



g i Tribal Aut

Annual Report

2020 - 2021

He nui ngā whakapātaritari i puta ai ki ngā hapū, ki te iwi, tae atu ki Aotearoa whānui i ngā tau e rua kua taha ake nei. Kua hurihia te ao e te mate urutā.

Nō tua whakarere te manawaroa o Tūhourangi Tāngata, ā he mea tuku iho kia tū kaha ai tātau kia whakaekea hoki ngā āhuatanga o te mate urutā. Otirā, i te wā e tuhia ana te Pūrongo ā-Tau 2020-2021, e mōhiotia ana he nui ngā ākinga ā-ngaru kai mua i te aroaro.

Ko te hunga kua riro atu ki te pō i tēnei tau he tini whāioio, heoi anō e tika ana kia manatū ai ki a Allan Skipwith, Hēmana o Tūhourangi Tribal Authority, kaiarataki o te iwi.

I a tātau e āta taute ana i ngā mahi kua tutuki i tēnei tau, me whakanui ka tika i a koutou ngā whānau maha i whakapau kaha ai kia manaakitia ō tātau kōeke me te hunga whakamōrea - tēnā koutou.

Nā tō tātau māia, nā te kotahitanga hoki i eke panuku ai tātau, ka mutu e tika ana kia whakamānawatia ō tātau tūpuna, mā reira rawa e ahū whakamua ai tō tātau iwi ki te āpōpō.

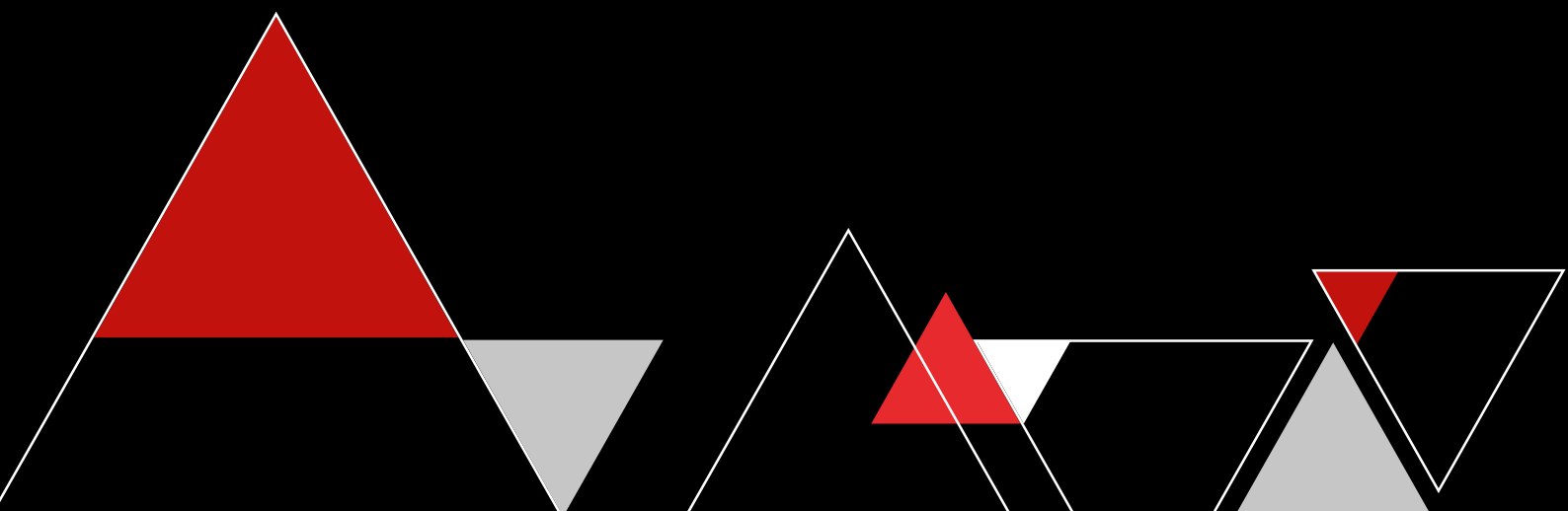
The last two years have proven some of the most challenging for our iwi, hapū and Aotearoa as a whole. The global pandemic has impacted us in more ways than we could ever have imagined.

Centuries of resilient Tūhourangi whānau has enabled us to meet head-on the challenges caused by the pandemic. But, at the time of writing this 2020 | 2021 Annual Report, we know there are many more to be navigated.

In this year, we have also suffered great loss with a number of loved ones passing. In particular, we wish to acknowledge the passing of Allan Skipwith, chairperson of Tūhourangi Tribal Authority and a true leader of our people.

As we reflect on all that has been accomplished this year and look ahead to what still needs to be done, we also want to acknowledge the many, many whānau who have heard our call for assistance and have stepped up to look after both our kōeke and most vulnerable.

Our collective courage and ability to stand as one has seen us continue to flourish, honouring our tūpuna and bettering our iwi for tomorrow.



Contents

01

Vision | Mission | Values

02

Chairman's report

05

Trustees

07

Te Poroporoaki ō
Allan Skipwith

09

At a glance

13

Tūhourangi Tribal
Authority Strategy

14

COVID Response

15

Our stories

21

About Tūhourangi
Tribal Authority

23

Operations Report

30

Financial Reports

51

Abbreviations

Our Vision

Mahia te mahi, kia tōnui ai a Tūhourangi

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

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 and socially

Our Values

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



*Tūhourangi ē,
Kai ngā kāwai nui, kai ngā
mana whakaheke, Te Aitanga-
a-Taketakehikuroa!
Piki mai, kake mai, hōmai te
waiora ki ahau, kia tū tāki wai
tāki wai tāki wai ora e.
E ai te kōrero:
"He pūkenga wai ka puta te
rākau, he pūkenga tāngata ka
puta te kōrero."
Nā reira, taiaha hā! Taiaha hā!*

**Mahia te mahi, kia tōnui
ai a Tūhourangi**

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

It is my privilege, as chairperson of the Tūhourangi Tribal Authority (TTA), to present this annual report on behalf of the Board of Trustees for the year 2020 – 2021.

The 2020/2021 year was one fraught with challenges and sadness, but it was also a year where the legacy of our ancestors brought about the best in our people.

As a Trust, as an iwi and as part of the wider Te Arawa collective we mourned the loss of several mighty rangatira.

Allan Skipwith (Tūhourangi Ngāti Wāhiao), our TTA chairperson (2013-2021), passed away in February 2021. Allan worked tirelessly for our people and the community of Rotorua. We will mihi to Allan further in this report, but I would like to offer my personal tribute to a man of great mana, a man proud of his whānau, his whenua and our Tūhourangi iwi. He will be greatly missed.

Tēnei au ka mihi ki ngā mate huhua o tō tātou nei waka o Te Arawa, me kōrero pēnei, kua uhia o tātou marae i ngā rau kawakawa – hei tohu aroha ki ā rātou kua mene atu.

Rātou ki ā rātou te hunga mate, tātou ki ā tātou te hunga ora, tihei mauri ora.

In March 2020 the world as we all know it shifted and Aotearoa, like the rest of the world, was brought face-to-face with COVID-19. We moved into a full nationwide lockdown, causing confusion and hardship to many.

As a Trust, we pivoted to respond to our people's needs and to contribute to our wider Te Arawa whānau needs. As an iwi, we also responded and we should all feel heartened that in that time of need, the ability of our people to respond and connect with each other was magnificent.

A key early initiative for the Trustees was to connect with whānau to create hubs of contributions – providing pathways for whānau to share. It was humbling to see that, despite enduring their own uncertainty, our people stepped up from across the rohe and Aotearoa to try and help those more in need – despite

not being able to leave their own whare. This was a time to support our kōeke and our most vulnerable whānau.

Collectively, we were able to provide kai packs (collated through contributions from Te Arawa Fisheries, Te Arawa COVID Response Hub, Visions of a Helping Hand Trust and supermarket vouchers), and firewood through our connections with Red Stag and some of our land trusts.

Recognising the significant hardship of many whānau heading into Christmas 2020, we reached out to our whānau asking them to nominate other whānau in need. We received nominations for over 25 whānau and were able to provide kai vouchers and personal cards to help support them through the Christmas period.

In a first for Aotearoa, we also created a geospatial-mapping tool to update our registration database with the latest beneficiary information in order to identify where the real needs were.

We had already recognised the lack of robustness in our data was an issue, so drawing on whānau volunteers, we went about calling all of our beneficiaries to gather that information and then followed up with surveys to tailor our TTA responses directly to whānau and whare. This innovative work was crucial in providing the learnings and model for not just the Te Arawa COVID Response Hub - Data and Intelligence work, but also for other iwi GIS tools created around the country for COVID-19 response.

This period in our history has reinforced the strength of our iwi. Our legacy of resilience lives within us all. We are the proud descendants of the survivors of the Tarawera eruption – the anniversary of which was 135 years in June 2021.

Our obligation as descendants of those survivors is to not just live, but to thrive. To do that, to create a future that is prosperous for all our people, we need to harness our collective strength. As a Trust we will continue to create pathways of contribution for our whānau so they can be involved and be at the centre of this journey.

Connecting with our kaupapa matua, our purpose, to bring the outcomes we seek under our four pou:

▶ **TAIAO**

helping our people to be active kaitiaki to ensure our whenua, wai and roto are healthy, and that our wildlife, flora, fauna and customary species are flourishing

▶ **TUAKIRI**

building cultural identity, nurturing relationships and creating safe spaces for our reo and cultural practices to flourish – strengthening the taonga we've always had

▶ **TĀNGATA**

creating pathways so our people can contribute, connect and be lifted up through education and holistic wellness

▶ **TAHUA**

building a sound economic base to provide for future generations of Tūhourangi descendants.



Despite the challenges presented we also managed to achieve some awesome outcomes for our whānau. In October 2020, we came together on a slightly damp day to celebrate the opening of Te Pūtake o Tawa, a new mountain bike park in Whakarewarewa Forest.

While the forest is currently owned by Central North Island Iwi Holdings Ltd (CNI), mana whenua belongs to Tūhourangi and Ngāti Whakaue. CNI worked closely with the Rotorua Lakes Council (RLC) (who hold the recreational Crown Forestry License) to open the park and set up a bid process for businesses to operate food, beverage, retail and mountain biking services at the new hub.

We're excited to have been successful in our bid to offer food, beverage and retail services and have worked closely with Tūhourangi-owned local businesses to provide these offerings.

This was a monumental time for Tūhourangi because this signals our return to having more of our own people operating businesses of significant scale on our whenua, particularly within the forest.

It also supports our aspirations to support our whānau in business, and their kaimahi, as they recover from the impacts of COVID-19. We know all too well the affects suffered by closures at places like Whakarewarewa Village.

In closing, I would like to acknowledge each of our Trustees for their significant contribution during the last 12 months - Deliah Balle, Rangitihia Pene and Watu Mihinui. And also acknowledge Manutai Schuster for graciously returning as a trustee on our Board in April 2021.

I would like to offer special mihi and my thanks to Ngārepo Eparaima and the many other Tūhourangi whānau who have contributed to the hard mahi of the last 12 months. You epitomise our aspiration and the purpose of TTA - to serve our people.



Kirikowhai Mikaere

Tūhourangi Tribal Authority Chairperson



Clint Trahan Photography



Trustee Kōrero



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 Mama to Kapuarangi Te Awa-i-honoa Mikaere Hayes (10 years) and Te Wai Kura Erena Hayes (8 years), and partner of Selwyn Hayes (Ngāi Tai, Te Ātihaunui a Pāpārangi).

For over 18 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. She 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 Te Pūmautanga o Te Arawa.

She holds multiple governance and advisory roles across the NGO 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.



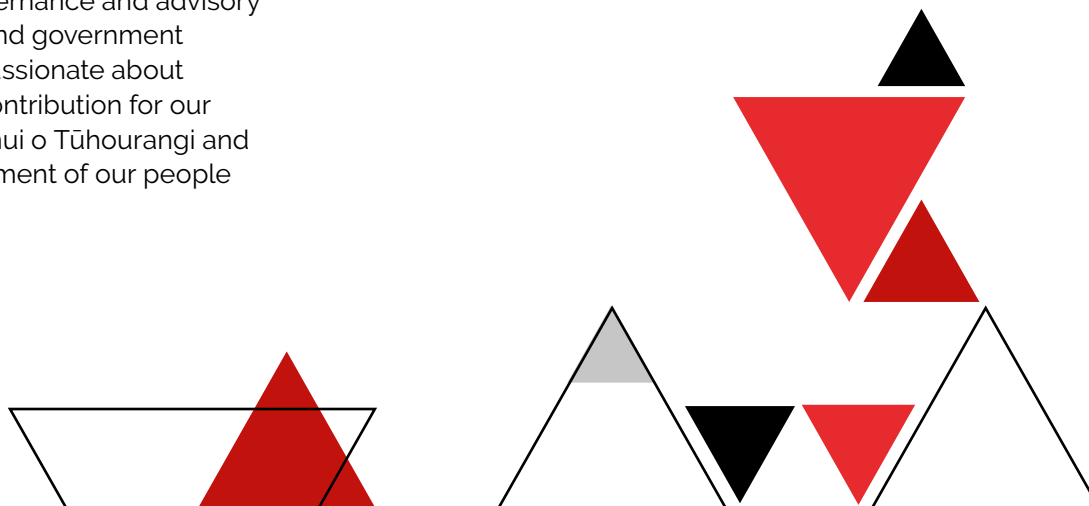
Deliah Balle

Deliah (Ngāti Hinemihi, Ngāti Tūohonoa and Ngāti Tutea) was elected onto the Trust in July 2019, following Trust elections on 15 June 2019.

Deliah works as a senior policy and engagement planner with Te Arawa Lakes Trust's (TALT) environmental team, Te Papa Ahurewa. She is currently responsible for the implementation of the National Policy Statement for Freshwater Management and Te Mana o Te Wai.

She has been with TALT for four years and her responsibilities included the Trust's statutory and Settlement Protocols, overseeing resource consents and leading the gazettal of the Te Arawa Lakes tāonga fisheries bylaws in 2020. She is also a member of the Iwi Technical Advisory Group for Freshwater and a trustee on Te Arawa River Iwi Trust (TARIT).

Deliah is vehement about protecting the natural resources and advocating for the rights and interests of our people.





Watu Mihinui

A penny diver, a whaka blonde, a dish washer (but not a cook), an uri of Wāhiao and Mutukuri Waretini, Watu has a wealth of experience and skills in community and hapū development.

She is a passionate advocate for her hapū and Māori, and is heavily involved in kaupapa across the rohe. Amongst her many roles, she is secretary-treasurer and trustee for Te Pākira Marae, as well as treasurer and trustee for both Rahui Land Trust and Whakarewarewa Village Charitable Trust. She is also the chair of Tūhourangi Ngāti Wāhiao Kapa Haka and holds a shared role in charge of finances for TTA.

Watu leads the Te Whare Korero o Tūhourangi cultural sub-committee, successfully securing funding over the past four years to run wānanga and Tūhourangi ahurei to develop the cultural capacity of our hapū. To date, these have included reciprocal wānanga with Ngāi Tūhoe and attendance at the Crown Pardon of Rua Kenana, hosting Ngāti Awa ki Tāmaki Makaurau, and wānanga for rangatahi.

She is also one of the three representatives on Te Pumautanga o Te Arawa Trust (TPT) and is the TTA representative on the board of TARIT.



Rangitihī Pene

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

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

Rangitihī is self-employed and works in the education sector. He has previously worked for the Ministry of Education and taught Te Reo Māori at RLC and Raukura. He is the former Head of Te Kura Māori at Waiariki Institute of Technology (now Toi Ohomai Institute of Technology).

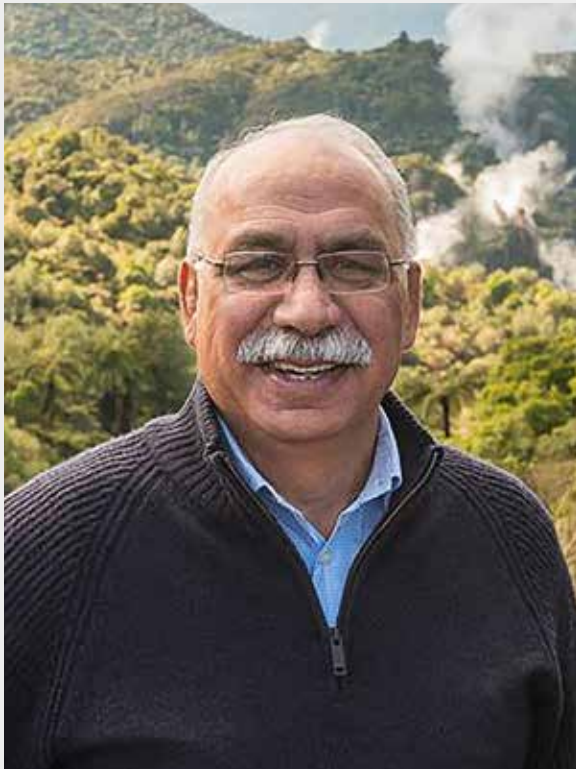
Rangitihī sits on the paepae of both Te Pākira and Hinemihi Marae and as part of Te Whare o Tūhourangi, he organises hīkoi and wānanga for Tūhourangi. He composes for Te Kapa Haka o Tūhourangi Ngāti Wāhiao, Raukura and Ngāti Tarāwhai.

One his other passions is coaching basketball. He is the President of the Rotorua Association and helps to run the National Māori Basketball Tournament.

He is the chairman of the Hinemihi Marae and led the 2019 delegation to London that convinced the National Trust UK to return our precious Hinemihi carvings. He is also one of Tūhourangi's elected trustees on TALT.

Te Poroporoaki ō Allan Hamiora Skipwith

14 September 1950 – 5 February 2021



In February 2021, Tūhourangi lost one of our most ardent supporters, TTA chairman, Allan Hamiora Skipwith (Tūhourangi Ngāti Wāhiao).

Allan has been a Trustee of the TTA since 2013 and the chairman since July of that same year.

Born in Ngapuna, Allan grew up next to his grandparents Kipa and Rangikahuau before moving to Sala Street. He grew up in Whakarewarewa and was proud of his connections to Hinemihi (Tūhourangi) and to Te Roro o te Rangī (Ngāti Whakaue).

Educated at Whakarewarewa Primary School, Rotorua Intermediate School and Rotorua Boys' High School. Allan had a successful commercial career spanning over forty years.

Allan's first job was an accounts clerk with the Department of Internal Affairs, before he joined Fletchers at Ngongotahā. He studied extramurally in accounting and management, before taking on his first senior accounting role for Fletcher Timber Co. Ltd (Fletchers) Native Logging and Sawmilling Division.

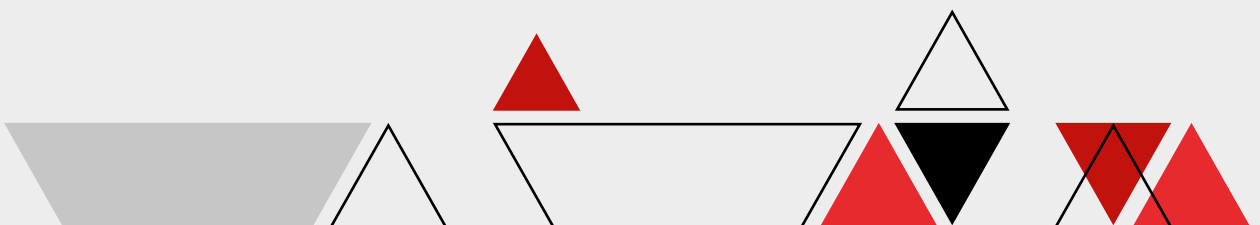
He was appointed accountant of the sawmill in Taupō, before returning two years later to Ngongotahā as head accountant. Management roles followed in Hamilton, then Ngongotahā as the plant manager, before being appointed manager of PlaceMakers in Rotorua.

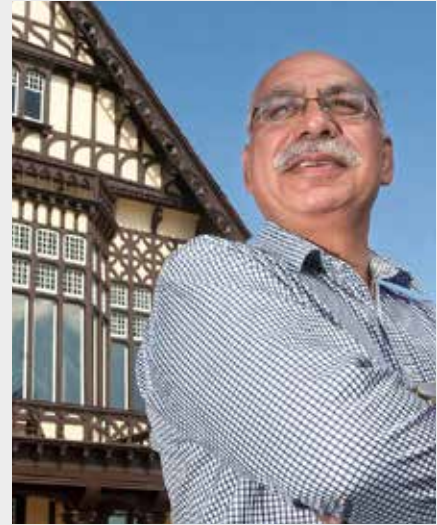
After 19 years with Fletchers, Allan joined Benchmark Building Supplies in management roles in Rotorua, Sydney and Tauranga. In 1997 he was appointed area manager based in Auckland. The Bunnings Group purchased the business in 2000 with Allan appointed national operations manager for all New Zealand stores (2000 employees and an annual turnover of \$500 million).



“Allan, thank you for falling in with your uncle's wishes and coming home to immerse yourself in the politics of our tribe where you unswervingly and tirelessly pursued greater outcomes for our whānau, hapū and iwi. And Janice, thank you for making this possible for Allan.

*E te Rangatira, Allan, e moe, e moe.”
Watu Mihinui*





At the point where many think of slowing down, Allan was shoulder tapped by his uncle, Tūhourangi kaumatua Anaru Rangiheuea to put his considerable skills and experience towards working for his Tūhourangi hapū and for TPT.

Allan brought his years of experience and business acumen to Tūhourangi, helping to create significant change. When he came to the board in 2013 our balance sheet showed a nett equity of \$817,163 and by March 2019 it had grown to \$12,417,193.

After prominent businessman, and owner of Waimangu Volcanic Valley, Harvey James passed away in 2017, Allan was instrumental in purchasing Waimangu through a joint partnership. Waimangu is owned by a partnership between TTA, Te Mana o Ngāti Rangitahi, and Te Puia | New Zealand Māori Arts and Crafts Institute.

In the last few years, he played a key role in successfully negotiating with the Crown for the return of culturally significant lands at Waimangu and Otūkapuarangi. Te Mana o Ngāti Rangitahi Trust and TTA made the announcement in July 2020, one year after the Deed of Undertaking was signed between the iwi.

Allan remained passionate about the lack of equity in our Te Arawa collective settlement. He believed resolving the question of equity was fundamental to developing a strong financial base on which to put Tūhourangi in a position to provide greater social outcomes to our beneficiaries. He worked tirelessly to this end within the TPT board without success. We will continue this work on his behalf.

We mihi to Allan's wife Janice, his sons David and Jonathan, his daughter-in-law Melanie, and his adored grandchildren, Sophie and Emily.



"Allan's death was a tragedy for us all, his whānau and Tūhourangi. He was a man of integrity and business acumen, and in our dealings with Rotorua Lakes Council and the Crown, he advocated in a calm yet firm manner. I will forever remember his contribution to the betterment of our iwi."

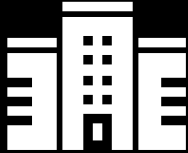
Rangitahi Pene



At a glance

We are pleased to present the financial results and position for TTA for the year ended 31 March 2021.

Investments



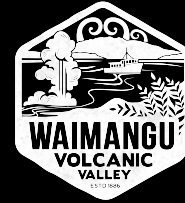
\$10,747,237

9% shareholding in TAGH



\$919,156

Current Assets



\$695,348

Waimangu Investment

Income

Decreased by \$76k which can be attributed to lower returns from Waimangu investment as an ongoing result of the impacts of COVID-19 on the international borders remaining closed.

Expenses

Slightly lower than last year by \$1k.

Net Profit

Decreased by \$72k which can be attributed to lower returns from the Waimangu Investment as mentioned previously.

2021 Revenue

\$475,600

2021 Expenses

\$415,691

2021 Surplus

\$78,591

Demographics



5123

Beneficiaries



2504

Tane/Male



2619

Wahine/Female



4740

Over 18



260

Overseas

Events

1

Rumaki Wānanga

3

Bilingual Wānanga

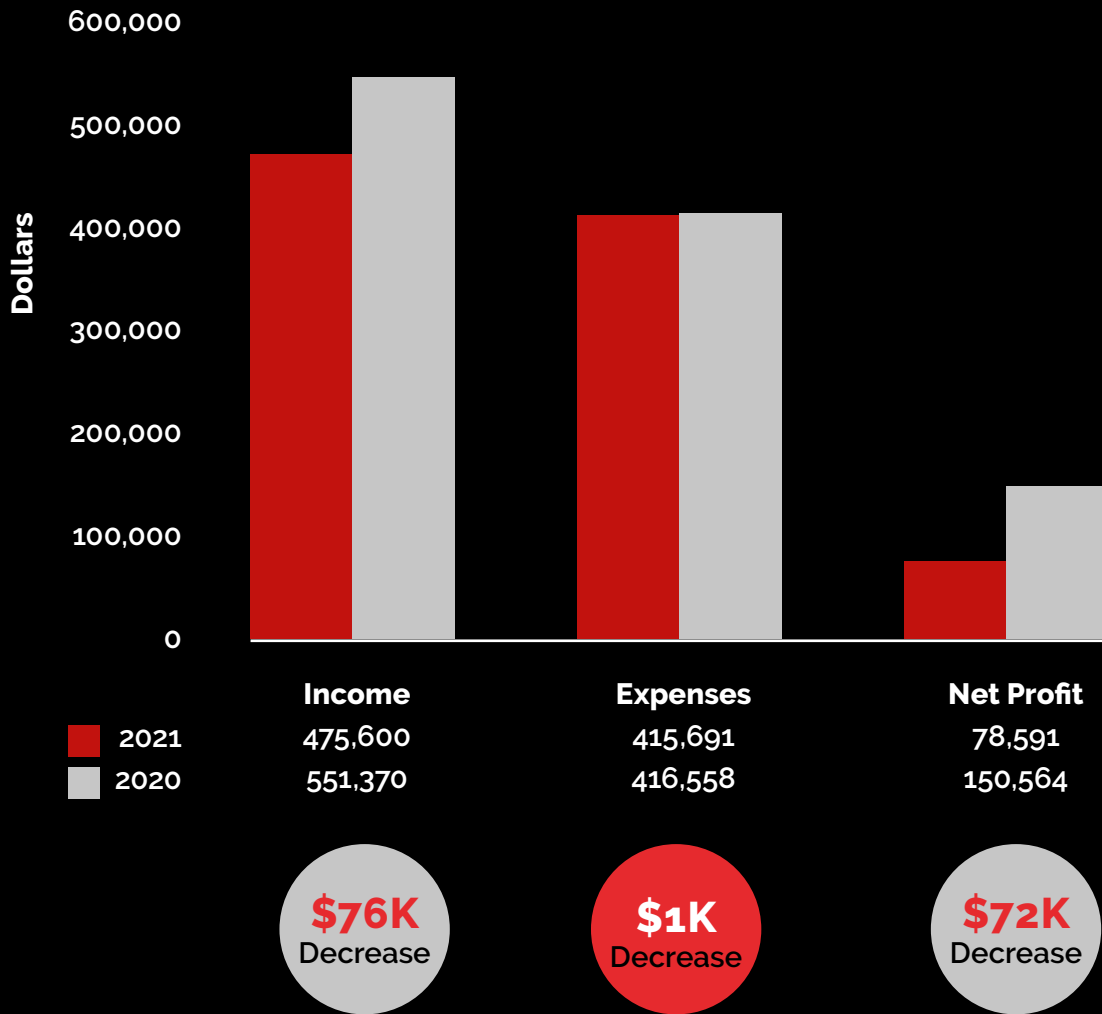
0

Rangatahi Wānanga

Financial performance

The details shown below highlights a comparison of the profit and loss performance to the prior year. This includes graphs and a summary of the income and expense movements throughout the 2021 year which was extracted from the 2021 TTA Audited Financial Statements.

Profit and loss analysis



Summary



Trust income earned decreased from the prior year by \$76k. This was due to an decrease of income from the Waimangu Investment.



Trust expenses are similar to prior year. Please note that grants were lower than last year and there was an increase in operation and administration costs. Some of these increased costs related to legal expenses in relation to the overlapping claims with the Ngāti Rangitihi settlement and the work done around TPT equity claims outstanding with affiliates.

Summary of how income earned was allocated to expenses

Financial Year 2021 Allocation

Te Mātāwai \$10,670

For every dollar earned, we allocated 2 cents for the services required to develop the reo o Tūhourangi.

Te Arawa River Iwi Trust \$32,663

For every dollar earned, we allocated 7 cents towards riparian planting costs.

Ministry of Health \$14,702

For every dollar earned, we allocated 3 cents for expenses related to the mahi with the Ministry of Health.

Ministry of Education \$22,773

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

Project Expenses – RLC \$38,000

For every dollar earned, 8 cent related to projects with RLC such as Moerangi and Te Pūtake o Tawa.

Amortisation & Depreciation \$6,610

For every dollar earned, 1 cent was lost to the decrease of value from our assets.

Operation & Administration \$209,696

For every dollar earned, we allocated 44 cents to the trusts operating and administration costs.

Staff Expenses \$50,919

For every dollar earned, we allocated 11 cents to kaimahi wages and salaries.



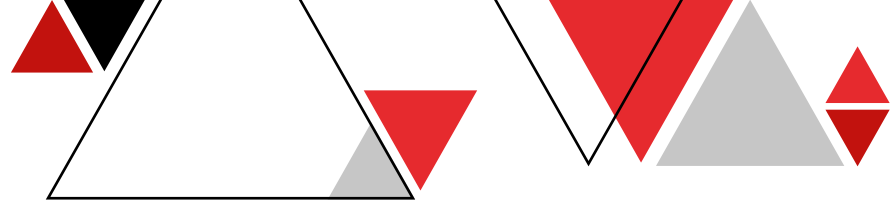
Governance \$29,658

For every dollar earned, we allocated 6 cents to governance related expenses and trustee fees.

2021 Net Surplus

For every \$1 earned in 2021, 17 cents was retained as surplus after tax





Strategy

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) What, why and how	Ngā Whāinga (Goals/Desired outcomes) The main things we need to do to achieve our purpose	Ngā Ara Hei Whai (Objectives) 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>TĀIAO Our whenua, wai and roto are healthy, and wildlife, flora and fauna & customary species are flourishing. Our people are active kaitiaki.</p> <p>TUAKIRI Identity, Relationships, Reo, Tikanga, Marae, Matauranga, Kapahaka, Archives, Branding, Mana Whenua.</p> <p>TĀNGATA <i>Tūhourangi tāngata, Tūhourangi orange.</i> Tūhourangi peoples, Tūhourangi wellness - is realised through pathways of contribution & connection to opportunities of education, engagement & health.</p> <p>TAHUA <i>Economic security, systems, infrastructure.</i> 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 Tāiao Plan – to provide a planning mechanism for iwi & hapū voice & to give direction to other stakeholders (e.g., Rotorua Lakes Council, Bay of Plenty Regional Council, policy/decision makers). Expand Tāiao 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 Pūtake o Tawa. Developing a new online registration system. Review and improvement of TTA annual comms plan. Build financial portfolio.

COVID Response

The COVID-19 pandemic lockdown brought many challenges for our community but at the same time highlighted the resilience of our people

TTA worked closely with the 'Te Arawa COVID-19 Response Hub' to collaborate on relief response across our rohe, as well as having a key focus of connecting with our kōeke, supporting vulnerable whānau where possible and providing clear communication to our Tūhourangi whānau through our key communication channels.



Whakaahua 1: Early days of contacting kōeke across our rohe.

Across our Tūhourangi survey and the Te Arawa Whānau COVID Hub Survey we received a total of 347 responses from Tūhourangi whānau, this helped us understand where to direct support and provide:

- ▶ Kai vouchers, kai packs and fish packs
- ▶ Whānau Ora hygiene packs
- ▶ Firewood.

We also worked extensively with our local health providers to set up clinics for flu jabs and testing.

Thank you to our whānau who volunteered time, supported our responses and supported our whānau through this time.

We know that to be able to provide faster support in the future we need better information.

Whānau, we are asking everyone to update their details – or, if you or a whānau member haven't registered – please contact the office to register / update your registration details. Email: admin@tuhourangi.iwi.nz.

As we move through 'adaptation' to the re-framed normal through to 'recovery' we will continue to provide information through our connect with the Te Arawa COVID Response Hub ([Click here](#)) on COVID specific kaupapa and are always here if you need to make direct contact to the office.

Tēnā koutou katoa

Tūhourangi Tribal Authority Trustees



Our Stories

TĀIAO UPDATE

Hui

In the financial year 2020/2021 much planning was put into hosting regular hui a iwi to keep whānau informed on all taiao matters.

A hui was held in May 2021 at Te Pakira to discuss matters including the Resource Management Act (RMA) and Freshwater reforms. This also included wānanga around the values in and around Puarenga to assist in developing a statement of position to direct our responses to users and proposed activities in and around our awa.

TTA are planning to hold further hui a iwi related taiao over the next year to ensure whānau are kept informed and are able to participate in the environmental kaupapa before us.

Environment Court Prosecution of RLC regarding a leachate breach at the districts landfill.

The Crown Prosecutor for Bay of Plenty Regional Council (BOPRC) contacted affected parties and landowners, and whilst there was no direct request seeking TTA's view or interests, they are looking at the wider strategy for Puarenga in terms of where TTA's concerns sit.

Peka Trust is seeking negotiation with BOPRC out of court in the first instance via a Restorative Justice Mitigation Plan as opposed to a fine in court. At the hui a iwi was held in May we sought input from Ngāti Wahiao about their concerns around the impacts on our awa and the health of our tamariki which will feed into a position statement to BOPRC.

The main concern for whānau was the ongoing contamination being discharged into the Puarenga and the impacts on health of our tamariki who swim and penny dive at the Whakarewarewa bridge. Our tamariki are no longer able to practice this tradition as the river has become unsafe to do so. This formed the position statement provided to RLC in that all activities in and around the Puarenga MUST provide evidence as to improving the mauri of our awa so that our tamariki are able to continue to swim and maintain the customary practice of penny diving.



Proposed Tarawera Sewerage Scheme

A Cultural Impact Assessment (CIA) was undertaken by Wally Lee and Lee Warbrick on behalf of TALT, Nga hapū o Tūhourangi, Ngāti Hinemihi, Ngāti Rangitihī for the RLC in 2019. The purpose of the CIA was to reflect the collective cultural position in relation to the scheme and provide recommendations to RLC, including processes, methods and solutions to ensure outcomes align to that position.

A hui a iwi was held at the Copthorne Hotel to present and deliver the report and confirm recommendations. The feedback and response provided by ngā uri o Tūhourangi me Ngāti Rangitihī have recommended:

1. Avoidance, mitigation and remedial options are assessed and implemented immediately for those properties that are currently non-compliant and are discharging to Lake Tarawera. The allowance of ongoing discharge with no action is considered a failure by councils to uphold their role and a failure of the community to act in good faith. This could be options such as limiting the number of people living in a dwelling; if a dwelling is not used as the primary abode then the dwelling cannot be utilised; restricting access to holiday rentals and accommodation in homes not occupied by the owner. Houses cannot be sold or rented until the remediation action has taken place.
2. RLC assesses the viability of an in-catchment treatment plant in partnership with mana whenua. Alternative options for in-catchment treatment can be implemented in the interim.
3. RLC acknowledge the roles and responsibility of tangata whenua as kaitiaki and engage in a direct conversation with Tūhourangi, Ngāti Hinemihi and Ngāti Rangitihī on the way that this role and these responsibilities can be enabled in the ongoing management of Lake Tarawera and the surrounding lands.
4. The start-up cost of the reticulation is shared amongst the parties that have contributed to the issue. All new development in the catchment will be required to connect to the scheme. Where marae developments and papakainga have an alternative option that meets the same standard this will be considered.

RLC in considering these recommendations have decided that the preference remains, due to affordability, that the scheme be reticulated via Tarawera Road and back to the main waste water treatment plan in Rotorua.

TTA have requested that RLC present the current situation and provide an update at a hui a iwi scheduled for February 2022.

RMA and Freshwater Reforms and the National Policy Statement for Freshwater Management

The Government seeking a raft of changes to the RMA and freshwater legislation around how wai is managed. An important issue and opportunity for Tūhourangi is the embedding of Te Mana o Te Wai into legislation and policy which effectively requires regional councils as the regulatory authority to provide for tangata whenua values in managing freshwater.

BOPRC has set a timeframe of December 2024 to complete this mahi by way of a Freshwater Regional Plan and TTA will support hapū who wish to participate in this process. An update was provided at the hui in May and further hui and wānanga will be provided for in 2022.



Three Waters

TTA submitted to the Water Services Bill on 2 March 2021. At a high level the submission draws attention to remind the Crown their statutory responsibilities to us as an affiliate under TPT as the Treaty Partner, but most importantly, as Tūhourangi holding the mana over our lakes and puna.

The provisions of the Bill implicates marae, papakainga, and kura who are self-suppliers of water (bore feed) impacted mostly by way of costs to comply and upgrading infrastructure. Whilst all of our Tūhourangi marae are connected to the mains council supply, the Bill will implicate any future marae, papakainga or kura within the Tūhourangi rohe who chose to self-supply.

Our submitting to this Bill reserves the right for us to provide further comment on this. In addition, it is the principle of which we maintain our customary rights to continue to use and manage our water.



TUAKIRI

Te Ahurei o Tūhourangi

In June 2021, we came together to commemorate 135 years since the eruption of our tupuna maunga Tarawera and celebrate our Tūhourangitanga at the bi-annual ahurei.

The ahurei saw more than 1200 people attend the event throughout the entire day with all manuhiri being fed by the hosts. This was the first time we celebrated an ahurei with our whanunga from Te Puke – Ōtūkawa.

In 2021 we enjoyed the highest number of participants representing marae rōpū instead of individual whānau. This was also the first year we were able to celebrate the occasion with our tamariki from Te Kura o Te Whakarewarewa – they managed to perform twice.

This year saw a combination of fundraising teams and clubs establish kai stalls for the market area which proved very popular! The ahurei has opened up the opportunities and possibilities for Tūhourangi uri to better work together.

The hosting of the ahurei will now change between all marae and peka of Tūhourangi – the next one will be in Ōtūkawa in 2023.

[Read more](#)

“Very comfortable with asking questions and being able to comment on different marae kaupapa.”

Wānanga

Marae Kawa and Tikanga

Two wānanga were held in the last year at Hinemihi and Te Pakira with a large number of attendees (just under 100 across both marae). It was pleasing to see 98 per cent of attendees attempt an introduction in Te Reo Māori! There were a large number of rangatahi in attendance.

// —————
 “Thanks for allowing us to have a say.”
 ————— //



Whariki

This project was undertaken after it was identified there was a need to replace our whariki which were in poor condition.

Aneta Morgan approached Edna Pahewa, Jonelle Marsh and Aroha Morgan to be the project leaders to design a programme that would produce new whariki and possibly repair the old whariki for Te Pakira Marae. The decision was to weave three new whariki and the repairs were to be considered later.

The project was broken into four sections, with separate wānanga held for each.

1. Harvesting Flax
2. Preparation of Flax
3. Weaving of Whariki
4. Celebrating Project Outcome.

Sections 1 and 2 were completed by teams who, guided by our project leaders, cut and collected, hapi, sorted and bundled by lengths, dried and dyed the flax. These teams were made up of our iwi who answered the call.

During Section 3, through Edna's relationships, we were lucky enough to secure the services of Te Rōpu o Poroumati lead by Kutiwera Te Maipi and her team of expert weavers from throughout the motu. This group, along with our own, worked continuously to complete the three whariki. It was a great learning experience for all involved.

During Section 4, the whariki were presented to the marae by the weavers, followed by a blessing and the all involved were recognised.

The purchase of resources and the wānanga were funded through a TTA koha to start things off. Then we were lucky enough to secure funding through the Marae Ora initiative from NZ Heritage.

Ngā mihi to all those involved.



TAHUA

Te Pūtake o Tawa

At dawn on 15 October 2020, Tūhourangi and Ngāti Whakaue held a karakia to officially open Te Pūtake o Tawa, a new mountain bike hub in the Whakarewarewa Forest.

Although mana whenua belongs to Tūhourangi and Ngāti Whakaue, it is CNI who make all decisions in relation to what the forest will be used for. CNI work closely with the RLC who hold the recreational Crown Forestry License.

In 2020, CNI and RLC ran a public process that called for businesses to operate food, beverage, retail and mountain biking services at the new hub. We were excited to have been successful in our bid to offer food, beverage and retail services – a monumental time for Tūhourangi. This is the first time post the Tarawera eruption that we've had our own people operating businesses of a significant scale on our whenua.



Kataore. Stephen Parker Photography.



Hinemoa and Tutanekai, Clint Trahan Photography.

While this point is exciting, the main driver behind our mahi was that gaining the consent positioned us well to support our whānau in business, and their kaimahi, as they recover from the impacts of COVID-19.

Fast forward a year, and we have achieved another significant milestone at Te Pūtake o Tawa. Te Hura I nga pou whenua o Tūhourangi, the unveiling of five stunning taonga, took place at dawn on Saturday, 30 October 2021 at the base of Tawa hillock.

The ceremony was conducted by Tūhourangi Ngāti Wāhiao tohunga, Mataia Keepa, in accordance with Tūhourangi protocol, tā i te kawa.

At each work, as well as karakia, a karanga was performed by a member of the artist's family, a whakapapa was recited followed by the artist sharing his concept and undertaking and the whole celebrated in song and haka.



Te Kēti Tāniko. Stephen Parker Photography.



Umukairia. Stephen Parker Photography.

Five exemplars of Tūhourangi ingenuity, brilliance, skill, technique and courage that portray Tūhourangi kōrero:

1. Te Kēti Tāniko, a laser-cut of Tūhourangi Ngāti Wāhiao kapahaka pari tāniko-design on the entrance gate, created by Denise Morgan (Haira whānau)
2. Umukairia (father of Hinemoa and Wāhiao), a 4 metre tall toi whakairo carving, created by Tukiri Tini (Ratema whānau)
3. Wāhiao (son of Umukaria), a 11 tonne rock and bronze sculpture, created by Iwi Lecomte (Haira whānau)
4. Kataore (the taniwha tribal pet that roamed the range), a 3.5metre tall engineering ingenuity, created by Tawhanga Rika (Ratema whānau)
5. Hinemoa and Tutanekai, a 4 metre tall cement sculpture, created by Okiwi Shipgood (Heretaunga whānau).

[Read more](#)

TTA acknowledges CNI and RLC for allowing us to participate in this segment of the Whakarewarewa Forest development project, and the powers at the time for the prudent investment that has enabled Nga Pou Whenua o Tūhourangi to be created at Te Pūtake o Tawa.

The project spanned two years from 10 November 2019 to 30 October 2021. The information has been included in the March 2021 annual report as te ra hura must go down in the chronicles of Tūhourangi history as an event almost as spectacular as the Tarawera eruption on 10 June 1886.

At the time of writing, an app is being developed to capture these Tūhourangi kōrero and hītori.



Wāhiao (son of Umukaria), Stephen Parker Photography.

About Tūhourangi Tribal Authority

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.

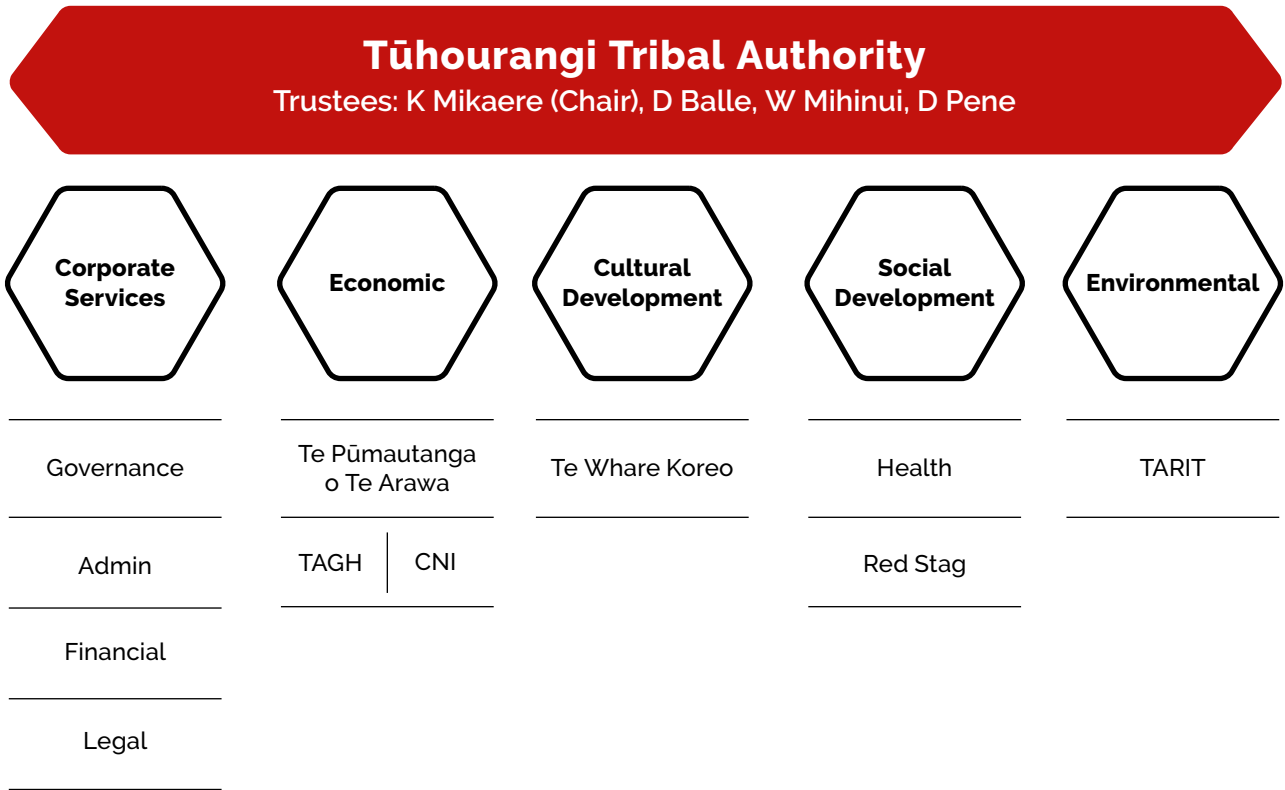
Purpose

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.

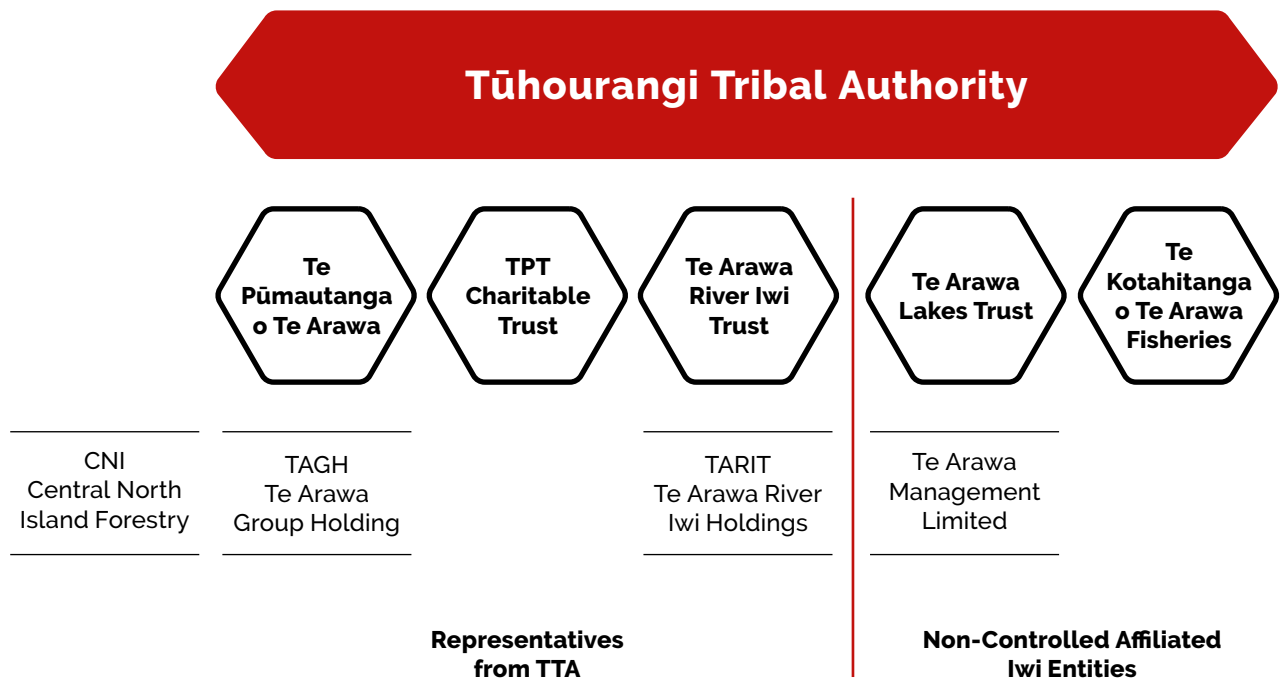
Business Environment

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 2021)



TTA and Affiliated Entities



Operational Report 2020 / 2021

Strategic Objective 1

To build the TTA economic base

Correcting TPT Equity

Key Outcome

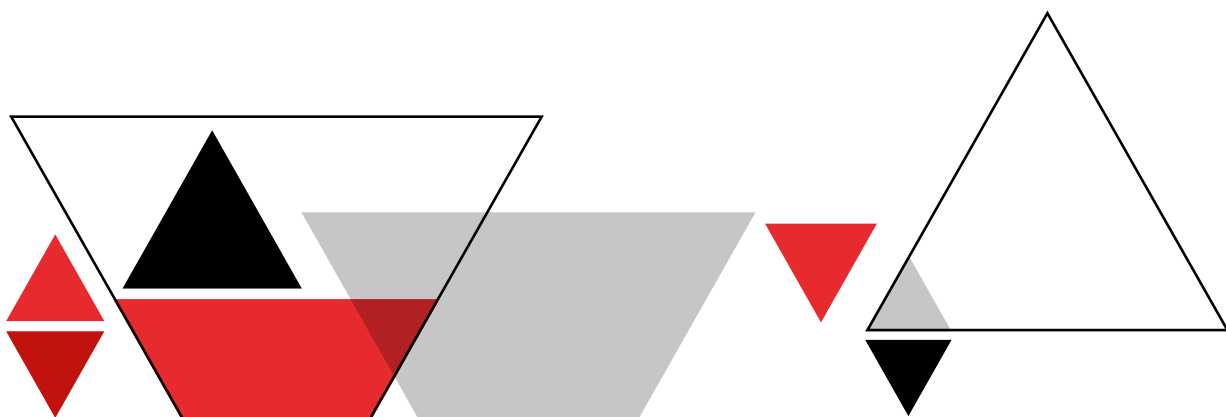
To ensure that TPT establishes a policy with affiliate support/agreement for the devolution of ALL commercial settlement assets that best meets the principal of equal levels of satisfaction to resolve all affiliate claims.

TPT settlement assets include:

- The balance of accumulated rentals
- Ongoing rentals
- \$ value of Crown Forest License (CFL) titles

Update

TPT has grappled with the issues of devolution and equity for years. A small Devolution Policy Committee has been convened of which Kirikowhai and Rangitihī are members. The committee's recommendations will be made at the end of 2022.



Strategic Objective 1

To build the TTA economic base continued

Completing CNI Crown Forest License (CFL) Allocation

Key Outcome

TTA's key objective (as TPT's nominee) is to secure the transfer of title direct from CNI.

TTA will provide overarching support for TPT to secure CNI CFL allocation that achieves "Not an acre less" than that awarded to TPT affiliates by the Native Land Court.

The Southern satellites are critical to the final TPT commercial settlement objectives, and although TTA acknowledge no mana whenua interest, the resolutions here are integral to achieving equal levels of satisfaction for the settlement of /all affiliate/TTA claims.

Update

In July 2021, High Court received submissions from CNI, Ngāti Manawa and other parties (TPT) on eight issues related to the adjudication 26 June 2014. The case is complex and a declaratory judgement is expected late in 2022. The decisions will impact upon our outcomes.

Positive mana whenua conversations be held with Raukawa.

Waiotapu cultural redress property

Key Outcome

Tūhourangi have a clear mana whenua interest that have not been appropriately acknowledged and require correction and remedies. These include:

- Waiotapu Valley has been returned solely to Tahu Whaoa.
- Maunga Kakaramea which only identifies Tahu Whaoa.

Update

Delegated responsibility to the three TPT representatives.

Formally requested a copy of the TPT Cultural Redress devolution policy but no response to request.

Evidential files are being prepared.

Considering possible dispute resolution/ litigation which will require a legal opinion to confirm whether time has run out on us getting our share of Waiotapu.

Need to hire a researcher to uncover the facts of the Paeroa East adjudication.

Strategic Objective 1

To build the TTA economic base continued

Waimangu Volcanic Valley Ltd Share Holding

Key Outcome

Tūhourangi have clear mana whenua over the Waimangu Valley; Tūhourangi have partnered with Te Puia in a 50 per cent share of the Waimangu Volcanic Valley Ltd with Te Mana o Ngāti Rangitihi.

Tūhourangi have agreed that Te Puia will have to a minimum investment period of five years. Tūhourangi needs to plan and prepare for that buyback.

Update

The option for an earlier buyback is under consideration.

Strategic Objective 2

To build cultural capability

Protecting & Strengthening Tūhourangi Mana Whenua

Key Outcome

Settling Ngāti Rangitihi overlapping interest/claims whilst maintaining the integrity of Tūhourangi mana and the relativity of our settlement.

Claim to Waimangu Volcanic valley through the Ngāti Rangitihi claim.

Update

Via the Ngāti Rangitihi treaty settlement, we have achieved:

1. Return to Tūhourangi of 27 hectares of land bordering Lake Rotomahana which we have tentatively named Ōtūkapuarangi – because it is adjacent to the famous terrace (now submerged) of that name.
2. The joint buy back of 80 hectares of the Waimangu Valley from the Crown, so that we become the landlord as well as the joint business owner.

To reassert Tūhourangi mana whenua over Te Tarata, Otukupuarangi, and the surrounding area and features.

Continued to support the search for the terraces with NIWA and GNS Science.

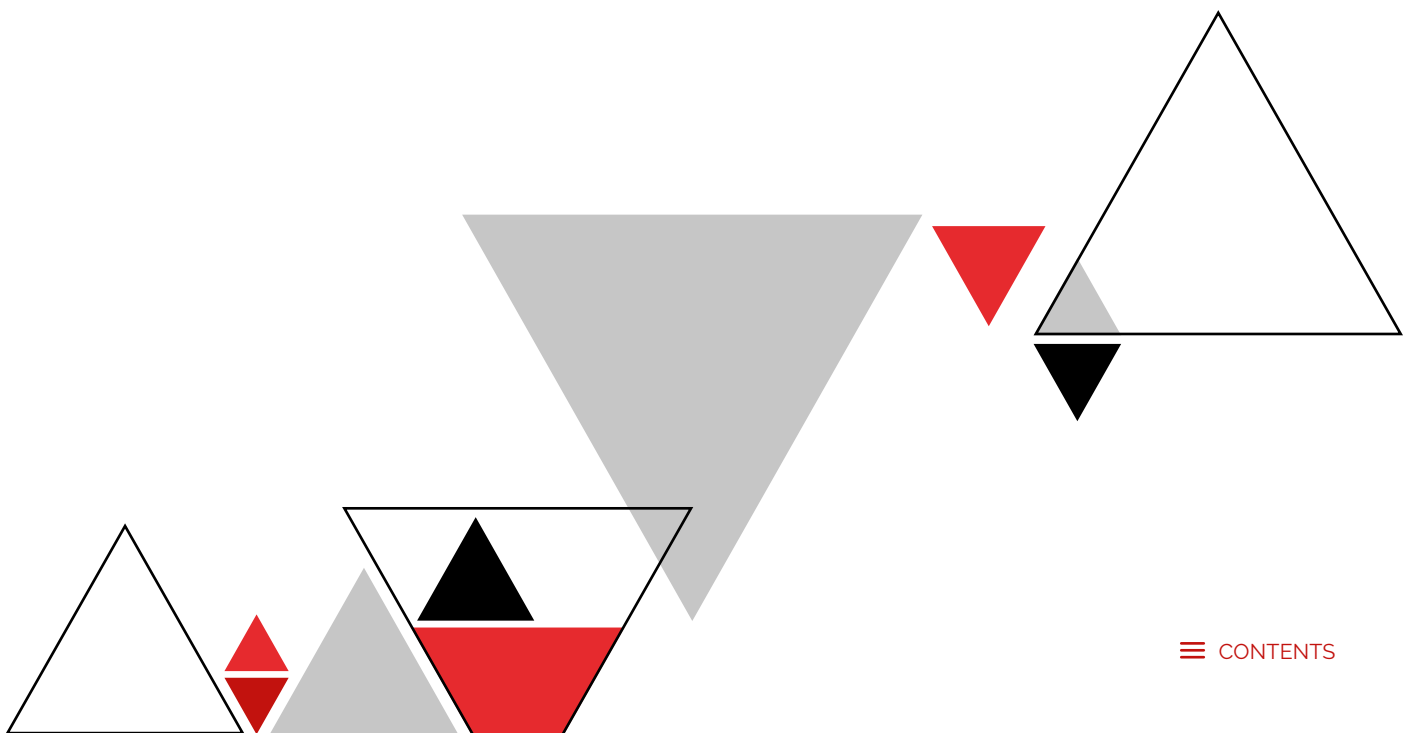
Held further hui with trustees of RP 6Q2B to update and discuss next steps.



Strategic Objective 2

To build cultural capability continued

Protecting & Strengthening Tūhourangi Mana Whenua	
Key Outcome	Update
To continue to assert Tūhourangi mana at Tarawera.	<p>Ongoing talks held with Totally Tarawera to develop and agree on the Tūhourangi plan for Tarawera Developments and tourism opportunities.</p> <p>RLC working through the process to the return of the land under the Landing Café to Tūhourangi.</p> <p>Still trying to procure a hui with the current owner of Tarawera Landing jetty and the Te Ariki jetty to negotiate possible joint or total Tūhourangi ownership.</p> <p>To reassert the Tūhourangi footprint by involvement in the Tarawera Landing Redevelopment.</p> <p>Unsuccessful application to the crown for the completion of Tarawera Trail across Tūhourangi Whenua Rahui and to qualify as a "Great Walk NZ".</p>
To build and strengthen the capability and capacity of tribal members in kawa, tikanga, and te reo Māori.	Supported Te Whare Kōrero o Tūhourangi to ensure our kawa, tikanga and reo wānanga are strengthened.



Strategic Objective 3

To establish a sustainable environmental future

Protecting and strengthening our mana whenua

Key Outcome

To have an updated comprehensive integrated iwi environmental plan that encompasses all lands and waterways within the Tūhourangi rohe including

- Tarawera catchment
- TARIT Waikato River catchment
- The Puarenga river catchment
- Tūhourangi trust areas
- Other Tūhourangi.

That guides the Trustees with clear policy and procedures in the relationship with the RLC, Environment BOP, BOPRC, Department of Conservation and the Waikato River Catchment in respect of all environmental matters within Tūhourangi rohe.

Update

Participated in all matters relating to Tarawera including the water quality, waste reticulation plans, and restoration plans.

Awaiting confirmation of a kanohi ki te kanohi hui to establish a strong working relationship with the Rotokakahi Board of Control.

Still need to prepare a water policy document that guides iwi on matters of ownership and quality.

Still need to work with all agencies in respect of the health and wellbeing of the Puarenga Stream.

Environmental Plan is still in draft.

Strategic Objective 4

To touch the people

Strengthening our iwi and hapū

Key Outcome	Update
To have a subcommittee in place that has policies and procedures that manages and builds on the Red Stag support programme and ensures that those education and cultural objectives are met.	<p>Still a need to have a meaningful kōrero with Red Stag on the Education and Cultural Grant Policies and procedures.</p> <p>Still to identify and recommend priority areas within the Social Service Sector.</p> <p>Te Ohu Piringa disbanded, therefore Education Plan still to be developed.</p>
To continue to lead significant tribal events.	<p>Supported 10 June 2020 Tarawera Commemorations.</p> <p>Supported Lakes Kaumatua Dinner 2020.</p> <p>Supported 25 April 2020 ANZAC Commemoration.</p> <p>Supported 2020 Annual Wānanga.</p>

Strategic Objective 5

Establish a sustainable administrative unit

Building our internal capability

Key Outcome	Update
<p>To have an integrated governance and operational structure that is future proofed and can be undertaken at a sustainable level.</p> <p>Appropriate staffing – succession plan.</p> <p>Beneficiary Register.</p>	<p>Part-time General Manager undertaking operational activities to support staff in their operational duties, therefore allowing Trustees to concentrate on strategic governance.</p> <p>Staffing levels are being maintained through projects.</p> <p>Regular updates to register as registrations trickle through.</p>



Financial Report year ending 31 March 2020

31

Entity Statement

38

Statement of
Financial Position

32

Auditor's Report

39

Statement of
Changes in Equity

34

Approval of Financial
Report

40

Statement of
Cash Flows

35

Statement of Service
Performance

41

Statement of
Accounting Policies

37

Statement of Financial
Performance

44

Notes to the
Performance Report

Entity Statement

Tūhourangi Tribal Authority For the year ended 31 March 2021

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
- Manutai Schuster (Retired March 2020)
- Watu Mihinui
- Deliah Balle
- Kirikowhai Mikaere

Accountants

Deloitte

1176 Amohau Street, Rotorua

Auditor

Glenn Sullivan Chartered Accountants

23 Appleby Rise, Whakatane

Bankers

Westpac

1228 Amohau Street, Rotorua



21 October 2021

Tuhourangi Tribal Authority
PO Box 6161
Rotorua

Attention: Kirikowhai Mikaere
Chairperson

AUDIT OF YOUR FINANCIAL STATEMENTS

Tēnā koe Kirikowhai

We are pleased to advise that we have completed the audit of your authority's financial statements for the twelve months ended 31 March 2021. The primary aim of our audit is to form an opinion as to whether the financial statements fairly reflect the results of your authority's activities for the reporting period and your financial position at 31 March 2021. The audit report expresses this opinion.

This letter includes observations on the authority's accounting procedures and operations. As the board are responsible for the financial operations of the authority we suggest this letter be considered at the next board meeting.

The financial statements

Income dropped \$76,000, which was mainly due to \$50,000 less being earned by Te Hononga o Tuhourangi me Ngati Rangitahi, a \$50,000 drop in Te Matawai I Te Reo funding, a \$34,000 drop in Te Arawa River Iwi Trust income and a \$15,000 drop in Red Stag Timber income, offset by \$40,000 of new income from Rotorua Lakes Council and \$26,000 from the Ministry of Education and a \$12,000 increase in Te Arawhiti income.

Payments were very similar to 2020's level overall, but some individual areas changed significantly. Wages dropped \$35,000 and Trustee fees dropped by \$13,000 and grants dropped by \$60,000. Project costs increased by \$40,000, Legal costs increased by \$39,000 and koha paid out increased by \$26,000. This resulted in a \$79,000 after tax surplus, however after this your investments were valued downwards by \$1,914,000 to \$11,443,000.

Accounts and GST payable reduced by \$106,000 and receivables and prepayments decreased by \$70,000. After purchasing \$22,000 of new fixed assets your bank accounts increased \$47,000 to \$495,000 and your term deposits increase by \$2,000 to \$327,000.

The day-to-day accounting system

As part of the audit we review the accounting systems and internal control procedures established by the Board to the extent that they could have a significant impact on the annual financial statements. Overall, based on my knowledge of your authority and the



results of my audit procedures, we found the financial control environment in place at your authority to have dropped to **good**. We wish to draw your attention to the following points;

MOH Contract Income

These now appear to be in order

Payments made

These are now being processed directly through Xero, however some documents were missing and we had to follow these up.

Trustee fees & Wages

We note that no Resident withholding taxes or PAYE has been deducted from payments to some trustees, on the basis that the fees are invoiced by companies. However, you need to consider who was appointed as the trustee is and in your case I'd be surprised if any companies had been elected/appointed as a trustee. Usually, trustees are individuals and if they are individuals they have to be taxed as individuals. This year \$13,933 of trustee fees didn't have tax deducted from their payments and this figure was \$17,191 in 2020. It is the trusts responsibility to deduct tax from the fee payments and if the individual doesn't pay the tax themselves Inland Revenue can force the Trust to pay it instead and at the higher grossed up amount.

GST

Errors have continued here, but this time they are in your favour. You overpaid GST by \$11,254 this year. Deducting 2020's short payment of \$2,970 you have overpaid a net \$8,284. We recommend you make an adjustment in your next return to claim this back.

The above points arose during the course of the audit that is designed primarily to form an opinion on the financial statements taken as a whole. This report cannot, therefore, be expected to include all possible comments and recommendations that a more extensive special examination might indicate. This report has been prepared solely for the use of the board and management of the authority and should not be distributed to other parties without my written consent.

Uncorrected Non-Trivial Errors

We are unaware of any uncorrected non-trivial errors

Independence

Our relationship with your society is that of auditor only and we are not aware of any matters that would affect our independence in this role.

Finally, we would like to take this opportunity to thank Ngarepo, and Owen and Kim at Deloitte's for their assistance and co-operation during the audit.

Yours faithfully



Glenn Sullivan



Approval of Financial Report

Tūhourangi Tribal Authority
For the year ended 31 March 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Tūhourangi Tribal Authority for year ended 31 March 2021.

APPROVED

For and on behalf of the Board of Trustees:

Chairman

Date 19.10.2021

Trustee

Date 19/10/2021



Statement of Service Performance

Tūhourangi Tribal Authority For the year ended 31 March 2021

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 Ngai Rangitīhi with agreements being formed with their settlement and our joint townership of the Waimangu Thermal Valley business.
- Major stakeholder with Ngati Whakaue in the development of a cycle hub on Tarawera Road.

2020:

- Progressed the equity issue within Te Pūmāutanga collective reiterating the collective settlement and developed the proposition for equal levels of satisfaction.
- Achieved an early dividend pay-out from TAGH, and proposed an increase to dividend policy to the maximum 40% of EBIT.
- Building crown agency relationships, DOC, regional and the Lakes Councils.
- Building key inter iwi relationships.
- Established iwi office, through taking over the sharing option with DOC previously held by Ngati Rongomai.

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,

2020:

- 2nd Riparian Planting of the Gaghan property along Waipukura stream. 100% of identified planting area is completed.
- Wetland recovery programme at 67 Whirinaki Valley Road. 75% of identified planting area completed.
- Support for health and well being of the iwi with support for various cultural activities including ANZAC celebrations, Te Arawa Matariki Programme, and the Tūhourangi cultural group.

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 re-scheduled for end of 2021.

2020:

- This funding stream has enabled weekly formal reo classes, pre iwi event akoranga to focus on specific event reo, scheduled iwi celebrations/ events, and Rua wiki where fluent speakers were able to attend and practice their reo in a less formal environment.
Reo Rua x 3 Over 30 for 2 wananga and over 100 for Ahurei
Reo Rumaki x 3 Over 20 per Wananga
Rangtahi x 2 Over 30 pax per wananga
- The current annual income is \$87.5k
- The Trust contributed expenditure of \$50k during the year

Social/ RST Funding

Outcome: Deliver social support services to Tuhourangi 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.

2020:

- This funding stream has been established and held in a reserve account pending the development of a plan and policy for the utilisation and distribution of these funds.
- On going annual income is currently \$31k with the opportunity to grow this to a more effective fund by collaborating with other Tuhourangi trusts
- There were no Cultural Grants paid this year

Social/ Educational Funding

Outcome: Deliver educational support to our Tuhourangi schooling community.

- Through the Ministry of Education Toi Houkura initiative, a Tuhourangi 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 2021

	NOTES	2021	2020
Comprehensive Income			
Revenue			
Grants & Donations Paid	1	-	2,913
Interest & Dividend Revenue	2	237,040	292,572
Other Revenue	3	43,724	34,304
Revenue from Providing Goods & Services	4	194,836	221,581
Total Revenue		475,600	551,370
Expenses			
Amortisation		5,259	5,257
Costs Relating to Providing Goods & Services	5	118,808	79,041
Depreciation		1,351	1,524
Employee Related Costs	6	50,919	86,360
Governance	7	29,658	44,627
Grants & Donations Made	8	-	60,000
Other Expenses	9	209,696	139,749
Total Expenses		415,691	416,558
Surplus/(Deficit) before Tax		59,909	134,812
Income Tax Expense/(Benefit)	10	(18,681)	(15,752)
Surplus/(Deficit) after Tax		78,591	150,564
Other Comprehensive Income			
Changes in Fair Value of Available-for-Sale Financial Assets	20	(1,914,011)	(1,975,563)
Total Comprehensive Income for the year		(1,835,420)	(1,824,999)





Statement of Financial Position

Tūhourangi Tribal Authority
As at 31 March 2021

	NOTES	31 MAR 2021	31 MAR 2020
Assets			
Current Assets			
Bank Accounts and Cash	12	822,098	773,489
Debtors and Prepayments	13	74,646	144,858
Income Tax Receivable	10	22,412	25,769
Total Current Assets		919,156	944,116
Non-Current Assets			
Property, Plant and Equipment	14	22,614	1,865
Intangibles	15	1,992	7,251
Investments	16	11,442,585	13,374,033
Total Non-Current Assets		11,467,191	13,383,148
Total Assets		12,386,347	14,327,265
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	18	65,947	130,143
Employee Costs Payable	19	8,970	50,271
Total Current Liabilities		74,917	180,414
Total Liabilities		74,917	180,414
Net Assets		12,311,430	14,146,850
Equity			
Available-for-Sale Assets Revaluation Reserve	20	10,717,237	12,631,248
Accumulated Surpluses	20	1,594,193	1,515,602
Total Equity		12,311,430	14,146,850



Statement of Changes in Equity

Tūhourangi Tribal Authority
For the year ended 31 March 2021

	2021	2020
Equity		
Opening Balance	14,146,850	15,971,849
Increases		
Profit for the Period	78,591	150,564
Changes in Available-for-Sale Assets Reserve	(1,914,011)	(1,975,563)
Total Increases	(1,835,420)	(1,824,999)
Total Equity	12,311,430	14,146,850



Statement of Cash Flows

Tūhourangi Tribal Authority
For the year ended 31 March 2021

	NOTES	2021	2020
Cash Flows			
Cash Flows from Operating Activities			
Cash Receipts			
Grants and Donations Received		-	2,913
Receipts from Providing Goods or Services		297,501	114,907
Interest and Dividend Revenue		251,296	289,391
Cash Receipts from Other Operating Activities		27,899	88,205
GST (net)		(7,639)	12,300
Total Cash Receipts		569,057	507,716
Cash Payments			
Grants and Donations Paid		-	(60,000)
Payments to Suppliers and Employees		(520,386)	(266,288)
Income Tax (net)		22,038	(273)
Total Cash Payments		(498,348)	(326,561)
Total Cash Flows from Operating Activities		70,709	181,155
Cash Flows from Investing and Financing Activities			
Payments to Acquire, Property, Plant and Equipment		(22,100)	(550)
Payments to Acquire Intangible Assets		-	(2,750)
Short Term Investment		(327,431)	-
Total Cash Flows from Investing and Financing Activities		(349,531)	(3,300)
Net Increase/ (Decrease) In Cash		(278,822)	177,855
Cash Balances			
Bank Accounts and Cash at Beginning of Period		773,489	595,634
Bank Accounts and Cash at End of Period	12	494,667	773,489
Net Change in Cash for Period		(278,822)	177,855



Statement of Accounting Policies

Tūhourangi Tribal Authority For the year ended 31 March 2021

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 compiled 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.

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.



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 2021

	2021	2020
1. Grants and Donations Received		
Koha	-	2,913
Total Grants and Donations Received	-	2,913
	2021	2020
2. Interest and Dividend Revenue		
Dividend Revenue - Te Arawa Group Holdings	250,455	250,455
Interest Revenue	4,022	9,450
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	(17,437)	32,668
Total Interest and Dividend Revenue	237,040	292,572
	2021	2020
3. Other Revenue		
Sundry Income	8,639	4,470
Te Arawhiti Funding	33,261	21,739
Rates Remission Income	1,824	8,095
Total Other Revenue	43,724	34,304
	2021	2020
4. Revenue from Providing Goods or Services		
Ministry of Education	26,000	-
Ministry of Health	68,171	66,018
RST	15,000	30,854
Rotorua Lakes Council	39,867	-
Te Arawa River Iwi Trust	3,882	32,570
Te Matawai I Te Reo	37,307	87,530
TPT Payment	4,609	4,609
Total Revenue from Providing Goods or Services	194,836	221,581
	2021	2020
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	8,245	7,682



	2021	2020
Van Expenses	6,457	6,303
Total Ministry of Health Costs	14,702	13,985
Rotoura Lakes Council		
Consultancy	5,000	-
Development (Moerangi Project)	20,000	-
Project (Te Pūtaka o Tawa)	13,000	-
Total Rotoura Lakes Council	38,000	-
Te Arawa Rivers Iwi Trust Costs		
Environmental Fund (Riparian Planting)	32,663	14,982
Total Te Arawa Rivers Iwi Trust Costs	32,663	14,982
Te Matawai I Te Reo Costs		
Event 5 Hikoi	-	500
Consultancy	-	2,856
Catering	6,195	9,848
Project Manager	-	23,360
Projector & Screen Hire	-	415
Resources	1,500	3,078
Venue Tribal Events	2,054	9,000
Total Te Matawai I Te Reo Costs	9,749	49,058
Other Project Costs	921	1,016
Total Costs Related to Providing Goods and Services	118,808	79,041
	2021	2020
6. Employee Related Costs		
ACC Levy	117	441
Wages & Salaries	50,803	85,918
Total Employee Related Costs	50,919	86,360
	2021	2020
7. Governance		
Trustee Fees		
Alan Skipwith (Chairperson)	5,000	18,333
Manutai Schuster	7,945	4,000
Rangitahi Pene	4,618	6,500
Shane Gibbons	1,370	1,000
Watu Mihinui	4,500	6,500
Deliah Balle	6,225	5,000
Kirikowhai Mikaere	-	1,500
Trustee Travel Expenses		
Manutai Schuster	-	1,794
Total Trustee Travel Expenses	-	1,794
Total Governance	29,658	44,627



	2021	2020
8. Grants and Donations Made		
Marae Grants	-	60,000
Total Grants and Donations Made	-	60,000

	2021	2020
9. Other Expenses		
Accountancy Fees	23,542	7,510
Advertising	-	4,582
AGM & Election Expenses	9,310	14,236
Audit Fees	12,186	3,674
Bank Fees	293	272
Communications	15,572	27,450
Consultancy	2,150	-
Computer Expenses	706	3,103
General Expenses	333	632
Hui Expenses	7,608	6,167
IRD Penalties	50	250
Koha	28,500	2,563
Legal Expenses	79,106	40,347
Insurance	1,953	-
Office Expenses	265	198
Operating Lease Payments	3,385	2,094
Printing & Stationery	-	1,745
Rates Penalties	-	383
Rates - Spencer Road	6,619	6,618
Rent	10,400	10,400
Repairs & Maintenance	1,891	900
Research & Development	2,880	1,739
Sponsorship	-	2,609
Subscription	1,034	-
Telephone Expenses	1,913	2,278
Total Other Expenses	209,696	139,749

	2021	2020
10. Income Tax		
Net Surplus/(Deficit) before Tax	59,909	134,812
Plus/(Less) Adjustments		
Maori Authority Tax Credits Attached to Dividends Received	53,127	53,127
Permanent Non Deductible Expenses	85,845	16,012
Loss Brought Forward	-	-
Amortisation Depreciation	2,405	(947)
Temporary Non Deductible Expenses	(4,454)	10,567



	2021	2020
Taxable Income	196,832	213,571
Tax Payable @ 17.5%	34,445	37,375
Less Maori Authority Tax Credits	(53,127)	(53,127)
Tax Expense	(18,681)	(15,752)
Less		
Prior year tax credits	-	-
Provisional Tax Paid	(2,601)	(7,366)
RWT Credits	(1,130)	(2,652)
Tax Payable/ (Refundable)	(22,412)	(25,769)

11. Maori Authority Credit Account

At balance date Maori Authority Credits available to shareholders were \$170,760 (2020: \$139,719).

	2021	2020
12. Bank Accounts and Cash		
Cash Equivalents		
Westpac Call Account	114,076	114,029
Westpac Cheque Account	380,591	333,989
Total Cash Equivalents	494,667	448,019
Short Term Investments		
Investment 004 (Mature 09/04/2021)	108,039	106,570
Investment 005 (Mature 08/10/2021)	140,000	140,000
Investment 002 (Mature 10/05/2021)	60,000	60,000
Investment 007 (Mature 13/05/2022)	19,393	18,900
Total Short Term Investments	327,431	325,470
Total Bank Accounts and Cash	822,098	773,489

13. Debtors

	2021	2020
Accrued Interest	-	3,181
Prepayments	3,447	-
Receivables	71,199	141,678
Total Debtors	74,646	144,858

14. Property, Plant and Equipment

Plant and Equipment		
Plant & Equipment (4478-10)	22,100	-
Accumulated Depreciation (731-04)	(553)	-
Total Plant and Equipment	21,548	-
Office Equipment		
Office Equipment	15,032	15,032



Less Accumulated Depreciation on Office Equipment	(13,966)	(13,167)
Total Office Equipment	1,066	1,865
Total Property, Plant and Equipment	22,614	1,865
	2021	2020

15. Intangibles

App Development		
App Development (740-03)	-	5,158
Accumulated Depreciation on App Development (740-04)	-	(2,304)
Total App Development	-	2,854
Website		
Website	8,975	8,975
Less Accumulated depreciation on Website	(6,983)	(4,578)
Total Website	1,992	4,397
Total Intangibles	1,992	7,251
	2021	2020

16. Investments

Te Arawa Group Holdings Ltd	10,747,237	12,661,248
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	695,348	712,785
Total Available-for-Sale Financial Assets	11,442,585	13,374,033

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 \$156m (2020: \$147m). This asset is shown in the Statement of Financial Position, and any associated non taxable income is shown in the Statement of Financial Performance.

	2021	2020
--	-------------	-------------

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

Opening Balance	742,785	764,117
Add Profit	(17,437)	32,668
Less Distributions	-	(54,000)
Impairment Loss	(30,000)	(30,000)
Total Closing Balance	695,348	712,785

During the 2018 financial year, Tūhourangi Tribal Authority went into partnership with Te Mana o Ngati Rangitahi 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 Rangitahi Limited Partnership to own and manage the Waimangu Investment. Tūhourangi Tribal Authority have a 10.8% ownership in this partnership.

	2021	2020
--	-------------	-------------

18. Creditors and Accrued Expenses

Creditors	59,916	115,463
-----------	--------	---------



GST due for payment	6,030	14,680
Total Creditors and Accrued Expenses	65,947	130,143

	2021	2020
--	------	------

19. Employee Costs Payable

Accrued Wages	-	36,276
Annual Leave	8,970	13,424
PAYE Payable	-	571
Total Employee Costs Payable	8,970	50,271

	2021	2020
--	------	------

20. Accumulated Funds

Accumulated Surpluses		
Opening Balance	1,515,602	1,365,038
Surplus for the Year	78,591	150,564
Closing Balance	1,594,193	1,515,602

Available-for-Sale Reserve

Opening Balance	12,631,248	14,606,811
Surplus for the Year	(1,914,011)	(1,975,563)
Closing Balance	10,717,237	12,631,248

Total Accumulated Funds	12,311,430	14,146,850
--------------------------------	-------------------	-------------------

21. Contingent Liabilities

There are no known contingent liabilities at balance date (2020: \$Nil).

22. Capital Commitments

There are no known capital commitments at balance date (2020: \$Nil).

23. Securities and Guarantees

There was no overdraft as at balance date nor was any facility arranged (2020: \$Nil).

24. Events After the Balance Date

No known events have occurred subsequent to balance date which could materially affect the Performance Report (2020: \$Nil).

25. Related Party Transactions

1. (2019: Shane Gibbons was also on the board and a part of TARIT)

2021: Funding received \$3,882

2020: Funding received \$32,570

3. Alan Skipwith, Manutai Schuster & Rangitihī Pene were all shareholders in the Te Arawa Group Holdings Limited on behalf of Tūhourangi Tribal Authority:

2021: Dividends Received \$250,454



2020: Dividends Received \$250,454

4. \$25,000 Koha given to Te Pumautanga O Te Arawa Charitable Trust

5. \$2,795 paid to Whakarewarewa Thermal Village (W.Mihinui is a director)

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

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

2020: Tuhourangi Tribal Authority received a cash distribution of \$54,000, which included a profit distribution of \$32,668 This changed the investment, after \$30,000 impairment to \$712,785.

26. Covid-19 Pandemic

In December 2019, a new virus, COVID-19 was detected in the Wuhan province of China. The virus was soon common in other countries and on 11 March 2020 the World Health Organisation declared that the outbreak should be considered a pandemic.

The result of this pandemic has been a substantial reduction in economic activity throughout the world as governments have introduced measures (such as the closure of national borders, the closure of non-essential businesses, the cancellation of public events and the imposition of restrictions on individuals) in an attempt to reduce transmission of the virus.

In August 2021, the New Zealand Government ordered a two-week lockdown, during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home. In September 2021, the New Zealand Government gradually started easing those restrictions.

Impacts of COVID19

1. Investment in Te Hononga – Main revenue was international tourism which has been heavily impacted due to border closures. The entity still continues to receive domestic tourists, and has received the wage subsidy. The trustees are unable to quantify the full impact of the border lockdown.

2. Investment in Te Arawa Group Holdings – A significant part of TAGH's revenue comes from its investment in Waiotapu Thermal Wonderland which trades in the tourism industry. The entity continues to receive domestic tourists and has received the wage subsidy. TAGH continues to hold a diversified asset portfolio outside of the tourism industry. The DCF calculation has been amended to take into consideration the downturn in TAGH.

3. Tuhourangi Revenue Streams – The trustees are comfortable that its contracts with crown agencies remain stable for the foreseeable future.



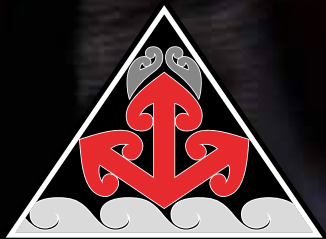
Abbreviations

BOPRC	Bay of Plenty Regional Council
CFL	Crown Forest Licence
CNI	Central North Island Iwi Holdings Ltd
NLC	Native Land Court
RLC	Rotorua Lakes Council
RMA	Resource Management Act
TALT	Te Arawa Lakes Trust
TARIT	Te Arawa River Iwi Trust
TPT	Te Pūmāutanga o Te Arawa Trust
TTA	Tūhourangi Tribal Authority





© Tūhourangi



TŪHOURANGI
TRIBAL AUTHORITY

Tūhourangi Tribal Authority
PO Box 6161 Rotorua

admin@tuhourangi.iwi.nz
www.tuhourangi.iwi.nz