000)
<b>Net surplus/(deficit) attributable to Canterbury Museum Trust Board</b>		<b>714,747</b>	<b>4,214,846</b>	<b>(187,712)</b>
<b>Other comprehensive revenue and expense</b>				
Change in value of available-for-sale financial assets		(17,499)	563,135	
Sale of available-for-sale financial assets		(17,315)	(141,632)	
<b>Comprehensive revenue and expenses before revaluation</b>		<b>679,933</b>	<b>4,636,349</b>	
Revaluation of land and buildings	6	-	13,282,584	
<b>Total comprehensive revenue and expenses attributable to Canterbury Museum Trust Board</b>		<b>679,933</b>	<b>17,918,933</b>	
<b>STATEMENT OF CHANGES IN EQUITY</b>				
Opening balance		72,244,775	54,325,842	
Net surplus/(deficit)		714,747	4,214,846	
Other comprehensive revenue and expenses		(34,814)	421,503	
Revaluation of land and buildings		-	13,282,584	
<b>Closing balance</b>		<b>72,924,709</b>	<b>72,244,775</b>	

The accompanying notes form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2016

	Note	2016 \$	2015 \$
<b>Current assets</b>			
Cash and cash equivalents		3,719,253	3,649,253
Debtors and receivables from non-exchange transactions		242,020	34,206
Debtors and receivables from exchange transactions	4	624,696	564,831
Inventory		16,438	20,720
Other financial assets	5	21,808,568	22,554,198
		<u>26,410,975</u>	<u>26,823,208</u>
<b>Non current assets</b>			
Other financial assets	5	12,276,179	10,057,934
Property, plant and equipment	6	43,551,538	44,566,619
Intangible assets	7	11,021	22,036
		<u>55,838,738</u>	<u>54,646,589</u>
<b>Total assets</b>		<u><u>82,249,713</u></u>	<u><u>81,469,797</u></u>
<b>Less liabilities</b>			
<b>Current liabilities</b>			
Creditors and other payables	8	1,473,007	293,678
Employee entitlements	9	204,185	238,241
Grants received in advance	10	6,562,180	6,108,667
Term loans	11	-	1,500,000
		<u>8,239,372</u>	<u>8,140,586</u>
<b>Non current liabilities</b>			
Employee entitlements	9	35,632	34,436
Term loans	11	1,050,000	1,050,000
		<u>1,085,632</u>	<u>1,084,436</u>
<b>Total liabilities</b>		<u>9,325,004</u>	<u>9,225,022</u>
<b>Equity</b>			
Reserves	12	66,025,418	67,343,195
Retained earnings	13	6,899,291	4,901,580
		<u>72,924,709</u>	<u>72,244,775</u>
<b>Total liabilities and equity</b>		<u><u>82,249,713</u></u>	<u><u>81,469,797</u></u>

.....  
Director

.....  
Board Chairperson

Date: 14 November 2016

The accompanying notes form part of these financial statements.



**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2016**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
<i>Receipts from non-exchange transactions</i>		
Levy and ex gratia payments	8,098,713	7,847,592
Donations and grants	2,903,170	3,671,674
<i>Receipts from exchange transactions</i>		
Other revenue	1,197,801	1,239,063
Interest and dividends on financial instruments	1,045,075	1,014,936
<i>Payments</i>		
Payments to suppliers of goods and services	(5,250,373)	(4,239,162)
Payments to employees	(4,429,721)	(4,082,241)
Interest on building loan	(117,270)	(166,395)
<b>Net cash flows from operating activities</b>	<b><u>3,447,395</u></b>	<b><u>5,285,467</u></b>
<b>Cash flows from investing activities</b>		
Sale of financial instruments	1,694,673	2,192,268
Purchase of property, plant and equipment	(256,894)	(242,592)
Purchase of financial instruments	(3,315,174)	(7,523,346)
<b>Net cash flows from investing activities</b>	<b><u>(1,877,395)</u></b>	<b><u>(5,573,670)</u></b>
<b>Cash flows from financing activities</b>		
Repayment of term loan	(1,500,000)	-
<b>Net cash flows from financing activities</b>	<b><u>(1,500,000)</u></b>	<b><u>-</u></b>
<b>Net increase/(decrease) in cash held</b>	<b><u>70,000</u></b>	<b><u>(288,203)</u></b>
<b>Cash and cash equivalents at beginning of year</b>	<b><u>3,649,253</u></b>	<b><u>3,937,456</u></b>
<b>Cash and cash equivalents at end of year</b>	<b><u><u>3,719,253</u></u></b>	<b><u><u>3,649,253</u></u></b>

The accompanying notes form part of these financial statements.

## CANTERBURY MUSEUM TRUST BOARD NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2016

#### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A) REPORTING ENTITY

The Canterbury Museum Trust Board (the "Museum") is a non-profit-making permanent institution, founded by the people of Canterbury for the service and development of their community with a particular responsibility for the natural and cultural heritage of the wider Canterbury region. The Museum is created under the Canterbury Museum Trust Board Act 1993 and is a charitable organisation registered under the Charities Act 2005. It is located at Rolleston Avenue, Christchurch, New Zealand.

These financial statements are for the reporting entity, Canterbury Museum Trust Board, and are prepared pursuant to Section 28 of the Canterbury Museum Trust Board Act 1993.

##### B) MEASUREMENT BASE

The Museum followed the accounting principles recognised as appropriate for the measurement and reporting of profit and financial position on a historical cost basis, as modified by the fair value measurement of certain items of property, plant and equipment and available-for-sale financial assets.

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards as appropriate that have been authorised for use by the External Reporting Board for Public Sector entities. For the purposes of complying with NZ GAAP, the Museum is a public benefit not-for-profit entity and is eligible to apply Tier 2 Public Sector PBE IPSAS on the basis that it does not have public accountability and it is not defined as large. The financial statements have been prepared in accordance with Tier 2 PBE standards and the Museum has taken advantage of all applicable Reduced Disclosure Regime (RDR) concessions.

The information is presented in New Zealand dollars, which is the Museum's functional and presentation currency.

##### *Changes in accounting policy*

The accounting policies adopted in these financial statements are consistent with those of the previous reporting period. There are no instances where the accounting or reporting requirements of a PBE standard are different requirements under NZ IFRS (PBE). An explanation of how the transition to Tier 2 PBE IPSAS has affected the reporting Statement of Financial Position and Statement of Comprehensive Revenue and Expenses is provided in Note 23.

##### C) JUDGEMENT AND ESTIMATION UNCERTAINTY

The preparation of financial statements of necessity involves judgement and estimation. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable. Actual results may differ from these estimates. The key sources of estimation that have had the most significant effect on the amounts recognised in the financial statements are presented in Note 18.

##### D) SPECIFIC ACCOUNTING POLICIES

The following specific accounting policies which materially affect the measurement of profit and financial position have been applied consistently to both reporting periods:

###### i) *Revenue*

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

**CANTERBURY MUSEUM TRUST BOARD NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2016**

i) **Revenue (continued)**

**Revenue from non-exchange transactions**

**Grants and donations**

Grants and donations, including Government grants, are recognised as revenue when received. When there are conditions attached to the grants and donations, revenues are recognised when the conditions for their use are met. Where there are unfulfilled conditions attached to the revenue, the amount relating to the unfulfilled condition is recognised as liability and released to revenue as the conditions are fulfilled.

**Bequests**

Bequests are recognised in the income statement upon receipt. Where contributions recognised as revenue during the reporting period were obtained on the restriction that they be expended in a particular manner or used over a particular period, and those restrictions were undischarged as at the reporting date, the amounts pertaining to those undischarged restrictions are transferred to trust and bequests reserve in equity and the nature of such restrictions are disclosed in the notes to the financial statements.

**Revenue from exchange transactions**

**Discovery income, image service income and other revenues**

Discovery income, image service income and other operating revenues are recognised when services have been performed.

**Lease income**

Revenue is recognised on a straight-line basis over the rental period. The Museum Store lease agreement is reviewed and renewed annually.

**Interest income**

Interest is recognised in the income statement as it accrues using the effective interest rate method.

**Dividend income**

Dividend from investments is recognised when the shareholder's rights to receive payment have been established.

**Recognition of insurance claims**

Where some or all of the expenditure required to repair or replace damaged property, plant and equipment is expected to be reimbursed by another party, by reimbursement (typically from the Museum's insurance provider) shall be recognised when, and only when, it is virtually certain that reimbursement will be received. The criteria for virtually certain is met when there is an unconditional right to receive payment.

ii) **Budget figures.** The budget figures are from the Canterbury Museum Trust Board Annual Plan that was approved by the Board at its meeting on 11 May 2015. Budget figures have been prepared in accordance with PBE IPSAS, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

iii) **Offsetting of income and expenses.** Income and expenses are not offset unless required or permitted by an accounting standard. Items of income and expenses are offset when offsetting reflects the substance of the transaction or other event. In addition, gains or losses arising from a group of similar transactions are reported in a net basis, unless items of gains or losses are material, in which case they are reported separately.

iv) **Income tax.** The Museum has charitable status and accordingly no taxation expense or liability is recognised in the financial statements.

v) **Cash and cash equivalents.** Cash and cash equivalents include cash on hand, cash in banks and short-term deposits with original maturities of three months or less that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

**CANTERBURY MUSEUM TRUST BOARD NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2016**

vi) **Debtors.** Debtors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the Museum will not be able to collect all receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The provision, if any, is recognised in the income statement.

vii) **Financial instruments.** Financial instruments are transacted on a commercial basis to derive an interest yield/cost with terms and conditions having due regard to the nature of the transaction and the risks involved. All financial instruments are accounted for on a settlement basis. They are classified in one of the following categories at initial recognition: loans and receivables, financial assets and financial liabilities at fair value through comprehensive income, available-for-sale financial assets, held-to-maturity investments, and other financial liabilities.

**Loans and receivables**

Assets in this category are non-derivative financial assets with fixed determinable payments that are not quoted in an active market. They include:

- cash and cash equivalents (refer to item v above)
- debtors (refer to item vi above)
- accrued interest income (refer to item i above)
- GST refundable

**Financial assets at fair value through surplus or deficit**

Assets and liabilities in this category are either held for trading or are managed with other assets and liabilities and are accounted for and evaluated on a fair value basis. The Museum has not classified any financial instrument as a financial liability at fair value through surplus or deficit.

**Available for sale financial assets**

Assets and liabilities in this category are those non-derivative financial assets that are designated as available for sale or are not classified as loans and receivables, held-to-maturity investments or financial assets at fair value through surplus or deficit. Assets in this category include investments in equity instruments. The fair value of these instruments are based on quoted market prices.

**Held-to-maturity investments**

Assets in this category are measured at amortised cost. The Museum has classified its bank term deposits and fixed term investments as held-to-maturity investments.

**Other financial liabilities**

This category includes all financial liabilities other than those at fair value through comprehensive income. Liabilities in this category are measured at amortised cost. They represent:

- liabilities for goods and services provided to the Museum prior to the end of the reporting period that are unpaid and arise when the Museum becomes obliged to make future payments. These amounts are unsecured.
- term loans with determinable repayment terms and interest rate. These loans are unsecured.

Other financial liabilities include:

- creditors
- employee entitlements (refer to item ix below)
- grants received in advance (refer to item i above)
- retirement gratuity (refer to item ix below)
- term loans

viii) **Property, plant and equipment.** All property, plant and equipment are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item. Repairs and maintenance are charged against income as incurred. Depreciation is calculated on a straight line basis so as to write off the net cost amount of each asset over its expected useful life to its estimated residual value.

## CANTERBURY MUSEUM TRUST BOARD NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 30 June 2016

#### viii) *Property, plant and equipment (continued)*

The Board reviews depreciation rates and adjusts them to more appropriately reflect the consumption of economic benefits. The depreciation rates applied are as follows:

Rate	
Buildings	2% - 20%
Furniture, fittings and equipment	10% - 33%

When an item of property, plant and equipment is disposed of, any gain or loss is recognised in the income statement and is calculated as the difference between the net disposal proceeds and the carrying value of the item.

#### **Revaluation**

Land and buildings are revalued on a cyclical basis at least every five years by an independent valuer. Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount. If the asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to equity under the heading "Asset Revaluation Reserve". However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. Revalued assets are depreciated over the remaining useful life. On the subsequent sale or retirement of a revalued property, the attributable revaluation surplus remaining in the asset revaluation reserve, net of any related deferred taxes, is transferred directly to retained earnings.

#### **Intangible assets**

Computer software are finite life intangibles and are recorded at cost less accumulated amortisation and impairment. Amortisation is charged on a straight line basis over their estimated useful lives of 3 years and reported within the Statement of Comprehensive Revenue and Expenses. The estimated useful life and amortisation method is reviewed at the end of each annual reporting period.

#### **Heritage assets**

Heritage assets include collection items or artefacts of cultural or historical significance. The cost of acquisition of heritage assets is charged to the Statement of Comprehensive Revenue and Expenses. During the reporting period, the acquisition cost of collection items amounted to \$1,896,277 (2015: \$159,031).

It is the policy of the Museum to write off collection acquisitions and not attribute a monetary value to items gifted to the collection. The classification of the collections as a heritage asset is based on the premise that the collections are held in trust in perpetuity for the benefit of the public.

PBE IPSAS 17 requires that where an asset, eg collection item or artefact of cultural or historical significance, is acquired at no cost, or for a nominal cost, the asset is capitalised at its fair value as at the date of acquisition. PBE IPSAS 17 has not been followed because the Board considers that the fair values of the collection items cannot be measured reliably. Usually, gifts to the collection are unique items that have iconic status or are historic and irreplaceable or sacred to particular communities, with no market, so no financial value can be ascribed.

The Museum holds in excess of two million individual collection items. To comply with the requirements of PBE IPSAS 17 the value of these items would need to be assessed on an annual basis to identify possible impairment, which is required to be undertaken on an asset by asset basis.

#### **Impairment of property, plant and equipment and intangible assets**

The Museum does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

#### *Non-cash generating assets*

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or service units approach. The most appropriate approach used to measure value in use depends on the nature of impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

**CANTERBURY MUSEUM TRUST BOARD NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2016**

ix) **Employee entitlements.** Provision is made for benefits accruing to employees in respect of salaries and wages, annual leave, alternate leave, sick leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement. Accrual for sick leave is based on the unused entitlement accumulated at each reporting date and expected to be utilised in the future.

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Museum in respect of services provided by employees up to the reporting date.

x) **Borrowings.** Borrowings, which consist of term liabilities, are stated initially at fair values, net transaction costs incurred. Subsequent to initial recognition, borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit or loss over the period of the borrowing using the effective interest rate method. All borrowing costs are recognised as expense in the period in which they are incurred.

xi) **Goods and Services Tax (GST).** The financial statements have been prepared using GST exclusive figures with the exception of receivables and payables which have been shown inclusive of GST in the Statement of Financial Position.

xii) **Inventories.** Inventories are measured at the lower of cost and net realisable value.

xiii) **Leases.** Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

xiv) **Comparatives.** When presentation or classification of items in the financial statements is amended or accounting policies are changed voluntarily, comparative figures are re-stated to ensure consistency with the current period unless it is impracticable to do so.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2016

	2016 \$	2015 \$	Budget 2016 \$
<b>2 Revenues and other revenue</b>			
<b>(a) Revenues from non-exchange transactions</b>			
Local authority operating levy and ex gratia payments	8,098,713	7,847,592	8,098,715
Donations, grants and bequests	1,050,435	1,036,718	322,930
	<u>9,149,148</u>	<u>8,884,310</u>	<u>8,421,645</u>
<b>(b) Revenues from exchange transactions</b>			
Discovery revenue	98,230	90,546	95,457
Lease revenue	108,088	81,102	75,000
Image Service revenue	6,131	7,703	5,000
Other trading revenue	1,191,200	1,091,846	950,115
	<u>1,403,649</u>	<u>1,271,197</u>	<u>1,125,572</u>
<b>(c) Other revenue from exchange transactions</b>			
Interest revenue	998,643	1,047,067	770,000
Dividend revenue	108,244	125,007	90,000
Gain on sale of financial instruments	43,764	259,474	-
Unrealised gain on financial instruments	(156,837)	(14,666)	-
	<u>993,815</u>	<u>1,416,882</u>	<u>860,000</u>
<b>3 Expenses</b>			
<b>(a) Employee benefits expense</b>			
Salaries and wages	3,937,718	3,556,498	4,131,029
Post-employment benefits	102,272	93,044	100,650
Other short-term employee benefits	65,020	61,677	86,460
	<u>4,105,010</u>	<u>3,711,219</u>	<u>4,318,139</u>
<b>(b) Depreciation and amortisation</b>			
Buildings	1,104,926	1,128,581	1,138,000
Furniture, fittings and equipment	167,030	160,834	184,967
Total depreciation	1,271,956	1,289,415	1,322,967
Amortisation of intangible assets	11,015	15,354	10,033
	<u>1,282,971</u>	<u>1,304,769</u>	<u>1,333,000</u>
<b>(c) Other expenses</b>			
Audit fees for audit services	35,757	35,150	38,000
Auditor fees for other services in relation to assistance in conversion to IPSAS	2,500	6,000	-
Loss on sale of furniture, fittings and equipment	(267)	-	-
Other operating expenses	5,283,426	3,126,948	4,785,790
	<u>5,321,416</u>	<u>3,168,098</u>	<u>4,823,790</u>
<b>4 Debtors and receivables from exchange transactions</b>			
Debtors	94,246	84,009	
Allowance for doubtful debts	-	-	
	94,246	84,009	
Accrued interest revenue	488,752	426,940	
Prepayments	41,697	53,882	
	<u>624,696</u>	<u>564,831</u>	

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2016

	2016 \$	2015 \$
<b>5 Other financial assets</b>		
<b>Held-to-maturity financial assets classified as current:</b>		
Bank term deposits	21,808,568	22,554,198
	<u>21,808,568</u>	<u>22,554,198</u>
<b>Held-to-maturity financial assets classified as non current:</b>		
Fixed term investments	8,285,012	5,901,725
<b>Available-for-sale financial assets classified as non current:</b>		
Investments in equity instruments	3,991,166	4,156,209
	<u>12,276,179</u>	<u>10,057,934</u>

**Fair value***Bank term deposits*

The carrying amount of term deposits approximates their fair value.

*Fixed term investments*

Fixed term investments are recognised at amortised cost.

*Investments in equity instruments*

Investments in equity instruments are recognised at fair value. The fair values of listed shares are determined by reference to published current bid price quotations in an active market.

**Fair Value Hierarchy Disclosures**

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

Quoted market price (level 1 in accordance with PBE IPSAS 30) - Financial instruments with quoted prices for identical instruments in active markets.

**6 Property, plant and equipment**

	Land \$	Buildings \$	Furniture, fittings & equipment \$	Total \$
<b>Year ended 30 June 2015</b>				
Carrying amount 30 June 2014	3,000,000	28,957,829	387,974	32,345,803
Additions	-	101,824	125,823	227,647
Revaluation	2,000,000	1,282,584	-	
Disposals	-	-	-	-
Impairment losses	-	-	-	-
Depreciation	-	(1,128,581)	(160,834)	(1,289,415)
<b>Carrying amount at 30 June 2015</b>	<u>5,000,000</u>	<u>39,213,656</u>	<u>352,963</u>	<u>31,284,035</u>
<b>30 June 2015</b>				
Cost	5,000,000	51,771,994	2,608,932	59,380,926
Accum depn & impairment	-	(12,558,338)	(2,255,969)	(14,814,307)
<b>Carrying amount</b>	<u>5,000,000</u>	<u>39,213,656</u>	<u>352,963</u>	<u>44,566,619</u>
<b>Year ended 30 June 2016</b>				
Carrying amount 30 June 2015	5,000,000	39,213,656	352,963	44,566,619
Additions	-	11,384	245,510	256,894
Revaluation	-	-	-	-
Disposals	-	-	(19)	(19)
Impairment losses	-	-	-	-
Depreciation	-	(1,104,926)	(167,030)	(1,271,956)
<b>Carrying amount at 30 June 2016</b>	<u>5,000,000</u>	<u>38,120,114</u>	<u>431,424</u>	<u>43,551,538</u>
<b>30 June 2016</b>				
Cost	5,000,000	51,781,933	2,844,606	59,626,539
Accum depn & impairment	-	(13,661,819)	(2,413,182)	(16,075,001)
<b>Carrying amount</b>	<u>5,000,000</u>	<u>38,120,114</u>	<u>431,424</u>	<u>43,551,538</u>



**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2016

**Revaluation of land and buildings**

The land and buildings were revalued to the latest valuation by W Blake ANZIV/SPINZ of Knight Frank as at 30 June 2015 in accordance with PBE IPSAS 17 and valuation standards issued by the New Zealand Institute of Valuers. The fair value of the land is \$5,000,000 and the building is \$38,500,000 as valued by the valuer. Valuation adjustments are reflected in Note 12.

The basis of the market valuation has been the value at which a willing buyer and willing seller shall exchange ownership of the property at an arms length transaction on valuation date. There are no limiting conditions in the valuations.

**Work-in-progress - Revitalisation Project**

The balance of the work in progress relating to the planning and design stages of the Revitalisation Project was written off in 2014.

The objective of the Revitalisation Project was to upgrade the Museum's buildings and services to provide better customer service, new and improved exhibitions and purpose-built storage facilities for the reserve collections.

This was to be achieved through more public arrival and circulation space, larger special exhibition areas, readily accessible lifts and staircases, improved toilet facilities, air conditioning, purpose-built education and collection storage areas, the redisplay of the blue whale skeleton, new long-term exhibitions, and access through the Museum into the Robert McDougall Gallery and then out into the Christchurch Botanic Gardens

After eight years of planning and consultation, appeals against the Project's resource consents resulted in the consents being overturned in the Environment Court in 2007.

The Museum's operational problems and challenges which the Revitalisation Project aimed to resolve still remain. The Museum Board has begun the process to identify a new solution that will allow the Museum to operate effectively for the future.

At the reporting date, unspent grants in relation to the Revitalisation Project amounted to \$6,562,180 (2015: \$6,108,667) and is recorded as a liability in the Statement of Financial Position. See Note 10.

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>7 Intangible assets</b>		
Beginning balance, software assets	22,036	22,444
Additions	-	14,946
Amortisation	<u>(11,015)</u>	<u>(15,354)</u>
Ending balance, software assets	<u><b>11,021</b></u>	<u><b>22,036</b></u>
Cost	291,540	291,540
Accumulated amortisation and impairment	<u>(280,519)</u>	<u>(269,504)</u>
	<u><b>11,021</b></u>	<u><b>22,036</b></u>
All intangible assets are externally acquired software.		
<b>8 Creditors and other payables</b>		
Creditors	1,372,343	234,166
Accrued interest expense	11,202	15,240
GST payable	34,016	(23,287)
Other accrued expenses and payables	<u>55,446</u>	<u>67,559</u>
	<u><b>1,473,007</b></u>	<u><b>293,678</b></u>

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2016

	2016 \$	2015 \$
<b>9 Employee entitlements</b>		
<b>Current</b>		
Salary and wages	(0)	1,593
Annual leave	205,126	203,927
Long service leave accrual	-	-
Others	(941)	32,721
	<u>204,185</u>	<u>238,241</u>
<b>Non-current</b>		
Retirement gratuity	21,170	20,463
Long service leave accrual	14,463	13,973
	<u>35,632</u>	<u>34,436</u>
<b>10 Grants received in advance</b>		
Christchurch City Council	6,061,526	5,625,995
Selwyn District Council	500,654	482,672
	<u>6,562,180</u>	<u>6,108,667</u>

Grants received in advance from Christchurch City Council and Selwyn District Council represent unspent grants and accumulated interest in relation to the Revitalisation Project. Refer to Note 6 for the background of the Revitalisation Project.

**11 Term loans**

Redevelopment Loan 1995	-	1,500,000
Revitalisation Loan 1998	1,050,000	1,050,000
	<u>1,050,000</u>	<u>2,550,000</u>

The Displays, Galleries and Building Redevelopment Loan 1995 was repaid in December 2015. Interest was payable at a rate of 6.55% pa in equal half-yearly instalments (2015: 6.55%).

The Displays, Galleries and Building Revitalisation Loan 1998 is for a maximum term of 20 years (1/05/18). Interest is payable at a rate of 6.49% pa in equal half-yearly instalments (2014: 6.49%).

The lender of the Redevelopment and Revitalisation Loans is Christchurch City Council and the security is Canterbury Museum Trust Board registered stock.

**12 Reserves**

Asset revaluation reserve	44,711,396	44,711,396
Asset replacement reserve	13,496,520	12,470,444
Trust and bequest funds	5,656,322	6,630,776
Available-for-sale revaluation reserve	1,151,865	1,186,678
Term loan repayment reserve	971,463	2,238,941
Accumulated grants reserve	37,852	104,960
	<u>66,025,419</u>	<u>67,343,195</u>

The nature and purpose of the reserves and the movements thereof are presented below:

**(a) Asset revaluation reserve**

Beginning balance	44,711,396	31,428,812
Movements	-	13,282,584
Ending balance	<u>44,711,396</u>	<u>44,711,396</u>

Asset revaluation reserve represents net revaluation increments in value of land and buildings. The reserve is reduced by decrements in value of land and buildings to the extent of any credit balance existing in the asset revaluation reserve in respect of the same class of asset. The reserve is transferred directly to Retained Earnings upon disposal of the asset which the reserve relates to.

**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 June 2016**

	<b>2016 \$</b>	<b>2015 \$</b>
<b>(b) Asset replacement reserve</b>		
Beginning balance	12,470,444	11,408,268
Transferred from retained earnings	<u>1,026,076</u>	<u>1,062,176</u>
Ending balance	<u><b>13,496,520</b></u>	<u><b>12,470,444</b></u>

Asset replacement reserve is intended for the Museum's capital expenditure. The reserve is increased by the amount of the depreciation expense for the year and is decreased by the amount of capital purchases during the year.

<b>(c) Trust and bequest funds</b>		
Beginning balance	6,630,776	5,730,440
Transfers from/(to) retained earnings for:		
Donations, grants and bequests	733,225	852,338
Interest on trust and bequest funds	251,030	282,589
Acquisition of collection items (heritage assets)	(1,896,277)	(159,031)
Director's Mason Fund expenditure	(1,154)	(163)
Endowment fund operational expenditure	<u>(61,278)</u>	<u>(75,397)</u>
Net movements	(974,453)	900,336
<b>Ending balance</b>	<u><b>5,656,322</b></u>	<u><b>6,630,776</b></u>

**Represented by:**

Acquisition Fund	0	269,792
Adson Trust Acquisition Fund	203,172	627,520
Cranleigh Barton Fund	32,071	30,879
Director's Mason Fund	100,438	95,591
Estate D A Harrison Fund	5,074	4,886
Estate D A Russell Fund	831,813	800,899
Estate G M Flemming Fund	30,824	29,679
Estate M C Richards Fund	551,080	674,070
Estate M M Adamson Fund	74,595	71,823
Estate M N Duff Fund	33,007	31,780
Estate R B F Eastgate Fund	624,451	601,243
Estate R J Reynolds Fund	1,199,227	1,436,282
Estate W D Barnett Fund	32,205	31,008
H F Von Haast Fund	92,513	89,074
Linblad Antarctic Fund	4,289	4,130
Museum Endowment Fund	1,778,110	1,771,026
P J Skellerup Antarctic Fund	1,556	1,498
Popular Publications Fund	50,571	48,692
Stamp Room Fund	<u>11,324</u>	<u>10,904</u>
	<u><b>5,656,322</b></u>	<u><b>6,630,776</b></u>

Trust and bequest funds can only be used in accordance with benefactors' directions. Where directed, the bequest is held in perpetuity and only the revenue earned is available for use. The amounts of trusts and bequests received and the related interest and other gains earned on the investments are recorded as revenues and are transferred from Retained Earnings to Trust and Bequest Fund reserve.

The Museum Endowment Fund includes the Museum's portion of capital funds resulting from the sale of the assets of the former Museum, Library and School of Technical Science Endowment, referred to in s21 of the Canterbury Museum Trust Board Act 1993.

**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 June 2016**

	<b>2016 \$</b>	<b>2015 \$</b>
<b>(d) Available-for-sale revaluation reserve</b>		
Beginning balance	1,186,678	765,176
Change in value of available-for-sale financial assets	(17,499)	563,134
Sale of available-for-sale financial assets	<u>(17,315)</u>	<u>(141,632)</u>
Ending balance	<u><b>1,151,865</b></u>	<u><b>1,186,678</b></u>

The available-for-sale revaluation reserve arises on the revaluation of available-for-sale financial assets; gains and losses are recognised directly in equity. Where a revalued financial asset is impaired, that portion of the reserve which relates to that financial asset is recognised in profit or loss. Where a revalued financial asset is sold, that portion of the reserve which relates to that financial asset, and is effectively realised, is recognised in profit or loss.

<b>(e) Term loan repayment reserve</b>		
Beginning balance	2,238,941	2,018,017
Transferred from retained earnings	<u>(1,267,478)</u>	<u>220,924</u>
Ending balance	<u><b>971,463</b></u>	<u><b>2,238,941</b></u>

Term loan repayment reserve is intended for the repayment of term loans as they become due.

<b>(f) Accumulated grants reserve</b>		
Beginning balance	104,960	94,960
Movements	<u>(67,108)</u>	<u>10,000</u>
Ending balance	<u><b>37,852</b></u>	<u><b>104,960</b></u>

<b>13 Retained earnings</b>		
Beginning balance	4,901,580	2,880,169
Net profit/(loss) including earthquake claims/remedials	714,747	4,214,846
Transfer to asset replacement reserve	(1,026,076)	(1,062,176)
Transfer to trust and bequest funds	974,453	(900,336)
Transfer to term loan repayment reserve	1,267,478	(220,924)
Transfer to accumulated grants reserve	<u>67,108</u>	<u>(10,000)</u>
Ending balance	<u><b>6,899,290</b></u>	<u><b>4,901,579</b></u>

<b>14 Operating commitments</b>		
An operating commitment exists for non-cancellable lease		
No later than one year	221,780	221,780
Later than one year and no later than five years	<u>18,482</u>	<u>240,262</u>
	<u><b>240,262</b></u>	<u><b>462,042</b></u>

**15 Capital commitments**  
There were no capital commitments at 30 June 2016 (2015: \$nil).

**16 Contingent liabilities**  
There were no contingent liabilities at 30 June 2016 (2015: \$nil).

<b>17 Key management personnel</b>		
The key management personnel consist of the Board of Trustees and the Senior Management Team. The Public Programmes Manager role was vacant for 6 months in 2014/15 and was replaced by a Public Programmes Manager / Deputy Director role in 2015/16.		
Total remuneration	<u><b>797,896</b></u>	<u><b>687,946</b></u>
Number of persons	5.5	5.5

**18 Key sources of estimation uncertainty**  
The effect of estimation on these financial statements is greatest in assessing any impairment in debtors and property, plant and equipment. The Museum has assessed that there are no doubtful debts and no impairment of property, plant and equipment at the reporting date (2014: \$nil).

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2016

**19 Financial risk management policies**

The main financial risks inherent in the Museum's operations include credit risk, liquidity risk and interest rate risks. The Museum's overall financial risk management policies focus on the unpredictability of funding sources and seek to minimise potential adverse effects on the Museum's financial performance. Below are descriptions of the Museum's financial risk management policies.

**(a) Credit risk**

Credit risk represents the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Museum does not require any collateral or security to support these financial arrangements.

The maximum credit risk is the carrying value of the financial assets detailed below as at 30 June 2014, however, the Museum considers the risk of non-recovery of these amounts to be low as at that date.

	2016 \$	2015 \$
Cash and cash equivalents	3,719,253	3,649,253
Debtors (Note 4)	94,246	84,009
Accrued interest receivable (Note 4)	488,752	426,940
Bank term deposits (Note 5)	21,808,568	22,554,198
Fixed-term investments (Note 5)	8,285,012	5,901,725
Investments in equity securities (Note 5)	3,991,166	4,156,209
	<u>38,386,998</u>	<u>36,772,334</u>

The above maximum exposures are net of any recognised impairment losses on these financial instruments. There are no significant debtors that are past their due date or considered impaired.

**Concentrations of credit risk**

The Museum places its cash and cash equivalents and term deposits with large and reputable banks or financial institutions which have been credited an "A" rating or higher by Standard and Poor's.

The Museum has no other significant concentrations of credit risk arising from debtors.

Fixed term investments and investments in equity securities are managed by a third party share broking, investment advisory and portfolio management firm.

**(b) Liquidity risk**

Liquidity risk represents the Museum's ability to meet their financial obligations as they fall due. The Museum manages liquidity risk by maintaining adequate bank balances and continuously monitoring cash flow forecasts.

Contractual maturity analysis of financial liabilities

	Carrying amount \$	Contractual cash flows \$	Less than 1 year \$	1 - 5 years \$	More than 5 years \$
Creditors and other payables	1,473,007	1,473,007	1,473,007	-	-
Term loans	1,050,000	1,186,290	68,145	1,118,145	-
<b>Total</b>	<u>2,523,007</u>	<u>2,659,297</u>	<u>1,541,152</u>	<u>1,118,145</u>	<u>-</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2016

### (c) Interest rate risk

Interest rate risk represents the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Museum is exposed to interest rate risk in respect to its cash and cash equivalents, term deposits, fixed term investments and term loans. The Museum manages interest rate risk by monitoring the level of borrowings and deposits secured using fixed rate instruments.

The following financial arrangements have interest rates ranging between:

		2016	2015
Cash and cash equivalents	Fixed and floating rates	0.25%-3.00%	0.25%-4.52%
Bank term deposits	Fixed rates	3.15%-3.92%	4.00%-4.65%
Fixed term investments	Fixed rates	3.04%-7.00%	4.45%-7.00%
Grants received in advance	Fixed rates	3.15%-3.60%	4.30%-4.66%
Term loans	Fixed rates	0	6.49%-6.55%

Bank term deposits are invested on fixed terms at fixed interest rates for a maximum of six months.

### (d) Foreign currency risk

The Museum has exposure to foreign exchange risk as a result of transactions denominated in foreign currencies arising from investing activities. Foreign exchange risks are not hedged by the Museum as the balances are minimal.

2016	Carrying value (Local)	Year end FX rate	Carrying value (NZD)	FX rate	Impact on equity	FX rate	Impact on equity
Australian listed equities	663,147	0.96	692,148	1.01	(34,329)	0.91	38,110
US listed equities	1,810,047	0.71	2,538,636	0.76	(166,359)	0.66	191,451
	<u>2,473,194</u>		<u>3,230,784</u>		<u>(200,688)</u>		<u>229,560</u>
2015	Carrying value (Local)	Year end FX rate	Carrying value (NZD)	FX rate	Impact on equity	FX rate	Impact on equity
Australian listed equities	609,611	0.88	691,482	0.93	19,689	0.83	105,287
US listed equities	1,941,413	0.68	2,862,596	0.73	(52,990)	0.63	342,688
	<u>2,551,024</u>		<u>3,554,078</u>		<u>(33,301)</u>		<u>447,975</u>

### (e) Market risk

Market risk is the risk that the fair value of future cash flows of equity financial instruments will fluctuate because of changes in market prices (ie sharemarket).

2016	Carrying value (NZD)	Unrealised gain/(loss)	Sensitivity analysis			
			10% market price increase	Impact on equity	10% market price decrease	Impact on equity
Equity investments	<u>3,991,166</u>	<u>(156,837)</u>	<u>4,390,283</u>	<u>399,117</u>	<u>3,592,049</u>	<u>(399,117)</u>
2015	Carrying value (NZD)	Unrealised gain/(loss)	Sensitivity analysis			
			10% market price increase	Impact on equity	10% market price decrease	Impact on equity
Equity investments	<u>4,156,209</u>	<u>(14,666)</u>	<u>4,571,830</u>	<u>415,621</u>	<u>3,740,588</u>	<u>(415,621)</u>

### (f) Insurance risk

The Museum ceased the earthquake insurance cover in relation to its Material Damage (excluding Collections) policy in 2011 due to the significant increase in premiums and excesses resulting from the Canterbury earthquakes.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2016**

**20 Post-reporting date events**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

**21 Related parties**

There were no related party transactions during the year.

The Museum is funded from the contributing authorities, being Christchurch City Council, Hurunui District Council, Selwyn District Council and Waimakariri District Council.

The Museum has two Christchurch City Council term loans as listed in Note 11.

**22 Capital management**

The Museum's capital is its equity, which comprises retained earnings and other reserves.

The Museum is subject to the financial management and accountability provisions of the Canterbury Museum Trust Board Act 1993.

The Museum manages its equity as a by-product of prudently managing revenue, expenditure, assets and liabilities to ensure it effectively achieves its objectives and purpose, whilst remaining a going concern.

The Museum is not subject to any external capital or financial reporting covenants.

**23 Authorisation of financial statements**

The financial statements for the year ended 30 June 2016 (including comparatives) were approved by the Museum Board on 14 November 2016.

**CANTERBURY MUSEUM TRUST BOARD STATEMENT OF SERVICE PERFORMANCE**

for the year ended 30 June 2016

Objectives	Targets	Outcomes
<b>Our Visitors</b>		
Achieve visitor numbers	650,000	723,228
Achieve operational surplus for Quake City	Surplus	Achieved \$168,082
Achieve door donations	\$155,000	\$186,205
Achieve % of visitors rating their Museum experience as satisfied or very satisfied	Over 95%	95%
Ensure paid staff have completed relevant customer service training	95%	97%
Maintain a healthy, safe and secure facility by achieving IQP reports complying with the Building Act 2004	Monthly	Achieved
Provide access to collections or collections expertise in response to 95% of requests (total number to be reported)	95%	100% (421)
<b>Our Programmes</b>		
Develop, deliver and evaluate 10 special exhibitions	10	14
Tour an exhibit to the three contributing district council areas to reach a visitor target of	120,000	303,671
Achieve 29,000 individuals receiving a Museum delivered learning programme (including 24,000 school students)	29,000 (24,000)	29,253 (15,524)
Achieve 30,000 individuals engaging in a Museum delivered public programme	30,000	29,102
Achieve paid admissions to <i>Discovery</i>	50,000	56,807
Answer 100% of external written/phone/email enquiries within 5 working days (total number to be reported)	100% (Total number)	100% (9,423)
Achieve 500 media hits (print, broadcast and on-line media)	500	738
Actively participate in professional associations/external bodies	35	38
Provide outreach advice & support to other Canterbury museums and related organisations (number of interactions)	150	147
<b>Our Collections</b>		
100% of newly offered objects processed, with a maximum of 2,500 acquired, added to the database and fully verified	100%	98% (1,891)
Vernon records created and fully verified for objects not yet on the database	29,500	30,311
Convert unverified Vernon records to verified	23,000	9,962
Process 100% of all approved loan requests (total number of objects loaned)	100%	100% (14,594)
Plan and undertake earthquake remediation in 3 collection stores	3 stores	Work ceased
<b>Our Research</b>		
Peer reviewed research papers accepted for publication	15	30
Peer review external articles or supervise theses	50	55
Publish one volume of <i>Records of the Canterbury Museum</i>	1	1
Present conference papers	7	20
Adjunct positions held in research institutions	4	4
Monitor Visitor 360 survey results	6-monthly	Achieved
<b>Our people and working environment</b>		
Maintain an up-to-date project plan and project-manage planning for The Museum Project	Achieve	Achieved
Maximise return on investment funds within the Museum's Investment Policy	>4.31%	3.86%
Achieve audit with only qualification being agreed departure from NZ IAS 16 as regards valuation and capitalisation of heritage assets	Achieve	Achieved
Achieve an end-of-year financial result within budget	Achieve	Achieved
Achieve learning and development hours	3,250	4,725
Ensure the Museum's occupants remain in a safe environment where no accidents are attributable to Museum negligence	Zero accidents	Achieved
Retain accreditation as an Investor in People - Gold	Retain	Retained
Achieve accreditation as a Qualmark Enviro-Gold organisation	Retain	Withdrawn



## REPORT ON A REVIEW OF CANTERBURY MUSEUM'S POLICY & PROCEDURE DOCUMENTS

**To: Canterbury Museum Trust Board**

**From: Carmen Marsh, Projects Office Manager**

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### Purpose

To seek approval from the Board for the Museum's new Child Protection Policy and recommended amendments to the Smoke-free Policy. To note the new Child Protection Procedures and updated Smoke-free Procedures.

### Background

Under section 9(1)(b) of the Canterbury Museum Trust Board Act 1993 the Board may "Establish for the guidance of the Director broad lines of policy". The Director subsequently approves procedures by which the Board's policy will be carried out, which are provided to the Board for noting.

### Current Status - Child Protection Policy and Procedures

The Ministry of Education has requested that under the Vulnerable Children Act 2014 the Museum develop Child Protection Policy and Procedures in order to ensure the safety and wellbeing of all children in the Museum and as a prerequisite for Learning Experiences Outside the Classroom (LEOTC) funding. These documents are attached to this report as appendices 1 and 2.

### Current Status - Smoke-free Policy and Procedures

An event occurred recently at the Museum where a temporary member of staff smoked an electronic cigarette outside the Level 5 staffroom. The person was asked to stop smoking the cigarette which they did so immediately. A subsequent review of the Museum's Smoke-free Policy and Procedures revealed they are silent on the usage of electronic cigarettes and it is unclear for staff if this is acceptable behaviour or not.

The Ministry of Health offers the following guidelines on the usage of electronic cigarettes: *"The use of e-cigarettes in smoke-free places is not prohibited by the Smoke-free Environments Act 1990. However, individual organisations can ban the use of e-cigarettes as part of their own smoke-free policies. The Ministry encourages people to avoid using e-cigarettes in areas where smoking is not permitted."*

The updated documents are attached to this report as appendices 3 and 4.

## **RECOMMENDATION**

**That the report be noted and the Board adopt the Policy documents as developed or amended, and note the Procedures documents.**

Carmen Marsh  
Projects Office Manager

28 September 2016



## 2.6A Child Protection Policy

**Purpose** To ensure the safety and wellbeing of all children in the Museum.

**Scope** All Museum employees, volunteers, contractors and visitors

**Review Date** October 2019

**Policy Statement** Canterbury Museum is committed to ensuring the safety and wellbeing of all children in the Museum.

All services provided to children and any actions taken in respect of situations of actual or suspected child abuse or neglect will be guided by the requirements of the Vulnerable Children Act 2014 and the Children, Young Persons and Their Families Act 1989.

All employees and volunteers have an important role and responsibility in the accurate detection of actual or suspected child abuse or neglect, and the early recognition of children at risk of abuse. Abuse or neglect is defined as *harm or likelihood of harm (whether physically, sexually or emotionally), ill-treatment, abuse, neglect or deprivation.*

The Museum's Designated Person for Child Protection is the Security and Risk Manager.

The Museum recognises that child protection concerns can arise either by a child disclosing information or someone recognising signs and symptoms of abuse or neglect. All employees and volunteers are responsible for identifying and responding to concerns of child abuse or neglect by following the Museum's Child Protection Procedures

The interests of the child will be the paramount consideration when any action is taken in response to actual or suspected abuse or neglect.

Any allegations of child abuse or neglect against a Museum employee or volunteer will be dealt with by the Director who will follow the disciplinary procedures set out in the Museum's Discipline and Procedural Fairness Policy and Procedures.

The Museum will support the statutory agencies (Child, Youth and Family and the New Zealand Police) to investigate abuse and will report suspected cases and concerns to these agencies as per the Museum's Child Protection Procedures.

The Museum is committed to maintaining and increasing employee awareness of how to recognise and respond to actual or suspected child abuse and neglect through appropriate learning and development programmes.

As part of the Museum's recruitment process safety checking will be carried out in accordance with the Museum's Recruitment Policy and Procedures and the Vulnerable Children Act 2014. If any potential

employee is found to have a criminal conviction for child abuse or neglect the offer of employment will be withdrawn.

The Museum will ensure that safe working practices are followed at all times by employees and volunteers to ensure the safety and wellbeing of children in the Museum.

Adopted by the Canterbury Museum Trust Board  
on 10 October 2016 for immediate implementation

## 2.6B Child Protection Procedures

**Purpose** To ensure clear child protection roles, responsibilities and procedures are implemented by the Museum. To provide a framework to manage and respond to actual or suspected situations of child abuse or neglect within the Museum.

**Scope** All Museum employees, volunteers, contractors and visitors

**Review Date** October 2019

### Procedures

#### 1. Roles and Responsibilities

All employees and volunteers have an important role and responsibility in the accurate detection of actual or suspected child abuse or neglect, and the early recognition of children at risk of abuse.

Abuse or neglect is defined as *harm or likelihood of harm (whether physically, sexually or emotionally), ill-treatment, abuse, neglect or deprivation.* (The definitions of the different forms of abuse and neglect are provided at the end of this document.)

All employees and volunteers are responsible for identifying and responding to concerns of child abuse or neglect by following the procedures set out below.

The Museum's Designated Person for Child Protection is the Security and Risk Manager who is responsible for:

- Ensuring the safety and wellbeing of children within the Museum including those attending specific education or public programmes
- Providing advice to employees and volunteers about the Child Protection Policy and Procedures
- Ensuring employees have received child protection training and that this is recorded
- Responding to any specific child abuse or neglect concerns raised by employees or volunteers
- Liaising with Child, Youth and Family and the Police as appropriate
- Maintaining all relevant child protection records and information

#### 2. Identifying Child Abuse and Neglect

Child protection concerns can arise either by the child disclosing information or someone recognising signs and symptoms of abuse or neglect.

All employees and volunteers must be alert to the signs and symptoms of abuse or neglect and take appropriate action to protect the wellbeing and safety of children in the Museum. The signs or patterns may include:

- Physical signs
- Behavioural concerns
- Developmental delays, changes or signs
- The child talking about things that may indicate abuse (sometimes called an allegation or disclosure)
- The family environment

Every situation is different and it is important to consider all available information about the child and their environment before reaching conclusions.

If an employee or volunteer is concerned about the safety or wellbeing of a child in the Museum they do not need to be able to categorise the exact type

of abuse or neglect they are concerned about, but they must respond to their concerns following the procedures set out below.

### **3. Responding to Concerns of Child Abuse and Neglect**

If a child discloses information about child abuse or neglect employees and volunteers must:

- Listen to the child and reassure them they are not in trouble and have done the right thing
- Not interview the child and not make promises that can't be kept
- Re-engage the child in appropriate activities if they believe the child is not in immediate danger and explain what they will do next
- Inform a Protective Services Officer and the Security and Risk Manager immediately who will then inform the Director
- As soon as possible record exactly what the child said, the date, time and who was present

If an employee or volunteer suspects child abuse or neglect they must:

- Inform a Protective Services Officer and the Security and Risk Manager immediately who will then inform the Director
- As soon as possible record anything said by the child, the date, time and who was present, the factual concerns or observations that have led to the suspicion of abuse or neglect and any other relevant information

If a child is in immediate danger the Security and Risk Manager must contact the Police immediately.

If a child is not in immediate danger the Security and Risk Manager will discuss the suspicion with the employee or volunteer raising it, and the Museum Director.

If there is a belief that a child has been, or is likely to be, abused or neglected the Security and Risk Manager will notify Child, Youth and Family promptly by contacting the National Contact Centre to discuss the nature of the concerns and the appropriate response.

Phone: 0508 Family (0508 326 459)

Email: [cyfcallcentre@cyf.govt.nz](mailto:cyfcallcentre@cyf.govt.nz)

Fax: 09 914 1211

Child, Youth and Family will:

- Make the decision to inform the parents or caregivers in consultation with the Museum
- Advise what, if any, action may be appropriate, including referring the concern to the Police.

The Security and Risk Manager must ensure all relevant information about the situation is recorded and securely stored.

### **4. Unaccompanied Children**

If an employee becomes aware that a child aged 12 or under has been left at the Museum unaccompanied by a responsible adult they must:

- Ensure the child is supervised by an employee
- Inform a Protective Services Officer who will alert the Security and Risk Manager.

The Security and Risk Manager will attempt to contact the child's parents or caregivers and request the child be collected immediately from the Museum. If this does not occur the Security and Risk Manager will notify Child, Youth and Family and follow the advice given.

## **5. Allegations Against Employees**

All matters involving allegations against a Museum employee or volunteer must be escalated to the Director immediately and the direct line manager also informed.

The Director will follow the disciplinary procedures set out in the Museum's Discipline and Procedural Fairness Policy and Procedures. This may include removing the employee against whom an allegation has been made from the environment, subject to the requirements of the applicable Individual Employment Agreement, Disciplinary and Procedural Fairness Procedures and relevant employment law.

The Director may consult with Child, Youth and Family and the Police as part of the disciplinary proceedings.

The Museum will not enter into "settlement agreements" where these are contrary to a culture of child protection.

## **6. Confidentiality and Information Sharing**

All observations after a concern of child abuse or neglect has been raised will be kept in writing. The file will be sealed and only accessible by the Security and Risk Manager and the Director. Where an allegation against an employee has been made the file will only be accessible by the Director.

The Privacy Act 1993 and the Children, Young Persons, and their Families (CYPF) Act 1989 allow information to be shared to keep children safe when abuse or suspected abuse is reported or investigated. Note that under sections 15 and 16 of the CYPF Act, any person who believes that a child has been, or is likely to be harmed physically, emotionally or sexually or ill-treated, abused neglected or deprived may report the matter to the Child, Youth and Family or the Police and, provided the report is made in good faith, no civil, criminal or disciplinary proceedings may be brought against them.

The Security and Risk Manager will seek advice from Child, Youth and Family and/or the Police before identifying information about an allegation of child abuse or neglect is shared with anyone, other than the employee or volunteer raising the concern. The Director will be responsible for this if an allegation against an employee or volunteer has been made.

Museum employees and volunteers must not engage in communication with the child's parents or caregivers once a referral to the Police or Child, Youth and Family has been made. This process should be managed by Child, Youth and Family Social Workers with consideration to the safety of the child, employee and other family members.

## **7. Learning and Development**

As part of the induction process all new employees, and those volunteers working directly with children, will be made aware of the Museum's Child Protection Policy and Procedures.

All employees directly involved with delivering education programmes to children or who have direct contact with children at the Museum will receive awareness training at least every three years.

The Security and Risk Manager as the Designated Person for Child Protection will regularly receive more in-depth training.

### 8. Safe Recruitment

As part of the Museum's recruitment process safety checking will be carried out in accordance with the Museum's Recruitment Policy and Procedures and the Vulnerable Children Act 2014. This will include an interview, references and identity verification. When an offer of employment is made, all potential Museum employees will be police checked as part of the recruitment process and must be cleared of any criminal conviction before they can commence work at the Museum. The following forms are used for this purpose:

- Police Vetting Request and Consent Form
- Police Vetting Offshore Request and Consent Form

If any potential employee is found to have a criminal conviction for child abuse or neglect the offer of employment will be withdrawn.

### 9. Safe Working Practices

To avoid situations where employees may be alone with children, all employees should examine the possible situations where this may arise. Wherever possible an open door policy for all spaces will be used, excluding the toilets.

Children attending Museum public programmes must be monitored at all times by a Museum employee. External volunteers or contractors working with children must be monitored by Museum employees.

If activities require one-to-one physical contact parents and caregivers should be advised.

Where a child or young person requires assistance (eg if they are intellectually or physically disabled) the parents / caregivers should be involved. If this is not possible, employees must be aware of the appropriate procedures when giving assistance.

Employees should avoid being alone when transporting a child or young person, unless an emergency requires it. Except in an emergency, children and young persons are not to be taken out of the Museum premises, or from the programme they are participating in.

### 10. Definitions

**Abuse or neglect:** harm or likelihood of harm (whether physically, emotionally, or sexually), ill-treatment, abuse, neglect or deprivation.

**Physical Abuse:** any acts which may result in physical harm of a child or young person. It can be, but is not limited to: bruising, cutting, hitting, beating, biting, burning, causing abrasions, strangulation, suffocation, drowning, poisoning and fabricated or induced illness.

**Sexual Abuse:** any acts that involve forcing or enticing a child to take part in sexual activities, whether or not they are aware of what is happening. Sexual abuse can be, but is not limited to:

- **Contact Abuse:** touching breasts, genital/anal fondling, masturbation, oral sex, penetrative or non-penetrative contact with the anus or genitals, encouraging the child to perform such acts on the perpetrator or another, involvement of the child in activities for the purposes of pornography or prostitution.



- **Non-contact Abuse:** exhibitionism, voyeurism, exposure to pornographic or sexual imagery, inappropriate photography or depictions of sexual or suggestive behaviours or comments.

**Emotional Abuse:** any act or omission that results in adverse or impaired psychological, social, intellectual and emotional functioning or development.

This can include:

- Patterns of isolation, degradation, constant criticism or negative comparison to others. Isolating, corrupting, exploiting or terrorising a child can also be emotional abuse.
- Exposure to family / whānau or intimate partner violence.

**Neglect:** is the most common form of abuse and although the effect may not be as obvious as physical abuse, it is just as serious. Neglect can be:

- Physical (not providing the necessities of life like a warm place, food and clothing)
- Emotional (not providing comfort, attention and love)
- Neglectful supervision (leaving children without someone safe looking after them)
- Medical neglect (not taking care of health needs)
- Educational neglect (allowing chronic truancy, failure to enrol in education or inattention to education needs)

**Child:** as defined in section 2(1) of the Children, Young Persons, and Their Families Act 1989 a child is

- a boy or girl under the age of 14 years or
- a boy or girl of or over the age of 14 years but under 17 years who is, or has been, married or in a civil union

**Child protection:** activities carried out to ensure that children are safe in cases where there is suspected abuse or neglect or are at risk of abuse or neglect.

**Child, Youth and Family:** the agency responsible for investigating and responding to suspected abuse and neglect and for providing care and protection to children found to be in need.

**Designated Person for Child Protection:** the manager / supervisor or designated person responsible for providing advice and support to employees where they have a concern about an individual child or who want advice about child protection policy.

**Disclosure:** information given to an employee or volunteer by a child, parent or caregiver or a third party in relation to abuse or neglect.

**New Zealand Police:** the agency responsible for responding to situations where a child is in immediate danger and for working with Child, Youth and Family in child protection work and investigating cases of abuse or neglect where an offence may have occurred.

#### **Related Documents**

Discipline and Procedural Fairness Policy and Procedures  
Recruitment Policy and Procedures  
Individual Employment Agreement

Procedures adopted by the Director on 10 October 2016



## 2.3A Smoke-free Policy

**Purpose** Canterbury Museum has a duty to ensure a safe environment for people on site. It recognises that exposure to second-hand smoke and vapour is a significant health risk which it wishes to avoid by adoption of a Smoke-free Policy.

**Scope** Museum-wide applying to everyone using Museum facilities at all times and includes all types of traditional tobacco products and electronic cigarettes.

**Review Date** ~~August 2018~~ October 2019

**Policy Statement** All Museum premises will be Smoke-free in accordance with the provisions of the Smoke-free Environments Act 1990 and the Smoke-free Environments Amendment Act 2003.

Smoking is not permitted:

1. in any building or area controlled by the Museum, including the Museum building on Rolleston Avenue, the Robert McDougall Gallery, *Quake City* and any offsite storage facilities
2. in the areas between the Museum and the Robert McDougall Gallery, and the Museum and Christ's College
3. anywhere in front of the Museum's street frontage on Rolleston Avenue
4. within 5 metres of any entrance to a Museum building or facility.

This Policy applies 7 days a week, 24 hours a day.

Policy adopted by the Canterbury Museum Trust Board  
on 9 March 2009 for immediate implementation  
Policy revised and adopted by the Board on ~~10 August 2015~~ 10 October 2016



## 2.3B Smoke-free Procedures

**Purpose** To set out the procedures by which the Board’s policy will be carried out.

**Scope** All staff, including volunteers, visiting researchers, contractors and lessee’s staff, and users of the Museum and Museum-controlled facilities. [This includes all types of traditional tobacco products and electronic cigarettes.](#)

**Review Date** [August 2018](#)[October 2019](#)

**Procedures** **Staff Responsibilities**

Museum staff must take all reasonably practicable steps to ensure no person smokes at any time in any of the smoke-free areas defined in the Smoke-free Policy.

When smoking outside the smoke-free areas Museum staff must ensure that they wear a plain garment over their Museum uniform.

All staff, including volunteers, visiting researchers, contractors and lessee’s staff have a right and obligation to request a smoker to extinguish their cigarette if they are smoking in a smoke-free area and explain that the Museum has a Smoke-free Policy.

All events organised within Museum premises will be smoke-free.

Any breach of the Policy by staff, including volunteers, visiting researchers and lessees’ staff may lead to disciplinary action.

Visitors and contractors who breach the Policy will be asked to leave the Museum.

The Policy will be formally notified to personnel through staff and contractor induction, the Code of Practice for Contractors and the display of Smoke-free signage. Reference to the Smoke-free Policy will be included in all employment agreements and contracts with external parties.

**Complaints Procedure**

Complaints relating to workplace smoking must be made to the Director who will investigate the breach within 20 days of receiving the complaint.

Where a staff member breaches the Policy, the Director should obtain from the staff member an assurance that there will be no repetition of the cause of the complaint. If this assurance cannot be provided, then disciplinary action may be invoked.

If, within 40 working days after receiving the complaint the Director is unable to investigate and resolve the complaint, the complainant can, in writing, approach a Smoke-free Officer at Community and Public

Health, Christchurch, requesting an investigation, or alternatively the Director-General of Health.

Procedures approved by the Director in August 2015  
for immediate implementation  
[Revised and approved by the Director on 10 October 2016](#)

## **POLICY POSITION ON STAFF WITH VISIBLE SEMI PERMANENT OR PERMANENT PERSONAL ADORNMENT**

**To: Canterbury Museum Trust Board**

**From: Jennifer Storer, Public Engagement Manager, Deputy Director**

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### Purpose

To determine the Board's policy position on employing staff, including front-line staff, with visible semi-permanent or permanent personal adornment.

### Definition

Personal adornment generally means an accessory or ornament worn to enhance the beauty or status of the wearer. They are often worn to embellish, enhance, or distinguish the wearer, and to define cultural, social, or religious status within a specific community. This would include head/facial piercings, hairstyles, hair colours, tattoos, ear stretchers, hijabs, turbans and facial hair like beards and moustaches.

### Background

The Museum was recently put in a difficult position which brought this matter to the fore.

Interviews had been held for fixed term staff to work in the upcoming Air New Zealand exhibition. Canterbury Museum is the employer but Air New Zealand were given veto as the staff would also, primarily in their eyes, be representing their brand. As it turned out the person representing Air New Zealand at the interviews agreed with the appointment of a candidate who had facial piercings and then recanted after the job offer had been made. This put the Museum in a difficult position and the strategy employed at the time was to meet with the preferred candidate, explain why she could not work in the Air New Zealand exhibition and instead offered a casual position at the Museum. (This left any continuing employment at the discretion of the museum whilst seeking the Board's position). She kindly declined the offer but it raised the issue for more general consideration as personal adornment like facial piercing is becoming increasingly commonplace.

This issue of the acceptability or not of facial piercings in front line positions opens the wider discussion on the broader policy position of employing staff, especially front line staff, with visible semi-permanent or permanent personal adornment. The Recruitment Policy and Uniform Policy is currently silent on the issue.

### Discussion

Canterbury Museum's recruitment policy outlines its "commitment to the principles and practices of Equal Employment Opportunity". That is, it cannot discriminate on grounds of: "race, nationality, ethnicity, gender, disability, religion, marital and/or family status, sexual orientation or age". This means that the Museum could not reject employing a person if their visible personal adornment was of a religious nature such as Sikh wearing a turban, Muslim woman wearing a hijab or Maori tā moko. There are many elements of personal expression that do not fall within this purview and in the opinion of Neil McPhail, the Museum's Human Resources advisor, facial piercing does not fall within the scope of the legislation.

The Museum's Recruitment Policy also recognises the value of fostering diversity; seeking a "diverse workforce will bring varied skills, talents and backgrounds to the Museum". The Museum is also in the process of establishing a public engagement strategy that aims to put weight behind the widely accepted principle of being a museum that is welcoming and inclusive of all our community. Having a workforce, especially a front line workforce that is

reflective of the community's diversity is evidence of inclusivity, "you belong here". Traditionally conservative employment sectors like the police and civil service now actively pursue this goal.

The only policy possibly prohibiting semi-permanent or permanent personal adornment is if it would compromise the health and safety of the person in any particular work activity.

### **RECOMMENDATION**

The Board include the following points in relevant policies to express its position on employing staff, including front-line staff, with visible semi-permanent or permanent personal adornment:

- The Museum recruits on merit, the candidate with the best skills and experience receives preferred candidacy.
- Visible semi-permanent or permanent personal adornment is acceptable if falling under requirements of a specific ethnic or religious practice.
- Job candidates will not be offered a position if they have visible semi-permanent or permanent personal adornment if it insights group hatred or violence. Eg gang related.
- Job candidates with visible semi-permanent or permanent personal adornment will not be offered a position if it represents an unacceptable health and safety risk with regard to the activity that person would be required to perform as part of the job.
- These standards apply to all persons working at the Canterbury Museum, front line or otherwise as Customer Service principles apply to all members of staff as all members interact with the public.
- Preferred job candidates with visible semi-permanent or permanent personal adornment will be accepted for employment if they are deemed by the Employer to add to the diversity of current workforce in terms of making it more representative of the overall Canterbury community profile (not withstanding above concerns).
- Current front line employees are not to take on radically new visible semi-permanent or permanent personal adornment that differs from the state of their original employment without permission from the Employer.

The dress code, personal presentation, is also to be more specific in terms of standards of dress, hygiene, cleanliness of clothing and personal grooming and to be included in policy documentation.

Jennifer Storer  
Public Engagement Manager, Deputy Director

13 September 2016



## REPORT ON EXECUTIVE COMMITTEE DECISIONS

**To: Canterbury Museum Trust Board**

**From: Anthony Wright, Director**

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### Purpose

To report decisions taken under delegated authority by the Board's Executive Committee.

The Executive Committee Terms of Reference require these decisions be reported to the next meeting of the Board.

### Background

In December 2015 the Museum Trust Board approved the loan (OL2016.1) of two Benin bronzes to the Museum of Old and New Art (MONA) in Tasmania, for an exhibition titled "*On the Origin of Art*" from 1 November 2016 to 1 May 2017.

MONA has now requested to extend the loan period to 1 September 2016 to 1 June 2017, in order for their team to manufacture display mounts for the objects and keep them longer as their exhibition will now run until the 17 May instead of 17 April 2017.

### Current Status

The Executive Committee unanimously agreed to extend the loan period to 1 September 2016 - 1 June 2017.

## **RECOMMENDATION**

**That the report be noted.**

Anthony Wright  
Director

17 August 2016