



**TŪHOURANGI**  
TRIBAL AUTHORITY



# Annual Report

2019 - 2020



I te wā i tuhia ai te pūrongo ā-tau 2019/2020, e tāmia ana a Aotearoa whānui i te mate urutā, arā i te Korona. Nā konā i raru ai ngā huinga raraunga me ngā kaupapa e whakaaturia ana i tēnei pūrongo, ka mutu, e mārama ana mātau kua horapa āna kawenga ki tēnā iwi, ki tēnā hapū huri noa i te ao.

E mihi ana ngā tarahitī o TTA ki te manawaroa o Tūhourangi whānui, te āhei ki te papare ā-iwi, te tiaki pai i ō tātau kōeke, te aha, te aha. Tēnei te mihi o te ngākau māhaki ki a koutou katoa.

He mea tuku iho ki a Tūhourangi tōna aumangea – ka mutu, ehara tātau i te tauhou ki ngā piki me ngā heke o tēnei ao matemate, ko te hū o Tarawera tērā, ko ngā pakanga o mua tērā. E whakapono ana ka puta te ihu, kia whakahōnoretia ō tātau tūpuna, kia hāpaitia ngā whakaritenga.

At the time of writing the 2019 | 2020 Annual Report, Aotearoa is still weathering the storm of the COVID-19 global pandemic. While not relevant to the data sets and kaupapa presented in this report, we are cognisant of the impact this event has had on our iwi, hapū and every person on our planet.

The Tūhourangi Tribal Authority Trustees would like to acknowledge the resilience of our Tūhourangi whānau – our ability to collectively respond and look after our koeke and most vulnerable has been humbling.

Tūhourangi has a legacy of resilience – our history is steeped in overcoming adversity, from the Tarawera eruption in 1886 to times of hardship before. We will continue to prevail, to honour our tūpuna and uphold our traditions.



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### **Our Vision**

Kia pupū noa ake  
a Tūhourangi  
– a vibrant and  
thriving iwi



### **Our Mission**

Creating  
opportunities  
for Tūhourangi  
through incisive  
leadership  
and prudent  
management  
of our resources



### **Our Values**

- ▶ Collaboration
- ▶ Communication
- ▶ Courage
- ▶ Integrity
- ▶ Respect
- ▶ Trust

# Annual General Meeting Papers



## Agenda

1. Karakia
2. Apologies
3. Previous Minutes
4. Chairman's Report
5. Operational Report 19/20
6. Audited Accounts 19/20
7. Confirmation of Auditor
8. General Business

The Annual General Meeting (AGM) will conclude with a light supper.



## Apologies

### Resolution

That the apologies are received and accepted.

Moved \_\_\_\_\_

Second \_\_\_\_\_

# Table of Resolutions

## 01 Resolution

That the minutes of 2019 Tūhourangi Tribal Authority Annual General Meeting are received and noted as a true and correct record.

Moved \_\_\_\_\_

Second \_\_\_\_\_

## 02 Resolution

That the Tūhourangi Tribal Authority Audited audited financial accounts be received and accepted.

Moved \_\_\_\_\_

Second \_\_\_\_\_

## 03 Resolution

That Glenn Sullivan Chartered Accountants Ltd are reappointed as Auditors.

Moved \_\_\_\_\_

Second \_\_\_\_\_

# Minutes of Previous Annual General Meeting

Minutes of Tūhourangi Tribal Authority (TTA)  
Annual General Meeting held Saturday, 7 December 2019  
at Te Pakira Marae

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## Trustees in Attendance

Allan Skipwith, Manutai Schuster, Deliah Balle, Watu Mihinui, Rangitihī Pene

## General Attendance

Owen Mitai-Wells (Deloitte), Helen Nathan (Morrison Kent), Shane Gibbons, Tania Rangiheuea, Wally Lee, Ngarepo Eparaima, Te Ohu Wī Kingi, Marisa Balle, Aroha Morgan, Tarewa Rota, Reta Rolleston, Ngawai Wood, S M Wikiriwhi, Jan Skipwith (guest), Nuki Nicholson, Zarnia Lee, Mihimera Gail Lee, Dawn Skipwith, Jermaine Webby, Ray Pou Poasa, Taiko Hemopo, Maramena Ralph, Makuini Warbrick, James Warbrick, Te Manawa Daniela, Te Tai Pounamu Ruha, Michele Hawe, Wiki Royal, Schonell Hunia-Mutlow, Rea Martin, Annie Balle, Benjamin Balle, Natalie Edmonds, Tewai Halatau, Latoa Halatau (guest), Patricia Skipwith, Metcalf Hawe, Lillibet Balle, Kiri Potaka-Dewes, P Skipwith, L Halatau.

## Minute Taker

Tracey Carmody





## 1 **Karakia/Mihimihi**

Ngarepo Eparaima / Allan Skipwith

- Ngarepo opened the meeting with a karakia.
- Allan welcomed all to the meeting and spoke to the agenda.
- Allan introduced Tracey as minute taker, Owen Mitai-Wells from Deloitte who would speak to the accounts, and Helen Nathan from Morrison Kent who would speak to the Trust Deed amendments.
- Allan requested attendees be respectful of speakers and discussions remain on topic.

## 2 **Apologies**

Aruhe Mio, Jacob Tapiata, Philip Te Whatanui Balle, Simone T Balle, Robert Schuster, Julia Schuster-Rika, Aneta Morgan, Denise Emery, Corrie Hawe, Anaru Rangiheuea, Rawiri Daniels, Kahira Daniels, Orewa Daniels, Kataraina Wood, Patricia Skipwith (lateness), Te Wai Skipwith (lateness), Natalie Edmonds (lateness).

- Apologies were read and any further apologies called for.

### **Resolution**

The apologies be received and accepted.

**Moved** Michele Hawe **Seconded** Aroha Morgan

**CARRIED**

## 3 **Minutes of Previous AGM**

- Manutai spoke to the previous minutes, providing an overview of the topics discussed.

### **Resolution**

The minutes of the Tūhourangi Tribal Authority Annual General Meeting held on 1 September 2018 be received and noted as a true and correct record.

**Moved** Michele Hawe **Seconded** Maramena Ralph

**CARRIED**

## 4

**Matters Arising**

- Rotorua Lakes Council (RLC) wastewater spray – RLC requested an extension of the exit date, as the resource consent process for the upgrade of the treatment plant was unable to meet the 2019 deadline. RLC is working through the process with Central North Island Iwi Holdings Ltd (CNI), with the extension likely to be approved due to the lack of an alternative location. Wally noted the original consent was granted to 2021, with the expectation that RLC would be out of the forest prior to its expiry.
- Te Arawa River Iwi Trust (TARIT) update – the Serious Fraud Office (SFO) had been in contact on a regular basis. The issue is still under investigation, however the SFO was unable to divulge any further details at this stage.
- Allan advised our current representatives on the TARIT Board were Shane Gibbons and Paul East, however these positions were under review by TTA Trustees and changes would be effective in the New Year.
- Ngāti Rangitihī claim – a contemporary claim was still on the table to be initiated, as priority was given to progressing the joint negotiations with Ngāti Rangitihī as agreed to at our hui-ā-iwi. Tania noted we needed to remember we have contemporary claims, and we should be putting those on the table just as Ngāti Rangitihī did.
- Te Ohu queried progress in relation to Te Pūmautanga o Te Arawa (TPT) mana whenua. Allan advised Crater, Highlands and Waimangu had been resolved in terms of agreed and signed mana whenua statements. Progress on Whaka Forest had been held up in relation to the interest of Ngāti Raukawa – their claim is that their interest does not equate to mana whenua, however the documents provided by them for TTA to review and sign spoke about mana whenua. Both TTA and Ngāti Whakāue have been unable to resolve the issue in terms of the removal of any mention of mana whenua. The next course of action is to go to arbitration. Our interest in Maunga Kakaramea is still to be resolved – the hold up primarily due to a total of nine blocks being subject to adjudication. CNI is requesting the High Court verifies that the decisions made by the adjudicators were correct, and questioning the adjudicators' authority to set the rental commencement date as the date of their decision.
- Te Ohu asked who our CNI representatives were – Allan advised he and Karen Vercoe were the two Directors from TPT.
- Tania noted the absence of her comments in the minutes of the previous AGM, and believed it was important that attendees' comments be recorded to show their feedback was valued by TTA. Allan acknowledged Tania's observation and noted comments would be recorded in future minutes.
- Marissa requested an update on the RLC Whaka Forest development. Allan advised the work was progressing well, and he believed the development would likely be opened prior to Christmas. RLC received expressions of interest from eight operators in respect to potential development opportunities in the area. Tak Mutu was successful in winning the tender to transport bikers to the top of the hill, which will continue until such time as the real commercial opportunities have been explored to identify what those activities may be.

Allan was unable to elaborate on what the benefits and opportunities may be for Tūhourangi, as investigations had not yet been carried out. Allan noted both TTA and Ngāti Whakāue were very mindful of any cultural impacts the development may have.

## 5 **Chairman's Report**

- Allan considered it a privilege to work on the TTA and was honoured to present his report on behalf of the Trustees.
- Allan believed the biggest issue facing the Trustees was in relation to our equity, in that TTA had delivered very few social outcomes for our people since our settlement 10 years ago, and were still not in a position to do so. Trustees were investigating the option to take a legal approach in order to resolve this matter. Wally expressed his appreciation of the Trustees for their efforts to resolve the equity issue, he felt it an unfortunate but necessary step to proceed with legal action.
- It is hoped that TPT and Te Arawa Group Holdings (TAGH) will agree to review and increase our dividend payment from \$100k to \$300k this financial year. Should this be the case, TTA intends to share a portion of the dividend with our marae by way of an annual allocation.
- Ngāti Rangitīhi settlement – the initial offer from the Crown included interest in parcels of land within Parekarangi 6 Block which have now been removed. An agreement was reached at the hui-ā-iwi to pursue a joint arrangement with Ngāti Rangitīhi for the return of Waimangu – we were happy to share the Waimangu Block, but asked for a block in our own name along the shores of Lake Rotomahana (the original 6Q Block). This agreement gives us the opportunity to move forward together in a positive way.
- Helen would speak to the TTA Trust Deed later in the hui.
- Allan noted the importance of iwi having a good understanding of the issues we face, and welcomed people to approach him to discuss those issues.
- Allan acknowledged the work of the Trustees, Ngarepo as our sole admin person, and Shane for his work on the Trust and ongoing support.
- Tania accepted Allan's view that it was important for us to advocate for an equitable share for Tūhourangi, and questioned whether Allan thought his non-attendance at the TPT meetings as TTA Chair was an issue in terms of being seen and consistently advocating on our behalf. Allan explained our Trust was well represented, noting he struggled with the controls and limitations imposed at the meetings, such as interested iwi not being able to attend. Allan was happy to step back from TPT if someone would be interested in attending on our behalf. Tania believed it was important for the tribe to send clear messages about what we want as a people, particularly at the leadership level – if our leader did not attend on our behalf, her concern was that TPT may take this as a sign that we were not pushing it. Allan took Tania's comments on board.

- Aroha asked whether we could do anything to rectify the process within TPT/ TAGH – Wally noted it was legislation. Allan believed we needed to stand together on this issue and agree on the course of action. Whilst we are serious about taking legal steps, there are other things we can do that the Trustees are currently looking into.
- Ngāti Rangitihi settlement – Tarewa advised he had attended the Tarawera Awa Restoration Strategy Group (TARSG) meeting, noting TARSG consisted of eight members. Tarewa was informed by the Office of Treaty Settlements (OTS) that neither Tūhourangi nor Ngāti Tarawhai wished to be members of TARSG, although they are acknowledged as stakeholders. Tarewa was concerned that the area TARSG is claiming includes both Tūhourangi and Tarawhai, and questioned our representation. Allan did not believe any formal decision was made by TTA to be excluded from TARSG, and his understanding was that we were not invited to be a member. Tarewa suggested this issue be followed up as a matter of urgency, as the Deed of Settlement will be signed-off on 19 December 2019. Allan agreed to follow this up and suggested further discussion be moved to General Business.

### Resolution

The Chairman's Report be received and accepted.

**Moved** James Warbrick **Seconded** Ngawai Wood

**CARRIED**

## 6 Audited Accounts 2018 / 2019

- Owen spoke to the Auditor's Report and accounts, noting the main points of interest.
- TTA was issued an 'unqualified' Audit Report, which meant a perfect result.
- TTA has ~\$16m of assets (taonga) which includes our TAGH shareholding of ~\$14.6m, term deposits of \$673k (pūtea), and our Waimangu investment of \$764k. The return on our Waimangu share has increased by over \$100k in the last two years.
- TTA's major income streams were the TAGH dividend, TARIT funding, Ministry of Health (MOH) (Kaumātua), Red Stag and Te Reo (Taurawhiri).
- Total revenue equates to ~\$394k.
- For every dollar of revenue earned, \$0.35 was retained as a surplus after tax and \$0.13 was derived from our Waimangu investment.
- Owen explained governance relates to Trustee fees and hui costs, operations and administration relates to administration costs to run the Trust such as power and rent, and staff expenses relate to wages and leave.

- RLC initially billed us for Punaromia rates, but this amount has now been credited. The rates were accrued for accounting purposes only, and no money was actually paid.
- The legal expenses shown in the accounts related to the review of the Trust Deed.
- Aroha acknowledged the visual representation of the financials included in the report.

### Resolution

The Tūhourangi Tribal Authority audited financial accounts for the year ended 31 March 2019 be received and accepted.

**Moved** Aroha Morgan **Seconded** Taiko Hemopo

**CARRIED**

## 7 Confirmation of Auditor

### Resolution

Glenn Sullivan Chartered Accountants Limited be reappointed as Auditor.

**Moved** Maramena Ralph **Seconded** Te Ohu Wi Kingi

**CARRIED**

## 8 General Business

### 8.1 2019 TTA Election

- Allan spoke to the concerns raised regarding the election process held in June 2019 which resulted in the new Board deciding to re-hold the election, and acknowledged Shane for his contributions and support of the Board and iwi.
- Helen Nathan was invited to present the proposed Trust Deed amendments document entitled 'Trust Deed Amendments 2013 with tracked changes'.
- Helen spoke to the summary of changes on page 52 of the Annual Report and explained the reasoning behind the changes. The Trust Deed is a living document, meaning further changes could be made as required.

- The majority of the proposed amendments were designed to eliminate confusion by moving sections to the appropriate places, improve the language used, and fix a number of typographical errors – Helen believed the errors possibly resulted from the original Deed being scanned to an OCR document.
- Helen had included wording in relation to the rotation that was addressed in 2017, as the rotation could not be implemented unless it was provided for in the Deed. This inclusion followed the wording used at that meeting.
- Tania reported she had been unable to download the tracked changes document via the website link. Allan was unsure as to why Tania had problems accessing the document, and noted TTA had offered to mail a copy out to anyone requesting one.
- Shane requested Helen clear up any confusion in terms of when the new amended Trust Deed would come into effect, and how it could be identified as the most recent Trust Deed. Helen advised this process had always been included in the Deed, noting the Trustees have the power to make transparent amendments to the document, and are required to inform members of any changes at the AGM. There are certain aspects that are required to follow the ballot procedure, such as any changes to the voting process. If the ballot is to approve the amended Trust Deed, the document will be reprinted and the meeting date added, the Trustees will sign it, and it will then become the new Deed.
- The major change to the Deed was Schedule 1 (Election of Trustees). All definitions relating to elections were moved to the beginning of the Schedule to improve readability.
- The definition of 'mail' was changed to include post, courier, email or other electronic form approved by the Trustees as a way of future-proofing the process as it develops over time.
- A registered adult beneficiary is defined as being 18 years of age and over.
- Helen had included a procedure for casual vacancies which was missing in the Deed. A 'casual vacancy' comes about when an elected Trustee leaves, for whatever reason, prior to the expiry of their term. Should a casual vacancy occur, the next highest polling person would be appointed, if available to do so. In the event there is no person next in line, the number of Trustees can drop down to four, however a new election would be required if Trustees were to drop to three.

## Resolution

The meeting supports the planned Trustee actions to review and update the Trust Deed, following which, a new election will be held within three months of the new Deed being executed.

**Moved** Gail Lee **Seconded** Nuki Nicholson

**CARRIED**

- Tania inquired as to whether Helen had considered the letters that she had written. Helen advised she had read the letters and found them very helpful, as they gave her an understanding of how the Deed could be interpreted, and also helped in terms of the streamlining and clarification of the schedules and definitions contained within the Deed.
- Tania understood there were flaws in the Deed and processes which now necessitate a review of the Deed and re-election. Tania questioned the process we are undertaking now, enabling the Trustees to re-hold the election, because they would not have had the power to do that since the election took place. Helen had researched this issue, noting there were several ways it could be done, but the Trustees were specifically asking to bring in a rotation, and so by changing the Deed to bring in a rotation and an election to start the rotation, it allows that process to go forward without there being any questions around it. The Trustees could have all resigned which would have necessitated an election. Because there was a desire to incorporate the 2017 agreed rotation, this process was thought to be the best way to combine the learning from the last election and to move forward on the right path.
- Tania's main concern were anomalies and issues around the actual election process which brought into question the legitimacy of the election. Tania queried whether Helen was satisfied that those substantive issues around the Deed will have now been remedied by the recommendations she has put forward. Helen was satisfied that, if the 2020 election is carried out as set out in the Deed, it will be a perfectly valid election.
- Tania noted there is an issue in relation to the time the current Trustees were appointed up until the 2020 election. Tania asked Trustees whether they had made any significant sign-offs since the 2019 election, and would they be contemplating any further significant sign-offs from now until the next election. Tania believed an issue remained regarding the legitimacy of the Trustees to legally make decisions on our behalf given their mandate was brought into question.
- Allan advised that the previous incumbents had prepared an Annual Report for this hui, a budget, an Annual Plan for 2019/2020 and Trust Deed review – in the expectation that the incoming Trustees would deal with and ratify those matters. Those documents were left in draft form until we were clear about our steps going forward. The current Trustees felt the need to respect the people who voted, so on that basis, the Trustees moved forward with those documents. Other than work undertaken in relation to a funding application for TARIT and renewal of the Health Board contract, no major contracts or agreements had been signed off.

## 8.2 Trust Deed Ballot

- Attendees were invited to cast their votes which would be counted by Owen Mitai-Wells of Deloitte.
- Owen reported a total of 36 votes were counted – 35 for and 1 against.

### 8.3 Annual Report 2018/2019

#### Resolution

The Annual Report for the year ended 31 March 2019 be received and accepted.

**Moved** Wally Lee **Seconded** Aroha Morgan

**CARRIED**

### 8.4 Tarawera Awa Restoration Strategy Group (TARSG)

- Allan invited Deliah to speak to this topic.
- Deliah advised TARSG was formed under the Ngāti Rangitīhi cultural redress as part of their settlement, and noted there was one other restoration group resourced by the mill which was set up to determine the impact of discharges on the awa.
- Tūhourangi had received a draft document showing how TARSG had already been structured. Deliah noted Tūhourangi was 'defaulted' into the Group as stakeholders, but were not presented with the opportunity to influence the restoration initiatives.
- Tarewa advised he had been informed by OTS and Ngāti Rangitīhi that they had met twice with Tūhourangi and Tarawhai, and neither party wished to be included in TARSG. Tarewa was concerned that TARSG was presenting maps which included our areas, and requested this issue be followed up well before the Deed being signed off on 19 December 2019.
- Wally believed the current Board needed to hold the Tūhourangi ground.

#### Resolution

TTA Trustees be charged with seeking appropriate representation on the Tarawera Awa Restoration Strategy Group, and that representation be significantly more than as a stakeholder.

**Moved** Tania Rangiheuea **Seconded** Tarewa Rota

**CARRIED**

#### Action Point 1

TTA trustees seek appropriate representation on TARSG



## 8.5 Te Kotahitanga o Te Arawa Waka Fisheries Trust Board

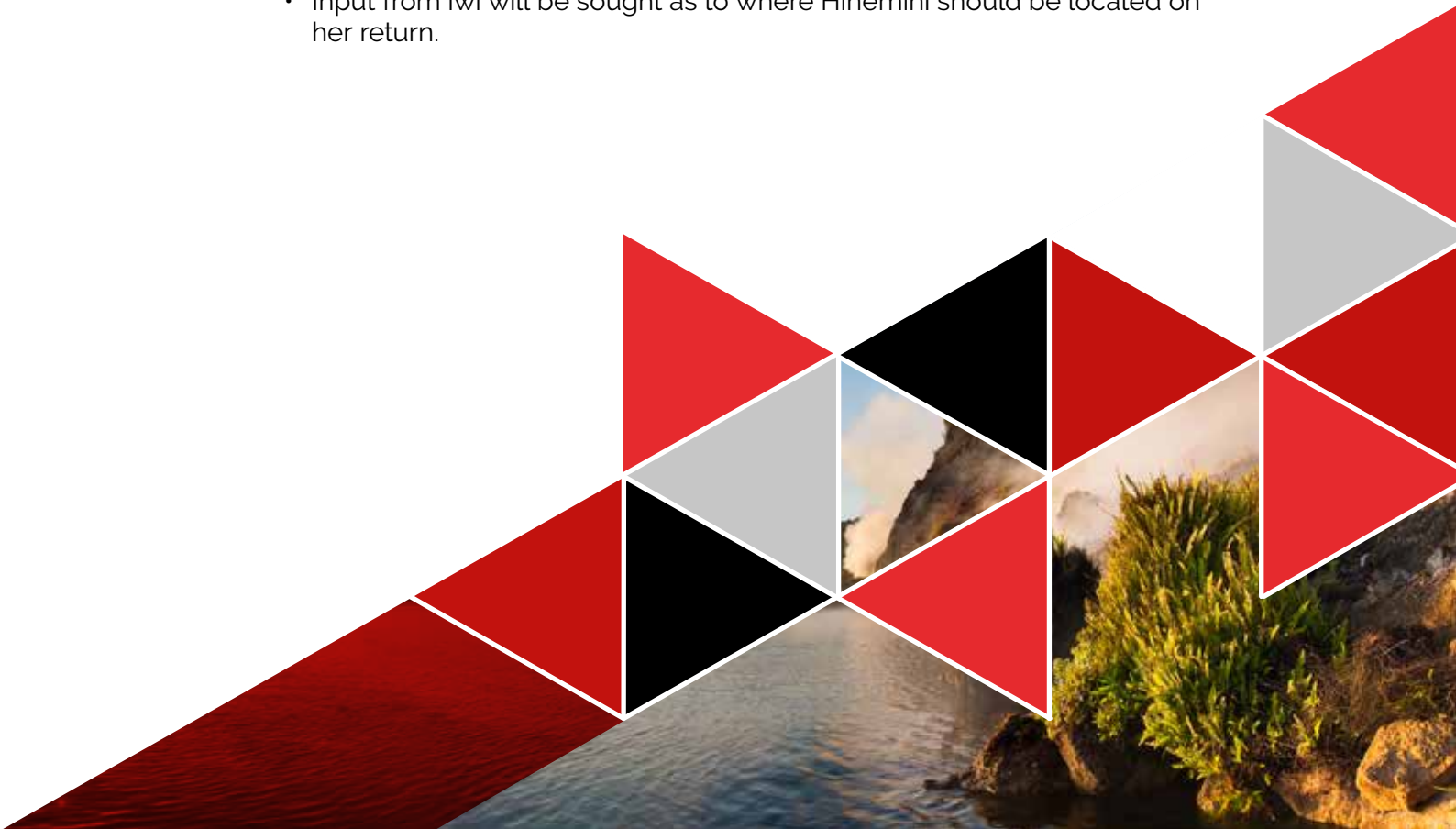
- Kiri raised an issue regarding iwi representation on Te Kotahitanga o Te Arawa Waka Fisheries Trust Board, and discussed the impacts of the recent decision regarding the election challenge made by Rangiteaorere.
- Kiri believed TTA needed to challenge the Fisheries Board and requested iwi support in clarifying the Trust Deed.

### Action Point 2

TTA to clarify iwi representation on fisheries board

## 8.6 Hinemihi Repatriation – Update

- Rangitihi provided an overview of the history behind the sale of Hinemihi and the previous attempts to bring her home, and discussed the work undertaken with the National Trust to promote Hinemihi's return in exchange for new carvings.
- Representatives will meet in London again in June, and iwi were invited to attend.
- Hinemihi will return in five years' time after standing in the UK for the past 127 years.
- Input from iwi will be sought as to where Hinemihi should be located on her return.



## 8.7 Lake Rotokakahi Catchment

- As Chair of Rotokakahi Board of Control, Wally spoke to the need for Tūhourangi to organise a discussion around Rotokakahi, CNI, the tracks, horses and bikes – the whole system, and what that means. Wally felt there was a real need for our people to understand what was going on and how it affects them.
- Deliah noted TTA was developing a Strategic Plan which may address what the 'big picture' looks like, and she was also working on maps with overlays for our website and Environmental Management Plan that would identify the various systems involved. TTA planned to have a wānanga once this work had been completed.
- Wally recommended a hui-ā-iwi be organised for early to mid-February to discuss the systems in place around Rotokakahi and their impacts.

### Resolution

TTA to organise a hui-ā-iwi in February 2020 for all those who whakapapa to Tūhourangi and Rotokakahi, to discuss the systems in place within the Lake Rotokakahi catchment and their impacts on our people.

**Moved** Gail Lee **Seconded** Annie Balle

**CARRIED**

### Action Point 3

TTA to organise February 2020 hui-ā-iwi re Rotokakahi catchment

## 8.8 Ngāti Rangitihi – Update

- Shane Gibbons provided an update on progress of the Ngāti Rangitihi settlement.
- The settlement Agreement in Principle (AIP) was signed – any lands on our side of the boundary were removed from the AIP.
- Trustees then negotiated to get some land back through the Rangitihi settlement, resulting in a proposal for TTA to have 185 hectares handed back. This area included 50 hectares of land which we describe as Otukapuarangi along the western shores of Rotomahana (including the Pink Terrace and Black Terrace), and 135 hectares through the Waimangu valley which runs from the lake to the Waimangu shop. TTA went back to the Crown, saying we would not object to the Rangitihi settlement if those two blocks were given to us fee simple, but this was rejected.

- The counter-offer was that Otukapuarangi fee simple would come back to us solely, and the valley would come back to both Rangitihi and Tūhourangi in equal undivided shares. There was concern at that time as to why we were giving them land on our side of the boundary – the answer to that was because we were getting this land back through their settlement, and if we did not give them any, we would get nothing.
- A further offer was made to give 27 hectares of Otukapuarangi solely to Tūhourangi, providing us with a link through the valley. In addition, 30 hectares in the Waimangu valley would be gifted back to us, however they wanted us to pay for the other 50 hectares.
- Valuations were negotiated and we were prepared to pay \$666k for the land, however their asking price was \$1.626m – a difference of over \$900k.
- No further progress has been made to date.

## 9 Closure

- Allan thanked everyone for their attendance.
- Ngarepo concluded the meeting with a karakia.
- The meeting closed at 1.00 pm.

Chair \_\_\_\_\_ Date \_\_\_\_\_

### Action Points

No.	Date	Action Point	Who	When	Status
1	7/12/19	Seek appropriate representation on TARSG	Trustees	Prior to 19 Dec	
2	7/12/19	Clarify iwi representation on Fisheries Board	Trustees		
3	7/12/19	Organise hui-ā-iwi re Rotokakahi catchment	Trustees	Feb 2020	

# Chairman's Report



E ngā kāwai nui, e ngā kāwai rangatira,  
e ngā mana whakaheke o Tūhourangi  
E ngā whakaruruhau o Wāhiao,  
Pike mai, kake mai, hōmai te waiora ki ahau  
Ka tū tāki wai tāki wai tāki wai ora e.

Once again it is my privilege to present this annual report for and on behalf of the Board of Trustees for the year 2019-2020.

Last year's annual report proposed a number of resolutions, all of which were approved. Included in these were amendments to the Trust Deed and a commitment to hold another Trustee election. The elections were held in March 2020 and resulted in one new Trustee, Kirikowhai Mikaere (moko of Buck and Pipo Mikaere), being elected. Manutai Schuster and Watu Mihinui finished with an equal number of votes requiring a coin toss to determine the winner, which ended up being Watu Mihinui.

Following the elections, I was re-elected as the Chairman and Kirikowhai as Deputy Chair; a big mihi to all those that turned out and voted. Now with that done it is very important that the Board have your

support to move forward to deal with the priorities in the best interest of ngā uri o Tūhourangi. The full Board are Deliah Balle, Kirikowhai Mikaere, Watu Mihinui, Rangitihia Pene and myself.

I would like to acknowledge and thank Manutai for the contribution that she has made to our iwi business over the past six years helping to determine "due north" for our iwi, establishing standards and being a part of a board intent on building trust and respect.

In an effort to maintain business as usual, the incumbent Trustees were very respectful of the upcoming elections and careful not to over commit given the likelihood for trustee changes.

## Te Pūmautanga o Te Arawa

Following the elections, Trustees were then able to refocus back on Tūhourangi Tribal Authority (TTA) business priorities with a renewed emphasis placed on the resolving the Te Pūmautanga o Te Arawa (TPT) inequity and initiating the key action steps, to include:

- Establishing a subcommittee with the range of skill and experience solely focused on advising and supporting the Trustees on this take.
- Discussing and socialising the TPT Equity report both internally within Tūhourangi and externally amongst our TPT collective, with clear and consistent messaging on the key points and the Tūhourangi objective.
- Meet with and appraise the Treaty of Waitangi Negotiations Minister, Andrew Little, enlisting support and guidance from the Crown to ensure the settlement is both fair and enduring for all TPT affiliates.
- Obtaining a legal review by Russell McVeigh as a precursor to working the case on a contingency basis.
- Initiating the dispute resolution process within TPT.
- Continuing to work within the TPT board to have ALL outstanding settlement matters included in the annual work plan with definitive timelines.

Sustainable funding that will enable TPT to complete its settlement responsibilities and like equity is still outstanding and has taken far too long to be resolved, and whilst the TTA are prepared to assist with bridging finance, it is not the affiliate responsibility to provide this funding. The inaugural TPT trustees made their best assessment of what funding would be required to complete the settlement matters for TPT. The remaining cash and future settlement income streams were then assigned to Te Arawa Group Holdings (TAGH). A review of the funding needs and adjusting the assignments is the preferred option, however there are other equally good options.

This financial period all affiliates supported the TAGH directors review and approval of an increase in the annual shareholder dividend from \$100k to \$250k and the TTA Trustees were delighted to be able to make an allocation for support to our three marae. There are more details within this report of the work our marae were able to achieve.

## Ngāti Rangitihi Settlement

Building on our deed of understanding, TTA and Ngāti Rangitihi were able to successfully complete negotiations with the Crown that will provide:

- Return as cultural redress free of charge of the Waimangu Volcanic Valley land that the tourism business sits on (27Ha).
- Purchase and return of extra land surrounding the Waimangu business (50Ha).
- The return of land at Otukapuarangi solely to Tūhourangi.
- The removal of all other Ngāti Rangitihi claims and interests in ANY/ALL Rotomahana Parekarangi 6 lands.

Resolving all overlapping interest in this manner has enabled the Crown and Ngāti Rangitihi to move toward signing the Deed of Settlement, and having the Settlement ratified. Importantly for Tūhourangi, this successful conclusion has resulted in strong working relationships with both Minister Andrew Little and his team at Te Arawhiti which will stand us in good stead for any future work.

## Tūhourangi Footprint

Besides Waimangu there are a number wonderful opportunities that the Trustees are presented with that have real development potential, and also enable our historical and mana whenua statements to be expressed.

The COVID-19 impact on all tourism ventures has been huge. However Waimangu has been able to remodel itself for a new market and, through the wage subsidy and the governments grant for the Iconic Tourism Asset protection programme, the directors are optimistic and focused on surviving for the upturn. Unfortunately this still resulted in some staffing reductions; however the new initiatives, along with the underlying land ownership/rental returning to the iwi means Waimangu is well positioned to cope with the challenges ahead.

The Central North Island Iwi Holdings Ltd (CNI) Rotorua Lakes Council (RLC) partnership at Te Putake o Tawa is progressing well but again because of COVID-19, the timeline for future development may be adjusted and pushed out. However, Trustees are committed to being part of all developments from the start-up rather than trying to buy in at a later date and at a higher developed cost.

The overwhelming support from the RLC to return the Tarawera Café land to Tūhourangi was well received. Trustees are working through that transfer/ approval process and, along with the development of the adjacent Punaromia (orchard) and the as yet unrealised potential of the Mariners Cottage, these present real opportunities for us to stamp our footprint.



## Summary

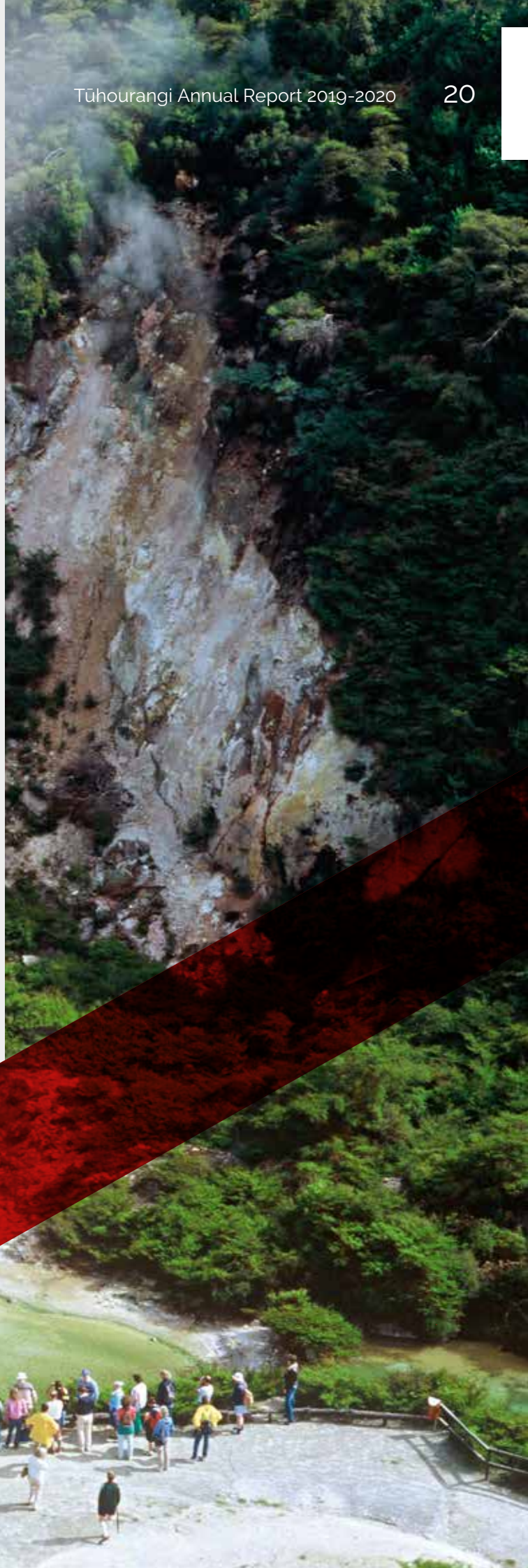
The future for our iwi looks great, in spite of COVID-19 which no doubt will be around for a while yet and will continue to test us all. However, what we do know through our traditional values such as whanaungatanga, by working together and supporting each other we can prevail. Our core values are integral to the TTA moving forward and we must all be clear where that due north is and what is in the best interest for ngā uri o Tūhourangi.

Heoi anō, Trustees will continue to listen to all our people and to communicate our progress. I acknowledge the work and support of past and current Trustees and also those that work behind the scenes tirelessly to support our TTA.

Ngā mihi



Allan Skipwith  
Chairman



## Trustees



### Allan Skipwith

Allan, of Tūhourangi Ngāti Wāhiao descent, has had an extensive senior accounting and management background at Fletcher Buildings. Allan joined Benchmark Building Supplies after having held management positions in Rotorua, Sydney and Tauranga. In 1997, he was appointed Area Manager for Benchmark, based in Auckland. In 2000 Allan became Bunnings NZ National Operations Manager responsible for all stores in New Zealand.

Allan is now retired and is happy to give back into the business and social objectives for Tūhourangi Ngāti Wāhiao. Allan is a trustee on Te Pūmautanga o Te Arawa Trust (TPT), is a Director/Chairman on Central North Island Iwi Holdings Ltd (CNI) and is a Director/Chairman of Waimangu Volcanic Valley. He is the current chairperson for TTA.



### Deliah Balle

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

Deliah works as a project manager for Te Arawa's two environmental entities, Te Arawa Lakes Trust (TALT) and Te Arawa River Iwi Trust (TARIT), which oversee the protection of both our lakes and our rivers. She is also a member of the iwi technical advisory group for freshwater.

Deliah is passionate about protecting the natural resources and advocating for the rights and interests of our people. Her focus is on supporting and working collaboratively with all Tūhourangi Lands Trusts, Boards, Marae and whānau to act on the collective aspiration of Tūhourangi whānau whānui.





### Watu Mihinui

Of Tūhourangi Ngāti Wāhiao descent, Watu has a wealth of experience and skills in community and hapū development and since retirement at the end of February is continuously looking for time to accommodate even more things that didn't need doing not that long ago...

Watu represents TTA on Te Pumautanga Trust and Te Arawa River Trust and its subsidiary, TARIT Holdings Ltd.

Now in her third term on TTA, and while still extremely passionate about all of the mahi the Trust does on behalf of all beneficiaries, Watu has decided to make way for new blood "as her's is becoming rather thin" and will stand down in the 2022 election through the newly introduced rotation system.



### Rangitihi Pene

Rangitihi (Ngāti Hinemihi, Ngāti Huarere and Ngāti Tūhonoa) is Mātauranga Māori and Engagement Lead at Te Aka Mauri (Rotorua Library) and Director of Auahi Tūroa Ltd.

Apart from promoting the interests of TTA, Rangitihi is interested in tribal history, tikanga, kapa haka, reo and basketball.

Rangitihi assists in the running of tribal wānanga and advocated on behalf of Tūhourangi at both the Whakarewarewa Thermal Valley and Kaingaroa Forest adjudications. He is Tūhourangi's trustee to TALT and Te Mātāwai.



### Manutai Schuster

Manutai (Tūhourangi-Ngāti Wāhiao/Ngāti Pikiāo) brings to TTA many skills from her varied professional background in business management and administration, education, film and television, broadcasting and communications, strategic and business planning, government entity funding, legal and reporting compliance.

Manutai still carries out work in the film and television industry while her particular areas of general interest include tikanga and reo Māori, environmental awareness, iwi growth and development. As well as a trustee for TTA, Manutai is also a director on the Te Puia | New Zealand Māori Arts and Crafts Institute (NZMACI) board.

*Following TTA elections on 6 March 2020, Manutai stepped down from the Trust. The Trustees thank her for her mahi and contributions to TTA.*

## Trustees



### Kirikowhai Mikaere

Kirikowhai (Tūhourangi, Ngāti Wahiao) has worked as a specialist in iwi Māori data and information for over 17 year, focusing on harnessing information 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 the current lead technical advisor to the Iwi Chairs Forum – Data Leadership Group, the current deputy chair of Manaaki Ora Trust (providing governance for Tipu Ora and Utuhina Manaakitanga), a member of the Kāhui Māori for the National Science Challenge: Science for Technological Innovation, as well as a member of the Data Ethics Committee for New Zealand and a member of the Institute of Directors.

*Following TTA elections on 6 March 2020, Kirikowhai was appointed as a Trustee and is the current deputy chair of TTA.*



### Shane Gibbons

Shane has practiced as an Office Solicitor in various government departments before taking up managerial positions after completing his MBA.

His experience includes Regional Director for the Waiariki Department of Māori Affairs, Claims Registrar/Legal Advisor for the Waitangi Tribunal, Legal Advisor with Te Puni Kokiri, Registrar of the Māori Land Court and Secretary/General Manager of the Te Arawa Māori Trust Board. He has also been a trustee on the Rahui Trust and Pukeroa Oruawhata Trust. Shane assisted in establishing the TTA Deed of Trust and during his tenure was one of the TTA trustees on Te Arawa River Iwi Trust (TARIT).

*Following TTA elections on 15 June 2019, Shane stepped down from the Trust. The Trustees thank him for his mahi and contributions to TTA.*



# At a glance

We are pleased to present the financial results and position for Tūhourangi Tribal Authority for the year ended 31st March 2020. What follows is a summary overview for the year - in the context of previous years - followed by the audited annual financial statements.

## Investments



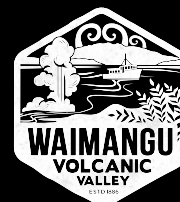
**\$12,661,000**

9% shareholding in TAGH



**\$944,000**

Current Assets



**\$712,000**

Waimangu Investment

## Income

Increased by \$157k which can be attributed to the dividend returns from the TAGH investment and additional funding from Te Arawhiti regarding the Waimangu Valley cultural redress claim.

2020 Revenue

**\$551,370**

## Expenses

Increased by \$169k which can be attributed to an increase in koha distributions, increased governance costs, communication and legal expenses.

2020 Expenses

**\$416,558**

## Net Profit

Increased by \$13k which can be attributed to the dividend returns from the TAGH investment and additional funding from Te Arawhiti regarding the Waimangu valley cultural redress claim.

2020 Surplus

**\$150,563**

## Demographics



**5083**

Beneficiaries



**2488**

Tane/Male



**2595**

Wahine/Female



**4711**

Over 18



**272**

Overseas

## Events

**3**

Rumaki Wānanga

**3**

Bilingual Wānanga

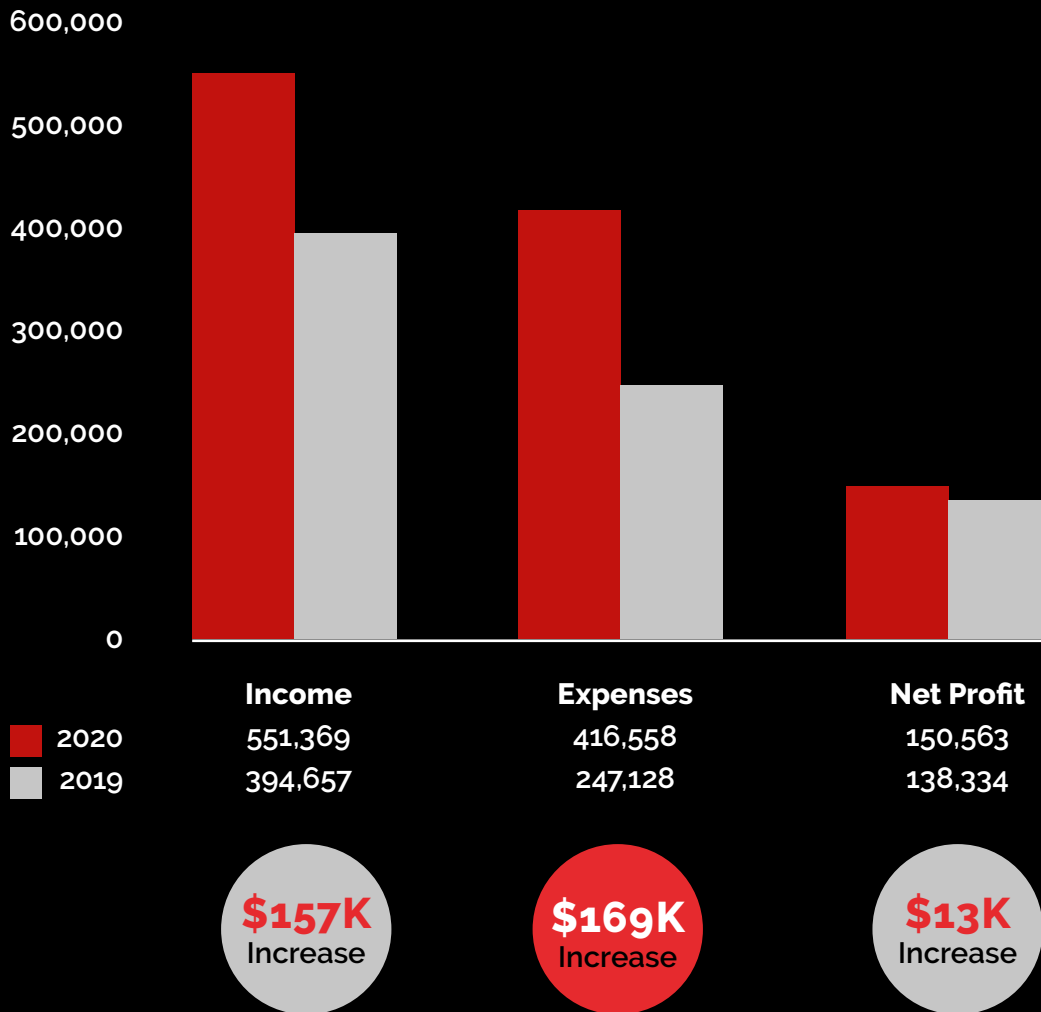
**2**

Rangatahi Wānanga

# Financial performance

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 2021 year which was extracted from the 2021 TTA Audited Financial Statements.

## Profit and loss analysis



## Summary



Trust income earned increased from the prior year by \$157k. This was mainly due to an increase of the dividends paid from Te Arawa Group Holdings and funding received from Te Arawhiti for the mahi regarding Waimangu Volcanic Valley.



Trust Expenses similarly increased from the prior year as a result of the increased donations and koha made in addition to an increase in legal expenses and communication costs.

# Summary of how income earned was allocated to expenses

## Financial Year 2020 Allocation

### Te Mātāwai \$49,058

For every dollar earned, we allocated 9 cents for the services required to develop Tūhourangi reo.

### Te Arawa River Iwi Trust \$14,982

For every dollar earned, we allocated 3 cents towards riparian planting costs.

### Ministry of Health \$13,985

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

### Grants & Donations \$60,000

For every dollar earned, we allocated 11 cents give back by way of grant and koha distributions.

### Amortisation & Depreciation \$6,781

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

### Governance \$44,627

For every dollar earned, we allocated 8 cents to governance related expenses and trustee fees.



### Operation & Administration \$140,765

For every dollar earned, we allocated 26 cents to the trusts operating and administration costs.

### Staff Expenses \$86,360

For every dollar earned, we allocated 16 cents to kaimahi wages and salaries.

**2020 Net Surplus**

For every \$1 earned in 2020, 27 cents was retained as surplus after tax.

**Waimangu**

For every \$1 earned in 2020, 6 cents was derived from the Waimangu Investment Venture.





## Our Stories

### Te Whare Kōrero o Tūhourangi

Te Whare Kōrero o Tūhourangi is the cultural subcommittee of the TTA. Its members are TTA representatives Watu Mihinui, Rangitihi Pene, TTA staffer Ngārepa Eparaima, as well as Matetu Mihinui, Aneta Morgan and Hākopa Tapiata.

Due to timing of our AGM in December, the wānanga discussed here refer to those held in 2020.



*Ko Laurelle Tāmāti e whakaako ana i te waiata tangi, 'E tō te rā'.*



*Ko Ruakiri rātau ko Tiaho Fairhall ko Parekāwa Liddell ngā pouako i te pātēre me te waiata ā-ringa a 'Hinemihi'.*



*Ko ngā ritenga o te hora whāriki – ko Polly Perkins te pouako.*



*Nā Ngārepo Eparaima rāua ko Rangitihī i tā ngā pukapuka e toru mō tō tātau tupuna a Tūhourangi.*

Ko tā Te Whare Kōrero o Tūhourangi i te tau 2020, he whakahaere i ētehi wānanga me te whakarite rauemi.

I whakaritea kia whakatū ngā wānanga e whā. Ka tū te tuatahi i te marama o Hōngongoi, te tuarua i te marama o Hereturikōkā, te tuatoru i te marama o Mahuru, me te tuawhā i te marama o Whiringa-ā-nuku. Koia tērā ko te whakaaro, engari nā te putanga o Korona i raru ai.

### **Wānanga Tuatahi – Te Pākira**

**11-12 MAHURU (E 94 te nui i tae mai)**

E whā ngā wāhanga o ia wānanga, he ako i tētehi mōteatea, ka tahi. Ka rua, he ako i tētehi waiata ā-ringa. Ka toru, he whakatakoto i tētehi kaupapa kōrero. Ka whā, he wānanga i ngā ritenga mō te tangihanga.

### **Wānanga Tuarua – Hinemihi**

**25-26 MAHURU (E 80 te nui i tae mai)**

### **Wānanga Tuatoru – Te Pākira Anō**

**30-32 WHIRINGA-A-NUKU (E 30 te nui i tae mai)**

### **He Rauemi**

Ka hangaia ngā rauemi pukapuka hai whakapakari i te reo o te tangata, o te hapū, o te iwi anō hoki. Kai roto i ngā mōteatea ka kitea, ka rangona ngā whakataukī, ngā kōrero tuku iho, ngā awa, ngā moana, ngā tāngata nui whakaharahara o te iwi.

Ko te pukapuka mō ngā tamariki e hāngai atu ana ki te oranga o Tūhourangi - tana whānautanga mai, me ētehi kōrero o ana nekenekehanga, kia mōhio ai ōna uri ki te tupuna nei.

Ko te puka tikanga, ka tukuna ki ngā whānau e hahaka ana te reo, kāore hoki e tino mōhio ki ngā tikanga marae.





Aneta Morgan sharing her mātauranga of the art of karanga.



Anaha Hiini teaching deeper aspects of te reo Māori.



Whakawhanaungatanga – Going around Wāhiao introducing ourselves.



Artwork: Dinny Morgan-Koia.

Te Whare Kōrero o Tūhourangi in 2020, ran both wānanga and produced stories and tikanga related to Tūhourangi.

It was arranged that we would run four wānanga. The first would be in July, the second in August, the third in September and the fourth (a joint wānanga with Ngāti Whakaue) in November.

Well that was the plan, COVID-19 meant we had to be flexible.

### First Wānanga Held At Te Pākira Marae

11-12 SEPTEMBER (94 participants)

The formula we use is to have four parts of each wānanga. First learn a traditional item that we use during hui. Second, learn an action song. Third, we teach specifics such as karanga, whakapapa and oratory. Fourth, each of the four wānanga focussed on a particular aspect of tangihana.

### Second Wānanga At Hinemihi Marae

25-26 SEPTEMBER (80 participants)

### Third Wānanga Held At Te Pākira Marae

30-32 OCTOBER (30 participants)

### Resource Production

TTA have previously produced:

- documentaries on Tūhourangi the man and the tribe; and
- a book on Sites of Significance.

This year, led by Ngārepo Eparaima, we have produced three bilingual primary readers and a booklet on what to expect and do at a tangihanga.

### Fourth Wānanga Held At Te Pākira Marae – Joint Hui With Ngāti Whakaue

This has become an annual event and hosting is alternated between the two iwi.

The programme starts with a pōhiri and gives each iwi a chance to put in practice all the things learnt in the previous three wānanga – karanga, whaikōrero, whakapapa, mōteatea and waiata ā-ringa. This year we added a Hikoi to Pākōtore and Maketū and launched our new books.

# 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

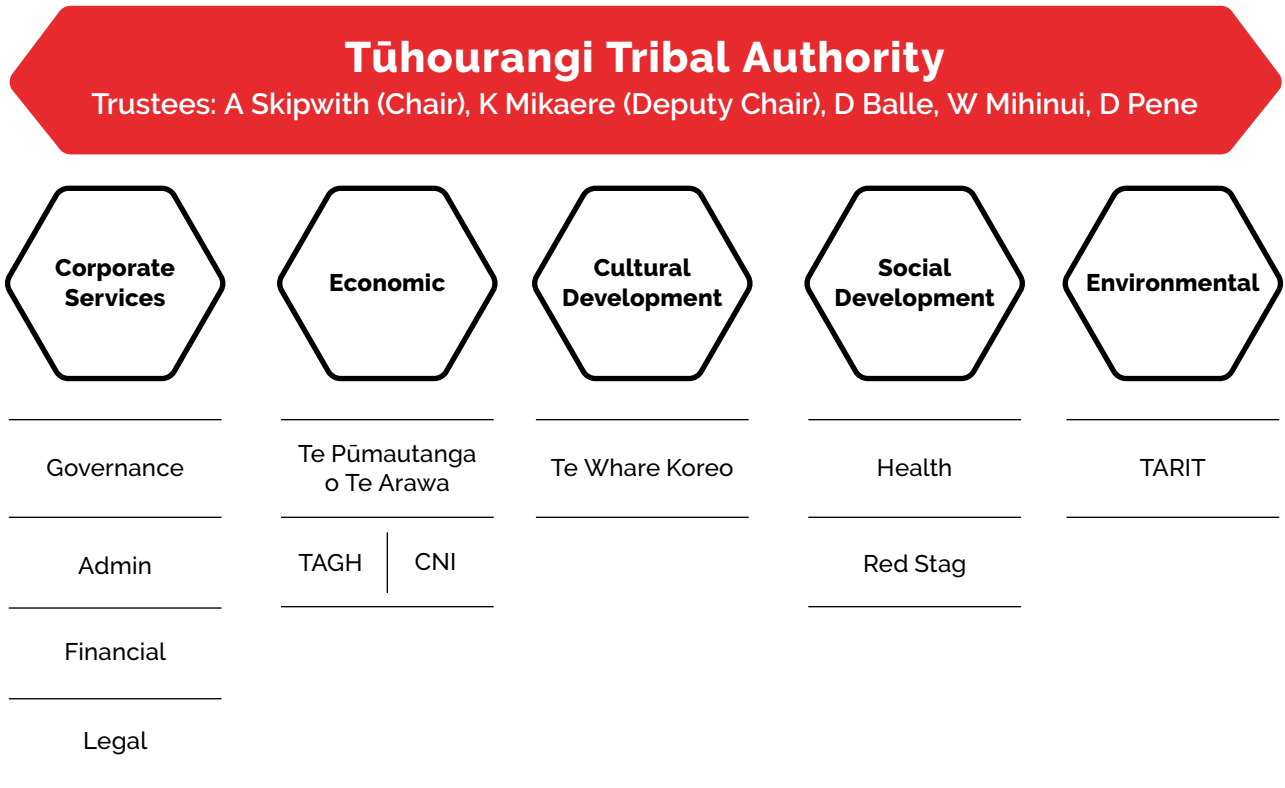
The purpose of TTA is to manage the collective development of Tūhourangi including Te Arawa Treaty of Waitangi settlements that have been achieved on behalf of Tūhourangi. These settlements include those resources managed by TPT, TARIT, Te Kotahitanga o Te Arawa Trust and TALT.

### Business Environment

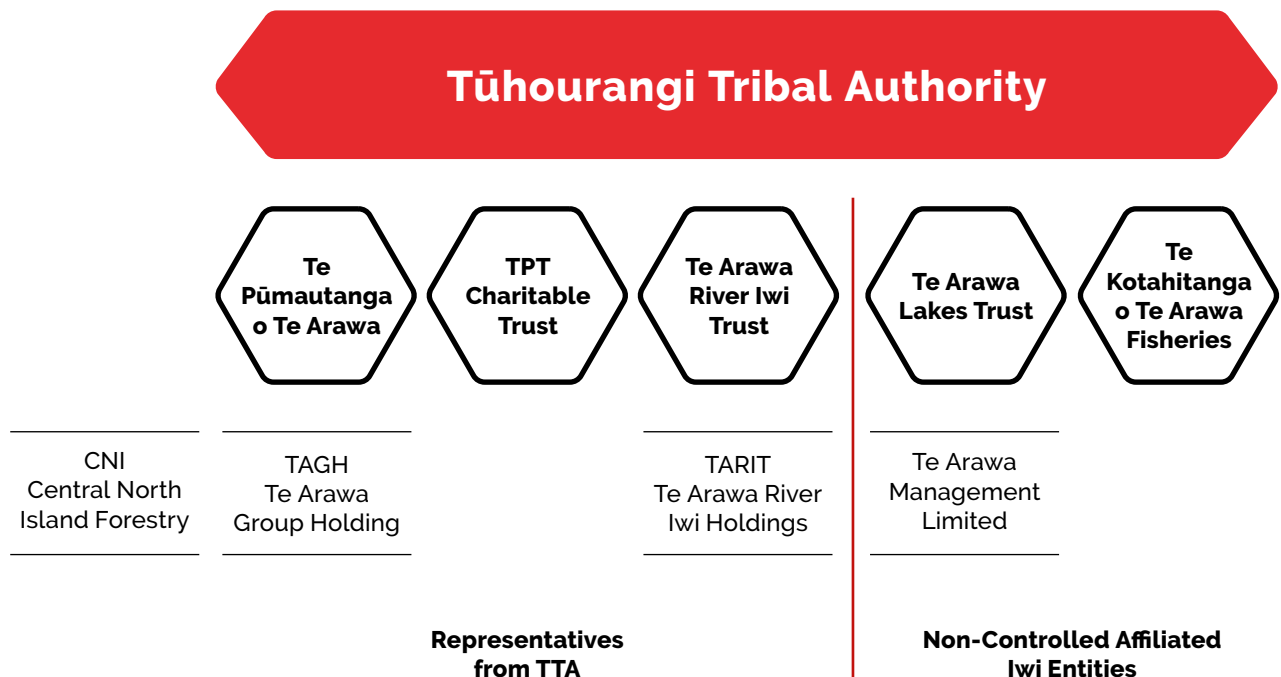
TTA's mission is to receive, distribute and safeguard assets to achieve successful and lasting outcomes in accordance with the TPT, TARIT and the Central North Island Forests Land Collective Settlements.



## Structure (as at 31 March 2020)



## TTA and Affiliated Entities



# Operational Report 2019 / 2020

## 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

Delegated responsibility to the three TTA representatives on TPT.

Formally requested evidence of TPT devolution policy; still awaiting this information.

TPT has had an internal report completed but is yet to distribute to all TPT affiliates.



## Strategic Objective 1

### To build the TTA economic base continued

#### Completing CNI CFL Allocation

Key Outcome	Update
TTA's key objective (as TPT's nominee) is to secure the transfer of title direct from CNI.	Delegated responsibility to the mana whenua representatives (1 x TTA, 1 x TPT (chair) ).
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 (NLC).	CNI has sought a declaratory decision on: <ul style="list-style-type: none"> <li>• Transfer of title direct to iwi affiliates</li> <li>• The validity of the second round of arbitration that was undertaken</li> <li>• Early return of benefits as per the arbitration decision.</li> </ul>
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.	TPT and Affiliates have also been given the opportunity to submit to the court but each at their own cost; TTA chose to stay with a TPT submission as they are the representative body.  Mana Whenua conversations are planned with Raukawa in the next year.

#### Waiotapu cultural redress property

Key Outcome	Update
Tūhourangi have clear mana whenua interest that have not been appropriately acknowledged and require correction and remedies. These include: <ul style="list-style-type: none"> <li>• Waiotapu Valley has been returned solely to Tahu Whaoa.</li> <li>• Maunga Kakaramea which only identifies Tahu Whaoa.</li> </ul>	Delegated responsibility to the three TPT representatives.  Formally requested a copy of the TPT CR devolution policy.  Evidential files are being prepared.  Considering possible dispute resolution / litigation.  TTA also undertaking own research.

## 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% share of the Waimangu Volcanic Valley Ltd with Te Mana o Ngāti Rangitihī.

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

##### Update

Options for Te Puia have been discussed and presented via Deloitte which include an option for an earlier buyback date.

## Strategic Objective 2

### To build cultural capability

#### Protecting & Strengthening Tūhourangi Mana

##### Key Outcome

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

Claim to Waimangu Volcanic valley was made possible through the Ngāti Rangitihī claim.

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

##### Update

Delegated responsibility to the mana whenua representatives.

Held meeting with Ngāti Rangitihī and MOU signed to negotiate the return of the Waimangu Valley to both iwi and the return of Otukupuarangi to Tūhourangi fee simple.

Continued to support the search for the terraces with NIWA.

Assisted NIWA in proving Hochstetter's co-ordinates through non-invasive methods

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

## Strategic Objective 2

### To build cultural capability continued

Protecting & Strengthening Tūhourangi Mana	
Key Outcome	Update
To continue to assert Tūhourangi mana at Tarawera.	<p>Talks held with Totally Tarawera to develop and agree a Tūhourangi plan for Tarawera Developments and Tourism opportunities.</p> <p>RLC confirmed the land under the Landing Café will be returned to Tūhourangi.</p> <p>Negotiations for joint venture or total Tūhourangi ownership with the current owner of Landing jetty and Te Ariki jetty continues.</p> <p>To reassert the Tūhourangi footprint by involvement in the Tarawera Landing Redevelopment including the building of a raised walkway through to Punaromia and around.</p>
To build and strengthen the capability and capacity of tribal members in kawa, tikanga, and te reo Māori.	Supported Te Wharekorero o Tūhourangi to enable kawa, tikanga and reo wānanga.
<p>To upgrade the TTA website and Facebook page links to all other areas of TTA business.</p> <p>To develop an iwi communications plan to consider news updates Iwi / hapū notices and reports.</p>	<p>Website/Facebook design and operating process was redeveloped by C.G. Design Ltd.</p> <p>The Shine Collective appointed as TTA communication consultants.</p> <p>Refined review of all admin, statutory / legal / records, files and archive systems being undertaken.</p>

## Strategic Objective 2

### To build cultural capability continued

Protecting & Strengthening Tūhourangi Mana	
Key Outcome	Update
To develop a TTA merchandise programme.	<p>Hui with paepae (Hinemihi, Apumoana, Te Pakira) to determine the merchandise that TTA will consider to distinguish active paepae participants to be held.</p> <p>Hui with paepae (Hinemihi, Apumoana, Te Pakira) to determine the distribution criteria and initial numbers for identified merchandise to be held.</p>
To develop a plan to ensure that the Tūhourangi interest is reflected in replacement entity for Te Puia.	Supported Te Paepae o Te Pakira in developing a plan to deal with the replacement entity.

## Strategic Objective 3

### To establish a sustainable environmental future

Protecting and strengthening our mana whenua	
Key Outcome	Update
<p>To have a comprehensive and integrated iwi environmental plan that encompasses all natural resources within the Tūhourangi rohe including:</p> <ul style="list-style-type: none"> <li>• Tarawera catchment</li> <li>• TARIT Waikato River catchment</li> <li>• The Puarenga river catchment</li> <li>• Tūhourangi Trust areas</li> <li>• Other Tūhourangi</li> </ul> <p>That provides clear policy and procedures in respect of all environmental matters within Tūhourangi rohe.</p>	<p>Participating in all matters relating to Tarawera including resource consents, the water quality, waste reticulation plans, and restoration plans.</p> <p>Hui planned with all Tūhourangi Trusts and entities, draft will be presented to uri for feedback and input.</p> <p>Water policy documentation under development that will guide iwi on matters of ownership and quality.</p> <p>Still need to work with all agencies in respect of the health and wellbeing of the Puarenga Stream.</p>



## 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.	Upcoming hui with Red Stag on the Education and Cultural Grant Policies and procedures, opportunity to review Te Ohu Piringa disbanded therefore Education Plan still to be developed.
To continue to lead significant tribal events.	Supported 10 June 2019 Tarawera Commemorations. Supported Lakes Kaumatua Dinner. Supported 25 April 2019 ANZAC commemorations. Supported January 2020 annual wānanga (ki Tūhoe).

## Strategic Objective 5

### Establish a sustainable administrative unit

#### Building our internal capability

Key Outcome	Update
To have an integrated governance and operational structure that is future proofed and can be undertaken at a sustainable level.	Employment of a part time General Manager to undertake operational activities to allow Trustees to concentrate on strategic governance. Staffing levels are being maintained through projects. Regular updates to register as registrations trickle through.
Appropriate staffing – succession plan.	Part-time Beneficiary Register maintenance has been budgeted for.
Beneficiary Register.	Online registration options have been sought.
TTA Election (2019).	Second election held after issues due to Trust Deed realignment.



# Financial Report year ending 31 March 2020

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- 47** ▶ Statement of Financial Position

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- 48** ▶ Statement of Changes in Equity

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- 53** ▶ Notes to the Performance Report



# Directory

## Tūhourangi Tribal Authority For the year ended 31 March 2020

### 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:

- Alan Skipwith (Chairperson)
- 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



## INDEPENDENT AUDITOR'S REPORT

To the Members of Tuhourangi Tribal Authority

### Opinion

We have audited the performance report of Tuhourangi Tribal Authority on pages 6 and 8 to 21, which comprises the statement of financial performance, statement of changes in equity and statement of cash flows for the year ended 31 March 2020 and the statement of financial position as at 31 March 2020, and the statement of accounting policies and other explanatory information.

In our opinion the accompanying performance report gives a true and fair view of the financial position of the Authority as at 31 March 2020, and (its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the performance report* section of our report. We are independent of the Authority in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### Other Information

The Trustees are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and the statement of service performance. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. 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 on the other information obtained prior to the date of this auditor's report, 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.

### Responsibilities of the Trustees for the Performance Report

#### The Trustees are responsible for:

- a) For identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) The preparation and fair presentation of the performance report, on behalf of the entity which comprises:
  - the entity information;

- the statement of service performance;
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report;

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and for such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error. In preparing the performance report, the Trustees are responsible on behalf of Authority for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

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

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

A further description of our responsibilities, which form part of our auditors report, for the audit of the financial statements is located at External Reporting Boards website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

#### **Restriction on the Auditor's Responsibilities**

This report is made solely to the Members of the Authority, as a body, in accordance with their Trust Deed. Our audit work has been undertaken so that we might state to the Authority's Members 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 Authority and the Authority's Members as a body, for our audit work, for this report, or for the opinions we have formed.



Glenn Sullivan Chartered Accountant Ltd, Whakatane, 14 September 2020

# Approval of Financial Report

## Tūhourangi Tribal Authority For the year ended 31 March 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Tūhourangi Tribal Authority for year ended 31 March 2020.

APPROVED

For and on behalf of the Board of Trustees:



Chairman

Date 1st November 2020



Trustee

Date 27th November 2020



# Statement of Service Performance

## Tūhourangi Tribal Authority For the year ended 31 March 2020

### 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, resolved Crater, Highlands, and Waimangu, partial agreement with Ngati Whakaue for Whaka CFL (Ngati Raukawa still complete).
- 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.

- 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.

- Delivered Koroua Kuia Programme. Weekly gathering of between 8 to 16 kuia

### Social/ Te Reo Funding

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

- 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 (2019: \$76.6k).
- The Trust contributed expenditure of \$50k during the year (2019: \$45k).

### Social/ RST Funding

**Outcome:** Deliver social support services to Tūhourangi community.

- 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 Tūhourangi trusts (2019: \$10k).
- There were no Cultural Grants paid this year (2019: \$1.7k).



# Statement of Financial Performance

Tūhourangi Tribal Authority  
For the year ended 31 March 2020

	NOTES	2020	2019
<b>Other Comprehensive Income</b>			
<b>Revenue</b>			
Grants & Donations Paid	1	2,913	100
Interest & Dividend Revenue	2	292,572	165,252
Other Revenue	3	66,873	24,139
Revenue from Providing Goods & Services	4	189,011	205,166
<b>Total Revenue</b>		<b>551,370</b>	<b>394,657</b>
<b>Expenses</b>			
Amortisation	17	5,257	1,625
Costs Relating to Providing Goods & Services	5	79,041	74,348
Depreciation	15	1,524	1,467
Employee Related Costs	6	86,360	77,949
Governance	7	44,627	29,500
Grants & Donations Made	8	60,000	2,574
Other Expenses	9	139,749	59,665
<b>Total Expenses</b>		<b>416,558</b>	<b>247,128</b>
Surplus/(Deficit) before Tax		134,812	147,529
Income Tax Expense/(Benefit)	10	(15,752)	9,195
Surplus/(Deficit) after Tax		150,564	138,334
<b>Other Comprehensive Income</b>			
Changes in Fair Value of Available-for-Sale Financial Assets	22	(1,975,563)	3,522,828
<b>Total Comprehensive Income for the year</b>		<b>(1,824,999)</b>	<b>3,661,162</b>



# Statement of Financial Position

## Tūhourangi Tribal Authority As at 31 March 2020

	NOTES	31 MAR 2020	31 MAR 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank Accounts and Cash	13	773,489	595,634
Debtors and Prepayments	14	144,858	67,572
Income Tax Receivable	10	25,769	9,744
<b>Total Current Assets</b>		<b>944,116</b>	<b>672,951</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	15	1,865	3,389
Intangibles	17	7,251	9,208
Investments	18	13,374,033	15,370,928
<b>Total Non-Current Assets</b>		<b>13,383,148</b>	<b>15,383,524</b>
<b>Total Assets</b>		<b>14,327,265</b>	<b>16,056,475</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	20	130,143	73,533
Employee Costs Payable	21	50,271	11,093
<b>Total Current Liabilities</b>		<b>180,414</b>	<b>84,626</b>
<b>Total Liabilities</b>		<b>180,414</b>	<b>84,626</b>
<b>Net Assets</b>		<b>14,146,850</b>	<b>15,971,849</b>
<b>Equity</b>			
Available-for-Sale Assets Revaluation Reserve	22	12,631,248	14,606,811
Accumulated Surpluses	22	1,515,602	1,365,039
<b>Total Equity</b>		<b>14,146,850</b>	<b>15,971,849</b>



## Statement of Changes in Equity

Tūhourangi Tribal Authority  
For the year ended 31 March 2020

	2020	2019
<b>Equity</b>		
Opening Balance	15,971,849	12,310,687
<b>Increases</b>		
Profit for the Period	150,564	138,334
Changes in Available-for-Sale Assets Reserve	(1,975,563)	3,522,828
<b>Total Increases</b>	<b>(1,824,999)</b>	<b>3,661,162</b>
<b>Total Equity</b>	<b>14,146,850</b>	<b>15,971,849</b>



# Statement of Cash Flows

## Tūhourangi Tribal Authority For the year ended 31 March 2020

	NOTES	2020	2019
<b>Cash Flows</b>			
<b>Cash Flows from Operating Activities</b>			
<b>Cash Receipts</b>			
Grants and Donations Received		2,913	100
Receipts from Providing Goods or Services		114,907	180,309
Interest and Dividend Revenue		289,391	122,969
Cash Receipts from Other Operating Activities		88,205	24,139
GST (net)		12,300	-
<b>Total Cash Receipts</b>		<b>507,716</b>	<b>327,517</b>
<b>Cash Payments</b>			
Grants and Donations Paid		(60,000)	(2,574)
Payments to Suppliers and Employees		(266,288)	(182,977)
Income Tax (net)		(273)	(10,103)
GST (net)		-	(182)
<b>Total Cash Payments</b>		<b>(326,561)</b>	<b>(195,836)</b>
<b>Total Cash Flows from Operating Activities</b>		<b>181,155</b>	<b>131,681</b>
<b>Cash Flows from Investing and Financing Activities</b>			
Payments to Acquire, Property, Plant and Equipment		(550)	(3,538)
Payments to Acquire Intangible Assets		(2,750)	(10,833)
<b>Total Cash Flows from Investing and Financing Activities</b>		<b>(3,300)</b>	<b>(14,371)</b>
<b>Net Increase/ (Decrease) In Cash</b>		<b>177,855</b>	<b>117,310</b>
<b>Cash Balances</b>			
Bank Accounts and Cash at Beginning of Period		595,634	478,324
Bank Accounts and Cash at End of Period	13	773,489	595,634
<b>Net Change in Cash for Period</b>		<b>177,855</b>	<b>117,310</b>



# Statement of Accounting Policies

## Tūhourangi Tribal Authority For the year ended 31 March 2020

### 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 2020

	2020	2019
<b>1. Grants and Donations Received</b>		
Koha	2,913	100
<b>Total Grants and Donations Received</b>	<b>2,913</b>	<b>100</b>
	2020	2019
<b>2. Interest and Dividend Revenue</b>		
Dividend Revenue - Te Arawa Group Holdings	250,455	100,182
Interest Revenue	9,450	12,450
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	32,668	52,620
<b>Total Interest and Dividend Revenue</b>	<b>292,572</b>	<b>165,252</b>
	2020	2019
<b>3. Other Revenue</b>		
Sundry Income	4,470	5,239
Te Arawhiti Funding	54,309	-
Rates Remission Income	8,095	-
Te Taumata o Te Puia Settlement Income	-	18,900
<b>Total Other Revenue</b>	<b>66,873</b>	<b>24,139</b>
	2020	2019
<b>4. Revenue from Providing Goods or Services</b>		
Ministry of Health	66,018	65,202
RST	30,854	10,000
Te Arawa River Iwi Trust	-	48,043
Te Matawai I Te Reo	87,530	76,620
TPT Payment	4,609	5,301
<b>Total Revenue from Providing Goods or Services</b>	<b>189,011</b>	<b>205,166</b>
	2020	2019
<b>5. Costs Related to Providing Goods and Services</b>		
<b>Ministry of Health Costs</b>		
Activities	7,682	10,212
Van Expenses	6,303	7,630
<b>Total Ministry of Health Costs</b>	<b>13,985</b>	<b>17,842</b>
<b>Te Arawa Rivers Iwi Trust Costs</b>		
Environmental Fund (Riparian Planting)	14,982	11,320
General Expenses	-	47
<b>Total Te Arawa Rivers Iwi Trust Costs</b>	<b>14,982</b>	<b>11,367</b>





## Notes to the Performance Report

**Te Matawai | Te Reo Costs**

Event 5 Hikoī	500	-
Catering	9,848	6,682
Consultancy	2,856	-
Kaiako	-	500
Project Manager	23,360	35,040
Projector & Screen Hire	415	-
Resources	3,078	-
Venue Tribal Events	9,000	2,774
<b>Total Te Matawai   Te Reo Costs</b>	<b>49,058</b>	<b>44,996</b>
Other Project Costs	1,016	142
<b>Total Costs Related to Providing Goods and Services</b>	<b>79,041</b>	<b>74,348</b>
	2020	2019

**6. Employee Related Costs**

ACC Levy	441	166
Wages & Salaries	85,918	77,783
<b>Total Employee Related Costs</b>	<b>86,360</b>	<b>77,949</b>
	2020	2019

**7. Governance**

<b>Trustee Fees</b>		
Alan Skipwith (Chairperson)	18,333	20,000
Manutai Schuster	4,000	2,000
Rangitihī Pene	6,500	2,500
Shane Gibbons	1,000	2,500
Watu Mihinui	6,500	2,500
Deliah Balle	5,000	-
Kirikowhai Mikaere	1,500	-
<b>Trustee Travel Expenses</b>		
Manutai Schuster	1,794	-
<b>Total Trustee Travel Expenses</b>	<b>1,794</b>	<b>-</b>
<b>Total Governance</b>	<b>44,627</b>	<b>29,500</b>
	2020	2019

**8. Grants and Donations Made**

Cultural Grants	-	1,739
Education Grants	-	835
Marae Grants	60,000	-
<b>Total Grants and Donations Made</b>	<b>60,000</b>	<b>2,574</b>



## Notes to the Performance Report

	2020	2019
<b>9. Other Expenses</b>		
Accountancy Fees	7,510	6,471
Advertising	4,582	468
AGM & Election Expenses	14,236	2,456
Audit Fees	3,674	4,431
Bank Fees	272	130
Communications	27,450	1,261
Computer Expenses	3,103	2,249
General Expenses	632	1,348
Hui Expenses	6,167	1,042
Interest	-	8
IRD Penalties	250	632
Koha	2,563	3,130
Legal Expenses	40,347	1,158
Office Expenses	198	239
Operating Lease Payments	2,094	1,100
Printing & Stationery	1,745	1,512
Rates Penalties	383	2,546
Rates - Spencer Road	6,618	16,334
Rent	10,400	10,400
Repairs & Maintenance	900	-
Research & Development	1,739	-
Sponsorship	2,609	-
Technical Advisory	-	680
Telephone Expenses	2,278	2,069
<b>Total Other Expenses</b>	<b>139,749</b>	<b>59,665</b>
	2020	2019

**10. Income Tax**

Net Surplus/(Deficit) before Tax	134,812	147,529
<b>Plus/(Less) Adjustments</b>		
Maori Authority Tax Credits Attached to Dividends Received	53,127	21,251
Non-assessable Income	(947)	-
Permanent Non Deductible Expenses	16,012	2,257
Loss Brought Forward	-	-
Temporary Non Deductible Expenses	10,567	2,940
Taxable Income	213,571	173,977
Tax Payable @ 17.5%	37,375	30,446
Less Maori Authority Tax Credits	(53,127)	(21,251)
Tax Expense	(15,752)	9,195
<b>Less</b>		



## Notes to the Performance Report

Prior year tax credits	-	(8,837)
Provisional Tax Paid	(7,366)	(8,000)
RWT Credits	(2,652)	(2,102)
Tax Payable/ (Refundable)	(25,769)	(9,744)
	2020	2019

**11. Tax Losses**

Losses Brought Forward	-	(48,394)
Less Tax Losses Utilised	-	48,394
Total Tax Losses to be Carried Forward	-	-

The Trust has Nil losses available to be carried forward to future years subject to confirmation by the Inland Revenue Department.

**12. Maori Authority Credit Account**

At balance date Maori Authority Credits available to shareholders were \$139,719 (2019: \$77,480).

	2020	2019
<b>13. Bank Accounts and Cash</b>		
Cash at Bank	448,019	291,422
Short Term Deposits	325,470	304,212
Total Bank Accounts and Cash	773,489	595,634
	2020	2019

**14. Debtors**

Accrued Interest	3,181	3,704
Overpayment	-	833
Receivables	141,678	69,750
Less Provision for Doubtful Debts	-	(6,715)
Total Debtors	144,858	67,572
	2020	2019

**15. Property, Plant and Equipment**

<b>Office Equipment</b>		
Opening Carrying Amount	3,389	1,318
Additions	-	3,537
Depreciation Expense	(1,524)	(1,467)
Closing Carrying Amount	1,865	3,389
Total Property, Plant and Equipment	1,865	3,389



## Notes to the Performance Report

	2020	2019
<b>16. Intangibles Work In Progress</b>		
App Development in Progress	4,333	4,333
Less Work in Progress Transferred to Completed App	(4,333)	-
<b>Total Intangibles Work In Progress</b>	<b>-</b>	<b>4,333</b>

	2020	2019
<b>17. Intangibles</b>		
<b>App</b>		
Opening Carrying Amount	-	-
Work In Progress Completed and Transferred	4,333	-
Additions	825	-
Less Amortisation	(2,304)	-
<b>Closing Carrying Amount</b>	<b>2,854</b>	<b>-</b>
<b>Website</b>		
Opening Carrying Amount	4,875	-
Additions	2,475	6,500
Less Amortisation	(2,953)	(1,625)
<b>Closing Carrying Amount</b>	<b>4,397</b>	<b>4,875</b>
<b>Total Intangibles</b>	<b>7,251</b>	<b>4,875</b>

	2020	2019
<b>18. Investments</b>		
Te Arawa Group Holdings Ltd	12,661,248	14,606,811
Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership	712,785	764,117
<b>Total Available-for-Sale Financial Assets</b>	<b>13,374,033</b>	<b>15,370,928</b>

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 \$147m (2019: \$135m). This asset is shown in the Statement of Financial Position, and any associated non taxable income is shown in the Statement of Financial Performance.

	2020	2019
<b>19. Te Hononga o Tūhourangi me Ngati Rangitahi Limited Partnership Investment</b>		
Opening Balance	764,117	725,537
Add Profit	32,668	52,620
Less Distributions	(54,000)	(14,040)
<b>Total Closing Balance</b>	<b>742,785</b>	<b>764,117</b>

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.



## Notes to the Performance Report

**20. Creditors and Accrued Expenses**

Creditors	115,463	71,152
GST due for payment	14,680	2,381
<b>Total Creditors and Accrued Expenses</b>	<b>130,143</b>	<b>73,533</b>
	2020	2019

**21. Employee Costs Payable**

Accrued Wages	36,276	1,530
Annual Leave	13,424	7,564
PAYE Payable	571	1,999
<b>Total Employee Costs Payable</b>	<b>50,271</b>	<b>11,093</b>
	2020	2019

**22. Accumulated Funds**

<b>Accumulated Surpluses</b>		
Opening Balance	1,365,038	1,226,704
Surplus for the Year	150,564	138,334
<b>Closing Balance</b>	<b>1,515,602</b>	<b>1,365,039</b>
<b>Available-for-Sale Reserve</b>		
Opening Balance	14,606,811	11,083,983
Surplus for the Year	(1,975,563)	3,522,828
<b>Closing Balance</b>	<b>12,631,248</b>	<b>14,606,811</b>
<b>Total Accumulated Funds</b>	<b>14,146,850</b>	<b>15,971,849</b>

**23. Contingent Liabilities**

There are no known contingent liabilities at balance date (2019: \$Nil). Tūhourangi Tribal Authority has not granted any securities in respect of liabilities payable by any other party whatsoever.

**24. Capital Comittments**

There are no known capital commitments at balance date (2019: \$Nil).

**25. Securities and Guarantees**

There was no overdraft as at balance date nor was any facility arranged (2019: \$Nil).

**26. Events After the Balance Date**

No known events have occurred subsequent to balance date which could materially affect the Performance Report (2019: \$Nil).

**27. Related Party Transactions**

1. Manutai Schuster & Rangitihi Pene are all part of the Te Arawa River Iwi Trust (TARIT) which has had contractual dealings with Tūhourangi Tribal Authority as follows: (2019: Shane Gibbons was also on the board and a part of TARIT)

2020: Funding received \$0. Payments made on behalf of TARIT \$14,982.



## Notes to the Performance Report

2019: Funding received \$48,043; Accounts Receivable \$7,500; Payments made on behalf of TARIT \$11,367.

2. Alan Skipwith is a Director/ Chairman of Te Hononga o Tuhourangi me Ngati Rangitahi Ltd Partnership (THTNR) and also Tuhourangi Tribal Authority:

2020: Tuhourangi Tribal Authority received a profit distribution of \$32,668, of which \$54,000 was paid as a cash distribution. This has decreased the investment to \$742,785

2019: Tuhourangi Tribal Authority received a profit distribution of \$52,727, of which \$14,040 was paid as a cash distribution. This increases the investment to \$764,117.

3. Alan Skipwith, Manutai Schuster & Rangitahi Pene are all shareholders in the Te Arawa Group Holdings Limited on behalf of Tuhourangi Tribal Authority: (2019: Shane Gibbons was also on the board and a shareholder)

2020: Dividends Received \$250,454

2019: Dividends Received \$100,182

4. \$2,000 was paid to Rangitahi Pene via Auahi Turoa Ltd.

## 28. 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 Late March 2020, the New Zealand Government ordered a four-week lock down, 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 late April 2020, the New Zealand Government gradually started easing those restrictions.

### Impacts of COVID-19

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 borderlockdown.

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.



## Glossary of acronyms

AGM	Annual General Meeting
AIP	Agreement in Principle
CFL	Crown Forest Licence
CNI	Central North Island Iwi Holdings Ltd
MOH	Ministry of Health
NLC	Native Land Court
NZMACI	New Zealand Māori Arts and Crafts Institute
OTS	Office of Treaty Settlements
RLC	Rotorua Lakes Council
TAGH	Te Arawa Group Holdings
TALT	Te Arawa Lakes Trust
TARIT	Te Arawa River Iwi Trust
TARSG	Tarawera Awa Restoration Strategy Group
TPT	Te Pūmautanga o Te Arawa
TTA	Tūhourangi Tribal Authority





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