



Annual Report | Pūrongo Ā-Tau

2021 - 2022



Mahia te mahi, kia tōnui ai a Tūhourangi

Using our strengths, enhancing our present, building a prosperous future.

Introduction | He timatanga kōrero

This report reflects the financial information 1 April 2021 – 31 March 2022. However, due to the timing of the 2022 AGM (to coincide with the Tūhourangi Tribal Authority elections in March 2023), the stories told throughout the report reflect a wider time period.

These stories tell the resilience of our people – our connection to te taiao, to each other and our tuakiri. Resilience has been an intrinsic part of our Tūhourangi DNA for hundreds of years and this same resilience will see us prosper and thrive in the years to come.

E whakaatu atu ana te pūrongo nei i ngā mōhiohio ahumoni mō te wā 1 Paengawhāwhā 2021 ki 31 Poutūterangi 2022. Heoi, nā te tōpūtanga o te Hui-ā-tau 2022 (kia tū tahi me ngā pōtitanga mō te Tūhourangi Tribal Authority i te marama o Poutūterangi 2023), he whāroa ake ngā kōrero o roto kia hāngai ki te whakaroanga ake o te wā.

Ko ngā kōrero e whai ake nei ka pā ki te manawaroa o tō tātau iwi – ā mātau hononga ki te taiao, ki a tāua, me tō tāua tuakiri. Ko tēnei mea te manawaroa he āhuatanga nō te pītau ira o Tūhourangi mai rā anō, mai rā anō, ka mutu mā taua manawaroa e tōnui ai hai ngā tau, haere ake nei.



Contents | Ngā Ihirangi

01

Vision | Mission | Values

02

Chairman's report

06

Trustees

09

At a glance

13

Strategy

14

Operations report

19

About Tūhourangi
Tribal Authority

21

Our stories

33

Financial reports

55

Abbreviations

56

Glossary

Our Vision | Ko te Whakakitenga

Mahia te mahi, kia tōnui ai a Tūhourangi

Using our strengths, enhancing our present, building a prosperous future.

Our Mission | Ko te Koromakinga

Building sustainable assets to enable whānau to envision, create and live their dreams.

To assist Tūhourangi members to be strong culturally, environmentally, economically and socially.

Our Values | Ngā Uaratanga

MĀTĀPONO

- ▶ Upholding our manaaki legacy by being welcoming, respectful, humble and friendly.
- ▶ Acting with mana by being open, honest and transparent in all our dealings.
- ▶ Building strong partnerships that are enduring, constructive and mutually beneficial.
- ▶ Creating an environment that is inspiring, knowledge-based and proudly showcases our history.

UARATANGA

RANGATIRATANGA: Leadership that focusses on common purpose whilst respecting our rights to self-determine our pathway of development.

WHĀNAUNGATANGA: Strong courageous relationships through respect, integrity, empathy and commitment to kaupapa.

KAITIAKITANGA: Collective culture of respect, guardianship, care and protection for our people and place.

Chairperson's report | Pūrongo ā te Tiamana



*Taku manawa e kakapa nei!
E kakapa ki te whetū.
E kakapa ki te marama.
E kakapa ki a koe Tamanuiterā!
Ka tau kai te rua!
Koia tēnei te mōteatea ki te hunga
kua unuhia rawatia e Aituā
Mahue mai tāua hai aha? Hai kawē
i ō rātau kauwae ki tawhiti!
Nā reira, taiaha ha hā! Taiaha ha hā!*

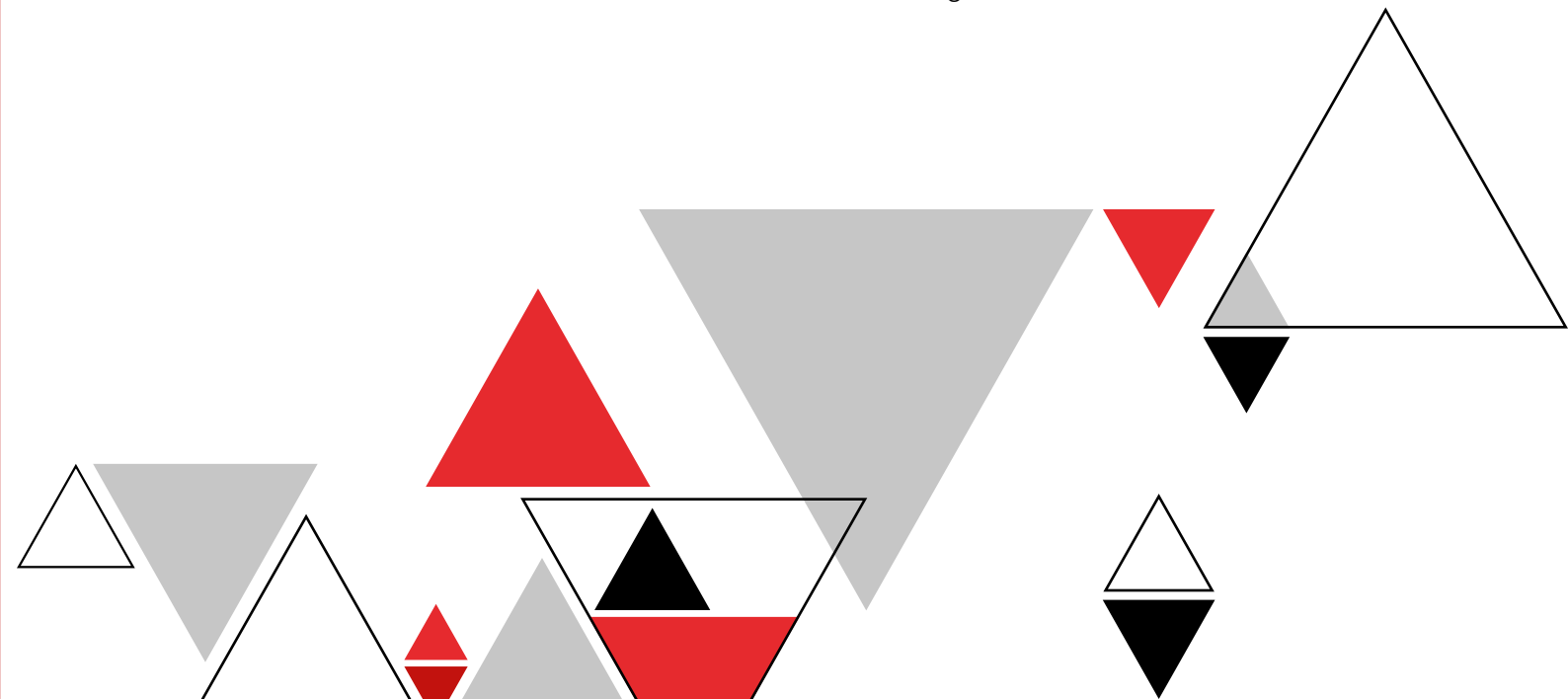
It is with pleasure that I receive the 2021/22 Annual Report on behalf of Tūhourangi Tribal Authority (TTA) and present it to our people.

We faced ongoing challenges in 2021 as we all continued to live with restrictions caused by COVID-19. I would like to mihi to our TTA kaimahi and Trustees who have worked diligently through this period to support our marae, hapū and people, adapting practices and ensuring all whānau are supported.

As I've read the pūrākau in this report, I am struck by the resilience of our people. A resilience that doesn't just span our rohe, or even Aotearoa, but is seen in our people across the globe.

I recently had an opportunity to attend the University of Oxford where our distinguished mareikura, Mākereti Papakura, attended in 1926. It was extraordinary being at Oxford and seeing how her memory and mana are still present, and there is a particular effort happening to try and honour her contribution.

Our four strategic pou have served us well as a focus for our mahi. A key component of that is our connection to te Taiao, to each other and our tuakiri. Part of our responsibility as TTA Trustees is to support our people with their connection to their identity, to their marae and to each other, while increasing the aumangea of our people – which has served us well for generations.



► TAIAO

This pou reflects our responsibility as tāngata tiaki o te taiao. Our taiao must be well looked after to ensure a resilient and sustainable future for our mokopuna.

Over the past 18 months, we have worked on several key kaupapa, helping to connect uri o Tūhourangi with our taiao. These projects have included a taiao wānanga series, discussing our aspirations for our wai.

We were delighted to see how important our people considered these wānanga, with 84 people attending over three separate events. These wānanga will help inform the Tūhourangi Taiao Plan.

Other taiao projects have included the Whirinaki Valley Road Wetland Restoration Project (sponsored by the Waikato River Authority (WRA)), a fish relocation project with Red Stag, a whānau planting day with Timberlands and Tipu Wai Ariki.



Our taiao must be well looked after to ensure a resilient and sustainable future for our mokopuna.



Some steep terrain to be planted on but we had some great mahi put in to allow our plants to grow and thrive.

► TAHUA

Our continued involvement in Te Pumautanga o Te Arawa Trust (TPT), and subsequent shares in Te Arawa Group Holdings (TAGH), has resulted in benefits for our marae (in the form of marae distributions) and also for the first time a distribution to help our Rotokakahi Board of Control. Our iwi aspirations around addressing equity and devolution are carried by our Trustees representing TTA on the board and we have seen some progress in this space with the establishment of a Devolution and Equity Committee for TPT.

Aumangea, or resilience, is also about the relationships we nurture, within our own iwi and with others to benefit all of Tūhourangi. A good example of that is our relationship with Ngāti Rangitihi, with whom we share ownership of Waimangu Volcanic Valley (a joint partnership between TTA, Te Mana o Ngāti Rangitihi and Te Puia | New Zealand Māori Arts and Crafts Institute (NZMACI)).

Through this relationship, we have also secured the return of 27ha of land bordering Lake Rotomahana. Ōtūkapuarangi is adjacent to the famous terrace (now submerged) of that name. We have also jointly purchased 80ha of Waimangu Valley from the Crown, so that we are now the landlords, as well as the business owners.

Waimangu Volcanic Valley, and the land that surrounds it, is an important part of our heritage and our future financial sustainability and resilience. It will see Tūhourangi be both business and landowners on our whenua in 2023.

Throughout the pandemic, while many tourism operations closed around Aotearoa, Waimangu Volcanic Valley stayed open – and when we could, we ensured that was seven days a week. This has put us in good stead for the rebuild and we want to mihi to Adam Hughes (Waimangu general manager) and the team at Waimangu Volcanic Valley for all their hard work.

In the next 12 months, we will look to buy back more shares in Waimangu Volcanic Valley.

► TĀNGATA

Tūhourangi has hosted international dignitaries for generations and has taken our whareniui and mātauranga to the world. We are committed to reaching our people and educating the world about our enduring legacy of manaakitanga.

Collectively, Tūhourangi joined Te Arawa, local government and business owners to lobby central government ministers in 2021 to stop the creation of another MIQ hotel in Rotorua. As a collective response to the COVID-19 pandemic, we were able to give more, per capita, in housing MIQ facilities and emergency housing (Rotorua housed three facilities accommodating 17,000 returnees between 2020 and 2022) than any other city. However, we weren't afraid to speak up when Government officials began scoping out the Holiday Inn as a possible destination, putting our people at risk. This proposal was scrapped by the Government.

In 2022, we focused our efforts on building the resilience of our three marae (Te Pākira, Apumoana, and Hinemihi). We have been able to purchase a new fridge and freezer for each marae as well as tangihanga kits, alongside the marquees each marae received from Te Arawa Lakes Trust (TALT). These items will help to support whānau and marae during these changing times.

As we look to support our people, TTA has worked to strengthen our internal infrastructures, devoting resources to creating tailored databases to ensure we can respond, at speed, to any need.

Social resilience is an important part of our strategy and we have used readily available tools throughout the pandemic to keep in touch with whānau to ensure they were, and felt, supported.

We are committed to reaching our people and educating the world about our enduring legacy of manaakitanga.



From left to right: Annie Balle, Watu Mihinui and Deliah Balle.

► TUAKIRI

We recognise that one of the most important components of resilience is cultural connection.

In June 2021, we held the biennial Tūhourangi Ahurei at Hinemihi. Hundreds attended, ensuring our hapū and whānau retain both old and new kapa haka items specific to Tūhourangi, so that the stories, histories and waiata are carried through different generations and enhance our connections.

A group of 48 whānau from Ngāti Hinemihi and Tūhourangi travelled to London and Hamburg in September to advance the return of our Hinemihi o Te Ao Tawhito carvings by 2027. The group were also on hand to mourn the passing of Queen Elizabeth along with hundreds of thousands of others in London.

Most recently we celebrated a Tūhourangi whānau day, connecting on our whenua, listening to our different kōrero and sharing in the fun with our families. We also were able to launch more of our iwi books to continue to share our stories.

As we look to the future, I am hopeful that the resilience of our proud Tūhourangi legacy will continue to hold our people in good stead. Upholding our traditional values, such as whanaungatanga, and continuing to work collectively together and with others, will allow us to prosper.



Kirikowhai Mikaere

Tūhourangi Tribal Authority Chairperson



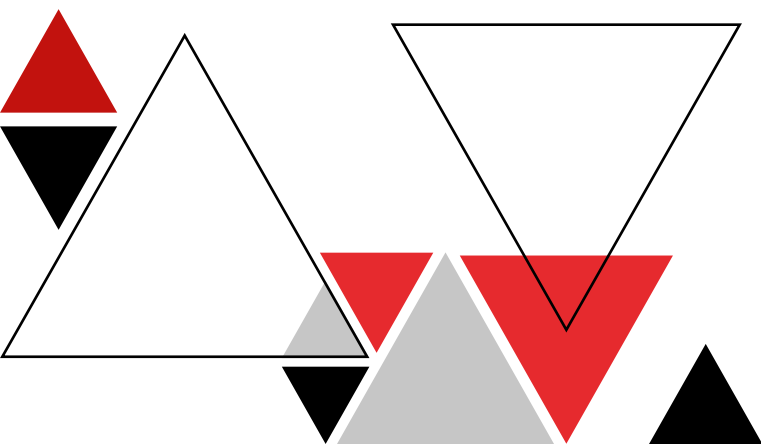
Performance by Tūhourangi Ngāti Wahiao Kapahaka at Te Putake o Tawa Open Day.



Tamariki displaying facepainting at Whanau Day.



Attendees enjoying the kapahaka performance at the Whanau/Open Day.



Trustee information | Pārongo ā-tarati



Kirikowhai Mikaere

Ka moe a Mikaere Heretaunga ki a Kirikowhai Poumako ka puta ko Perenara, ka moe a Perenara (Buck) Mikaere ki a Kahoki (Pipo) Eparaima ka puta ko William (Wiremu) Mikaere. Ko William Mikaere tōku pāpā, Ko Kirikowhai Mikaere tēnei e mihi ana.

Kirikowhai is a proud māmā to Kapuarangi Te Awa-i-honoa Mikaere Hayes and Te Wai Kura Rangiahua Erena Hayes, and partner of Selwyn Hayes (Ngāi Tai, Te Ātihaunui a Pāpārangi).

For more than 20 years, Kirikowhai has specialised in iwi Māori data and information, focusing on harnessing data to empower iwi, hapū, whānau and community development. She has advised tribal, community and private sector organisations as well as ministers and government agencies with practical statistical analysis and innovative indigenous place-based data solutions. Kirikowhai is also the current lead technical advisor to the Iwi Chairs Forum - Data Leadership Group.

Kirikowhai says it is her honour to Chair the Tūhourangi Tribal Authority and subsequently sit as a director on Waimangu Volcanic Valley and a trustee on TPT.

She holds multiple governance and advisory roles across the non-profit and government sectors. Kirikowhai is passionate about creating pathways of contribution for our people, te oranga whānui o Tūhourangi and the integrated development of our people and our place.



Deliah Balle

Of Ngāti Hinemihi, Ngāti Tūhonoa and Ngāti Tutea hapū. Deliah is a mokopuna of

Rangirauwaka Hawe (nee Skipwith), the eldest mokopuna of Pohiri Hamiora.

Deliah has been an advisor and technician on environmental issues for over 10 years. During her five-year tenure with TALT, Deliah lead TALT's statutory and settlement protocols and was responsible for the gazettal of the Te Arawa Fisheries Bylaws in 2020. She also developed the lake structure Policy, lead the policy and engagement of the National Policy Statement for Freshwater Management and technician on the Iwi Chairs, Freshwater Leaders Group.

Deliah is the current Deputy Chair of the Te Arawa River Iwi Trust (TARIT) and is presently working on the Three Waters reform. She is passionate about the rights and interests of our people as kaitiaki and ensuring our values are embedded in the sustainable management of our natural resources within our takiwa.





Watu Mihinui

Watu has a wealth of experience and skills in community and hapū development after 40 years in the public sector and 68 years as an uri of Wāhiao and Mutukuri Waretini. At heart, she remains a whaka-blonde, penny diver.

From a young age, Watu was always at the wharekai, learning the ins and outs of manaakitanga, a legacy now entrusted to her uri. They were, in fact, sent to the marae to be there for her father who sat on the pae, but was not of Tūhourangi Ngāti Wāhiao descent.

In 2010, Watu founded the Te Whare Korero o Tūhourangi Kōmiti, responsible for the renaissance of Tūhourangitanga at Te Pākira Marae. This Kōmiti became the whāngai of TTA in 2016; a tribute to Watu's dear friend, the late Muriwai Ihakara, who unstintingly shared his expertise and skill with our paetapu.

In October 2021, five Tūhourangi taonga were unveiled at Te Pūtake o Tawa, a project two years in the making, which Watu managed on behalf of TTA. A spectacular event produced entirely by Tūhourangi hapū - from tohunga whakairo and ringatoī, to tohunga karakia, tohunga whakapapa, pou kōrero, pou karanga, and kapa haka who superseded all challenges.



Warena Morgan

Ko Wārena Morgan tōku ingoa, nō te whānau Morgan, Wikiriwhi, Hiini, Hatō, Haira mē Wīhapi, ōtirā nō Tūhourangi ahau. He mokopuna au ō Eruera raua kō Rangiātuhi (nee Haira) Morgan, Te Autiti raua kō Kahukura (nee Hemopō) Wikiriwhi, mē Karaneihana raua kō Kerera/Niki (nee Hatō) Hiini.

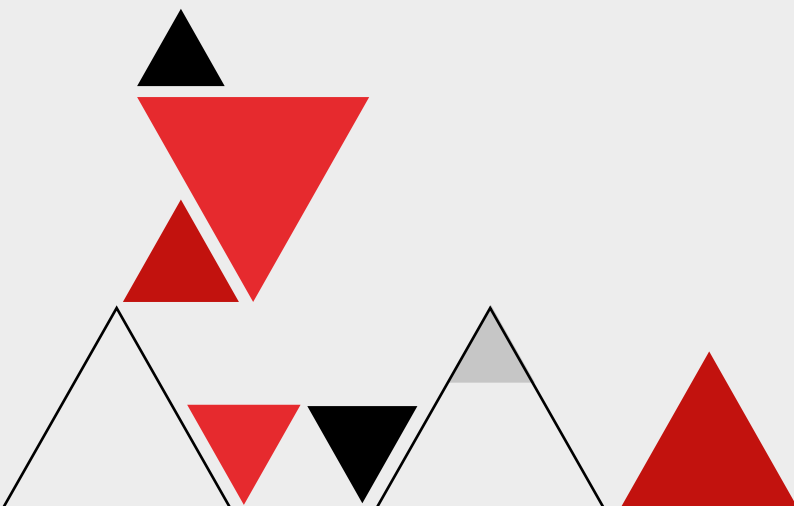
Warena is the Automation and Machinery Safety Technician for Carter Holt Harvey at the Kinleith Plymill in Tokoroa, responsible for the control systems, guarding/safety of machinery, as well as other responsibilities which involve security and camera systems.

His decision to become a TTA trustee stemmed from his whakapapa, and a wish to represent his iwi with passion and integrity, developing strong networks and relationships to enhance the mana of Tūhourangi. Warena looks forward to contributing his skills and dedication for the betterment of his iwi.

Warena is an accomplished professional with a solid history of achievement in management and decision-making. He is a motivated leader with strong organisational and prioritisation abilities; his areas of expertise include financial-delegation, machinery safety and communication.

Warena has had several senior and board level positions on community committee groups and organisations, including:

- Bay of Plenty Rugby Union Board Member
- President, Whakarewarewa Community Sports Inc: 2018–2020
- President, Rotorua Rugby Sub Union: 2020–2021
- President, Central Bay of Plenty Rugby Sub Union: 2021–2022
- Member of the Bay of Plenty Rugby Judicial Panel: 2021
- Chairman, Rotokākahi Board of Control: 2021





Rangitihi Pene

Nō Ngāti Hinemihi, nō Ngāti Huarere ōtirā nō Tūhourangi ahau.

Ko taku tūmanako kia pūtaiki, arā kia kotahi ai te hoe!

Rangitihi works as Mātanga Māori at Te Aka Mauri, Rotorua Library. He previously worked for the Ministry of Education and taught te reo Māori at Rotorua Lakes High School and Raukura. He was also Head of Te Kura Māori at Toi Ohomai/Waiariki Institute of Technology.

As a TTA trustee, Rangitihi is acutely aware that, as an affiliate of TPT, we have not yet achieved equity with financial fairness and satisfaction from the Te Arawa Treaty settlement. An account needs to be taken of our population, resources, and the number and value of our claims and Rangitihi is determined to help our people achieve equity for the betterment of all our people for generations to come.

Rangitihi sits on the paepae of both Te Pākira and Hinemihi Marae and, as part of Te Whare o Tūhourangi, organise hīkoi and wānanga for Tūhourangi. He also composes for Te Kapa Haka o Tūhourangi Ngāti Wāhiao, Raukura and Ngāti Tarāwhai.

He is also one of TTA's elected trustees on TALT, and the Chairman of the Hinemihi Marae with which he led the 2019 and 2022 delegations to London that convinced the National Trust UK to return our precious Hinemihi carvings.



At a glance | He rarapa

We are pleased to present the financial performance and position for Tūhourangi Tribal Authority for the year ended 31 March 2022. The following is a summary overview for the year - in the context of previous years - followed by the audited annual financial statements.

Investments



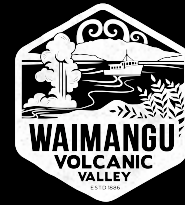
\$10,747,237

9% shareholding in TAGH



\$1,496,701

Current Assets



\$289,004

Waimangu Investment



Income

Decreased by \$222k compared to FY21 which can be attributed to diminished returns from the TAGH and Waimangu investments.



Expenses

Decreased by \$17k compared to FY21 which can be attributed to a decrease in operation & administration costs.



Net Profit

Decreased by \$224k compared to FY21 which can be attributed to diminished dividend returns from the TAGH and Waimangu investments as mentioned above.

2022 Revenue

\$253,454

2022 Expenses

\$399,104

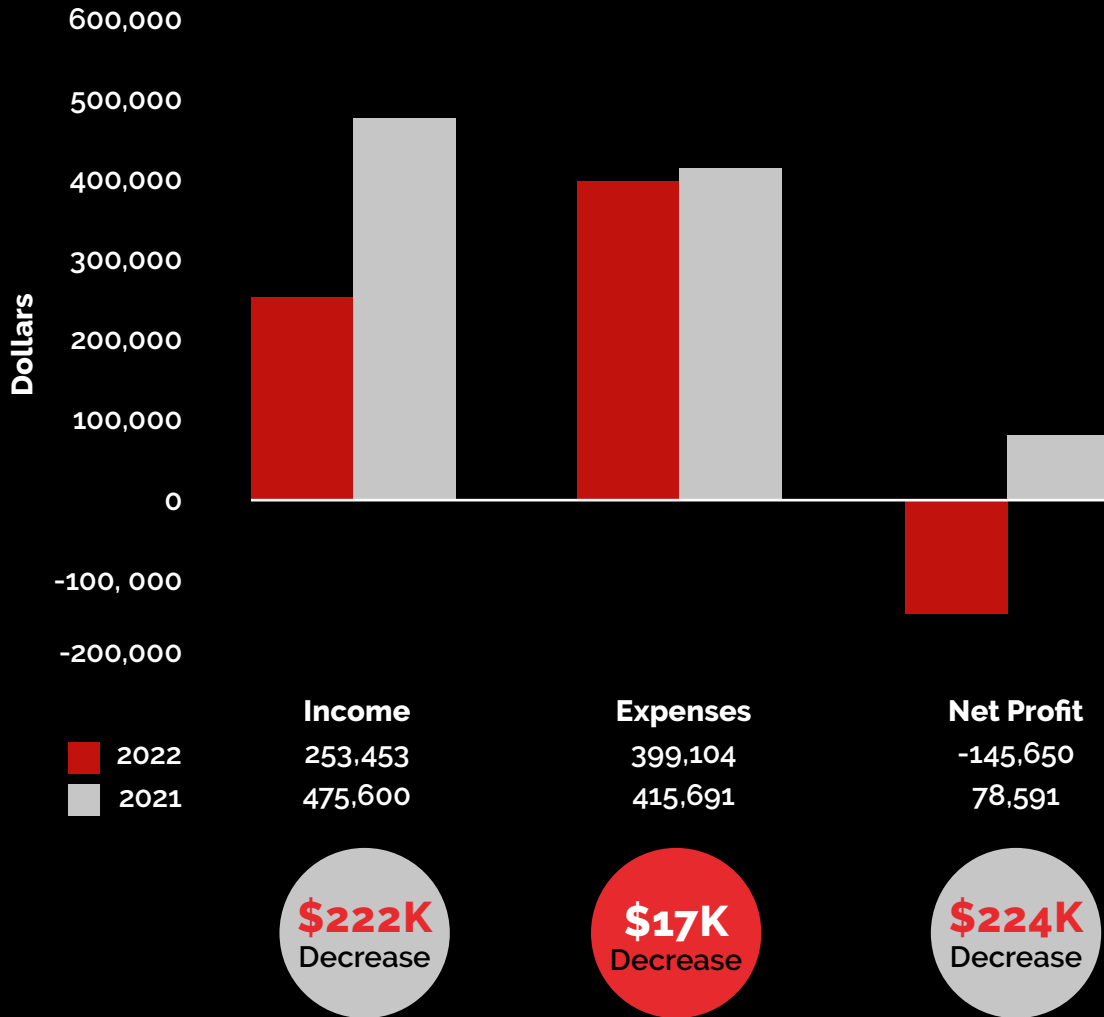
2022 Deficit

\$145,651

Financial performance | He tauāki whakahaere pūtea

The details shown below highlights a comparison of the profit and loss performance to prior year. This includes graphs and a summary of the income and expense movements throughout the 2022 year which was extracted from the 2022 TTA Audited Financial Statements.

Profit and loss analysis



Summary



Trust income earned decreased from the prior year by \$222k. This was mainly due to a decrease of the dividends paid from Te Arawa Group Holdings and Waimangu Investments.



Trust Expenses decreased from the prior year as a result of a decrease in operation & administration costs.

Summary of how income earned was allocated to expenses | He whakarāpopototanga

Financial Year 2022 Allocation

Te Mātāwai \$18,035

For every dollar earned, we allocated 7 cents for the services required to develop the reo o Tūhourangi.

Te Arawa River Iwi Trust \$2,354

For every dollar earned, we allocated 1 cent towards riparian planting costs.

Ministry of Health \$12,071

For every dollar earned, we allocated 5 cents for expenses related to the mahi with the Ministry of Health.

Project Expenses – RLC \$52,596

For every dollar earned, 21 cent related to projects with RLC such as Moerangi and Te Pūtaka o Tawa.

Amortisation & Depreciation \$8,214

For every dollar earned, 3 cents related to the depreciation of assets within the Trust.

Operation & Administration \$115,377

For every dollar earned, we allocated 46 cents to the trusts operating and administration costs.

Staff Expenses \$84,500

For every dollar earned, we allocated 33 cents to kaimahi wages and salaries.

Grants and Donations \$70,000

For every dollar earned, we allocated 28 cents for expenses related to the mahi with the Ministry of Education.

Governance \$35,958

For every dollar earned, we allocated 14 cents to governance related expenses and trustee fees.



2022 Net Surplus

For every \$1 earned in 2022, 57 cents was retained as a deficit after tax.





Strategy | Rautaki

This strategy was developed over the last 12 months and we will be transitioning our report to this new strategy in time. It is a living document and we welcome any feedback from our whānau.

Kaupapa Matua (Purpose)	Ngā Whāinga (Goals/Desired outcomes)	Ngā Ara Hei Whai (Objectives)
What, why and how	The main things we need to do to achieve our purpose	How we will achieve our goals
<p>Our Vision <i>Mahia te mahi, kia tōnui ai a Tūhourangi.</i> Using our strengths, enhancing our present, building a prosperous future.</p> <p>Our Mission Building sustainable assets to enable whānau to envision, create and live their dreams. To assist Tūhourangi members to be strong culturally, environmentally, economically & socially.</p> <p>Our Values MĀTĀPONO</p> <ul style="list-style-type: none"> Upholding our manaaki legacy by being welcoming, respectful, humble & friendly. Acting with mana by being open, honest & transparent in all our dealings. Building strong partnerships that are enduring, constructive & mutually beneficial. Creating an environment that is inspiring, knowledge based & proudly showcases our history. <p>UARATANGA</p> <ul style="list-style-type: none"> RANGATIRATANGA: Leadership that focuses on common purpose whilst respecting our rights to self-determine our pathway of development. WHĀNAUNGATANGA: Strong courageous relationships through respect, integrity, empathy & commitment to kaupapa. KAITIAKITANGA: Collective culture of respect, guardianship, care & protection for our people & place. 	<p>► TAIAO</p> <p>Our whenua, wai and roto are healthy, and wildlife, flora and fauna & customary species are flourishing. Our people are active kaitiaki.</p> <p>► TUAKIRI</p> <p>Identity, Relationships, Reo, Tikanga, Marae, Matauranga, Kapahaka, Archives, Branding, Mana Whenua.</p> <p>► TĀNGATA</p> <p><i>Tūhourangi tāngata, Tūhourangi oranga.</i></p> <p>Tūhourangi peoples, Tūhourangi wellness - is realised through pathways of contribution & connection to opportunities of education, engagement & health.</p> <p>► TAHUA</p> <p><i>Economic security, systems, infrastructure.</i></p> <p>Building a sound economic base; manage prudently the affairs, business, & assets; enabling the distribution of benefits; on behalf of all persons of Tūhourangi descent.</p>	<ol style="list-style-type: none"> Explore opportunities for Tūhourangi to undertake environmental enhancement projects. Develop our Tūhourangi Taiao Plan – to provide a planning mechanism for iwi & hapū voice & to give direction to other stakeholders (e.g., Rotorua Lakes Council (RLC), Bay of Plenty Regional Council (BOPRC), policy/decision makers). Expand Taiao Protocol Partnerships. Provide wānanga to build cultural integrity & a legacy model. Facilitate the marae as a focal point to build intergenerational connections, social cohesion & wānanga to cultivate whānau confidence. New Mums/reo – innovative reo initiatives. Explore opportunities to enhance mātauranga & sharing options. Strengthen strategic partnerships with Tūhourangi entities & with neighbouring iwi. Create pathways of contribution and reciprocity for our people. Develop & investigate a joint iwi skills plan (RedStag – Tertiary/Sports/Arts/Culture). Developing Health Programme, building on kuia & kōeke. Mana whenua Mountain Biking Academy. Build internal capability of TTA Resolving the settlement Equity within TPT. Buying back Waimangu shares from Te Puia. The ownership of title & business of the Landing Café. Establishing a business plan for Te Pūtaka o Tawa. Developing a new online registration system. Review and improvement of TTA annual comms plan. Build financial portfolio.

Operational Report | Pūrongo Whakahaere 2021 - 2022



► TAIAO

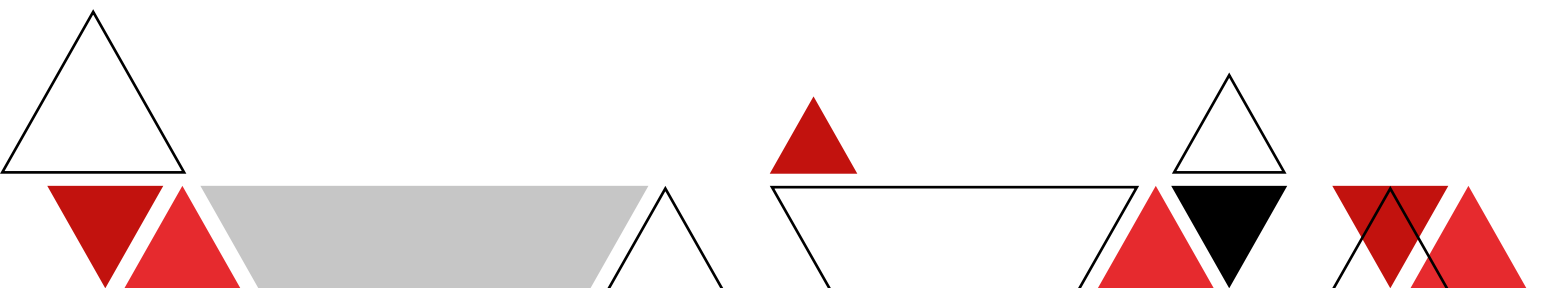
Our whenua, wai and roto are healthy, and wildlife, flora and fauna and customary species are flourishing. Our people are active kaitiaki.

Key Outcome	Update
1. Explore opportunities for Tūhourangi to undertake environmental enhancement projects	<ul style="list-style-type: none"> • There have been opportunities for uri members to assist in projects, alongside other entities on our whenua e.g. tree planting
2. Develop our Tūhourangi Taiao Plan to provide a planning mechanism for iwi and stakeholders (e.g. – RLC, BOPRC, policy / decision makers)	<ul style="list-style-type: none"> • Funding secured to complete the draft Taiao Plan
3. Expand Taiao Protocol Partnerships	<ul style="list-style-type: none"> • Partnerships being explored

► TUAKIRI

Identity, Relationships, Reo, Tikanga, Marae, Matauranga, Kapahaka, Archives, Branding, Mana Whenua

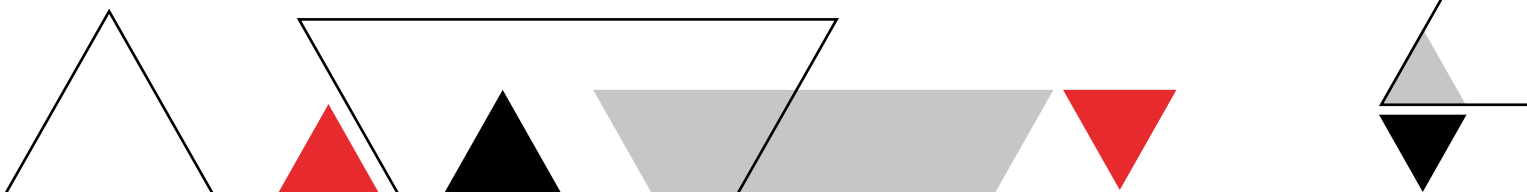
Key outcome	Update
1. Provide wānanga to build cultural integrity and a legacy model	<ul style="list-style-type: none"> Funds secured and wānanga undertaken, in person where possible. Some wānanga required rescheduling due to COVID-19 pandemic restrictions and lock downs
2. Facilitate the marae as a focal point to build intergenerational connections, social cohesion and wānanga to cultivate whānau confidence and support for TTA	<ul style="list-style-type: none"> Initial discussions held with marae around their individual plans and development. Further discussions to be held with marae around their requirements for their people
3. New Mums/Reo – innovative reo initiatives	<ul style="list-style-type: none"> Reo rua pukapuka have been made available to a co-ordinator for young mums as well as advising of a mobile phone reo app
4. Explore opportunities to enhance matauranga and sharing options	<ul style="list-style-type: none"> Collation of iwi stories for publishing and curriculum inclusion. Continued investigation into future opportunities
5. Strengthen strategic partnerships with Tūhourangi entities and with neighbouring iwi	<ul style="list-style-type: none"> Building good relationship with some strategic partners and ongoing joint wānanga with Ngāti Whakaue



► TĀNGATA

Tūhourangi tangata – Tūhourangi oranga | Tūhourangi people – Tūhourangi wellness – is realised through pathways of contribution and connection to opportunities of education, engagement and health

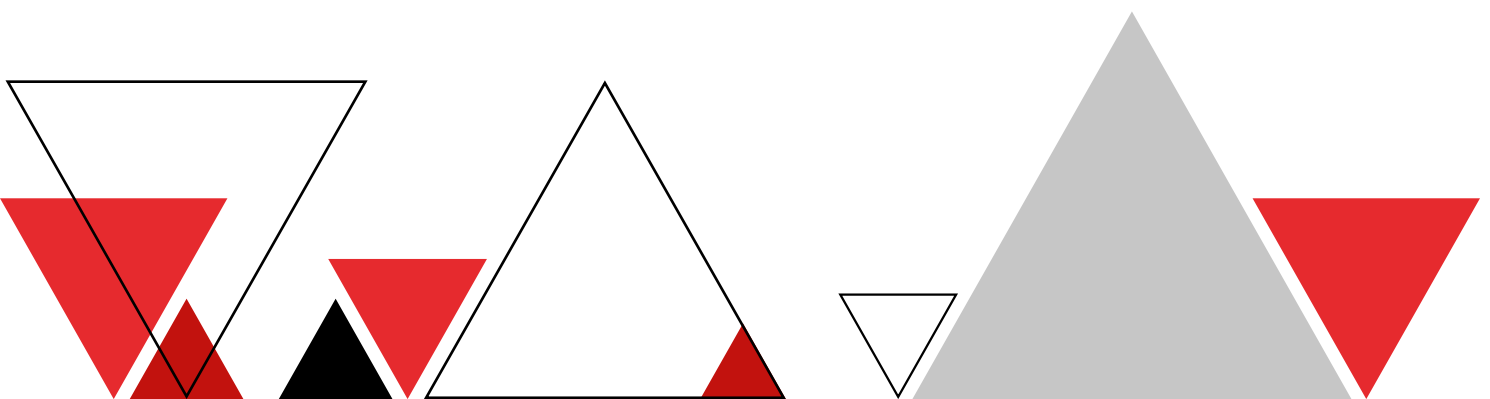
Key Outcome	Update
1. Create pathways of contribution and reciprocity for our people	<ul style="list-style-type: none"> Secured COVID funding to assist with health pathways and wellbeing assistance Kaiora distribution opportunity being undertaken at marae Secured funding to employ our own people (needing employment) to help with contacting our vulnerable whānau Secured education funding to assist with the educational requirements of some of our whānau and working on initiative for those not attending school
2. Develop and investigate a joint iwi skills plan (Red Stag – Tertiary / Sports / Arts / Culture)	<ul style="list-style-type: none"> Full iwi joint skills plan being explored
3. Developing a Health Programme, building on kuia and kōeke	<ul style="list-style-type: none"> Still running kuia and kōeke health programme. However, some big changes in the health sector to consider
4. Mana whenua Mountain Biking Academy	<ul style="list-style-type: none"> Funding secured to initiate the Academy
5. Build internal capability of TTA	<ul style="list-style-type: none"> Secured services of extremely capable and skilled IT and process development contractor on contract basis Funding services secured for permanent part-time environmental co-ordinator



► TAHUA

Economic security systems, infrastructure – Building a sound economic base, manage prudently the affairs, business and assets and enabling the distribution of benefits, on behalf of all persons of Tūhourangi descent.

Key Outcome	Update
1. Resolve the settlement Equity within TPT	<ul style="list-style-type: none"> • There is a commitment to development of a TPT devolution and equity process/ policy/plan with the establishment of a committee. Two TTA representatives are involved in the committee • Our delegates continue to state our clear position with regard to Tūhourangi future involvement • Incentive of \$1 million to stay in TAGH has been offered, with condition of committing for 10 years
2. Buying back Waimangu Volcanic Valley shares from Te Puia	<ul style="list-style-type: none"> • Discussions between TTA Chair and Te Puia Chair are planned for early 2023 about TTA buyback of the Waimangu shares
3. The ownership of title and business of Landing Cafe	<ul style="list-style-type: none"> • Process stalled, and after an approach to RLC, there was a real prospect that the transfer would be extremely difficult under The Reserves Act 1977 legislation and they were looking at other options • TTA was also given the opportunity to purchase the business from the current owner but decided not to purchase at this time, following due diligence process



Key Outcome	Update
4. Establish a business plan for Te Putake o Tawa	• Will look at options in 2023 -2024
5. Developing a new online registration system	• Secured funding to initiate a new registration system. Activated a process of thorough data cleaning
6. Build financial portfolio	• Funds secured to undertake a financial briefing document

About Tūhourangi Tribal Authority | Ko wai mātou

Key Stakeholders

Tūhourangi Ngāti Wahiao

Tūhourangi; Ngāti Wahiao; Ngāti Apumoana; Ngāti Hinemihi; Ngāti Hinganoa; Ngāti Huarere; Ngāti Kahu Upoko; Ngāti Puta; Ngāti Taoi; Ngāti Te Apiti; Ngāti Tionga; Ngāti Tukiterangi; Ngāti Tumatawera; Ngāti Tuohonoa; Ngāti Uruhina.

Tūhourangi Rohe

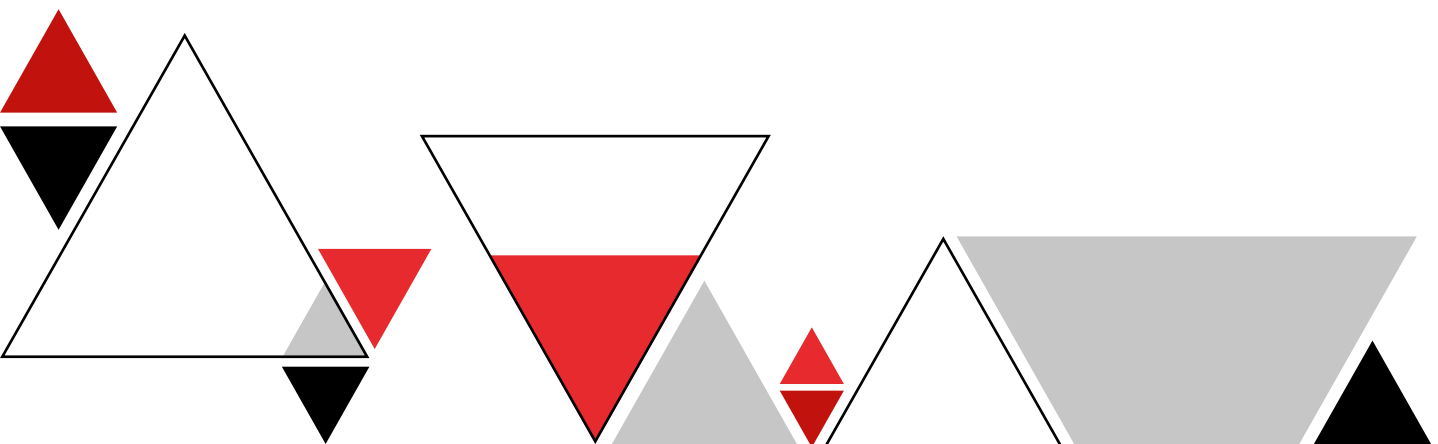
The traditional boundaries and sites of cultural significance to Tūhourangi are vast. Mountain landmarks indicate these areas, starting with Moerangi forming the northern boundary and encompassing the Whakarewarewa forest. Haparangi and the Horohoro bluffs to the west, south to Kakaramea or Rainbow Mountain, and the eastern identity of Ruawāhia, more commonly referred to as Mount Tarawera. It must be noted that the Tūhourangi boundaries are not exclusively within these identifiable landmarks as hapū of Tūhourangi also reside in the Te Puke area.

Purpose

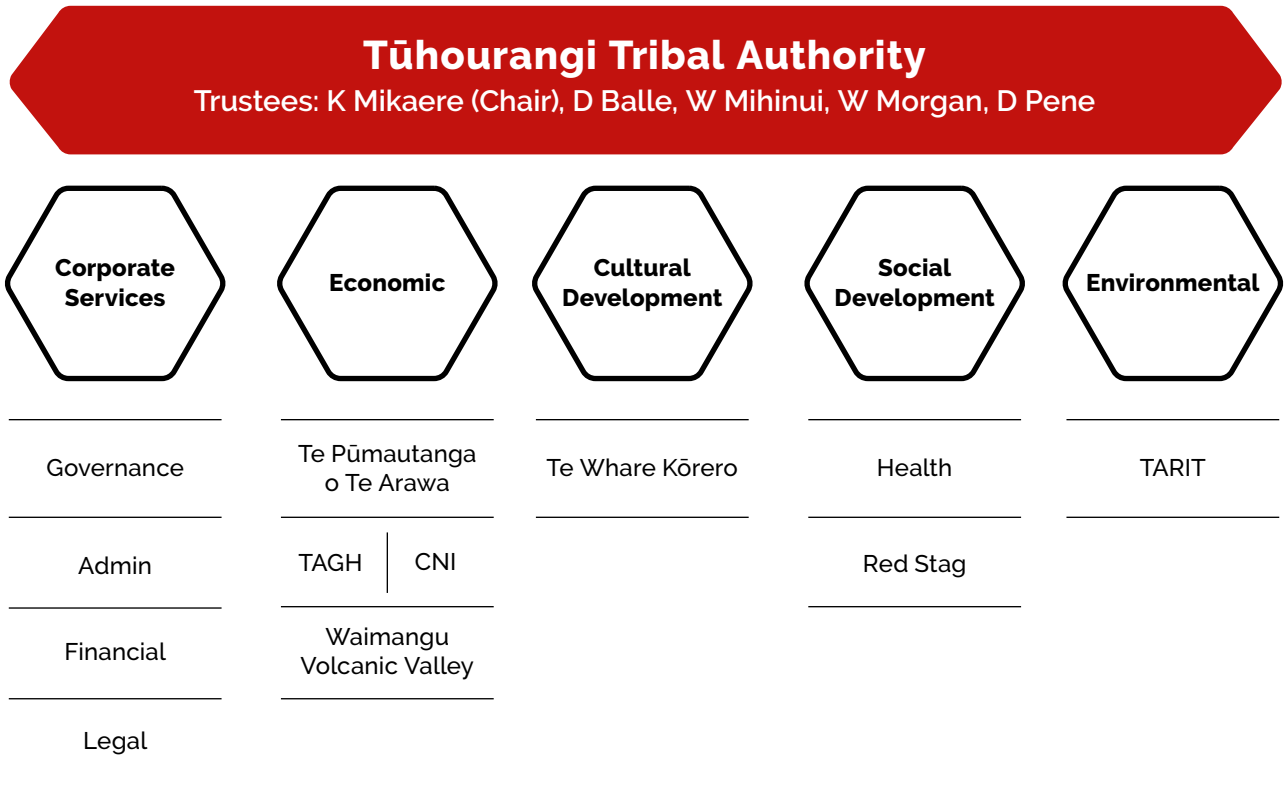
The purpose of TTA is to manage the collective development of Tūhourangi including Te Arawa Treaty of Waitangi settlements that have been achieved on behalf of Tūhourangi. These settlements include those resources managed by TPT, TARIT, Te Kotahitanga o Te Arawa Trust and TALT.

Business Environment

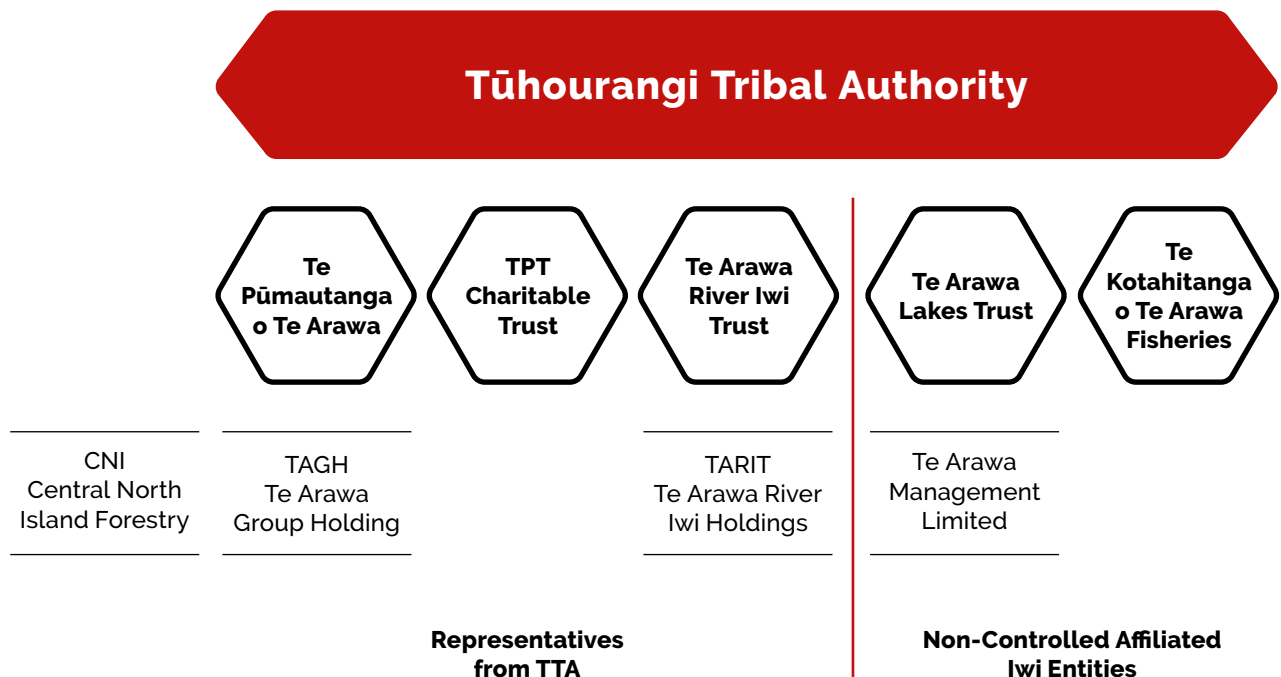
TTA's mission is to receive, distribute and safeguard assets to achieve successful and lasting outcomes in accordance with the TPT, TARIT and the Central North Island Forests Land Collective Settlements.



Structure (as at 31 March 2022)



TTA and Affiliated Entities



Our Stories | Ngā Purākau

Workstreams | Ngā Whāinga

TAIAO

Whānau planting day

Taiao wānanga

Uwhi Mats

Haerenga
Whakawhanaunga:
Department of
Conservation (DOC)

Hīkoi ki Waimangu

Wetland restoration:
Whirinaki Valley Road

Fish relocation:
Red Stag

TUAKIRI

Published
educational
Tūhourangi
pukapuka

Tūhourangi
wānanga

TĀNGATA

Kuia/Koro Program

At home whānau
tangi kits

Kaitahi & whānau
support

Pataka kai

Whānau Day:
Te Pūtaka o Tawa

TAHUA

Te Pūtaka o Tawa

Member register
cleanse

Development
of new registry
platform

Business feasibility
scope underway

► TAIAO

Taiao wānanga series

In 2022, TTA attained funding through to hold three one-day wānanga, to discuss our aspirations for our wai.

Eighty-four uri o Tūhourangi attended the series, which were held on a Saturday or Sunday in July, September, and November 2022.

The first wānanga was held at Apumoana, focussing on kōrero around what it would look like for Tūhourangi to thrive alongside our wai, awa, and moana. The second wānanga was held at Te Rau Aroha and discussed data and current models of environmental monitoring.

The third wānanga was a hīkoi which took two busloads of whānau out to [Waimangu Volcanic Valley](#), alongside environmental professionals from TALT, Institute of Geological and Nuclear Sciences (GNS), and BOPRC.

We had great feedback from attending whānau, especially for our Hīkoi ki Waimangu. We hope to enable more opportunities for connecting whānau to our whenua, wai and histories by hosting more of these events in the future.



The first wānanga at Apumoana Marae, discussing aspirations for our iwi to thrive in our Taiao.



Tamariki were also contributing aspirations for iwi thriving through a drawn poster.

Taiao hīkoi ki Waimangu

In December 2022, we took whānau on a hīkoi around Waimangu Volcanic Valley. Eighty-four people attended and enjoyed a 4km hīkoi down to Lake Rotomahana, followed by a 40-minute boat ride on the lake.

Rotomahana is one of the deepest lakes in Aotearoa's North Island and is protected as a wildlife refuge. Large numbers of birds live there year-round.

The hīkoi provided a great opportunity to share our historical narrative with whānau.



Our whānau were accompanied by professionals from TALT, GNS and BOPRC who provided insights on environmental works and features around the area.



The boat trip took our whānau right around the lake while many of us took hold of the microphone aboard and shared stories of tūpuna and geothermal sciences.



TALT diver monitoring one of the Uwhi trial sites.

A centuries-old solution to a new-age problem

In 2021/22, Te Arawa undertook a trial to test a mātauranga Māori solution to pest weeds in three Te Arawa lakes, including Lake Tarawera.

Uwhi (harakeke weed mats) were laid in December 2021 as part of a collaborative trial led by TALT (with support from Toitū Te Whenua Land Information New Zealand through its Jobs for Nature programme) to stop the growth of pest weeds.

TALT divers monitored the Uwhi trial sites in lakes Tarawera, Rotomā and Rotoiti regularly over 2021/22 to gauge progress. Results have shown a consistent decrease in invasive weed species – a centuries-old solution to a new-age problem and a testament to the pivotal role mātauranga Māori can play alongside western science.

Following the success in the lakes, a decision was made with Ngāti Rāngiwewehi to install Uwhi in Kaikaitāhuna (Hamurana Springs) in December 2022.

“ A testament to the pivotal role mātauranga Māori can play alongside western science. ”



A section of the restoration site in March 2019 to measure change of time after pest management and planting.



Same section in July 2022 showing the collapsed Grey Willow after poisoning and good growth of native plantings.

Whānau Planting Day with Timberlands and Tipu Wai Ariki

An area of the Whakarewarewa Forest near what is known as the Duck Pond (along the Puarenga Track) was harvested by Timberlands in mid-2022. TTA were approached to see if we would be interested in a Whānau Planting Day with Timberlands staff.

This presented another great opportunity for our whānau to connect with our taiao. On 4th October, 10 uri o Tūhourangi gathered (including tamariki and pēpi) to take part in the planting with the help of Timberlands staff and volunteers from Tipu Wai Ariki.

The weather had been quite wet in the days leading up to the Planting Day, which softened up the soil nicely. A beautiful sunny day provided perfect planting conditions and we finished the day with a delicious BBQ kai.

We hope to provide more opportunities for our people to come together and connect with our whenua throughout 2023.



Great opportunity for our whānau to connect with our taiao.



Whirinaki Valley Road wetland restoration project

WRA has sponsored a significant project to restore the Whirinaki Valley wetland.

The project, to be completed by 2024, includes extensive works undertaken by Wildlands, an ecological consultancy. The team cleared large amounts of pest weed, planted new natives, and released plants from growth (a technical term meaning to get rid of weeds around riparian planted areas) which could smother native seedlings.

The final two years of this kaupapa will include monitoring the planted areas and replanting in sections where the seedlings haven't grown. TTA hopes that in the future, we will be able to engage in projects around the Whirinaki Catchment of the Waikato River, where we employ our people and better connect our whānau into these spaces.



Great weather and a great turnout from our whānau to join in on some planting and a BBQ lunch that followed during the Term 3 school holidays.



The newly planted areas are open for anyone walking along the Puarenga Track in the Whakarewarewa Forest, including a picnic area by the duck pond.



Corey Ruha setting a net upstream of the weir. During the two days we observed koura and stunted trout.

Red Stag temporary fish relocation

Earlier this year, we were informed that the structural integrity of a weir (used to protect an area from flooding), along the Waipā stream between Planet Bike and Red Stag, was in a poor state and at high risk of collapsing.

Red Stag worked with BOPRC to remove the weir and created a structure with more freeboard and better fish passage.

Two days before they began, Red Stag, TTA, and two uri o Tūhourangi set and checked nets provided by TALT up and downstream of the weir to relocate fish upstream for the duration of the weir removal. We relocated stunted trout and koura and noted mayflies present, indicating healthy water quality.

Three Waters

The Tūhourangi rohe is within the Entity B water services area which geographically encapsulates the Bay of Plenty and Eastern region, Coromandel/Thames, Waikato to Taranaki and Whanganui regions, and includes eight waka, 63 iwi, 701 hapū and 428 marae.

TTA provided written support to Entity B Iwi Secretariat Te Manawa o Te Nga Wai, which provides guidance on the legislative reforms to all iwi within the Entity B area and the issues and opportunities these reforms present.

We have found it useful being kept abreast of the fast-paced changes these reforms bring. We're also fortunate to have TTA Trustee, Deliah Balle, working in this space and leading the iwi secretariat portfolio.

TTA submitted on two related legislation bills, the Water Services Bill in March 2021 and the Water Services Entities Bill in July 2022. Our key points included:

- Seeking exemption for our marae of potential onset of water user charges under the reforms, and recognising the importance of protecting our marae, traditions and customary activities
- Support for Te Mana o Te Nga Wai embedded in the legislation as the mechanism to enable transformation and the importance of mana whenua to define and determine what that means at place

- Failure to recognise hapū rights and interests in water
- Importance of treaty settlements and arrangements being upheld, and where the reforms may impact settlements reserving the right to ensure we are better off
- Supporting co-governance representation on the regional representative group, but maintaining that it must be accountable back to iwi and hapū
- Support for the development of a constitution including bespoke arrangements at place
- Support for the development of Te Mana o Te Nga Wai statements to allow iwi and hapū to reflect their relationship to wai.

This is a complex space but one which is pivotal to protecting Tūhourangi and other iwi traditions and customary activities. We will continue to support TTA interests in this space and will report back as the reforms progress.

► TUAKIRI

Tūhourangi Ahurei 2021

The biennial Tūhourangi Ahurei was held at Hinemihi Marae on 12 June 2021.

This is an important event in the TTA calendar, ensuring our hapū and whānau retain both old and new kapa haka items specific to Tūhourangi, so that the whakangahau aspect of our Pō Poroporoaki are enhanced.

Hundreds attended to witness the kapa haka performances of the four Tūhourangi marae: Te Pākira, Apumoana, Ōtūkawa of Te Puke, and Hinemihi.

All kapa performed compulsory items, such as mōteatea, waiata ā-ringa, poi and haka. There were outstanding performances from all kapa but in the end, it was Te Pākira who was judged the winner on the day.

We were provided with great entertainment over the lunch break by the tamariki from Whakarewarewa School kapa haka.

The next Ahurei will be held in 2023.



Te Pākira Marae kapa in front of Hinemihi.



Whakarewarewa School performing.



While in England our carvers: Colin Tihi, Robert Rika, and Kēmara Kennedy, took the opportunity to refurbish Hinemihi's tēketeke.

Hinemihi Haerenga ki Ranana

A group of 48 whānau from Ngāti Hinemihi and Tūhourangi travelled to London and Hamburg in September to advance the return of our Hinemihi o Te Ao Tawhito carvings by 2027.

The three-week visit saw the group arrive in London just two days before Queen Elizabeth II's funeral. While



Fishbourne Roman Palace where our Hinemihi carvings are now stored.



Signing the 'Hinemihi Exchange Project Collaboration Statement'.

the mood was sombre, it was one of those 'once-in-a-lifetime' occasions, allowing everyone to soak up the atmosphere and join the mourning crowds in central London.

The group also visited Clandon Park in Surrey to decide upon the site and proposed size of a replacement whare (to be confirmed by the UK's National Trust in April 2023) and Chichester in West Sussex, as the carvings are being stored at Fishbourne Roman Palace (created in 75 CE, around 30 years after the Roman conquest of Britain).

The next stop was Hamburg in Germany, where our Rauru whareniui is housed in the [Markk Museum](#). The group ran two days of wānanga that included whakairo, raranga, poi-making, haka-teaching, storytelling, and kapa haka performances. The wānanga were primarily to illustrate to UK National Trust key personnel what potentially could take place in the proposed whareniui.

On Wednesday, 28 September 2022, the 'Hinemihi Exchange Project Collaboration Statement' was signed with Sandy Nairn, Deputy Chair of the National Trust, and John Orna-Ornstein, Director of Curation and Experience for the National Trust. Next steps are to confirm the details of the proposed whareniui and seek external funding.

Mākereti Papakura (Tūhourangi, Ngāti Wāhiao) (1873-1930)

Mākereti (or Maggie as she was widely known) was one of our most famous Whakarewarewa guides. She was well-known for her advocacy of the rights of Māori of self-determination.

In 1926, while living in England, Maggie enrolled in a Bachelor of Science in Anthropology at the University of Oxford. Just two weeks before her thesis was due for examination, Maggie passed away suddenly at Oxford from a heart attack. Her thesis was published posthumously, eight years after her death.

The old-time Māori was dedicated to the memory of her first-time teachers, Mārara Marotaua and Maihi Te Kakau Parāoa. Her thesis gives a detailed analysis of the customs of Te Arawa from the point of view of a woman. It covers many aspects of daily life, including child-rearing and family relationships, which were generally ignored by male pakehā writers on Māori society.

"The Old-Time Māori is essentially Makereti's autobiography, as well as a biography of the 'old people' by whom she was raised and to whom the book is dedicated. It narrates the story of the kainga (village) in which she was born, her own early life, and records a lifetime's observations covering such areas as whakapapa (genealogy); marriages and births; rituals; the collection and cultivation of food; and warfare and weaponry. Through engagement with existing scholarship, this book was intended to correct the misconceptions, 'outrageous untruths', and 'nonsense' of pakehā anthropologists and ethnographers and thus to amend misperceptions of Māori. Makereti was also writing in the hope that the younger generations of Te Arawa would 'read and learn how fine a heritage they have, and try to keep what is best in it'."

ABRIDGED. [OXFORD EMPIRE](#).



She was an inspirational woman whose story and work continues to inspire all of us today.

The book is the first extensively published ethnographic work by a Māori scholar.

In 2022, Mākereti Papakura was immortalised as a stamp by NZ Post, as part of a series celebrating women in science. The leader, guide and ethnographer was proudly Tūhourangi; she was an inspirational woman whose story and work continues to inspire all of us today.



Matatini 2023

After a four-year break and one missed national, Te Matatini Herenga Waka Herenga Tangata, Tamaki Makaurau, 21 – 25 February, has kapa haka buffs throughout the motu and Te Whenua Moemoea, burning to don their piupiu and compete for the McIntyre/Wehi top kapa trophy.

Our own kapa, Tūhourangi Ngāti Wāhiao, shares these aspirations. In October and November 2022, the kapa met fortnightly but, at the time of writing, has ramped up the campaign to weekly 30-hour wānanga.

With the threat of COVID-19 on Aotearoa, the kapa has initiated its own COVID-19 management plan. Rapid antigen testing is mandatory, and kits have been provided at each wānanga, with optional extras available (face masks and hand sanitiser). This plan will cease upon return from Tāmaki Makaurau. The only acceptable excuses for non-attendance at a wānanga have been ill health and tangihanga.

TTA is supporting the kapa in its Te Matatini Herenga Waka Herenga Tangata campaign with a modest grant of \$10,000.00. We are looking forward to cheering Tūhourangi Ngāti Wāhiao kapa on as they compete against the best kapa in the motu.

► TĀNGATA

Children's Books | Ngā pukapuka tamariki

TTA's latest series of children's books were launched at our Whānau & Public Day, held at Te Pūtake o Tawa on Sunday, 4 December 2022.

We now have seven books that recount parts of our tribal history. The first three books that were launched earlier were:

- *Book 1:* Te Whānautanga o Tūhourangi
(The Birth of Tūhourangi)
- *Book 2:* Ko ngā Hoa Rangatira o Tūhourangi
(The Wives of Tūhourangi)
- *Book 3:* Tūhourangi Kai Mātaotao
(Tūhourangi who was made to Eat Cold Food).

The books launched on 4 December were:

- *Book 4:* Te Horonga o Te Motutapu-a-Tinirau
(Te Motutapu-a-Tinirau is Conquered)
- *Book 5:* Ka Rānaki a Te Tākinga I ana Mate
(Te Tākinga avenges his deceased relatives)
- *Book 6:* Te Kohurutanga o Umukaria
(The Murder of Umukaria)
- *Book 7:* Te Ririhau o Tūhonoa
(Tūhonoa's Violent Anger).

We want to share with Tūhourangi tamariki some of the significant moments of our history, so they know 'Nō hea ahau? Ko wai ahau?'

We plan to write more books in 2023 to bring our history up to the present day.



Tūhourangi Tribal Authority now have seven books that recount parts of our tribal history.

Tūhourangi Whānau Day: Te Pūtake o Tawa

We hosted a Whānau Day in December 2022 at [Te Pūtake o Tawa](#) to bring together whānau from across the rohe to enjoy kai, prizes and stalls by Tūhourangi-owned businesses, whakapapa kōrero, and more.

Pandemic-related constraints meant this was the first time we were able to celebrate Tūhourangi on our whenua for a number of years. And what a fantastic turnout, with approximately 300 whānau attending.

We invited organisations from outside our marae to talk to whānau about the (direct and indirect) mahi they're doing around our lakes. This included the DOC, Forest & Bird, RLC and Whakarewarewa Pest Control. Set up at individual stalls around Te Pūtake o Tawa, they were able to give insights into their mahi, as well as employment and volunteer opportunities for whānau.

Rounding out the atmosphere, we also invited Tūhourangi businesses to showcase their products and mahi to the wider uri. This included [Grounded](#) from the Hawe whānau, [Mitai Holdings Ltd](#) from the Mitai whānau (who both provided delicious coffee and kai), and [Rotorua Mountain Biking](#) from the Mutu whānau, who provided free bikes for whānau to ride on the trails.

Our three marae (Te Pākira, Apumoana and Hinemihi) utilised their marquees (given to them from TALT) to serve kai and shelter hapū members. We used the opportunity to also present Marae Resilience Packs. The packs are designed to enable each marae to support whānau to hold tangihanga at home – something that became more common during COVID-19 restrictions. The equipment included cookers, pots and woks, tables, chairs, BBQs and utensils, gas bottles, hot water urns and chilly bins, and large lightweight outdoor mats.

The day was rounded out by a kapa haka performance from our Tūhourangi kapa. It was a fantastic way to celebrate Tūhourangi on our whenua – we had a lot of great feedback, and we hope to make this an annual event.



Haka performance by Tūhourangi Ngāti Wahiao Kapahaka.



Whānau enjoying the festivities.



Whakarewarewa School Kapa performance.



Kirikowhai Mikaere and Christopher Morton (Deputy Director, Pitts River Museum, University of Oxford). Christopher was responsible for organising the repatriation of Mākereti's bible back to Tūhourangi Tribal Authority.

He Hononga ki Oxford

TTA chairperson, Kirikowhai Mikaere, was awarded a fellowship from NEXT Foundation (a strategic philanthropy fund) which allowed her to attend the University of Oxford in November 2022 on an Executive Leadership Programme.

The prestigious programme focused on the challenges facing the next generation of global leaders and explored the most appropriate and practical solutions.

Thirty-seven leaders from 17 countries attended. Attendees were encouraged to bring something from home – Kirikowhai took Mākereti Papakura's book,

The old-time Māori. She was thrilled when the programme director said she had been in charge of the [Pitt Rivers Museum](#) where the original thesis was held and arranged for Kirikowhai to view the original work.

The museum houses ancestral pieces from countries around the world – much of which was 'obtained' during British colonisation – saved in a collection known as 'uncivilised cultures'.

Some of the items in the back-room collections were donated by individuals, including the handwritten scroll of Whakarewarewa Village whakapapa donated by Mākereti Papakura. Other items continue to be acquired through online and

in-person auctions. One such online auction of an estate saw TTA bidding late one night on items belonging to Mākereti Papakura (including photos of the Village and an old te reo Māori Paipera (Māori bible)).

Unfortunately, TTA were outbid for the items – however, the purchaser was actually the Pitt Rivers Museum.

On discussions with the Deputy Director, whilst at Oxford, Kirikowhai was able to share this story and subsequently repatriate the paipera, with the Deputy Director packaging and presenting the bible to Tūhourangi in an act of friendship. Kirikowhai was able to bring the bible home on her return.

► TAHUA



Ōtūkapuarangi - Areas referred to in the deed of settlement between Ngāti Rangitīhi and the Crown.

Waimangu land transfer

Since the leadership of Alan Skipwith, we have continued to work on tightening and nurturing our relationship with Ngāti Rangitīhi. Part of this was to enable the return of land to Tūhourangi around Waimangu Volcanic Valley. Through the Ngāti Rangitīhi Te Tiriti ō Waitangi settlement, TTA were able to secure a binding agreement to return 27ha of land bordering Lake Rotomahana to us. Ōtūkapuarangi is 100% owned by Tūhourangi.

In December 2022, we received a letter from the Minister of Conservation granting permission for the land transfer to occur from Ngāti Rangitīhi to Tūhourangi.

With Ngāti Rangitīhi, we have also jointly purchased 80ha of Waimangu Valley from the Crown. As a result of the purchase, we will create a land sub-committee comprising two members from TTA and two from Ngāti Rangitīhi, enabling joint governance over the land. This will make us joint land and business owners.

Over 2023, we will begin the process of buying back more shares in Waimangu (noting, the

ownership split is currently 50 per cent Ngāti Rangitīhi, 38 per cent Te Puia | NZMACI and 12 per cent Tūhourangi. Our aim is to get to 25 per cent ownership by 2024).

Owning Waimangu Volcanic Valley is good for TTA – it's both an economic and cultural asset. It's about reconnecting our people with our whenua and our taiao. We are slowly reclaiming our footprint and our place in and around Tarawera, our tūrangawaewae.

Despite some tough times for Waimangu Volcanic Valley, we're pleased that we have the ability to offer employment for our whānau.



TTA administration

Throughout 2021/22, we worked on several key kaupapa to engage with whānau.

We upgraded our [website](#) with a completely new look and feel, providing stakeholders with a more intuitive, easier to use interface and increasing our profile with whānau and members by including more information that is relevant to them.

Between 20/09/2022 – 20/12/2022 the website had 1,600 unique visitors.

The next phase will include a digital registry member platform, to be rolled out this year.

Through a data-sharing agreement with the Ministry of Health, we also set up a contact centre to reach out to whānau and TTA members to see if they needed any COVID-19 support.

The contact centre employed five Tūhourangi whānau over a six-month period. Callers were able to provide whānau with details such as what to do if they or a whānau member tested positive for COVID-19 (including isolation requirements), which government or local departments to contact for financial support, kai, health, mental wellbeing, and child safety, and vaccination clinic information. This project also enabled us to update our Member Registry.



Registered Members



5,272

Members as at 01/02/2023



51%

2,692
are Wahine



49%

2,580
are Tane

Median age is

50 years



82% or 4,329
are living in Aotearoa

The most common region in which members live is **Bay of Plenty 49% or 2,559**

The second most common is **Auckland 8% or 470**

283 members

have a registered address overseas

266

live in Australia

15

live in the USA

2

live in the UK

660

have no registered address

Financial Report year ending 31 March 2022

34Entity Statement

42Statement of
Financial Position

35Auditor's Report

43Statement of
Changes in Equity

38Approval of Financial
Report

44Statement of
Cash Flows

39Statement of Service
Performance

45Statement of
Accounting Policies

41Statement of Financial
Performance

48Notes to the
Performance Report



Entity Statement

Tūhourangi Tribal Authority For the year ended 31 March 2022

Legal Name of Entity

Tūhourangi Tribal Authority

IRD Number

099-444-436

Physical Address

Mareikura, Tyron Street, Whakarewarewa, Rotorua

Postal Address

PO Box 6161, Whakarewarewa, Rotorua

Entity Type and Legal Basis

Tūhourangi Tribal Authority is an iwi trust created by Deed of Trust dated 20 May 2007

Entity's Purpose

To manage the collective development of Tūhourangi including Te Arawa Treaty of Waitangi settlements that have been achieved on behalf of Tūhourangi

Entity Structure

Tūhourangi Tribal Authority is governed by the Board of Trustees. The current Trustees are as follows:

- Rangitihī Pene
- Watu Mihinui
- Deliah Balle
- Kirikowhai Mikaere
- Warena Morgan

Accountants

Deloitte

1176 Amohau Street, Rotorua

Auditor

Cookson Forbes

Glenn Sullivan Chartered Accountants

23 Appleby Rise, Whakatane

Bankers

Westpac

1228 Amohau Street, Rotorua

INDEPENDENT AUDITOR'S REPORT

To the Trustee's of Tuhourangi Tribal Authority Trust

Reporting Entity

The reporting entity is Tuhourangi Tribal Authority Trust and the performance report has been prepared and audited in accordance with the Trust Deed.

Opinion

We have audited the accompanying performance report of Tuhourangi Tribal Authority Trust on pages 10 to 23, which comprises the statement of financial performance, statement of cash flows for the year ended 31 March 2022, the statement of financial position as at 31 March 2022, the statement of accounting policies and other explanatory information.

In our opinion the performance report on pages 10 to 23 presents fairly, in all material respects the financial position of Tuhourangi Tribal Authority Trust as at 31 March 2022, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Performance Report section of our report. We are independent of Tuhourangi Tribal Authority Trust. in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Tuhourangi Tribal Authority Trust.

Other Information

The Trustee's are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Other Information - continued

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Restriction On Responsibility

This report is made solely to the Trustees, as a body, in accordance with the Trust Deed. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustee's Responsibility for the Performance Report

The Trustee's are responsible for the preparation of financial statements in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustee's are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee's either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditors Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Auditors Responsibilities for the Audit of the Performance Report – continued

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustee's and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicated with the Trustee's regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. The audit engagement partner is Fred Cookson.

Other Matter – Previous Auditor

The Trust performance report for the year ended 31 March 2021 was audited by another auditor who issued an unqualified audit opinion.

Cookson Forbes & Associates Ltd
Chartered Accountants
96 Waioweka Road
OPOTIKI

21 February 2023



Approval of Financial Report

**Tūhourangi Tribal Authority
For the year ended 31 March 2022**

The Trustees are pleased to present the approved financial report including the historical financial statements of Tūhourangi Tribal Authority for year ended 31 March 2022.

APPROVED

For and on behalf of the Board of Trustees:

A handwritten signature in black ink, appearing to be "Rangitahi Pere", written over a horizontal line.

Chairman

Date : 21 February 2023

A handwritten signature in blue ink, appearing to be "Rangitahi Pere", written over a horizontal line.

Trustee

Date: 21 February 2023

Statement of Service Performance

Tūhourangi Tribal Authority

For the year ended 31 March 2022

Economic/ Business Sector

Purpose: The Tribal Authority is endeavouring to create "Kia pupu noa ake a Tūhourangi- Developing a vibrant and thriving iwi" by creating opportunities through prudent management of its resources. Key strategic priorities and outcomes include:

- CNI Iwi Collective, agreement with Raukawa close to finalising
- No agreements for the proposition for equal levels of satisfaction on the equity issue within Te Pūmāutanga collective. However, there has been slight movement on conversation to take place on the devolution of assets post 2043.
- Another satisfactory dividend pay-out from TAGH.
- Meaningful relationships being built due to regular hui with DOC, Rotorua Lakes Council, Te Arawa Lakes Trust, NIWA and other stakeholders
- Major relationship with Ngāi Rangitīhi with agreements being formed with their settlement and our joint townership of the Waimangu Thermal Valley business.
- Major stakeholder with Ngāti Whākaue in the development of a cycle hub on Tarawera Road.

2021:

- CNI Iwi Collective, agreement with Raukawa close to finalising
- No agreements for the proposition for equal levels of satisfaction on the equity issue within Te Pūmāutanga collective. However, there has been slight movement on conversation to take place on the devolution of assets post 2043.
- Another satisfactory dividend pay-out from TAGH.
- Meaningful relationships being built due to regular hui with DOC, Rotorua Lakes Council, Te Arawa Lakes Trust, NIWA and other stakeholders
- Major relationship with Ngāi Rangitīhi with agreements being formed with their settlement and our joint townership of the Waimangu Thermal Valley business.
- Major stakeholder with Ngāti Whākaue in the development of a cycle hub on Tarawera Road.

Environment/ Te Arawa River Iwi Trust Funding

Outcome: Delivery of environmental and cultural programmes.

- Completion of Year 2 Wetland recovery programme at 67 Whirinaki Valley Road with addition of further land being released.
- Application made for Year 3 and 4 of funding through the Waikato River Authority by funding toward a contracted resource person.
- Resource person also identified environmental funding avenues and initiated the mapping of land within the catchment covered by TARIT.

2021:

- Completion of Year 2 Wetland recovery programme at 67 Whirinaki Valley Road with addition of further land being released.
- Application made for Year 3 and 4 of funding through the Waikato River Authority by funding toward a contracted resource person.
- Resource person also identified environmental funding avenues and initiated the mapping of land within the catchment covered by TARIT.

Social/ Health Funding

Outcome: Delivery health support services to Tūhourangi community.

- Continued Delivery of the Koroua Kuia Programme involving regular contact checks through COVID lockdown, to ensure that any needs are actioned.

Social/ Te Reo Funding

Outcome: When we gather as a tribe, Maori language will be the norm.

- Completion of moteatea tangihanga booklets and 3 tamariki books.
- Completion of all but one outstanding wananga. The outstanding wananga is a joint one with Ngati Whakaue which has been rescheduled for end of 2021.

2021:

- Completion of moteatea tangihanga booklets and 3 tamariki books.
- Completion of all but one outstanding wananga. The outstanding wananga is a joint one with Ngati Whakaue which has been re-scheduled for end of 2021.

Social/ RST Funding

Outcome: Deliver social support services to Tūhourangi community.

- Plan and policy for the utilisation and distribution of the accumulated funds for education purposes is still being developed.
- There were no Cultural Grants paid out again this year.

2021:

- Plan and policy for the utilisation and distribution of the accumulated funds for education purposes is still being developed.
- There were no Cultural Grants paid out again this year.

Social/ Educational Funding

Outcome: Deliver educational support to our Tūhourangi schooling community.

- Through the Ministry of Education Toi Houkura initiative, a Tūhourangi educational plan was completed and identified short, medium and long term actions.
- One completed short term action. was to develop and present three NZ History Curriculum resource books for teachers and children of year 4 to year 6.

Statement of Financial Performance

Tūhourangi Tribal Authority For the year ended 31 March 2022

	NOTES	2022	2021
Comprehensive Income			
Revenue			
Grants & Donations Paid	1	13,043	-
Interest & Dividend Revenue	2	309,620	254,477
Other Revenue	3	3,120	43,724
Revenue from Providing Goods & Services	4	364,014	194,836
Share of Te Hononga LP Profit/(Loss)	17	(436,344)	(17,437)
Total Revenue		253,454	475,600
Expenses			
Amortisation		1,202	5,259
Costs Relating to Providing Goods & Services	5	85,055	118,808
Depreciation		7,012	1,351
Employee Related Costs	6	84,500	50,919
Governance	7	35,958	29,658
Grants & Donations Made	8	70,000	-
Other Expenses	9	115,377	209,696
Total Expenses		399,105	415,691
Surplus/(Deficit) before Tax		(145,651)	59,909
Income Tax Expense/(Benefit)	10	-	(18,681)
Surplus/(Deficit) after Tax		(145,651)	78,591
Other Comprehensive Income			
Changes in Fair Value of Available-for-Sale Financial Assets	20	30,000	(1,914,011)
Total Comprehensive Income for the year		(115,651)	(1,835,420)



Statement of Financial Position

Tūhourangi Tribal Authority As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank Accounts and Cash	12	1,287,687	822,098
Debtors and Prepayments	13	155,285	74,646
Income Tax Receivable	10	53,729	22,412
Total Current Assets		1,496,701	919,156
Non-Current Assets			
Property, Plant and Equipment	14	34,748	22,614
Intangibles	15	790	1,992
Investments	16	11,036,241	11,442,585
Total Non-Current Assets		11,071,778	11,467,191
Total Assets		12,568,479	12,386,347
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	18	360,748	65,947
Employee Costs Payable	19	11,953	8,970
Total Current Liabilities		372,700	74,917
Total Liabilities		372,700	74,917
Net Assets		12,195,779	12,311,430
Equity			
Available-for-Sale Assets Revaluation Reserve	20	10,747,237	10,717,237
Accumulated Surpluses	20	1,448,542	1,594,193
Total Equity		12,195,779	12,311,430

Statement of Changes in Equity

Tūhourangi Tribal Authority
For the year ended 31 March 2022

	2022	2021
Equity		
Opening Balance	12,311,430	14,146,850
Increases		
Profit for the Period	(145,651)	78,591
Changes in Available-for-Sale Assets Reserve	30,000	(1,914,011)
Total Increases	(115,651)	(1,835,420)
Total Equity	12,195,779	12,311,430



Statement of Cash Flows

Tūhourangi Tribal Authority For the year ended 31 March 2022

	NOTES	2022	2021
Cash Flows			
Cash Flows from Operating Activities			
Cash Receipts			
Grants and Donations Received		13,043	-
Receipts from Providing Goods or Services		286,540	297,501
Interest and Dividend Revenue		306,440	251,296
Cash Receipts from Other Operating Activities		3,120	27,899
GST (net)		45,532	(7,639)
Total Cash Receipts		654,675	569,057
Cash Payments			
Grants and Donations Paid		(13,939)	-
Payments to Suppliers and Employees		(124,684)	(520,386)
Income Tax (net)		(31,317)	22,038
Total Cash Payments		(169,940)	(498,348)
Total Cash Flows from Operating Activities		484,735	70,709
Cash Flows from Investing and Financing Activities			
Payments to Acquire, Property, Plant and Equipment		(19,146)	(22,100)
Payments to Acquire Intangible Assets		-	-
Short Term Investment		(745)	(327,431)
Total Cash Flows from Investing and Financing Activities		(19,891)	(349,531)
Net Increase/ (Decrease) In Cash		464,844	(278,822)
Cash Balances			
Bank Accounts and Cash at Beginning of Period		494,667	773,489
Bank Accounts and Cash at End of Period	12	959,511	494,667
Net Change in Cash for Period		464,844	(278,822)

Statement of Accounting Policies

Tūhourangi Tribal Authority For the year ended 31 March 2022

Basis of Preparation

The Trust has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) (PBE SFR-A (NFP)) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Tier 2 PBE Accounting Standards Applied

The Trust elected to apply the following Tier 2 PBE accounting standards:

- PBE IPSAS 29 Financial Instruments: Recognition and Measurement
- PBE IPSAS 30 Financial Instruments: Disclosures

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous periods.

Goods and Services Tax

These financial statements have been prepared on a basis exclusive of GST with the exception of trade and other receivables and trade and other payables that have been included on a GST inclusive basis.

Revenue

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

Grants and Donations Received

Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Revenue from Providing Goods and Services

Revenue from the sale of goods is recognised when the goods are sold to the customer.

Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Interest and Dividend Revenue

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

Dividend revenue is recognised when the dividend is declared.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash on hand, cheque or savings accounts, and deposits held on call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Financial Instruments

Financial instruments are initially recognised when the Trust becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent of classification of the financial instrument, and is specifically detailed in the accounting policies below.

Financial Assets

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

Financial Assets at Fair Value through Surplus or Deficit

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

Financial assets at fair value through surplus or deficit subsequently measured at fair value with gains or losses being recognised in surplus or deficit.

The Trust has not designated any assets as fair value through surplus or deficit.

Loans and Receivables

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

Held-to-Maturity Investments

If the Trust has the positive intent and ability to hold debt securities to maturity, then such financial assets are classified as held-to-maturity. Held-to-maturity financial assets are subsequently measured at amortised cost using the effective interest method, less any impairment losses. The Trust has not designated any assets as held-to-maturity investments.

Available for Sale Financial Assets

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

Available-for-sale financial assets comprise investments in Te Arawa Group Holdings Limited and Te Hononga o Tūhourangi me Ngati Rangitihī Limited Partnership.

Available-for-sale financial assets are subsequently measured at fair value with gains or losses recognised and presented in the available-for-sale financial assets fair value reserve within net assets/equity, less impairment.

Impairment

The carrying amounts of the assets are reviewed at each balance sheet date to determine whether there is any objective evidence of impairment. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount, Impairment losses directly reduce the carrying amount of assets and are recognised in the Statement of Comprehensive Revenue and Expense.

Financial Liabilities

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

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

Property, Plant and Equipment

All owned items of property, plant and equipment are recorded at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Depreciation is used to allocate the cost (deemed cost), less any residual value, over an asset's useful life. Land is not depreciated.

The estimated useful lives for the current and comparative periods are as follows:

Account	Method	Rate
Office Equipment	Diminishing Value (100%)	16% - 67%

Depreciation methods, useful lives and residual values are reassessed at every reporting date.

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Income Tax

Income tax is accounted for using the taxes payable method. The income tax expense in profit or loss represents the estimated current obligation payable to Inland Revenue in respect of each reporting period after adjusting for any variances between estimated and actual income tax payable in the prior reporting period.

Audit

These financial statements have been subject to audit, please refer to the Auditor's report.



Notes to the Performance Report

Tūhourangi Tribal Authority For the year ended 31 March 2022

	2022	2021
1. Grants and Donations Received		
Koha	13,043	-
Total Grants and Donations Received	13,043	-
	2022	2021
2. Interest and Dividend Revenue		
Dividend Revenue - Te Arawa Group Holdings	305,152	250,455
Interest Revenue	4,469	4,022
Total Interest and Dividend Revenue	309,620	254,477
	2022	2021
3. Other Revenue		
Sundry Income	-	8,639
Te Arawhiti Funding	-	33,261
Rates Remission Income	3,120	1,824
Total Other Revenue	3,120	43,724
	2022	2021
4. Revenue from Providing Goods or Services		
Ministry of Education	28,500	26,000
Ministry of Health	120,560	68,171
RST	17,346	15,000
Rotorua Lakes Council	90,000	39,867
Te Arawa River Iwi Trust	50,414	3,882
Te Matawai I Te Reo	32,600	37,307
TPT Payment	12,547	4,609
Tuarkiri	10,000	-
Waikato River Authority	2,047	-
Total Revenue from Providing Goods or Services	364,014	194,836

	2022	2021
5. Costs Related to Providing Goods and Services		
Ministry of Education Costs		
Booklet Event2	-	1,182
Consultancy	-	12,000
Resources	-	9,591
Total Ministry of Education Costs	-	22,773
Ministry of Health Costs		
Activities	9,041	8,245
Van Expenses	3,030	6,457
Total Ministry of Health Costs	12,071	14,702
Rotorua Lakes Council		
Consultancy	-	5,000
Development (Moerangi Project)	25,911	20,000
Project (Te Pūtake o Tawa)	26,685	13,000
Total Rotorua Lakes Council	52,596	38,000
Te Arawa Rivers Iwi Trust Costs		
Environmental Fund (Riparian Planting)	2,354	32,663
Total Te Arawa Rivers Iwi Trust Costs	2,354	32,663
Te Matawai I Te Reo Costs		
Catering	3,791	6,195
Resources	-	1,500
Venue Tribal Events	217	2,054
Total Te Matawai I Te Reo Costs	4,009	9,749
Other Project Costs	144	921
Cultural Expenses	3,000	-
Cultural-Ahurei	8,522	-
Tarawera Developments	1,160	-
Whariki Development Wananga	1,200	-
Total Costs Related to Providing Goods and Services	85,055	118,808
	2022	2021

6. Employee Related Costs

ACC Levy	445	117
Wages & Salaries	84,055	50,803
Total Employee Related Costs	84,500	50,919

	2022	2021
7. Governance		
Trustee Fees		
Alan Skipwith (Chairperson)	-	5,000
Manutai Schuster	-	7,945
Rangitihī Pene	-	4,618
Shane Gibbons	-	1,370
Watu Mihinui	6,425	4,500
Deliah Balle	6,275	6,225
Kirikowhai Mikaere	23,258	-
Total Governance	35,958	29,658
	2022	2021
8. Grants and Donations Made		
Marae Grants	70,000	-
Total Grants and Donations Made	70,000	-
	2022	2021
9. Other Expenses		
Accountancy Fees	11,683	23,542
AGM & Election Expenses	13,763	9,310
Audit Fees	11,650	12,186
Bank Fees	231	293
Communications	9,997	15,572
Consultancy	-	2,150
Computer Expenses	550	706
General Expenses	3,695	333
Hui Expenses	3,850	7,608
Interest	201	-
IRD Penalties	547	50
Koha	13,939	28,500
Legal Expenses	15,947	79,106
Insurance	5,391	1,953
Office Expenses	-	265
Operating Lease Payments	3,050	3,385
Rates - Spencer Road	6,128	6,619
Rent	10,400	10,400
Repairs & Maintenance	111	1,891
Research & Development	-	2,880
Staff Development	515	-
Subscription	1,113	1,034
Telephone Expenses	2,618	1,913
Total Other Expenses	115,377	209,696

	2022	2021
10. Income Tax		
Net Surplus/(Deficit) before Tax	(145,651)	59,909
Plus/(Less) Adjustments		
Maori Authority Tax Credits Attached to Dividends Received	-	53,127
Permanent Non Deductible Expenses	114,324	85,845
Amortisation Depreciation	1,202	2,405
Temporary Non Assessable Income	(30,390)	-
Temporary Non Deductible Expenses	2,983	(4,454)
Taxable Income	391,262	196,832
Tax Payable @ 17.5%	(57,155)	34,445
Less Maori Authority Tax Credits	-	(53,127)
Tax Expense	-	(18,681)
Less		
Provisional Tax Paid	-	(2,601)
MACA Credits	(53,402)	-
RWT Credits	(560)	(1,130)
Tax Payable/ (Refundable)	(53,961)	(22,412)

Tax Losses

The Trust has losses available to be carried forward to future years of \$57,155 subject to confirmation by the Inland Revenue Department.

The taxation benefits of losses will be available provided

- The Trust complies with conditions for offset imposed by the Income Tax Act 2007, and the amendments thereto;
- No change in taxation legislation adversely affects the trust in realising the taxation benefits of those losses; and
- The Trust generates assessable income in the future, against which the losses can be offset.

11. Maori Authority Credit Account

At balance date Maori Authority Credits available to shareholders were \$220,629 (2021: \$170,760).

	2022	2021
12. Bank Accounts and Cash		
Cash Equivalents		
Westpac Call Account	114,143	114,076
Westpac Cheque Account	845,368	380,591
Total Cash Equivalents	959,511	494,667

	2022	2021
Short Term Investments		
Investment 004	108,431	108,039
Investment 005	140,000	140,000
Investment 002	60,000	60,000
Investment 007	19,744	19,393
Total Short Term Investments	328,176	327,431
Total Bank Accounts and Cash	1,287,687	822,098
	2022	2021
13. Debtors		
Accrued Interest	1,271	-
Prepayments	3,431	3,447
Receivables	135,149	71,199
Less Provision for Doubtful Debts	15,434	-
Total Debtors	155,285	74,646
	2022	2021
14. Property, Plant and Equipment		
Plant and Equipment		
Plant & Equipment (4478-10)	39,779	22,100
Accumulated Depreciation (731-04)	(6,832)	(553)
Total Plant and Equipment	32,947	21,548
Office Equipment		
Office Equipment	16,499	15,032
Less Accumulated Depreciation on Office Equipment	(14,698)	(13,966)
Total Office Equipment	1,801	1,066
Total Property, Plant and Equipment	34,748	22,614
	2022	2021
15. Intangibles		
Website		
Website	8,975	8,975
Less Accumulated depreciation on Website	(8,185)	(6,983)
Total Website	790	1,992
Total Intangibles	790	1,992
	2022	2021
16. Investments		
Te Arawa Group Holdings Ltd	10,747,237	10,747,237
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	289,004	695,348
Total Available-for-Sale Financial Assets	11,036,241	11,442,585

2022 2021

Tūhourangi Tribal Authority hold 9 of 100 ordinary shares in Te Arawa Group Holdings Limited. Te Arawa Group Holdings is a commercial company for Te Pūmāutanga o Te Arawa Trust and currently holds net assets of approximately \$162m (2021: \$156m). This asset is shown in the Statement of Financial Position, and any associated non taxable income is shown in the Statement of Financial Performance.

2022 2021

17. Te Hononga o Tūhourangi me Ngati Rangitihī Limited Partnership Investment

Opening Balance	695,348	742,785
Add Profit	(436,344)	(17,437)
Less Distributions	-	-
Impairment Gain/ (Loss)	30,000	(30,000)
Total Closing Balance	289,004	695,348

During the 2018 financial year, Tūhourangi Tribal Authority went into partnership with Te Mana o Ngati Rangitihī and Te Puia Limited to purchase Waimangu Volcanic Valley which is a tourism venture. The three entities created a Limited Partnership named Te Hononga o Tūhourangi me Ngati Rangitihī Limited Partnership to own and manage the Waimangu Investment. Tūhourangi Tribal Authority have a 10.8% ownership in this partnership.

2022 2021

18. Creditors and Accrued Expenses

Creditors	58,174	59,916
GST due for payment	52,574	6,030
Income In Advance	250,000	-
Total Creditors and Accrued Expenses	360,748	65,947

2022 2021

19. Employee Costs Payable

Annual Leave	11,953	8,970
Total Employee Costs Payable	11,953	8,970

2022 2021

20. Accumulated Funds

Accumulated Surpluses

Opening Balance	1,594,193	1,515,602
Surplus for the Year	(145,651)	78,591
Closing Balance	1,448,542	1,594,193

Available-for-Sale Reserve

Opening Balance	10,717,237	12,631,248
Surplus for the Year	30,000	(1,914,011)
Closing Balance	10,747,237	10,717,237

Total Accumulated Funds	12,195,779	12,311,430
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21. Contingent Liabilities

There are no known contingent liabilities at balance date (2021: \$Nil).

22. Capital Comittments

There are no known capital commitments at balance date (2021: \$Nil).

23. Securities and Guarantees

There was no overdraft as at balance date nor was any facility arranged (2021: \$Nil).

24. Events After the Balance Date

No known events have occurred subsequent to balance date which could materially affect the Performance Report (2021: \$Nil).

25. Related Party Transactions

1. Deliah Balle and Watu Mihinui were all Trustees in the Te Arawa River Iwi Trust (TARIT) on behalf of Tuhourangi Tribal Authority:

2022: Funding received \$50,414

2021: Funding received \$3,882

2. Kirikowhai Mikaere, Manutai Schuster & Rangitihi Pene were all shareholders in the Te Arawa Group Holdings Limited on behalf of Tuhourangi Tribal Authority:

2022: Dividends Received \$305,152

2021: Dividends Received \$250,454

3. \$2,795 paid to Whakarewarewa Thermal Village (W.Mihinui is a director)

6. Kirikowhai Mikaere was a Director/Chairman of Te Hononga o Tuhourangi me Ngati Rangitihi LTD Partnership (THTNR) and also Tuhourangi Tribal Authority;

2022:

2021: Tuhourangi Tribal Authority received loss distribution of (\$17,437). This changed the investment, after \$30,000 impairment to \$695,348.

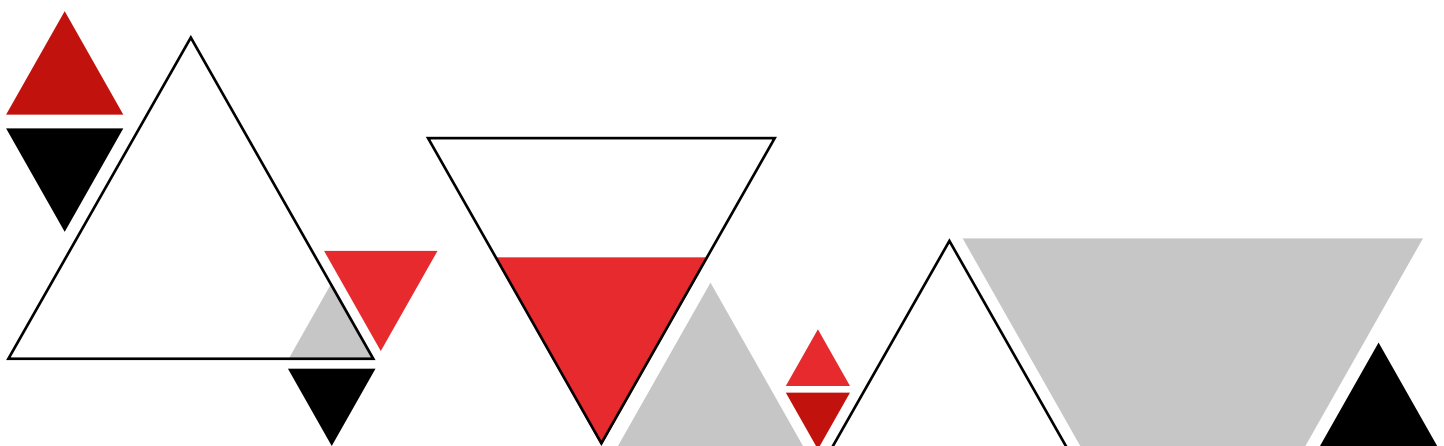
26. Covid-19 Pandemic

As a result of a new COVID-19 pandemic a new strain Omicron spread throughout New Zealand. Throughout the year restrictions have been in place and as of the balance date these were still in place for a number of people allowed inside and mask-wearing by contact staff.

(2021: As a result of the COVID-19 pandemic the New Zealand Government imposed various restrictions on trading at various times throughout the 2021 financial year. As a result of those restrictions, at reporting date, COVID-19 was not present in the community and there were no restrictions on activities of individuals or businesses within New Zealand, although substantial restrictions remain at the boarder).

Abbreviations | Ngā whakapotonga

BOPRC	Bay of Plenty Regional Council
CFL	Crown Forest Licence
CNI	Central North Island Iwi Holdings Ltd
GNS	Institute of Geological and Nuclear Sciences
NLC	Native Land Court
RLC	Rotorua Lakes Council
RMA	Resource Management Act
TAGH	Te Arawa Group Holdings
TALT	Te Arawa Lakes Trust
TARIT	Te Arawa River Iwi Trust
Te Puia NZMACI	Te Puia New Zealand Māori Arts and Crafts Institute
TPT	Te Pumautanga o Te Arawa Trust
TTA	Tūhourangi Tribal Authority
WRA	Waikato River Authority



Glossary | Kuputaka

Awa – river

Aumangea – to be strong, resilient

Hīkoi – walk or hike

Kai – food

Kaimahi – worker or staff

Kaitiaki – guardian/caregiver

Kapa haka/kapahaka – Māori performing group/Māori performance

Karakia – prayer

Karanga – to call out, or a formal, ceremonial or welcome call

Kaupapa – topic or project

Kōeke – elderly

Kōrero – talk, discuss, have a conversation

Kuia – grandmother

Mahi – work

Mana – an extraordinary power, essence or presence

Manaaki – to protect

Manaakitanga – kindness or generosity

Māreikura – a respected female

Mātauranga – knowledge or wisdom

Moana – ocean

Mokopuna – grandchild(ren)

Motu – island, country, land, nation

Oranga – welfare

Paepae – the place on the marae where elders stand to deliver their speeches

Paetapu – place where the orators of the tangata whenua sit, generally to welcome manuhiri (visitors) on to the marae

Paipera – bible

Pēpi – baby or babies

Pou – pillars or support posts. Pou can also mean to establish and confirm, or to be a mentor

Pūrākau – stories, myths and legends

Ringatoi – artist

Rohe – region

Roto – lake or wetlands

Taiao – environment

Takiwā – district, area, territory

Tamariki – children

Tangata/Tāngata – person/people

Tāngata tiaki o te taiao – People who care for the environment

Taonga – treasure

Tangihanga – funeral

Te oranga whānui o Tūhourangi – the welfare of Tūhourangi

Tohunga – priest

Tuakiri – identity

Tupuna/Tūpuna – ancestor/ancestors

Tūrangawaewae – place of belonging

Uwhi – weed mats

Uri – descendants

Wai – water

Wānanga – to meet and discuss

Whakairo – carving

Whakapapa – genealogies

Whānau – family

Whanaungatanga – relationship, kinship, sense of family connection - a relationship through shared experiences and working together which provides people with a sense of belonging

Whāngai – foster child

Wharekai – dining hall

Wharenui – meeting house

Whenua – land



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